

STATUTORY INSTRUMENTS SUPPLEMENT

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STATUTORY INSTRUMENTS

2008 No. 21.

The Taxes and Duties (Provisional Collection) Order, 2008.

(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, 2008
- (b) the Excise Tariff (Amendment) Act 2008
- (c) the Income Tax (Amendment) Act, 2008
- (d) the Value Added Tax (Amendment) Act, 2008 and
- (e) the Stamps (Amendment) Act, 2008

AND WHEREAS if those Bills, which are published on the 20th day of June, 2008 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 12th day of June, 2008.

1. Title and commencement.

This Order may be cited as the Taxes and Duties (Provisional Collection) Order, 2008 and shall come into force on the 1st day of July, 2008

2. Provisional collection.

There shall be charged, levied and collected on the goods and services affected by those Bills, the taxes and duties, which would be payable if those 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.