

CHAPTER 67B

DUTIES, TAXES AND OTHER PAYMENTS (EXEMPTION)

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CHAPTER 67B**DUTIES, TAXES AND OTHER PAYMENTS (EXEMPTION)**

An Act to make certain provisions respecting the exemption from the payment of taxes and duties and other moneys by persons, businesses or undertakings. 1981-46.
1999-25.

[29th October, 1981] Commence-
ment.

1. This Act may be cited as the *Duties, Taxes and other Payments (Exemption) Act*. Citation.

2. In this Act Interpretation.

"duty" or "tax" includes import duty, consumption tax, income tax, national insurance contribution or any other tax, duty or payment.

3. Notwithstanding anything contained in any enactment, the Minister of Finance may by order Exemption from, or remission or refund of, duty etc. 1999-25.

(a) grant an exemption to; or

(b) remit or refund any payment made by

any person, business or undertaking in respect of the payment of any duty, tax or other money.

4. An order made under section 3 Conditions respecting order.

(a) is subject to any condition specified in the order;

(b) is subject to negative resolution; and

(c) may be made retrospective to any date specified in the order.