VERŻJONI ELETTRONIKA

L.N. 209 of 2017

VALUE ADDED TAX ACT
(CAP. 406)

Remission of Interest and Administrative Penalties (Amendment) Rules, 2017

BY VIRTUE of the powers conferred by articles 21, 42 and 75 of the Value Added Tax Act, the Minister for Finance has made the following rules:-

Citation.

S.L. 406.20

1. The title of these rules is the Remission of Interest and Administrative Penalties (Amendment) Rules, 2017, and these rules shall be read and construed as one with the Remission of Interest and Administrative Penalties Rules, hereinafter referred to as "the principal rules".

Substitutes rule 2 of the principal rules.

2. Rule 2 of the principal rules shall be substituted by the following:

"Remission.

"2. (1) The Commissioner may, at his discretion, remit wholly or in part, any interest incurred and any administrative penalty incurred under any of the provisions of the Value Added Tax Act, the Customs and Excise Tax Act and the Value Added Tax Act, 1994:

Cap. 406
Cap. 395.

Provided that the Commissioner may only remit such interest or administrative penalty if he is satisfied that the tax due was not paid within the prescribed period due to a reasonable excuse, sohowever that reliance placed on any other person to perform any task shall not constitute a reasonable excuse.

Cap. 406
Cap. 395.

(2) In these rules "Acts" means the Value Added Tax Act, the Customs and Excise Tax Act and the Value Added Tax Act, 1994 and any other terms and expressions used in these rules shall have the meaning assigned to them in the Acts.".

Amends rule 4 of the principal rules.

3. In rule 4 of the principal rules, for the words "article 21(4) of the Act" there shall be substituted the words "the Acts".

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