

STATUTORY INSTRUMENTS SUPPLEMENT

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S T A T U T O R Y I N S T R U M E N T S

2005 No. 50.

The Taxes and Duties (Provisional Collection) Order, 2005.

(Under section 1 of the Taxes and Duties (Provisional Collection) Act, Cap. 348).

WHEREAS the Government has approved the introduction into Parliament of Bills for Acts to make provision for the imposition and alteration of certain taxes and duties, the short titles of which are—

(a) the Finance Act, 2005;

(b) the Excise Tariff (Amendment) Act, 2005;

(c) the Income Tax (Amendment) Act, 2005; and

(d) the Value Added Tax (Amendment) Act, 2005;

AND WHEREAS if the said bills, which are published this 8th day of June 2005 were passed into law, certain taxes and duties would be varied;

NOW THEREFORE, in exercise of the powers conferred upon the Minister by section 1 of the Taxes and Duties (Provisional Collection) Act, this Order is made this 8th day of June, 2005.

1. (1) This Order may be cited as the Taxes and Duties (Provisional Collection) Order, 2005.

(2) This Order shall come into force—

(a) in relation to the Finance Act, 2005 specified in paragraph (a), on 8th June 2005;

(b) in relation to the Excise Tariff (Amendment) Act, 2005 specified in paragraph (b), on 1st July 2005 except where the Act prescribes 8th June 2005 as the date of commencement;

(c) in relation to the Income Tax (Amendment) Act, 2005 and the Value Added Tax (Amendment) Act, 2005 specified in paragraphs (c) and (d) respectively, on 1st July, 2005.

2. There shall be charged, levied and collected on the goods and services affected by the said Bills, the taxes and duties, which would be payable if the said Bills were passed into law and came into operation in place of the taxes and duties payable on those goods and services under the existing laws.

DR. E. SURUMA,
Minister of Finance, Planning and Economic Development.