

## CHAPTER 85

### PROVISIONAL COLLECTION OF TAXES 1967-35

This Act came into operation on 30th June, 1967.

#### **Amended by:**

*1984-17*

*1987-5*

#### **Law Revision Orders**

*The following Law Revision Order or Orders authorized the insertion and removal of pages as the case may be under the Law Revision Act Cap.2 now repealed:*

1989

#### **Notes:**

*Act (1987-5) has effect from 1st April, 1987.*

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#### **Guide to symbols in historical notes:**

- indicates an amendment made by an Act

/ indicates an amendment made by statutory instrument



## CHAPTER 85

### PROVISIONAL COLLECTION OF TAXES 1967-35

#### *Arrangement of Sections*

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5. Refund of taxes
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**BARBADOS****PROVISIONAL COLLECTION OF TAXES  
1967-35**

*An Act to authorise the provisional collection of taxes in certain circumstances.*

[Commencement: 30th June, 1967]

**Short title**

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

**Interpretation**

- 2.(1) For the purposes of this Act, the expression

“budgetary proposals” means any proposals made to the House of Assembly by or on behalf of the Minister responsible for Finance for the purpose of raising revenue to meet public expenditure;

“existing tax” means all taxes of any kind imposed by or under any enactment whether made or passed before or after the 30th June, 1967;

“tax” includes all assessments, charges, duties, fees, rates, impositions and other levies (however called) the proceeds of which are payable into the Consolidated Fund as part of the revenues of Barbados.

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

**Taxes to be effective from date specified by Minister in budgetary proposals**

3.(1) Subject to this Act, where

- (a) the imposition of a tax; or
- (b) an increase in the rate of an existing tax,

is contained in any budgetary proposals, then from the date specified by the Minister in such budgetary proposals (hereinafter in this Act referred to as the specified date)

- (i) the imposition of such tax shall be as effective as if an enactment had been made or passed imposing such tax and the tax shall be payable as from the specified date;
- (ii) the increase in the rate of the existing tax shall be effective from the specified date and the existing tax shall be payable at the increase rate as from that date.

(2) Any tax or increase in the rate of an existing tax which becomes payable pursuant to subsection (1) shall cease to be so payable if the appropriate enactment for the imposition of the tax or for increasing the rate of the existing tax is not made or passed within 4 months of the date on which the budgetary proposals are made to the House of Assembly.

*[1984-17; 1987-5]*

**Bills imposing taxes or increasing existing taxes**

4.(1) Without prejudice to the generality of section 3, where there is introduced into the House of Assembly any Bill providing for the imposition of a tax or an increase in the rate of an existing tax, then, subject to subsection (2), such tax or increase in the rate of an existing tax shall be payable with effect from

the date specified in the Bill or, if no such date is specified, from the date on which the Bill is introduced into the House of Assembly.

(2) Any tax or increase in the rate of an existing tax which becomes payable pursuant to subsection (1) shall cease to be so payable if the Bill

(a) is withdrawn from the House of Assembly; or

(b) is not passed by the House of Assembly within 4 months of the date on which it is introduced therein.

*[1984-17; 1987-5]*

### **Refund of taxes**

5. If pursuant to subsection (2) of section 3 or subsection (2) of section 4 any tax or any increase in the rate of an existing tax ceases to be payable, then any sums paid by any person by way of such tax or increase in the rate of an existing tax shall be refunded to that person.

### **Construction**

6. Nothing contained in this Act shall be construed as affecting the powers of the House of Assembly or of any person or authority under any enactment to impose or vary any tax.