

SALES TAX ACT
(No. 12 of 1982)

SALES TAX (RELIEF FROM PAYMENT) ORDER, 1983

(Published on 25th February, 1983)

ARRANGEMENT OF PARAGRAPHS

PARAGRAPH

1. Citation
2. Rebate or refund of tax

SCHEDULE

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by section 14D of the Sales Tax Act, the following Order is hereby made —

1 This Order may be cited as the Sales Tax (Relief from Payment) Order, 1983. Citation

2. (1) Any person or organization referred to in the Schedule hereto shall be granted a rebate or refund, as the case may be, of the full tax payable or paid under the Act. Rebate or refund of tax

(2) The provisions of the Customs and Excise Duty Act and the regulations made thereunder relating to the grant of a rebate or refund, as the case may be, of customs and excise duties to any person or organization referred to in subparagraph (1) shall apply to the grant of a rebate or refund of tax under this Order.

SCHEDULE

PERSONS OR ORGANIZATIONS EXEMPTED FROM PAYMENT OF SALES TAX

- (a) Any person designated in Part I of the Diplomatic Immunities and Privileges (Conferment of Personal Immunities and Privileges) Order;
- (b) Any organization specified in the Schedule to the Diplomatic Immunities and Privileges (Designation of Organizations and Conferment of Immunities and Privileges) Order.

MADE this 11th day of February, 1983.

P.S. MMUSI,
*Vice-President and Minister of
Finance and Development Planning.*

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