

CHAPTER 351

THE PROVISIONAL COLLECTION OF TAXES ACT

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PROVISIONAL COLLECTION OF TAXES

(8th August, 1985.)

11/1985.

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

1. This Act may be cited as the Provisional Collection of Taxes Act. **Short title.**

2. (1) In this Act—

Interpretation.

"existing tax" means all taxes and all manner of taxes imposed by any written law whether in force before or after the commencement of this Act;

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

(2) In this Act expressions referring to the imposition of a tax shall be read as referring to the imposition of a new tax.

Order imposing
or varying taxes.

3. (1) Subject to the provisions of this Act, where proposals for general or supplementary appropriation of public funds are made to the House of Representatives and are embodied in an appropriation or supplementary appropriation Bill, as the case may be, the Cabinet may, for the purpose of raising revenue to meet the expenditure specified in any such Bill, by Order, provide for the imposition of any tax or the variation of any existing tax and from the date of the publication of the Order in the *Gazette* or such later date as may be specified in the Order (hereinafter referred to as "the commencement of the Order") the tax as imposed or varied by the Order shall be payable.

(2) In the case of the imposition of any tax under subsection (1) the Order shall, subject to the provisions of this Act, have effect for a period expiring at the end of six months after the commencement of the Order.

(3) An Order or any provision of an Order imposing a tax shall cease to have effect if any Act comes into operation imposing with or without modification, any such tax.

(4) 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.

(5) An Order varying an existing tax shall cease to have effect if the Order is not confirmed, with or without modifications, by a resolution agreed to by the House within the next twenty-one days after the commencement of the Order, and where any provision of the Order is deleted by the resolution that provision shall cease to have effect.

4. (1) Where, under section 3 (4) and (5), an Order or any provision thereof ceases to have effect, or the period limited by section 3 (2) terminates before the Act comes into operation imposing the tax, any money paid in pursuance of the Order or such provision shall be deemed to be an unauthorised payment or deduction. **Cases where tax unauthorised and repayable.**

(2) Where the tax as imposed or varied by the Order is modified by the Act imposing the tax, or by the resolution confirming the Order, as the case may be, 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. 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. **content of Order.**

6. Nothing in this Act shall be construed as affecting the powers of the House of Representatives or the Cabinet under any written law to impose or vary any tax. **Construction.**

7. (1) An Order under section 3 imposing or varying any tax may be added to, varied or otherwise amended by a subsequent Order made under this section and section 3 at any time before it ceases to have effect under section 3 (3) and (4) or in the case of an Order varying an existing tax at any time before it ceases to have effect under section 3 (5) or at any time after the resolution is agreed to by the House. **Amendment of Order.**

(2) For the purpose of conferring any relief from a tax imposed or varied by an Order under section 3, an Order under this section and section 3 may be made with retrospective effect to a date not earlier than the commencement of the Order so amended.
