

No. 28 of 2015.

Customs (2016 Budget)(Amendment) Act 2015.

Certified on: **20 JAN 2016**



No. of 2015.

Customs (2016 Budget)(Amendment) Act 2015.

ARRANGEMENT OF SECTION.

New Section 79A.

“79A. DEFERRED PAYMENT OF ASSESSED IMPORT GOODS AND SERVICES TAX.”



No. of 2015.

AN ACT

entitled

Customs (2016 Budget)(Amendment) Act 2015.

Being an Act to amend the *Customs Act 1951*,

MADE by the National Parliament to come into operation on 1 January 2016.

NEW SECTION 79A.

The Principal Act is amended by inserting after Section 79, the following new section:

“79A. DEFERRED PAYMENT OF ASSESSED IMPORT GOODS AND SERVICES TAX.

Notwithstanding the provisions of this Act and the *Customs Tariff Act 1990*, the payment of assessed import goods and services tax may be deferred pursuant to a deferral scheme operated and administered by the Commissioner General of the Internal Revenue Commission under the *Goods and Services Tax Act 2003*.”.

I hereby certify that the above is a fair print of the *Customs (2016 Budget)(Amendment) Act 2015* which has been made by the National Parliament.

Acting Clerk of the National Parliament.

20 JAN 2016

I hereby certify that the *Customs (2016 Budget)(Amendment) Act 2015* was made by the National Parliament on 3 November 2015.

Speaker of the National Parliament.

20 JAN 2016