

CHAPTER 125 - SALES TAX

ARRANGEMENT OF SECTIONS

SECTION

1. Citation and commencement.
2. Interpretation.
3. Sales tax on selected goods.
4. Rate of tax.
5. Persons to pay the tax.
6. Implementation of this Edict.
7. Powers of the Commissioner.
8. Persons accountable to collect, account and remit the tax.
9. Registration of business for taxation.
10. Other obligations, liabilities of person accountable.
11. Person accountable to keep records and books of account.
12. Bill of sales.
13. Estimate of tax by the Commissioner in lieu of return, estimate.
14. Objection to estimate.
15. Appeal to High Court.
16. Genuine, minor irregularity not to affect validity of estimate.
17. Payment of tax unaffected by pending objection of appeal.
18. Bond.
19. Refusal to answer question or produce document.
20. Offences and penalties.
21. Offence by body corporate.
22. Penalty, where none provided.
23. Evasion of tax penalty.
24. Exemption from the tax.
25. Protection from civil action.
26. Using criminal force or obstructing Commissioner, penalty.
27. Regulations.

FIRST SCHEDULE

SECOND SCHEDULE