

CHAPTER 317

PROVISIONAL COLLECTION OF TAXES ACT

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AN ACT respecting the imposition or variation of taxation by statutory instrument for the purpose of the provisional collection of taxes.

Commencement: 3rd February 1970.

1. This Act may be cited as the Provisional Collection of Taxes Act. Short title.
2. 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. Interpretation.
3. (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. Order imposing or varying taxes.
 (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.

Where tax
unauthorised
and
repayable.

4. (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.

Content of
order.

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.

Construction.

6. 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.