

2018-02-02

OBJECTS AND REASONS

This Bill would provide for the validation of the customs tax levied and collected on sweetened beverages by the Barbados Revenue Authority from the 1st day of August, 2015 to the date of commencement of the *Customs Tariff (Amendment) Order, 2017* (S.I. 2017 No. 76).

Arrangement of Sections

1. Short title
2. Validation

BARBADOS

A Bill entitled

This Bill would provide for the validation of the customs tax levied and collected on sweetened beverages by the Barbados Revenue Authority from the 1st day of August, 2015 to the date of commencement of the *Customs Tariff (Amendment) Order, 2017* (S.I. 2017 No. 76).

ENACTED by the Parliament of Barbados as follows:

Short title

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

Validation

2. All tax purported to have been levied and collected on sweetened beverages pursuant to Section A of Part I of the *Customs Tariff* (S.I. 2009 No. 159) from the 1st day of August, 2015 to the date of commencement of the *Customs Tariff (Amendment) Order, 2017* (S.I. 2017 No. 76) shall be deemed to have been lawfully and validly levied and collected.

Read three times and passed the House of Assembly this
day of _____, 2018.

Speaker

Read three times and passed the Senate this _____ day of
_____, 2018.

President