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No. 59

THE PROVISIONAL COLLECTION OF TAX ACT

THE PROVISIONAL COLLECTION OF TAX (GENERAL CONSUMPTION TAX) ORDER, 2020

In exercise of the power conferred upon the Minister by section 3 of the Provisional Collection of Tax Act, the following Order is hereby made:—

1. This Order may be cited as the Provisional Collection of Tax (General Consumption Tax) Order, 2020, and shall come into force on the 1st day of April, 2020.
2. During the continuance in force of this Order—
 - (a) section 4(1)(a) of the General Consumption Tax Act is amended by deleting the words “sixteen and one-half” and substituting therefor the word “fifteen”;

(b) regulation 14 of the General Consumption Tax Regulations, 1991, is amended in—

- (i) paragraph (5)(b)(i) by deleting the figures “7%” and substituting therefor the figures “6.5%”;
- (ii) paragraph (5)(b)(ii) by deleting the figures “16.5%” and substituting therefor the figures “15%”; and
- (iii) paragraph (5)(b)(iii) by deleting the figures—
 - (A) “14%” and substituting therefor the figures “13%”;
 - (B) “16.5%” and substituting therefor the figures “15%”.

Dated this 30th day of March, 2020.

NIGEL CLARKE
Minister of Finance and the Public Service.