
CHAPTER 294
PROTECTION OF REVENUE
ARRANGEMENT OF SECTIONS

SECTION

1. Short title.
2. Interpretation.
3. Proposed variations in duty may be given provisional statutory effect.
4. Duties may be secured by bond.
5. Duration of order.
6. No stamp duty on bond.

CHAPTER 294

PROTECTION OF REVENUE

An Act to give provisional effect to orders of the Governor-General providing for variations in imposts and to provide for the protection of revenue likely to accrue therefrom.

*4 of 1935
G.N. 49/1964
3 of 1964
43 of 1964
E.L.A.O., 1974
2 of 1985*

[Commencement 18th December, 1935]

1. This Act may be cited as the Protection of Revenue Act.

Short title.
2 of 1985.

2. In this Act, unless the context otherwise requires —
“imposts” includes all duties, tax or fees levied under the Tariff Act, the Stamp Act or any other Act.

Interpretation.
*G.N. 49/1964,
s. 3.
2 of 1985, s. 4.
Ch. 295.
Ch. 370.*

3. (1) Whenever the Minister for Finance shall inform the Governor-General that it is his intention to give notice to the House of Assembly that he proposes to introduce into that Chamber a Bill providing for variations of, or amendments or additions to, the imposts imposed by any Act, it shall be lawful for the Governor-General to provide by Order, for the period limited by this section, and subject to the provisions of this Act that the proposed variations, amendments or additions to the imposts set out in the notice shall have statutory effect as if contained in an Act as from the date of the said notice.

Proposed variations in duty may be given provisional statutory effect.
*G.N. 49/1964,
s. 4;
2/1985,
s. 5.*

- (2) The Order shall cease to have statutory effect if —
- (a) the House of Assembly is dissolved or prorogued; or
 - (b) the provisions of a Bill giving effect to such variations, amendments or additions are rejected during the passage of such Bill in the House of Assembly:

Provided that if instead of being rejected, the said provisions are modified by resolution of the House of Assembly, the Governor-General's Order under subsection (1) shall, as from the date of such resolution and subject to the other provisions of this subsection, have statutory effect as so modified.

*43 of 1964, Third
Sch.;*
G.N. 49/1964,
s. 5; E.L.A.O.,
1974.

(c) an Act comes into operation varying, amending or adding to the duties of customs; or

(d) the Bill embodying such variations, amendments or additions is not passed without amendment by the Senate and under the provisions of Article 60(1) of the Constitution the House of Assembly has resolved that the Bill should not be presented to the Governor-General for assent.

*43 of 1964, Third
Sch.*
Ch. 2.

(3) Section 31 of the Interpretation Act shall not apply to an Order made by the Governor-General in pursuance of subsection (1) of this section.

Duties may be
secured by bond.
2 of 1985, s. 5.

4. (1) As from the making of such Order by the Governor-General, the importer of any goods in respect of which new imposts shall have been imposed, or in respect of which the existing imposts shall have been increased by virtue of such Order as aforesaid, instead of making payment of such new or increased imposts, shall give a bond with one or more sufficient sureties in the amount of such new or increased imposts with condition for the payment of such new or increased imposts.

(2) The bond shall be discharged when the Order ceases to have statutory effect as provided in subsection (2) of section 3 of this Act and upon payment of the imposts imposed by any Act giving effect to such Order.

Duration of
Order.

5. The period for which an Order shall have statutory force under this Act shall be a period expiring at the end of four months after the date on which the Order is made or is expressed to take effect as the case may be.

No stamp duty
on bond.

6. No stamp duty shall be payable on any bond given under this Act.