

CHAPTER 439
PROVISIONAL COLLECTION OF TAXES ACT

• Act • Subsidiary Legislation •

ACT

Act No. 2 of 1970

Amended by

Act No. 1 of 1975

SRO 38 of 1980

Act No. 32 of 1992

SRO 12 of 1996

SRO 1 of 1997

ARRANGEMENT OF SECTIONS

1. Short title.
2. Interpretation.
3. Order imposing or varying taxes.
4. Where tax unauthorised and repayable.
5. Content of order.
6. Construction.

CHAPTER 439
PROVISIONAL COLLECTION OF TAXES ACT

**An Act respecting the imposition or variation of taxation by statutory instrument for
the purpose of the provisional collection of taxes.**

[Act No. 2 of 1970 amended by Act No. 1 of 1975, SRO 38 of 1980, Act No. 32 of 1992, SRO 12 of
1996, SRO 1 of 1997.]

[Date of commencement: *3rd February, 1970.*]

1. Short title

This Act may be cited as the Provisional Collection of Taxes Act.

2. Interpretation

In this Act—

“**existing tax**” means all taxes, and all manner of taxes, imposed by any written law whether in force before, on or after the 3rd February, 1970;

“**tax**” includes assessments, fees, charges, impositions and such other levies as form part, or are intended to form part, of the general revenue.

3. Order imposing or varying taxes

(1) Subject to the provisions of this Act, the Governor-General may, for the purpose of raising revenue to meet expenditure for the public services, by order, provide for the imposition of any tax or the variation of any existing tax, and from the date of publication of such order in the *Gazette* (hereinafter referred to as “the commencement of the order”), the tax as imposed or varied by such order shall be payable.

(2) An order imposing or varying any tax shall cease to have effect if an Act embodying the provisions of the order is not passed in the House of Assembly within four months of the commencement of the order.

(3) Where any provision in an order imposing a tax is omitted from a bill or, if included in a bill, is rejected during the passage of the bill through the House, the corresponding provision of the order shall cease to have effect:

Provided that the Governor-General where necessary may, by Order, extend the period of four months up to, but not exceeding, six months.

(3A) The wording of an embodying Act may deviate from the wording of the Order provided that the substance of the Order is unaffected, and such Act may impose a tax or vary any tax imposed by Order, if the imposition or variation is not retrospective.

[Section 3 amended by Act No. 32 of 1992 and corrected by Act No. 12 of 1996 and Act No. 1 of 1997.]

4. Where tax unauthorised and repayable

(1) Where, under section 3(2) and (3), an order, or any provision thereof, ceases to have effect, any money paid in pursuance of the order, or provision of such order, shall be deemed to be an unauthorised payment or deduction.

(2) When the tax imposed or varied by an order is modified by the Act imposing or varying the tax, any money which has been paid in pursuance of the order which would not have been payable under the new conditions affecting the tax shall be repaid or made good, and any payment or deduction made in pursuance of the order shall, so far as it would not have been authorised under the new conditions affecting the tax, be deemed to be an unauthorised payment or deduction.

5. Content of order

An order under section 3 imposing or varying any tax may contain such conditions affecting the tax as are appropriate for the purpose of the imposition and collection of the tax as so imposed or varied.

6. Construction

Nothing in this Act shall be construed as affecting the powers of the House of Assembly or the Governor-General under any written law to impose or vary any tax.

CHAPTER 439 PROVISIONAL COLLECTION OF TAXES ACT

SUBSIDIARY LEGISLATION

No Subsidiary Legislation
