

2018-02-02

#### **OBJECTS AND REASONS**

This Bill would provide for the validation of the customs tax levied and collected on sweetened beverages by the Barbados Revenue Authority from the 1<sup>st</sup> day of August, 2015 to the date of commencement of the *Customs Tariff (Amendment) Order, 2017* (S.I. 2017 No. 76).

*Arrangement of Sections*

1. Short title
2. Validation

## **BARBADOS**

A Bill entitled

This Bill would provide for the validation of the customs tax levied and collected on sweetened beverages by the Barbados Revenue Authority from the 1<sup>st</sup> day of August, 2015 to the date of commencement of the *Customs Tariff (Amendment) Order, 2017* (S.I. 2017 No. 76).

ENACTED by the Parliament of Barbados as follows:

**Short title**

1. This Act may be cited as the *Customs (Validation of Tax) Act, 2018*.

**Validation**

2. All tax purported to have been levied and collected on sweetened beverages pursuant to Section A of Part I of the *Customs Tariff* (S.I. 2009 No. 159) from the 1<sup>st</sup> day of August, 2015 to the date of commencement of the *Customs Tariff (Amendment) Order, 2017* (S.I. 2017 No. 76) shall be deemed to have been lawfully and validly levied and collected.

Read three times and passed the House of Assembly this  
day of \_\_\_\_\_, 2018.

**Speaker**

Read three times and passed the Senate this \_\_\_\_\_ day of  
\_\_\_\_\_, 2018.

**President**