

Act

Tax Procedures Code (Amendment) Act

2019

THE TAX PROCEDURES CODE (AMENDMENT) ACT, 2019

ARRANGEMENT OF SECTIONS

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THE TAX PROCEDURES CODE (AMENDMENT) ACT, 2019

An Act to amend the Tax Procedures Code Act, 2014, to write off all unpaid taxes by Government as at 30th June 2019, to empower the Commissioner General compound offences and to insert a new Schedule 4 on list of returns filed with the Commissioner General.

DATE OF ASSENT:

Date of Commencement:

BE IT ENACTED by Parliament as follows:

1. Commencement

This Act shall come into force on 1st July, 2019.

2. Amendment of section 3 of the Tax Procedures Code Act, 2014

The Tax Procedures Code Act, 2014 in this Act referred to as the principal Act, is amended in section 3 by substituting for the words “Third schedule” appearing in the definition of “tax return”, the words “Schedule 4”.

3. Insertion of new section 40A to principal Act

The principal Act is amended by inserting immediately after section 40 the following—

“40A. Tax due and payable by Government

(1) The Minister shall pay any tax due and payable by Government, arising from a commitment made by Government to pay tax on behalf of a person or owing from Government as counterpart funding for aid funded projects.

(2) Notwithstanding subsection (1), all unpaid taxes by Government as at 31st June, 2019 are written off.

(3) The Minister shall publish in the Gazette, a list of all taxes waived under subsection (2).”

4. Amendment of section 66 of the principal Act

Section 66 of the principal Act is amended by inserting immediately after subsection (1), the following—

“(1a) Where a person has committed an offence under a tax law, other than under section 63 of this Act and that person voluntarily discloses the commission of the offence to the Commissioner, at any time prior to the commencement of court proceedings, the Commissioner may enter into an agreement with the offender to compound the offence if the offender agrees to pay to the Commissioner the outstanding unpaid tax and that person shall not be required to pay any interest or fine due.”

5. Insertion of new section 74A

The principal Act is amended by inserting immediately after section 74 the following—

“74A. Payment of informers

The Commissioner General shall pay to a person who provides information leading to the recovery of a tax or duty, the equivalent of five percent of the principal tax or duty recovered.”

6. Amendment of the Finance Act, 2014

The Finance Act, 2014 is amended by repealing section 8.

7. Insertion of new Schedule 4

The principal Act is amended by inserting immediately after Schedule 3 the following—

“SCHEDULE 4*Section 3***Tax returns filed with Commissioner General**

- (a) Value Added Tax return;
- (b) Income Tax return;
- (c) Withholding Tax return;
- (d) Excise Duty return;
- (e) Tax return under section 50 of the Lotteries and Gaming Act, 2016; and
- (f) Stamp Duty return.”

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Cross Reference

Lotteries and Gaming Act, 2016 Act 7 of 2016