

THE PROVISIONAL COLLECTION OF TAX ACT

Act
13 of 1973.

[30th March, 1973.]

1. This Act may be cited as the Provisional Collection of Tax Act. Short title.

2. In this Act—

any expression referring to the renewal of a tax shall be deemed to refer also to the reimposition of a tax;

Interpre-
tation.

“Minister” means the Minister responsible for finance;

“tax” includes any duty, rate, due, fee or other impost.

3.—(1) The Minister may make an order providing—

(a) for the variation of any tax for the time being in force; or

(b) for the renewal for a further period of any tax in force during the previous financial year or which was imposed for any limited period; or

(c) for the imposition of any tax,

and notwithstanding anything to the contrary the provisions of such an order shall, for the period limited by this section and subject to the provisions of this Act, have effect as if contained in an Act of Parliament.

Orders
varying,
renewing or
imposing
tax, to have
statutory
effect for
limited
period.

(2) Where an order under subsection (1) provides for the renewal of a tax, all enactments which were in force with reference to that tax as last imposed by an Act of Parliament shall, during the period for which the order remains in force and subject to the provisions of this Act, have full force and effect with respect to the tax as renewed by the order.

(3) An order under this section shall, subject to subsection (4), continue for a period of six months next following publication thereof in the *Gazette*:

Provided that the House of Representatives may by Resolution authorize the continuance in force of the order for an additional period of three months.

(4) An order under this section shall cease to have effect—

- (a) if it is not confirmed, with or without modification, by Resolution of the House of Representatives within the next thirty days on which the House sits after the date of publication of the order in the *Gazette*; or
- (b) if Parliament is dissolved; or
- (c) if an enactment comes into operation varying, renewing or imposing the tax.

(5) Where an order under this section is modified by Resolution of the House of Representatives it shall have effect under this Act as so modified.

Repayment
where
order
varied or
ceases to
have
effect.

4.—(1) Where the provisions of an order made under subsection (1) of section 3 are modified by Resolution of the House of Representatives or by an Act of Parliament so as to affect the tax payable under that order, any money which has been paid in pursuance of the order and which would not have been payable under the modified provisions, shall be repaid or made good and any deduction made in pursuance of the order shall, so far as it would not have been authorized under the said modified provisions be deemed to be an unauthorized deduction.

(2) Where an order under subsection (1) of section 3 ceases to have effect before an enactment comes into operation confirming or modifying the provisions thereof, any money paid in pursuance of that order shall be repaid

or made good and any deduction made in pursuance of that order shall be deemed to be an unauthorized deduction.

5. Where any tax is reduced by an order under section 3, the person liable to pay the reduced tax shall pay such tax and in addition shall deposit with the person entitled to receive the tax the difference between the tax payable prior to the date on which the order takes effect and the tax payable under the order, until the order expires or an enactment comes into force modifying the provisions thereof; and thereafter the deposit shall be brought to account as tax or refunded to the depositor as the case may require.

Provisional
deposit of
tax when
tax is
reduced.