OBJECTS AND REASONS

This Bill would provide for the validation of fees collected for licences issued by the Barbados Revenue Authority between 1st April, 2016 and the date of commencement of this Act.

Arrangement of Sections

- **1.** Short title
- 2. Validation

BARBADOS

A Bill entitled

An Act to validate the fees collected for licences issued by the Barbados Revenue Authority between 1st April, 2016 and the date of commencement of this Act.

ENACTED by the Parliament of Barbados as follows:

Short title

1. This Act may be cited as the *Excise Tax (Validation of Fees) Act*, 2016.

Validation

2. All fees collected pursuant to regulation 4 of the *Excise Tax Regulations*, 2016 (S.I. 2016 No. 23) for licences issued under section 6 of the *Excise Tax Act*, 2015 (Act 2015-32) between 1st April, 2016 and the date of commencement of this Act shall be deemed to have been lawfully and validly collected.

Read three times and passed the House of Assembly this day of , 2016.

Speaker

Read three times and passed the Senate this day of , 2016.

President