

THE UNIVERSITY STUDENTS CESS ACT

REGULATIONS
(under section 12)

The University Students Cess (Teachers' Refund) Regulations, 1990 L.N. 441/90

THE UNIVERSITY STUDENTS CESS ACT

REGULATIONS
(under section 12)THE UNIVERSITY STUDENTS CESS (TEACHERS' REFUND)
REGULATIONS, 1990*(Made by the Minister on the 31st day of August, 1990)*

L.N. 44/90

1. These Regulations may be cited as the University Students Cess (Teachers' Refund) Regulations, 1990. Citation.

2. In these Regulations—

Interpre-
tation.

"Bureau" means the Students' Loan Bureau established under section 4 of the Students' Loan Fund Act;

"certifying officer" means the Permanent Secretary in the Ministry of Education;

"Commissioner" means the Commissioner of Inland Revenue;

"public educational institution" has the same meaning as in the Education Act;

"teaching service" means service as a teacher in a public educational institution;

"year" means a period of twelve months beginning on the date on which a person commenced teaching service.

3.—(1) A person who paid cess pursuant to the Act and who—

Persons
eligible
for refund
of cess

(a) is, at the date of coming into operation of these Regulations, employed in teaching service; or

(b) entered such service on or after the 1st day of May, 1988 and was so employed for not less than one year,

shall be eligible for a refund of the cess paid as aforesaid.

(2) A refund of cess pursuant to paragraph (1) shall be paid in such manner and on such terms and subject to such conditions as are specified in the First Schedule.

First
Schedule.