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THE PROVISIONAL COLLECTION OF TAXES ACT, 1931  
ACT No. XVI of 1931  
[28<sup>th</sup> September, 1931]

An Act to amend the law providing for the immediate effect for a limited period of provisions in Bills relating to the imposition '[, increase or reduction] or duties of customs or excise \*[or sales tax].

WHEREAS it is expedient to amend the law providing for the immediate effect for a limited period of provisions in Bills relating to the imposition '[, increase or reduction] of duties of customs or excise '[or sales tax] ; It is hereby enacted as follows :—

1. Short title. This Act may be called the Provisional Collection of Taxes Act, 1931.
2. Definition. In this Act, a “declared provision” means a provision in a Bill in respect of which a declaration has been made under section 3.
3. Power to make declarations under this Act. Where a Bill to be introduced in the >[Central Legislature] on behalf of Government provides for the imposition '[, increase or reduction] of a duty of customs or excise 7[or sales tax] the “[Federal Government] may cause to be inserted in the Bill a declaration that it is expedient in the public interest that any provision of the Bill relating to such imposition '[, increase or reduction] shall have immediate effect under this Act.
4. Effect of declarations under this Act, and duration thereof.—[(1) Subject to the provisions of sub-section (2), a declared provision shall have the force of law with immediate effect as if enacted on the day on which the Bill is introduced.]  
(2) A declared provision shall cease to have the force of law under the provisions of this Act—  
(a) when it comes into operation as an enactment, with or without amendment, or  
(d) when the “[Federal Government], in pursuance of a motion passed by \*[\* \* \*]  
the \*[Central Legislature] directs, by notification in the \*[official Gazette], that  
it shall cease to have the force of law, or  
(c) if it has not already ceased to have the force of law under clause (a) or clause  
(6), then on the expiry of the sixtieth day after the day on which the Bill  
containing it was introduced.

! [5. Certain refunds to be made, or demand to be raised, when declarations cease to have effect.—(1) Where a declared provision comes into operation as an enactment in an amended form before the expiry of the sixtieth day after the day on which the Bill containing it was introduced, —

'Subs. by the Finance Act, 1990 (Act No. VII of 1990), s. 2.

"Ins. by the Finance Act, 1967 (Act No. XII of 1967), s. 13 and Sixth Sch.,

3Subs. by Adaptation Order, 1937.

'Subs. by the Federal Adaptation of Laws Order, 1975 (President's Order No. 4 of 1975), Art. 2 and Table

'Omitted by the Adaptation of Central Acts and Ordinances Order, 1949 (Order No. 4 of 1949), s. 3 and S

(a) refunds shall be made of all duties or taxes collected which would not have been collected if the provision adopted in the enactment had been the declared provision ; or

(b) demands shall be raised of all duties or taxes not collected which would have been collected if the provision adopted in the enactment had been the declared provision :

Provided that the rate, at which refunds of any duty or tax may be made, or demand may be raised, under this sub-section shall not exceed the difference between the rate of such duty or tax proposed in the declared provision and the rate of such duty or tax in force when the Bill was introduced.

(2) Where a declared provision ceases to have the force of law under clause (b) or clause (c) of sub-section (2) of section 4, —

(a) refunds shall be made of all duties or taxes which would have not been collected if the declaration in respect thereof had not been made ; or

(b) demands shall be raised of all duties or taxes not collected which would have been collected if the declaration in respect thereof had not been made.]

6. '[Repealed]

'Repealed by the Repealing Act, 1938 (Act No. I of 1938), s. 2 and Schedule.