

EXCISE TAX (VALIDATION OF TAX) ACT, 2018–11

*Arrangement of Sections*

1. Short title
2. Validation



**BARBADOS**

I assent  
S. MASON  
Governor-General  
1st March, 2018.

**2018–11**

This Bill would provide for the validation of the excise tax levied and collected on sweetened beverages by the Barbados Revenue Authority from the 1<sup>st</sup> day of August, 2015 to the date of commencement of the *Excise Tax (Amendment) (No. 3) Regulations, 2017* (S.I. 2017 No. 77).

[Commencement: 1st March, 2018]

ENACTED by the Parliament of Barbados as follows:

**Short title**

1. This Act may be cited as the *Excise Tax (Validation of Tax) Act, 2018*.

**Validation**

2. All tax purported to have been levied and collected on sweetened beverages pursuant to the *Excise Tax Act*, Cap. 69 and the *Excise Tax Regulations, 2016* (S.I. 2016 No. 23) from the 1<sup>st</sup> day of August, 2015 to the date of commencement of the *Excise Tax (Amendment) (No. 3) Regulations, 2017* (S.I. 2107 No. 77) shall be deemed to have been lawfully and validly levied and collected.