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**UNIFIED REVENUE ACT
(Act No. 59 of 1983)
(Consolidated version as at 15 August 2003)**

*[Amended 21/84, 53/85, 4/87, 45/88, 23/90, 23/92, 25/93, 2/98, 10/98, 18/99, 25/2000,
23/2001, 20/2002, 17/2003, 18/2003, 23/2003]*

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An Act

To provide for the establishment and operation of the Unified Revenue Board

ENACTED by the Parliament of Mauritius, as follows -

1. Short title

This Act may be cited as the Unified Revenue Act.

2. Interpretation

In this Act -

“Assessment Review Committee” means the Assessment Review Committee set up under section 8E;

“Authority” means the Revenue Authority established under section 3;

"Board" means the Board set up under section 3;

"Chairperson" means the Chairperson of the Board;

“Committee” means the Assessment Review Committee set up under section 8E;

“Comptroller” has the same meaning as in the Customs Act;

“Director-General” means the Director-General referred to in section 6;

"member" means a member of the Board and includes the Chairperson and the Vice-Chairperson;

"revenue Acts" means the Acts specified in Part II of the First Schedule;

"revenue Commissioners" means the persons specified in Part I of the First Schedule;

"revenue department" means a department administered by a revenue Commissioner and includes the department administered by the Registrar-General;

“Revenue Division of the Supreme Court” means the Revenue Division of the Supreme Court established under section 8G;

“Vice-Chairperson” means the Vice-Chairperson of the Board.

[Amended 21/84, 53/85, 10/98, P 6/99, 18/99, 25/2000, 23/2001, 17/2003, P.../]

3. Establishment of the Authority

- (1) There is established, for the purposes of this Act, a Revenue Authority.
- (2) The Authority shall be administered and managed by a Board.
- (3) The Board shall consist of -
 - (a) a Chairperson who shall be a public officer designated by the Minister;
 - (b) the Director-General who shall be the Vice-Chairperson;
 - (c) the Director, Fiscal Policies;
 - (d) the revenue Commissioners;
 - (e) the Registrar-General;
 - (f) the Accountant-General; and
 - (g) not more than 2 other public officers designated by the Minister.

(4) A person may hold, or act in, the office of Chairperson notwithstanding that he is a revenue Commissioner.

(5) Every member shall be paid such fees as the Minister may, on the advice of the Board, determine.

[Amended 21/84, 53/85, 4/87, 25/93, 10/98, P 6/99, 18/99, 23/2001, 20/2002]

4. Meetings of the Board

(1) The Board shall meet as often as necessary for the discharge of its functions under this Act.

(2) Everything authorised or required to be done by the Board shall be decided by a simple majority of the members present and voting.

- (3) At any meeting of the Board -
 - (a) 5 members shall form a quorum;
 - (b) each member shall have one vote on the matter in question and, in the event of an equality of votes, the chairman of the meeting shall have a casting vote.

(4) Subject to the other provisions of this section, the Board shall regulate its meetings and proceedings in such manner as it thinks fit.

[Amended 21/84, 23/2001]

5. Functions of the Authority

The functions of the Authority shall be to-

- (a) oversee, co-ordinate, monitor and supervise all activities relating to, and ensure a fair, efficient and effective administration and operation of, the revenue Acts;
- (b) oversee and monitor the setting of objectives and work targets by the revenue departments;
- (c) take such measures as may be necessary to promote voluntary compliance with the revenue Acts and to improve the standard of service given to the public with a view to promoting fairness and transparency, increasing the efficiency and effectiveness of the revenue departments and maximising revenue collection;
- (d) determine the steps to be taken to combat fraud and other forms of fiscal evasion;
- (e) set objectives and work targets and promote training for officers of the Authority and the revenue departments;
- (f) take such steps as may be necessary to assist in the compounding of offences under any of the revenue Acts to be done with the concurrence of the Board; and
- (g) advise the Minister on any matter relating to fiscal policy and relevant organs of the State on any matter relating to the revenue Acts and administration.

[Amended 53/85, 45/88, 10/98, P 6/99, 18/99, 23/2001]

6. Director-General

(1) There shall be, for the purposes of this Act, a Director-General and such other public officers as may be necessary to enable the Director-General to discharge his functions under the Act.

(2) The Minister may designate such public officers as may be necessary to enable the Director-General to discharge his functions under the Act.

(3) The Director-General shall be the administrative head of the Authority and shall be responsible for the execution of the decisions made by the Board and for the purposes of discharging the functions of the Authority.

(4) The public officers under subsection (1) or the public officers designated under subsection (2) shall be under the administrative control of the Director-General.

[Amended 53/85, 10/98, P 6/99, 18/99, 25/2000, 23/2001]

7. Powers of the Board

- (1) In the discharge of its functions under this Act, the Board may -
- (a) delegate any of its powers to any officer or to any of its members;
 - (b) give such directions of a general character as it thinks fit to the Director-General, a revenue Commissioner or the Registrar-General for the due performance of his duties under this Act or any other revenue law;
 - (c) order an officer of any revenue department to furnish any information or produce any document in his custody or control that the Board may require;
 - (d) notwithstanding any other enactment, use any information or document acquired by it in connection with any tax or duty imposed by the revenue Acts for any purpose connected with any other tax or duty imposed by those Acts.

(2) The Director-General, a revenue Commissioner or the Registrar-General shall comply with any direction given to him under subsection (1) (b).

(3) Any officer who has been ordered to furnish any information or produce any document to the Board under subsection (1) shall, notwithstanding any other enactment, comply with the order.

[Amended 53/85, 10/98, P 6/99, 18/99]

7A. Inspection of books, records, documents and goods

(1) In this section -

"an authorised officer" means -

- (a) a public officer posted to a revenue department who has been authorised by the appropriate revenue Commissioner or the Registrar-General; or
- (b) an officer of the Authority who has been authorised by the Director-General,

to exercise the powers conferred by this section;

"business" -

- (a) has the same meaning as in the Income Tax Act and in the Value Added Tax Act; but
- (b) does not include any business regulated by the Banking Act, the Bank of Mauritius Act or the Foreign Exchange Dealers Act, or the business of providing financial services;

"records" -

- (a) has the same meaning as in the Income Tax Act and in the Value Added Tax Act; and
- (b) includes any record or document required to be kept under the Customs Act and the Excise Act;

"tax" means any tax, levy or duty imposed by the revenue Acts and "tax liability" has a corresponding meaning;

"trade" has the same meaning as in the Income Tax Act.

(2) For the purpose of ascertaining the tax liability of any person or the amount of tax paid or payable on any goods, an authorised officer may at all reasonable times enter any premises or place where any trade is carried on or anything is done in connection with the trade and -

- (a) may require the person carrying on the trade or any person on those premises or in that place who is employed by the person carrying on the trade to produce any records or other documents relating to the trade and may remove and retain any such records, or other documents, for such period as may be considered reasonable for their examination,
- (b) may examine any such records or other documents and take copies of or extracts therefrom,
- (c) may examine any goods and any balance sheet, stock sheet or other such statement,
- (d) may require the person carrying on the trade or any person on those premises or in that place who is employed by the person carrying on the trade to give the authorised officer all reasonable assistance and to answer all proper questions either orally or in writing.

(3) A person who does not comply with the requirement of an authorised officer under this section shall commit an offence.

(4) When exercising any powers conferred by this section, an authorised officer shall, if so requested by any person affected, produce to that person a document under the hand of the Director-General, a revenue Commissioner or the Registrar-General, as the case may be, stating that he is authorised to exercise the powers so conferred.

[Amended 53/85, 23/90, 10/98, P 6/99, 18/99]

8. Fiscal Investigations

(1) The Director-General shall, in relation to the revenue Acts, take such steps as may be necessary with a view to expediting revenue collection or combatting fraud and other forms of fiscal evasion and, for this purpose, may give to any other revenue Commissioner or the Registrar-General such instructions as he thinks fit regarding any action which the officers of the investigation units of the revenue departments must take in the exercise of their functions under the revenue Acts.

(2) Without prejudice to subsection (1), the Director-General shall, where it appears to him that an offence has been, is being, or is likely to be, committed under any of the revenue Acts -

- (a) enquire, or request the appropriate revenue Commissioner, the Registrar-General to enquire, into the matter; and
- (b) submit a report on the facts and make appropriate recommendations to the Board.

(3) In the discharge of his functions under this Act, the Director-General may -

- (a) issue to any public officer posted to the Authority or any officer designated under section 6(2) a warrant in the prescribed form for -
 - (i) the inspection of any premises, goods or documents;
 - (ii) the seizure of any goods or documents;
- (b) order any person to furnish any information, or produce any document in his custody or control, that the Director-General may require;
- (c) order any person to appear before him;
- (d) give to any other revenue Commissioner or to the Registrar-General such instructions as he thinks fit for the proper or expeditious handling of any matter involving fraud or other forms of fiscal evasion.

(4) No goods or documents shall be seized under subsection (3) unless such seizure is reasonably necessary for any examination or investigation and any goods or documents so seized shall be returned to the person from whom they were seized when no longer needed.

(5) Where the Registrar-General or a revenue Commissioner has reasonable grounds for believing that an offence has been, is being, or is likely to be, committed under any of the revenue Acts, he shall -

- (a) forthwith report the matter to the Director-General; and

- (b) if so requested by the Director-General, enquire into the matter in accordance with such instructions as the Director-General may give to him.

[Amended 21/84, 53/85, 25/93, 10/98, P 6/99, 18/99, 23/2001]

8A. Confidentiality

(1) Subject to subsection (2), every member of the Board, the Director-General and any public officer posted to the Authority or any officer designated under section 6(2) shall maintain during and after his period of service in the Authority, the confidentiality of any matter relating to this Act or any of the revenue Acts which comes to the knowledge of that person.

(2) Except for the purposes of administering this Act or any of the revenue Acts, or where he is authorised to do so by the Board, no person referred to in subsection (1) shall communicate to any other person any matter relating to this Act or any of the revenue Acts.

(3) Any person who, without lawful excuse, contravenes this section shall commit an offence and shall, on conviction, be liable to a fine not exceeding 5,000 rupees and to imprisonment for a term not exceeding 2 years.

[Added 18/99, Amended 23/2001]

8B. Commissioner, Large Taxpayer Department

(1) There shall be, for the purposes of this section, a Commissioner, Large Taxpayer Department and such other public officers as may be necessary to enable the Commissioner to discharge his functions under this section.

(2) Notwithstanding the revenue Acts, the Commissioner shall, in relation to large taxpayers, administer the enactments specified in the Second Schedule and shall have all powers, authorities and duties vested in the revenue Commissioners administering those enactments.

- (3) The Commissioner shall, in relation to large taxpayers –
- (a) collect, assess and account for all the taxes chargeable by virtue of the enactments specified in the Second Schedule;
 - (b) carry out comprehensive audits covering all the taxes as opposed to separate tax audits done at different times by the different revenue departments;
 - (c) develop an integrated system for the assessment, collection, enforcement and recovery of the taxes and for any repayment thereof; and
 - (d) offset any amount of tax paid in excess by a large taxpayer in respect of any one tax against any amount of tax payable by that taxpayer in respect of the other tax;

(4) The public officers under subsection (1) shall be under the administrative control of the Commissioner.

(5) For the purposes of this section -

“annual turnover” means the annual gross income including exempt income for income tax purposes or the annual turnover of taxable supplies including exempt supplies for value added tax purposes;

“Category 1 Banking Licence” has the same meaning as in the Banking Act;

“Category 2 Banking Licence” has the same meaning as in the Banking Act;

“Category 1 Global Business Licence” has the same meaning as in the Financial Services Development Act 2001;

“Commissioner” means the Commissioner, Large Taxpayer Department.

“large taxpayer” –

- (a) means a person whose annual turnover exceeds 200 million rupees or such other amount as may be prescribed; and
- (b) includes a person who having satisfied the requirements under paragraph (a), thereafter no longer satisfies those requirements;
- (c) does not include a corporation holding a Category 1 Global Business Licence or a bank holding a Category 2 Banking Licence or a bank holding both a Category 1 Banking Licence and a Category 2 Banking Licence in so far as it relates to the business in respect of the Category 2 Banking Licence;

“person” shall be deemed to include a trust and a société;

“société” has the same meaning as in the Income Tax Act;

“trust” means any trust under the Trusts Act, the Offshore Trusts Act or the Trusts Act 2001.

[Added 18/99, Amended 25/2000, 23/2001, 20/2002]

8C. Transitional provisions relating to large taxpayers

(1) Any assessment, claim or notice made or issued or any other act or thing done by any of the revenue Commissioners administering the enactments specified in the Second Schedule immediately before the coming into operation of section 8B shall, in relation to a large taxpayer, be deemed to have been made, issued or done by the Commissioner, Large Taxpayer Department.

(2) Any objection, appeal, proceedings, judicial or otherwise, commenced before and pending immediately before the coming into operation of section 8B under the authority of any of the revenue Commissioners administering the enactments specified in the Second Schedule shall, in relation to a large taxpayer, be deemed to have commenced and may be continued by the Commissioner, Large Taxpayer Department.

[Added 18/99, Amended 23/2001]

8D. Use of computer system

(1) Every large taxpayer shall, unless otherwise authorised, submit any return or document and make any payment of the tax or taxes due or claim any amount of tax paid in excess under the enactments specified in the Second Schedule in such manner and through such computer system as may be approved by the Commissioner, Large Taxpayer Department.

(2) Where, immediately before the coming into operation of section 8B, a person has been submitting a return or returns and has been paying income tax electronically and the person qualifies as a large taxpayer on the coming into operation of section 8B, the computer system of that person shall be deemed to have been approved by the Commissioner, Large Taxpayer Department.

[Added 23/2001]

8E. Assessment Review Committee

(1) There is set up for the purposes of the Acts specified in the Third Schedule, an Assessment Review Committee which shall consist of a Chairperson and one or more Vice-Chairperson and such other members appointed by the Minister, being persons having experience in accountancy, economics, taxation, law or business administration who are not members of the Board, officers of the Revenue Authority or of the revenue departments.

- (2) (a) The Committee may sit in one or more divisions.
- (b) For the purposes of hearing and deciding representations under the Acts specified in the Third Schedule, the Committee shall sit in one division.
- (c) A division shall consist of the Chairperson or a Vice-Chairperson and 2 other members.

(3) Every member of the Committee shall be paid such allowances or fees as may be determined by the Minister.

(4) There shall be a Secretary to the Committee who shall be known as Secretary, Assessment Review Committee, and such other public officers as may be necessary to enable the Committee to discharge its functions under this section.

- (5) Subject to subsections (6) and (11), any person who is aggrieved by -
- (a) a decision taken by a revenue Commissioner under the Acts specified in the Third Schedule; or

- (b) a notice under section 23 or 27(1) or 28(2)(b), or a claim under sections 15A and 36(1), of the Land (Duties and Taxes) Act, or a claim under section 33(4) of the Registration Duty Act,

may, within 28 days of the date of the decision, notice or claim, as the case may be, lodge with the Secretary, Assessment Review Committee, written representations specifying precisely the reasons therefor and asking for a review of the decision, notice or claim, as the case may be.

(6) Where a person has failed to make representations to the Committee within the time specified in subsection (5) and the Committee is satisfied that his failure was due to illness or other reasonable cause, the Committee may hear the representations on such terms and conditions as it thinks fit.

(7) On receipt of written representations under subsection (5), the Secretary shall forthwith transmit the aforesaid representations to the Chairperson of the Committee who shall refer the matter to a division of the Committee for a decision.

(8) The aggrieved person, the relevant revenue Commissioner, the Registrar-General, or an officer deputed by the relevant revenue Commissioner or the Registrar-General shall be entitled to be present at the hearing, at which no issue shall be raised other than those set out in the written representations made by the person.

(9) A division of the Committee shall sit in camera.

(10) The division shall give its decision on the representations heard by it not later than 8 weeks after the start of the hearing and the decision of a division shall be deemed to be a decision of the Committee.

(11) (a) A decision under subsection (10) which is in respect of any amount of duty or tax to be paid by the person under the Acts specified in the Third Schedule, shall, subject to paragraph (b), not relieve the person from his obligation to pay any surcharge or penalty provided for under those Acts in respect of late return or late payment.

(b) Where, in respect of a claim under section 36(1) of the Land (Duties and Taxes) Act or under section 33(4) of the Registration Duty Act, the Committee is satisfied that the inaccurate amount computed by a notary on the basis of the information contained in a deed of transfer drawn up by him was due to a genuine mistake in the interpretation of the law or through no negligence on his part, the Committee shall waive the penalty.

(12) The Committee shall not hear representations against a decision -

(a) of the Commissioner of Income Tax which is a decision other than a decision or determination under the sections referred to in section 134 of the Income Tax Act;

- (b) of a revenue Commissioner which is a decision relating to the compounding of an offence under the Acts specified in the Third Schedule;
 - (c) of a revenue Commissioner which is a decision to refer a matter to the Director-General in connection with the suspected commission of any criminal offence under the appropriate Acts specified in the Third Schedule.
- (12A) (a) The Chairman of the Tax Appeal Tribunal under the repealed Tax Appeal Tribunal Act shall transfer to the Committee -
- (i) appeals pending in respect of which no hearing has commenced on the coming into operation of this subsection; and
 - (ii) on 1 August 2004, all remaining appeals pending as at 31 July 2004.
- (b) Any division of the Committee to which an appeal transferred under paragraph (a) has been referred shall give its decision not later than 12 months after the start of the hearing by the division.

(13) The Secretary shall arrange for such administrative and secretarial or other assistance as the Committee may require and shall forthwith give written notice to the person, the relevant revenue Commissioner or the Registrar-General, as the case may be, of the decision of the Committee.

(14) Subject to the other provisions of this section, the Committee shall regulate its proceedings in such manner as it thinks fit.

[Added 23/2001, amended 20/2002, 17/2003, 18/2003]

8F. Appeal to Supreme Court

(1) Any party who is dissatisfied with the decision of the Assessment Review Committee may lodge in the Registry of the Supreme Court an appeal against that decision within 21 days of the date of the notice of the decision under section 8E(13).

(2) An appeal under this section shall be prosecuted in the manner provided by rules made by the Chief Justice.

(3) Notwithstanding an appeal under this section but subject to subsection (4), any duty or tax to be paid or refunded shall be paid or refunded in accordance with the decision of the Committee, as the case may be.

(4) Where an appeal under this section is lodged against a decision of the Committee relating to a claim under section 36(1) of the Land (Duties and Taxes) Act or under section 33(4) of the Registration Duty Act, payment of the duty or tax shall be withheld pending final determination of the matter.

[Added 23/2001, Amended 17/2003]

8G. Establishment of the Revenue Division of the Supreme Court

(1) There shall be, for the purposes of this Act, a Division of the Supreme Court which shall be known as the Revenue Division of the Supreme Court.

(2) All proceedings taken before the Revenue Division of the Supreme Court shall be heard and determined before a Judge without a jury.

(3) The Chief Justice may make rules to regulate the practice and procedure of the Revenue Division of the Supreme Court.

[Added 17/2003, P /....]

8H. Revenue Prosecution Unit

(1) There shall be, within the Revenue Authority, a Revenue Prosecution Unit which shall consist of such number of barristers and enquiring officers as may be required by the Authority.

(2) The Head of the Revenue Prosecution Unit shall be a barrister who shall be responsible for the Revenue Prosecution Unit.

(3) The Head of the Revenue Prosecution Unit or any other barrister of that Unit shall tender legal advice to the enquiring officers of the Revenue Prosecution Unit and may, under the directions of the Director of Public Prosecutions and notwithstanding section 3 of the Criminal Procedure Act, prosecute cases in respect of offences under the enactments specified in the Fourth Schedule.

(4) The barristers referred to in subsection (1) may be employed on contract.

(5) The enquiring officers of the Revenue Prosecution Unit shall -

- (a) be police officers designated by the Commissioner of Police, after consultation with the Board;
- (b) carry out enquiries in cases referred to the Director-General by the revenue Commissioners or the Registrar-General in respect of any offence under the enactments specified in the Fourth Schedule; and
- (c) have such of the powers of a police officer under the Police Act as may be necessary for the performance of their duties under this Act.

[Added 17/2003]

8I. Jurisdiction

(1) A prosecution for an offence under the sections of the enactments specified in the Fifth Schedule shall take place, at the sole discretion of the Director of Public Prosecutions, before the Revenue Division of the Supreme Court, the Intermediate Court, or the District Court.

(2) No prosecution for an offence under the enactments specified in the Fourth Schedule shall be instituted except by, or with the consent of, the Director of Public Prosecutions.

[Added 17/2003, P ./]

9. Offences

- (1) Any person who for the purposes of this Act -
- (a) without lawful excuse or justification, fails to comply with an order under this Act;
 - (b) furnishes any information or produces any document which is false or misleading in any material particular;
 - (c) obstructs any public officer in the performance of his functions under this Act; or
 - (d) otherwise contravenes this Act or any regulations made under it,

shall commit an offence.

(2) A person who commits an offence under this Act shall, on conviction, be liable to a fine of not less than 2,000 rupees and not more than 50,000 rupees and to imprisonment for a term not exceeding 5 years.

- (3) Notwithstanding -
- (a) Section 114 of the Courts Act; and
 - (b) Section 72 of the District and Intermediate Courts (Criminal Jurisdiction) Act,

a Magistrate shall have jurisdiction to try an offence under this Act and may impose any penalty under this Act.

[Amended 21/84]

10. Regulations

The Minister may -

- (a) make such regulations as he thinks fit for the purpose of this Act;
- (b) by regulations, amend the Schedules.

[Amended 23/2001]

11. -

Note: *Section 2 relating to the definition of “Revenue Division of the Supreme Court”, sections 8G and 8I and the Fifth Schedule shall come into operation on a date to be fixed by Proclamation.*

In the First Schedule, in Part II, in so far as it relates to the addition of “The Horse Racing Board Act 2003”, in the Third Schedule, in so far as it relates to the addition of “The Horse Racing Board Act 2003 in so far as it relates to duty or betting tax under section 40”, in the Fourth Schedule, in so far as it relates to the addition of “The Horse Racing Board Act 2003” and in the Fifth Schedule, in so far as it relates to the addition of -

Horse Racing Board Act 2003

Section 51(1), (2), (5), (6), (7), (8) and (10)

shall come into operation on a day to be fixed by Proclamation.

FIRST SCHEDULE*(section 2)***PART I****The revenue Commissioners:**

Commissioner of income tax

Comptroller of customs

Commissioner for Value Added Tax

Commissioner, Large Taxpayer Department

PART II**The revenue Acts:****(a) administered by the revenue Commissioners**

The Customs Act

The Customs Tariff Act

The Excise Act

The Export Service Zones Act) in so far as they relate
) to any customs duty or

The Industrial Expansion Act) excise duty.

The Foreign Travel Tax Act

The Gaming Act

The Hotel and Restaurant Tax Act

The Import Levy Act

The Income Tax Act

The Sales Tax Act

The Value Added Tax Act

The Unified Revenue Act in so far as it relates to section 8B

The Horse Racing Board Act 2003

(b) administered by the Registrar-General

The Hire Purchase Act, in so far as it relates to registration duty payable on goods.

The Land (Duties and Taxes) Act

The Registration Duty Act.

The Road Traffic Act, in so far as it relates to registration duty payable on the transfer of ownership of a motor vehicle or trailer.

The Succession and Donation Duties Act.

The Transcription and Mortgages Act, in so far as it relates to any duty, fee or charge payable under that Act.

[Amended 53/85, 23/90, 23/92, 2/98, 10/98, P 6/99, 25/2000, 23/2001, 23/2003, P /2003]

SECOND SCHEDULE
(sections 8B, 8C and 8D)

Enactments

The Income Tax Act

The Income Tax Regulations 1996

The Income Tax (Foreign Tax Credit) Regulations 1996

Regulations made under section 76 of the Income Tax Act 1995

The Value Added Tax Act

The Value Added Tax Regulations 1998

[Added 23/2001]

THIRD SCHEDULE
(section 8E)

Acts

The Customs Act

The Customs Tariff Act

The Excise Act

The Export Service Zones Act in so far as it relates to duty

The Industrial Expansion Act in so far as it relates to duty and excise duty

The Income Tax Act

The Land (Duties and Taxes) Act in respect of a notice under section 23, 27(1) or 28(2)(b), or a claim under section 15A and 36(1)

The Registration Duty Act in respect of a claim under section 33(4)

The Value Added Tax Act

The Gaming Act in so far as it relates to the duty or tax leviable under sections 11(2) and 40B

The Unified Revenue Act in so far as it relates to section 8B

The Horse Racing Board Act 2003 in so far as it relates to duty or betting tax under section 40

[Added 17/2003, 23/2003, P /2003]

FOURTH SCHEDULE
(sections 8H and 8I)

Enactments

Acts

The Customs Act

The Customs Tariff Act

The Excise Act

The Export Service Zones Act in so far as it relates to duty

The Industrial Expansion Act in so far as it relates to duty and excise duty

The Income Tax Act

The Land (Duties and Taxes) Act

The Registration Duty Act

The Value Added Tax Act

The Gaming Act

The Unified Revenue Act in so far as it relates to section 8B

The Horse Racing Board Act 2003

Regulations

Any regulations made under the Acts specified above

[Added 17/2003, 23/2003, P /2003]

FIFTH SCHEDULE*(section 8I)***Enactments****Customs Act**

Sections 17(4), 21(8), 38(3), 83(3), 97(4), 111(2), 154, 156, 158(1), (2) and (3)(a), (b) and (c) and 163(2)

Customs Tariff Act

Section 5(4)

Excise Act

Sections 40, 41 and 45(2)(a), (b), (c), (d) and (g)

Gaming Act

Sections 59 and 62

Income Tax Act

Sections 123(8) and 147

Industrial Expansion Act

Section 41(2)(a)

Registration Duty Act

Section 24(7)

Value Added Tax Act

Sections 54, 55, 57, 58, 59(b), 64(2) and 69(3)

Horse Racing Board Act 2003

Section 51(1), (2), (5), (6), (7), (8) and (10)

[Added 17/2003, P / , 23/2003, P /2003]