



## ST. CHRISTOPHER AND NEVIS

### CHAPTER 20.33

## PROVISIONAL COLLECTION OF REVENUE ACT

### Revised Edition

showing the law as at 31 December 2002

This is a revised edition of the law, prepared by the Law Revision Commissioner under the authority of the Law Revision Act, No. 9 of 1986.

This edition contains a consolidation of the following laws—

### PROVISIONAL COLLECTION OF REVENUE ACT

Act 1 of 1974 ... in force 18th January 1974

Amended by: Act 7 of 1980

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**CHAPTER 20.33**  
**PROVISIONAL COLLECTION OF REVENUE ACT**

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**CHAPTER 20.33**  
**PROVISIONAL COLLECTION OF REVENUE ACT**

AN ACT TO AUTHORISE THE MINISTER UPON THE PRESENTATION OF AN APPROPRIATION ADDRESS IN THE NATIONAL ASSEMBLY, TO IMPOSE MEASURES FOR THE COLLECTION OR REMOVAL OF ANY TAX OR OTHER LEVY.

**Short title.**

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

**Interpretation.**

2. (1) In this Act—

“Appropriation Address” means the financial statement or budget speech made by the Minister of Finance on the second reading of an Appropriation Bill;

“Minister” means the Minister of Finance;

“person” includes a body of persons corporate or unincorporated;

“revenue proposals” means proposals of a specific nature, including the rate at which any new tax or other levy is to be charged or the rate by which any existing tax or other levy is to be increased, and the date at which the proposals are to take effect, made by the Minister to the National Assembly for the purpose of raising revenue to meet public expenditure;

“tax or other levy” includes all assessments, charges, duties, licence fees, rates, imposts, levies (however called) the proceeds of which shall be payable into the Consolidated Fund as part of the revenue of the State.

(2) References in this Act to the imposition of any tax or other levy shall be taken to include references to the alteration, whether by way of increase or otherwise, of the rates of any existing tax or other levy.

**Revenue proposals to impose tax.**

3. (1) On the presentation of an Appropriation Address in the National Assembly any revenue proposals made by the Minister shall, subject to subsection (3) of this section and any other enactment notwithstanding, be as valid and effective to authorise the collection or removal of any tax or other levy as if contained in an enactment duly passed by the National Assembly.

(2) Any tax or other levy imposed by such revenue proposals as are referred to in subsection (1) of this section shall be properly payable by the person on whom it is imposed.

(3) Any tax or other levy imposed and which shall be payable pursuant to subsections (1) and (2) of this section shall cease to be so payable if—

- (a) some appropriate enactment is not made or passed within ninety days of the revenue proposals having been made to authorise the imposition of the tax or levy;
- (b) a resolution for negating the proposals is introduced into and passed by the National Assembly within twenty-one days of the revenue proposals having been made; or
- (c) the National Assembly is prorogued or dissolved before some appropriate enactment as is referred to in paragraph (a) hereof is made or passed.

(4) Where any tax or other levy shall cease to be payable by virtue of subsection (3) of this section any person who has already paid such tax or other levy in pursuance of the provisions of this section shall be entitled to a refund of the amount paid by him or her.

**Minister may order Bill to take effect.**

4. (1) On the introduction into the National Assembly of any Bill which contains provisions for the imposition or alteration of any tax or other levy, the Minister of Finance may order that such of the provisions of the Bill as may be specified shall until the Bill becomes law and subject to the provisions of this Act have the force of law.

(2) An order made by the Minister shall cease to have effect if—

- (a) the Bill to which it relates becomes law with or without modification;
- (b) the Bill to which it relates has not passed through all its stages in the National Assembly at the expiration of ninety days after it was first introduced;
- (c) the National Assembly is prorogued or dissolved before the Bill has passed through all its stages;
- (d) a Resolution that debate on the Second Reading of the Bill be adjourned *sine die* is passed in the National Assembly; or
- (e) the Bill to which it relates is withdrawn.

(3) At any time after the introduction of the Bill to which an order made under subsection (1) of this section relates and before the order has ceased to have effect, the National Assembly may, by resolution, extend the validity of such order until such date as is specified in the resolution.

(4) When an order made under subsection (1) of this section has ceased to have effect any person who by virtue of the provisions of the Order shall have paid more tax or other levy than is then chargeable by law shall be entitled to a refund of the excess payment made by him or her.

(5) The payment of tax or other levy at the rate provided for in the Bill to which an order made under subsection (1) of this section relates and before such order ceased to have effect shall be deemed to be a legal payment of the taxation

concerned notwithstanding that when the Bill becomes law, its provisions are different from those contained in the Bill as first introduced.

**Saving.**

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

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