

EXCISE TAX (VALIDATION OF TAX) ACT, 2017–12

Arrangement of Sections

1. Short title
2. Validation

BARBADOS

I assent
ELLIOTT F. BELGRAVE
Governor-General
25th March, 2017.

2017–12

This Bill would provide for the validation of the excise tax levied and collected on motor spirits and diesel by the Barbados Revenue Authority from the 1st day of April, 2014 to the date of commencement of this Act.

[Commencement: 30th March, 2017]

ENACTED by the Parliament of Barbados as follows:

Short title

1. This Act may be cited as the *Excise Tax (Validation of Tax) Act, 2017*.

Validation

2. All excise tax purported to have been collected on motor spirits and diesel pursuant

- (a) to section 3 of the *Excise Tax Act*, Cap. 69 from the 1st day of April, 2014 to the 17th day of May, 2016; and
- (b) to regulation 10 of the *Excise Tax Regulations, 2016* (S.I. 2016 No. 23) from the 19th day of May, 2016 to the date of commencement of this Act

shall be deemed to have been lawfully and validly collected.