

2023-12-29

### **OBJECTS AND REASONS**

This Bill would validate the hearing and determination of appeals by the Barbados Revenue Appeals Tribunal presided over by a member other than the Chairman from the date of commencement of the *Barbados Revenue Authority Act* (Act 2014-1).

*Arrangement of Sections*

1. Short title
2. Validation

## **BARBADOS**

A Bill entitled

An Act to validate the hearing and determination of appeals by the Barbados Revenue Appeals Tribunal presided over by a member other than the Chairman.

ENACTED by the Parliament of Barbados as follows:

**Short title**

1. This Act may be cited as the *Barbados Revenue Authority (Appeals Tribunal) (Validation) Act, 2024*.

**Validation**

2. All appeals purported to have been heard and determined by the Barbados Revenue Appeals Tribunal presided over by a member other than the Chairman between the date of the commencement of the *Barbados Revenue Authority Act (Act 2014-1)* and the date of the commencement of this Act shall be deemed to have been lawfully heard and determined.

Read three times and passed the House of Assembly this  
day of \_\_\_\_\_, 2024.

**Speaker**

Read three times and passed the Senate this \_\_\_\_\_ day of  
, 2024.

**President**