

## N.R.C.D. 349

## TAX COLLECTION (RECEIPTS, ETC.) ACT, 1975

## ARRANGEMENT OF SECTIONS

## SECTION

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## N.R.C.D. 349

TAX COLLECTION (RECEIPTS, ETC.) ACT, 1975<sup>1</sup>

**AN ACT to provide for the receipts and invoices to be used and for related matters.**

**1. Authorised receipts and invoices to be used**

(1) A person who collects, in the first instance, on behalf of the Republic a tax or duty payable under an enactment shall, for the purposes of that enactment, use the receipts, invoices or bills except those printed and produced by a duly authorised Government establishment in that behalf, and obtained from the Internal Revenue Service or the Customs, Excise and Preventive Service.

(2) Without prejudice to the generality of subsection (1), a hotel or restaurant or a proprietor or manager of the hotel or restaurant charged with the collection of a tax under the Value Added Tax Act, 1998 (Act 546)<sup>2</sup> shall not issue a receipt, invoice or bill to a customer except the receipt, invoice or bill printed and produced in accordance with subsection (1) and obtained from the Internal Revenue Service.<sup>3</sup>

**2. Offence**

(1) A person who contravenes section 1 commits an offence, and is liable on summary conviction to a fine not exceeding two hundred and fifty penalty units or to a term of imprisonment not exceeding one year or to both the fine and the imprisonment.<sup>4</sup>

1. The Act was issued as the Tax Collection (Receipts, etc.) Decree, 1975 (N.R.C.D. 349) made on 22nd of August, 1975 and notified in the *Gazette* on 29th August, 1975.

2. This Act replaces the Legislation which repealed the Hotels and Restaurants (Taxation) Decree, 1976 (S.M.C.D. 50) which was the legislation previously referred to in this subsection.

3. Amended by section 1 (a) of the Tax Collection (Receipts, etc.) (Amendment) Law, 1991 (P.N.D.C.L. 269).

4. Amended by section 1 (b) of the Tax Collection (Receipts, etc.) (Amendment) Law, 1991 (P.N.D.C.L. 269).

(2) Where an offence under this Act is committed by a body of persons

- (a) in the case of a body corporate, every director or officer of that body shall be deemed to have committed that offence; and
- (b) in the case of a firm, every partner of that firm shall be deemed to have committed that offence.

(3) A person shall not be convicted of an offence under subsection (1) if it is found that the offence was committed by some other person without the consent or connivance of that person, and that due diligence was exerted by that person to prevent the commission of the offence.

### 3. Modifications of existing enactments

An enactment relating to the collection of tax or duty shall have effect subject to the modifications that are necessary to give effect to this Act.

### 4. Application of Act

This Act does not apply to income tax collected under the Internal Revenue Act, 2000 (Act 592).

### 5. Commencement

*Spent.*<sup>4</sup>

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4. The section provided that the Decree came into force on 9th October, 1975.