

No. 29 of 2007.

Goods and Services Tax (2008 Budget Amendment) Act 2007.

Certified on : 11/03/08



No. of 2007.

Goods and Services Tax (2008 Budget Amendment) Act 2007,

ARRANGEMENT OF SECTIONS.

1. Other Zero Rated Goods (Amendment of Section 21).
2. New Sections 117A, 117B, 117C, 117D and 117E.
 - "117A. **AUTHORISED GOODS AND SERVICES TAX AGENT."**
 - "117B. **PRODUCTION OF AUTHORITY ON DEMAND."**
 - "117C. **PERSONAL LIABILITY OF AGENTS."**
 - "117D. **LIABILITY OF PRINCIPAL FOR ACTIONS OF AGENT."**
 - "117E. **OFFENCES BY AGENTS."**



No. of 2007

AN ACT

entitled

Goods and Services Tax (2008 Budget Amendment) Act 2007,

Being an Act to amend the ***Goods and Services Tax Act 2003,***

MADE by the National Parliament and deemed to come into operation -

- (a) in respect of Section 1 – on 1 January 2007; and
- (b) in respect of the remainder of the Act – on 1 January 2008.

1. OTHER ZERO RATED GOODS (AMENDMENT OF SECTION 21).

Section 21 of the Principal Act is amended by inserting after Subsection (2) the following new subsection:-

"(3) Paragraphs (g) and (h) of Subsection (1) shall apply to supplies made on or after 1 January 2007."

2. NEW SECTIONS 117A, 117B, 117C, 117D AND 117E.

The Principal Act is amended by inserting after Section 117, the following new sections:-

"117A. AUTHORISED GOODS AND SERVICES TAX AGENT.

"(1) Where a person is required to comply with a provision of this Act, he may comply with it by a lawfully authorized agent.

"(2) For the purposes of Subsection (1), an authorised agent shall be registered as a tax agent in accordance with the *Income Tax Act* 1959 and obtain from a registered person a written authority authorising that agent to act on behalf of the registered person in a particular matter or for an ongoing period.

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"(3) An authorized agent, who fails to comply with Subsection (2), is guilty of an offence.

"Penalty: A fine of not less than K1,500.00 and not exceeding K5,000.00.

"117B. PRODUCTION OF AUTHORITY ON DEMAND.

"An officer -

- (a) may require an agent to produce his written authority from the registered person for whom he claims to act; and
- (b) in default of production of the authority, shall refuse to recognize the agency.

"117C. PERSONAL LIABILITY OF AGENTS.

"(1) Where a person -

- (a) is expressly or impliedly authorized by a registered person to act as his agent in relation to any matter for all or any purposes of this Act; or
- (b) represents or passes himself, or acts or assumes to act, as such an agent,

he shall be deemed also to be, for these purposes, the registered person, and is personally liable for any goods and services tax, chargeable or any penalties recoverable under this Act in the same manner and to the same extent as if he were the principal.

"(2) Subsection (1) does not relieve any principal from personal liability.

"117D. LIABILITY OF PRINCIPAL FOR ACTIONS OF AGENT.

"A declaration authorized by this Act that is made by the agent of a registered person shall be deemed to have been made with the knowledge and consent of the registered person, so that in a prosecution in respect of a declaration made by the agent the principal is liable to the pecuniary punishment provided by this Act as if he had made the declaration himself.

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"117E. OFFENCES BY AGENTS.

"A person who -

- (a) is an unauthorised agent ; or
- (b) pretends to be an authorised agent; or
- (c) makes a return that is false in any particular;
or
- (d) makes in a declaration or document
produced to an officer a statement that
is untrue in any particular; or
- (e) produces or delivers to an officer a
declaration or document containing a
statement that is untrue in any particular; or
- (f) misleads any officer in any particular likely
to affect the discharge of his duty; or
- (g) refuses or fails to answer questions or to
produce documents; or
- (h) obstructs an officer in the discharge of their
duties; or
- (i) gives or procures to be given, or offers or
promises to give or procure to be given, any
bribe, recompense or reward to an officer to
induce him to neglect his duty,

is guilty of an offence.

Penalty: A fine of not less than K5, 000.00 and
not exceeding K100, 000.00."

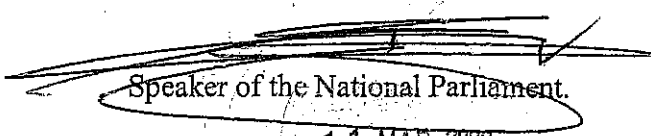
I hereby certify that the above is a fair print of the *Goods and Services Tax (2008 Budget Amendment) Act 2007* which has been made by the National Parliament.



Clerk of the National Parliament.

11 MAR 2008

I hereby certify that the *Goods and Services Tax (2008 Budget Amendment) Act 2007* was made by the National Parliament on 29 November 2007.



Speaker of the National Parliament.

11 MAR 2008

