L.N. 81 of 1993

EXPENDITURE LEVY ACT
(CAP. 341)

Expenditure Levy (Accommodation in Hotels and Similar Establishments) (Amendment) Regulations, 1993

IN exercise of the powers conferred by section 14 of the Expenditure Levy Act, the Minister of Finance has made the following regulations:—

Citation and commencement.

1. (1) These regulations may be cited as the Expenditure Levy (Accommodation in Hotels and Similar Establishments) (Amendment) Regulations, 1993, and shall be read and construed as one with the Expenditure Levy (Accommodation in Hotels and Similar Establishments) Regulations, 1993, hereinafter referred to as "the principal regulations".

L.N. 4 of 1993.

(2) These regulations shall come into force on the 5th July, 1993.

Adds new regulation 10A to the principal regulations.

2. Immediately after regulation 10 of the principal regulations there shall be added the following new regulation:—

"Official receipt.

10A. (1) In addition to the invoice mentioned in regulation 10 of these regulations, an official invoice supplied by the Accountant General is to be duly filled in duplicate in legible characters by the seller.

(2) The original of this invoice is also to be given by the seller to the purchaser together with the invoice required in terms of section 7 of the Act.

(3) The duplicate must be kept by the seller for eventual forwarding to the Accountant General at the latter's request.

(4) Official invoices shall be made available by the Accountant General free of charge, at the specific request of the registered person who shall be responsible for their collection and safe-keeping. Official invoices are non-transferable and shall remain at all times the property of the Accountant General. It shall be the duty of all registered persons to ensure that they have sufficient stock of official invoices to meet demand.".

Substitutes regulation 11 of the principal regulations.

3. For regulation 11 of the principal regulations there shall be substituted the following:—

"Cash Register official receipt.

11. (1) A receipt produced by a cash register may serve the purpose of the invoice required in terms of section 7 of the Act and regulations 10 and 10Aof these regulations, provided that till rolls are purchased from the Accountant General and are to include all the details required for a normal invoice and a product coding system is used clearly identifying the different goods and services supplied. Product code lists must be made readily available to purchasers, inspectors and the Accountant General.

(2) The use of these receipts shall be limited to goods and services which are subject to levy. These till rolls are non-transferable. It will be the duty of all registered persons to ensure that they have sufficient stock of official till rolls to meet demand.".

Amends regulation 13 of the principal regulations.

4. In regulation 13 of the principal regulations, for the words "for a normal invoice." there shall be substituted the words "for a normal invoice as provided in regulations 10 and 10A of these regulations.".

Amends regulation 15 of the principal regulations.

5. In paragraph (1) of regulation 15 of the principal regulations, for the words "of his business." there shall be substituted the words "of his business as well as separate sales accounts in respect of leviable and non-leviable goods in his trade books.".

Adds new regulation 25 to the principal regulations.

6. Immediately after regulation 24 of the principal regulations there shall be added the following new regulation:—

"Non-applicability of Caps. 9 and 152.

25. Sections 21, 28A to 28I of the Criminal Code, and the Probation of Offenders Act, shall not be applicable in respect of regulation 10, 10A, 11 and 13 of these regulations.".

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