

CHAPTER 217

THE INLAND REVENUE ADMINISTRATION ACT

Arrangement of Sections

Section

1. Short title.
 2. Interpretation.
 3. Appointment of Commissioner of Inland Revenue.
 4. Establishment of Inland Revenue Department.
 5. Saving for acts done prior to commencement of this Act.
 6. Construction.
 7. Tax a first charge on property.
 8. Default in payment.
 9. Penalty and interest.
 10. Power to distrain for tax.
 11. Sale of goods seized.
 12. Crown may purchase property.
 13. Recovery of tax as debt.
 14. Limitation not to bar recovery of tax.
 15. Offences.
 16. Provisions of this Act to prevail.
- FIRST SCHEDULE.
SECOND SCHEDULE.
-

INLAND REVENUE ADMINISTRATION

(1st January, 1977.)

23/1976.
5/1986.

- 1.** This Act may be cited as the Inland Revenue Short title. Administration Act.
- 2.** In this Act, "tax" means any tax, duty, fee, payment or other revenue which accrues to the Government by virtue of any of the enactments specified in the First Schedule or which is payable to the Commissioner or for which the Commissioner is accountable under any other enactment. **Interpretation.**
First Schedule.
- 3.** For the due administration of this Act the Public Service Commission shall appoint a Commissioner of Inland Revenue and such other officers and persons as may be necessary. **Appointment of Commissioner of Inland Revenue.**
- 4.** There shall be established an Inland Revenue Department which shall be administered by the Commissioner of Inland Revenue who shall be responsible for assessing, collecting and accounting for, as the case may be, the revenues accruing to Government by virtue of the enactments specified in the First Schedule, and in particular shall be responsible for exercising the powers conferred and discharging the duties and responsibilities imposed— **Establishment of Inland Revenue Department.**
First Schedule.
- (a) upon the Accountant-General by or in relation to such enactments;
- (b) upon the Commissioner of Income Tax by—
- (i) The Income Tax Act; **Cap. 212.**
- (ii) the Aid to Pioneer Industries Act; and **Cap. 14.**
- (iii) The Fiscal Incentives Act; and **Cap. 172.**
- (c) by the Vehicles and Road Traffic Act in relation to the functions imposed by section 5 thereof. **Cap. 460.**

Saving for acts done prior to commencement of this Act. First Schedule.

5. Any acts, decisions, authorisations, consents or other matter done or made by any officer under any of the enactments referred to in the First Schedule prior to the date of commencement of this Act shall continue to have effect wherever it is appropriate to do so and be deemed to have been made by or on behalf of the Commissioner of Inland Revenue.

Construction.

6. The provisions of the Income Tax Act shall be read and construed as if references therein to the Commissioner were references therein to the Commissioner of Inland Revenue appointed under this Act.

Tax a first charge on property.

7. Tax shall be a charge on the property of the person from whom such tax is due and payable, and shall take priority over any other charge or debt due by speciality or otherwise, except debts and taxes due to the Government.

Default in payment.

8. Where tax is not paid within ninety days from the day on which it becomes due and payable, default is deemed to have been made in the payment thereof.

Penalty and interest.

9. (1) A person who fails to pay before it is deemed to be in default under section 8 shall—

(a) in addition to the tax, pay to the Commissioner a penalty equal to twenty per cent of the amount which is not paid, and

(b) in addition to the tax and the penalty imposed by paragraph (a) pay to the Commissioner an amount as interest at the rate of one per cent per month calculated for each month during which any amount of tax remained unpaid on the amount of tax that was due and unpaid at any time in that month.

(2) Where any penalty or interest is paid or payable by a person under subsection (1), the Minister may, where the circumstances of the case appear to him to warrant it, remit the penalty or interest in whole or in part.

10. (1) Where a period of sixty days has elapsed after default under section 8 has occurred, the Commissioner may authorise the seizure and sale—

Power to distrain for tax.

(a) of the goods, chattels and effects of the person from whom the tax is due and payable; or

(b) of any goods and chattels found on the property of the person from whom the tax is due and payable.

(2) The authority to seize and sell under this section may be in the form in the Second Schedule and such authority shall be sufficient warrant and authority to levy the amount of tax, unpaid and in arrear, together with any penalty or interest due under section 9 from each and every person as contained in the list referred to in the authority, in like manner as if separate warrants had been issued for the recovery of the tax, penalty and interest due from each such person.

Second Schedule.

(3) For the purpose of seizing and selling any goods or chattels under this section, any person may, if expressly authorised in writing by the Commissioner, execute any warrant of distress, and if necessary break open any building in the day-time for the purpose of levying such distress; and he may call to his assistance any peace officer, when so required, to aid and assist in the execution of any warrant of distress and in levying the distress.

(4) No misdescription or error in the name of any person from whom tax is due and payable in any way invalidates a warrant issued under this section or any distress levied under the authority thereof.

11. (1) If the amount of the tax in respect of which any goods have been seized under the provisions of this Act and all expense incidental to such seizure shall not be sooner paid, the goods shall be sold at public auction at such time and place as the Commissioner shall direct; but no such sale shall take place within five days of the seizure of such goods, unless the goods seized are, in the opinion of the Commissioner, of a perishable nature, or the owner of such goods has requested their earlier sale.

Sale of goods seized.

(2) All goods seized under this Act shall be deposited in some fit place, or left in the possession of some fit person, as the Commissioner may determine.

(3) The proceeds of the sale of any such goods shall be applied first towards the payment of the expenses of the seizure and sale thereof and the payment of the tax in respect of which they were seized, and the balance, if any, of the proceeds of such sale shall be paid to the person from whom tax was due and payable, on application being made for the same.

(4) The date, time and place of sale of all goods seized under this Act shall be published prior to the date of sale thereof unless such goods are being sold before the expiry of the five-day period under subsection (1).

Crown may purchase property.

12. At the sale of goods or other property under the provisions of this Act any duly authorised officer of the Government may bid for and purchase any such goods or other property on behalf of the Crown.

Recovery of tax as debt.

13. (1) In addition to the means of recovering the tax provided for by sections 10 and 11, tax may be recovered as a debt due to the Crown from the person from whom tax is due and payable.

(2) In any proceedings under this section a certificate purporting to be signed by the Commissioner certifying the amount of tax due shall be regarded as *prima facie* evidence of that fact.

Limitation not to bar recovery of tax.

14. No enactment relating to the limitation of actions shall bar or affect any action or remedy for the recovery of unpaid tax.

Offences.

15. (1) Any person who wilfully obstructs or hinders the Commissioner in the performance of his duty or the exercise of his authority under this Act is guilty of an offence and is liable on summary conviction to a fine of ten thousand dollars and to imprisonment for a term of one year.

(2) Where an offence is committed by a body corporate, any person who at the time of the commission of the offence

was a director, manager, secretary or other similar officer of the body corporate, or purported to act in such capacity, is deemed to have committed the offence unless he proves that the offence was committed without his consent or connivance and that he exercised all such diligence to prevent the commission of the offence as he ought to have exercised having regard to the nature of his functions in that capacity and to all the circumstances.

16. Where there is any inconsistency between the provisions of this Act and the provisions of any enactment referred to in section 2, the provisions of this Act prevail. **Provisions of this Act to prevail.**

FIRST SCHEDULE

Cap. 37	The Auctioneers Act
Cap. 40	The Banking Act
Cap. 47	The Betting and Gaming Act
Cap. 154	The Entertainments Duty Act
Cap. 172	The Fiscal Incentives Act
Cap. 174	The Football Pool Betting Tax Act
Cap. 175	The Foreign Currency Levy Act
Cap. 205	The Hotels Tax Act
Cap. 212	The Income Tax Act
Cap. 220	The Insurance (Licence) Act
Cap. 236	The Land Sales Duty Act
Cap. 309	The Pawnbrokers Act
Cap. 348	The Property Tax Act
Cap. 410	The Stamp Act
Cap. 423	The Telecommunications (Licences and Fees) Order made under Section 6 of the Telecommunications Act

Cap. 424	The Telecommunications Tax Act
Cap. 434	The Trade Licences Act
Cap. 460	The Vehicles and Road Traffic Act

SECOND SCHEDULE (Section 10)

INLAND REVENUE ADMINISTRATION ACT
DISTRESS WARRANT

To (persons authorised) and to all Peace Officers,

I, Commissioner of Inland Revenue by virtue of the power vested in me by section 10 of the Inland Revenue Administration Act, do hereby authorise you to collect and recover the several amounts respectively due for tax from each person specified in the list hereto, together with the additional sum for penalty and interest accruing under section 9 of the Act, and for the recovery thereof I further authorise you that you; with the aid, if necessary, of your assistants and calling to your assistance any constable if necessary, which assistance they are hereby required to give you forthwith levy by distress such sums, together with such additional sum for penalty and interest and also the costs and charges of and incident to the taking and keeping of such distress, on the goods, chattels, or other distrainable things of the person from whom the tax or sum is due and owing or on any goods or chattels found on the property of such person.

And for the purpose of levying such distress you are hereby authorised, if necessary, with such assistance as mentioned before, to break open any building in the daytime.

Given under my hand this day of , 19....

.....
Commissioner of Inland Revenue.

