

S.I. 2024 No.

Barbados Revenue Authority Act
2014–1

BARBADOS REVENUE AUTHORITY (AMENDMENT) ORDER, 2024

The Minister, in exercise of the powers conferred on him by section 33 of the *Barbados Revenue Authority Act*, makes the following Order:

1. This Order may be cited as the *Barbados Revenue Authority (Amendment) Order, 2024*.

2. *The Fourth Schedule to the Barbados Revenue Authority Act, (Act 2014-1) is amended*

(a) *by deleting paragraph 1 and substituting the following:*

“Appointment of members

1.(1) The Minister shall by instrument in writing, appoint a Chairman, Deputy Chairman and such number of persons, being not less than 5, who appear to the Minister to be qualified and experienced in law, tax, accounts, public administration or such other area as, in the opinion of the Minister, is required for the discharge of the functions of the Tribunal.

(2) The Tribunal shall consist of at least 2 members, in addition to the Chairman, who are eligible to practise as an attorney-at-law under the *Legal Profession Act*, Cap. 370A.

(3) The Chairman shall be a person who is qualified for appointment as a judge in accordance with section 7(1)(b) or (c) of the *Supreme Court of Judicature Act*, Cap. 117A.

(4) Notwithstanding subparagraph (3), where the Minister is satisfied that there is no suitable person who meets the requirements referred to in subparagraph (3), the Minister shall appoint as Chairman a person who is qualified for appointment as a judge in accordance with section 7(1)(a) of the *Supreme Court of Judicature Act*, Cap. 117A but who is not in active practice in Barbados as an attorney-at-law.

(5) A member shall

(a) hold office for a term not exceeding 3 years; and

(b) be eligible for reappointment,

and the term may be determined so as to provide that the appointment of no more than 3 members expires in any year.”; and

(b) ***in paragraph 4 by***

(i) ***deleting subparagraph (1) and substituting the following:***

“(1) An appeal shall be heard and determined by the Chairman, or in his absence the Deputy Chairman, and not less than 2 members selected by the Chairman, and the Chairman, or in his absence the Deputy Chairman and the members so selected shall have all the powers of the Tribunal in relation to the appeal.”; and

(ii) ***deleting subparagraph (5) and substituting the following:***

“(5) In the case of a difference of opinion among members sitting together, the opinion of the majority shall prevail, and in case of an equality of numbers, the opinion of the Chairman, or in his absence the Deputy Chairman shall prevail.”.

3. This Order is deemed to have come into force on the 1st day of April, 2014.

Made by the Minister this 5th day of April, 2024.

A handwritten signature in black ink, appearing to read 'Ryastha', with a long horizontal flourish extending to the right.

Minister responsible for Finance