

No. 28 of 2021.

*Departure Tax (2022 Budget)(Amendment) Act 2021.*

Certified on : 7 FEB 2022



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*Departure Tax (2022 Budget)(Amendment) Act 2021.*

**ARRANGEMENT OF SECTIONS.**

1. Collection and Payment of Departure Tax (Amendment of Section 5).
2. Statutory Garnishee (Amendment of Section 5AA).
3. Access, etc., to Books (Amendment of Section 5A).
4. Commissioner General May Obtain Information and Evidence (Amendment of Section 5B).



No. **28** of 2021.

AN ACT

entitled

***Departure Tax (2022 Budget)(Amendment) Act 2021.***

Being an Act to amend the ***Departure Tax Act 1980***,

MADE by the National Parliament to come into operation in accordance with the commencement of the ***Tax Administration Act 2017*** by a notice in the National Gazette by the Head of State, acting with, and in accordance with, the advice of the Minister.

**1. COLLECTION AND PAYMENT OF DEPARTURE TAX (AMENDMENT OF SECTION 5)**

Section 5 of the Principal Act is amended -

(a) in Subsection (2)(b)(iv) by repealing and replacing it with the following subparagraph:

“(iv) the Commissioner General to charge late payment interest prescribed by Section 39 of the ***Tax Administration Act 2017*** in respect of payments required under Subparagraph (iii) and received by him after the due date”; and

(b) in Subsection (7)(b) by repealing and replacing it with the following new subparagraph:

“(b) the overseas passenger carrier is liable to pay to the Commissioner General interest and penalty being -

(a) a late payment penalty at a rate prescribed by Section 94 of the ***Tax Administration Act***; and

(b) a late payment interest under Section 39 of the ***Tax Administration Act*** computed from the expiration of that period.”.

**2. STATUTORY GARNISHEE (REPEAL OF SECTION 5AA).**

Section 5AA of the Principal Act is repealed.

**3. ACCESS, ETC., TO BOOKS (REPEAL OF SECTION 5A).**

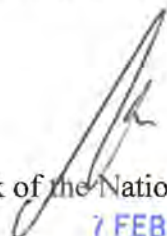
Section 5AA of the Principal Act is repealed.

*Departure Tax (2022 Budget)(Amendment)*

4. **COMMISSIONER GENERAL MAY OBTAIN INFORMATION AND EVIDENCE (REPEAL OF SECTION 5B).**

Section 5AA of the Principal Act is repealed.

I hereby certify that the above is a fair print of the *Departure Tax (2022 Budget)(Amendment) Act 2021*, which has been made by the National Parliament.

  
Clerk of the National Parliament.

7 FEB 2022

I hereby certify that the *Departure Tax (2022 Budget)(Amendment) Act 2021*, was made by the National Parliament on 30 November 2021.

  
Speaker of the National Parliament.

7 FEB 2022