



No: 352 of 2021.

***Goods and Services Tax (2022 Budget)(Amendment) Bill 2021***

**ARRANGEMENT OF CLAUSES.**

1. Payment of tax (Amendment of Section 65).
2. Assessment of tax (Amendment of Section 67).
3. Repeal of Section 72.
4. Repeal of Sections 73, 74, 75, 75, 76, 77, 78, 79, 80, 81 and 82.
5. Additional tax to be payable if default made in payment of tax (Amendment of Section 85).
6. Repeal of Section 87.
7. Repeal of Section 88.
8. Repeal of Section 89.
9. Repeal of Section 90.
10. Repeal and replacement of Section 91.
11. Repeal of Sections 93, 95, 95A, 95B, 96, 99, 100, 101, 102, 103, 104, 105 and 106.
12. Prosecutions (Amendment of Section 97).
13. Repeal of Division XIV.2.
14. Repeal of Sections 107, 116, 117, 117A, 117B, 117C, 117D and 117E.



A BILL

For

AN ACT

Entitled

***Goods and Services Tax (2022 Budget)(Amendment) Act 2021,***

Being an Act to amend the ***Goods and Services Tax Act 2003***.

MADE by the National Parliament to come into operation in accordance with the commencement of the ***Tax Administration Act 2017*** by a notice in the National Gazette by the Head of State, acting with, and in accordance with, the advice of the Minister.

**1. PAYMENT OF TAX (AMENDMENT OF SECTION 65).**

Section 65 of the Principal Act is amended by repealing Subsection (2).

**2. ASSESSMENT OF TAX (AMENDMENT OF SECTION 67).**

Section 67 of the Principal Act is amended by repealing Subsection (5).

**3. REPEAL OF SECTION 72.**

Section 72 of the Principal Act is repealed.

**4. REPEAL OF SECTIONS 73, 74, 75, 76, 77, 78, 79, 80, 81 AND 82.**

Sections 73, 74, 75, 76, 77, 78, 79, 80, 81 and 82 are repealed.

**5. ADDITIONAL TAX TO BE PAYABLE IF DEFAULT MADE IN PAYMENT OF TAX (AMENDMENT OF SECTION 85).**

Section 85 of the Principal Act is amended by repealing Subsection (1) and replacing it with the following new subsection:

“(1) If a registered person fails to pay to the Commissioner General the amount of tax payable calculated under Section 31 within the prescribed time, that registered person is liable to pay -

- (a) late payment interest calculated under Section 39 of the ***Tax Administration Act 2017***; and
- (b) late payment penalty under Section 94 of the ***Tax Administration Act 2017***.”.

**6. REPEAL OF SECTION 87.**

Section 87 of the Principal Act is repealed.

**7. REPEAL OF SECTION 88.**

Section 88 of the Principal Act is repealed.

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**8. REPEAL OF SECTION 89.**

Section 89 of the Principal Act is repealed.

**9. REPEAL OF SECTION 90.**

Section 90 of the Principal Act is repealed.

**10. REPEAL AND REPLACEMENT OF SECTION 91.**

The Principal Act is amended by repealing Section 91 and replacing it with the following new section:

**“91. REFUND OF EXCESS TAX.**

Any refund of tax under this Act shall be administered subject to Part IX of the *Tax Administration Act 2017*.”

**11. REPEAL OF SECTIONS 93, 95, 95A, 95B, 96, 99, 100, 101, 102, 103, 104, 105 AND 106.**

Sections 93, 95, 95A, 95B, 96, 99, 100, 101, 102, 103, 104, 105, 106 and Division 2.

**12. PROSECUTIONS (AMENDMENT OF SECTION 97).**

Section 97 of the Principal Act is amended by repealing Subsection (23).

**13. REPEAL OF DIVISION XIV.2.**

Part XIV of the Principal Act is amended by repealing Division 2.

**14. REPEAL OF SECTIONS 107, 116, 117, 117A, 117B, 117C, 117D AND 117E.**

Sections 107, 116, 117, 117A, 117B, 117C, 117D and 117E are repealed.