

**REVENUE (TEMPORARY PROTECTION) ACT**

Act 2 of 1999 – 15 May 1999

ARRANGEMENT OF SECTIONS

SECTION

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**REVENUE (TEMPORARY PROTECTION) ACT**

**EDITORIAL NOTE:** The words “Comptroller of Customs” have been deleted and replaced by the words “Director-General”, following the passing of Act 33 of 2004.

**1. Short title**

This Act may be cited as the Revenue (Temporary Protection) Act.

**2. Interpretation**

In this Act—

“duty” means—

- (a) duty as defined in the Customs Act and as referred to in the Customs Tariff Act; and
- (b) excise duty as defined in the Excise Act;

“levy” means any levy leviable or chargeable under the Excise Act or Value Added Tax Act;

“tax” has the same meaning as in the Value Added Tax Act.

[S. 2 amended by s. 15 (a) of Act 10 of 2010 w.e.f. 24 December 2010.]

**3. Customs duty, excise duty and value added tax resolutions**

(1) Where a resolution is passed by the Assembly and that resolution imposes a new, or increases or reduces an existing, duty, tax or levy, the duty, tax or levy shall, unless otherwise expressed in the resolution, be leviable, chargeable and recoverable in accordance with any enactment governing the duty, tax or levy from the date the resolution takes effect until the passing of any Act validating or otherwise affecting the resolution.

(2) Every resolution shall cease to be in force on the rejection by the Assembly of the validating or other Act referred to in subsection (1), or on its withdrawal or disallowance.

(3) In the event of the rejection or withdrawal of any validating or other Act, a refund shall be made of any duty, tax or levy, or, in the case of the increase of any existing duty, tax or levy, of any excess collected under the resolution, to the parties who may have paid the duty, tax or levy.

(4) Where, after the validation of the resolution by any enactment, it is found that any duty, tax or levy has been underpaid or overpaid during the period from the date the resolution takes effect until the passing of the Act validating the resolution, the amount underpaid or overpaid shall be claimed or refunded, as the case may be.

(5) —

[S. 3 amended by s. 15 (b) of Act 10 of 2010 w.e.f. 24 December 2010.]

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