

No. 28 of 2015.

*Customs (2016 Budget) (Amendment) Act 2015.*

Certified on: 20 JAN 2016



No. of 2015.

*Customs (2016 Budget)(Amendment) Act 2015.*

**ARRANGEMENT OF SECTION.**

New Section 79A.

**"79A. DEFERRED PAYMENT OF ASSESSED IMPORT GOODS AND SERVICES TAX."**



No. of 2015.

AN ACT

entitled

***Customs (2016 Budget)(Amendment) Act 2015.***

Being an Act to amend the *Customs Act 1951*,

MADE by the National Parliament to come into operation on 1 January 2016.

**NEW SECTION 79A.**

The Principal Act is amended by inserting after Section 79, the following new section:

**“79A. DEFERRED PAYMENT OF ASSESSED IMPORT GOODS AND SERVICES TAX.**

Notwithstanding the provisions of this Act and the *Customs Tariff Act 1990*, the payment of assessed import goods and services tax may be deferred pursuant to a deferral scheme operated and administered by the Commissioner General of the Internal Revenue Commission under the *Goods and Services Tax Act 2003*.”.

I hereby certify that the above is a fair print of the *Customs (2016 Budget)(Amendment) Act 2015* which has been made by the National Parliament.

Acting Clerk of the National Parliament.

20 JAN 2016

I hereby certify that the *Customs (2016 Budget)(Amendment) Act 2015* was made by the National Parliament on 3 November 2015.

Speaker of the National Parliament.

20 JAN 2016



