

**Goods and Services Tax Act 1993**  
**(No. 31 of 1993)**

**Table of Contents**

**Long Title**

**Enacting Formula**

**Part I PRELIMINARY**

**1 Short title and commencement**

**2 Interpretation**

**3 Meaning of "business", etc**

**Part II ADMINISTRATION**

**4 Comptroller and other officers**

**5 Responsibility of Comptroller and delegation of powers**

**6 Official secrecy**

**Part III IMPOSITION AND EXTENT OF TAX**

**7 Goods and services tax**

**8 Scope of tax**

**9 Registration**

**10 Meaning of "supply"**

**11 Time of supply**

**12 Further provisions relating to time of supply**

**13 Place of supply**

**14 Reverse charge on supplies received from abroad**

**15 Place where supplier or recipient of services belongs**

**16 Rate of tax**

**17 Value of supply of goods or services**

**18 Value of imported goods**

#### **Part IV CREDIT FOR INPUT TAX AGAINST OUTPUT TAX**

**19 Credit for input tax against output tax**

**20 Input tax allowable under section 19**

#### **Part V RELIEFS**

**21 Zero-rating for exports and international services**

**22 Exempt supply**

**23 Relief on supply of certain secondhand goods**

**24 Relief from tax on importation and supply of goods**

**25 Refund or remission of tax in certain cases**

**26 Application of Customs legislation**

**27 Importation of goods by taxable persons**

#### **Part VI SPECIAL CASES**

**28 Application to Government**

**29 Insurance indemnity payments**

**30 Persons treated as a group**

**31 Partnerships**

**32 Business carried on in divisions or by unincorporated bodies,  
personal representatives, etc**

**33 Agents**

**34 Transfers of going concerns**

**35 Betting, sweepstakes, lotteries and gaming**

**36 Commodity, futures or securities markets and exchanges**

**37 Goods subject to a warehousing regime**

**38 Customers to account for tax on certain supplies**

**39 Supplies spanning change of rate, etc**

**40 Adjustment of contracts on changes in tax**

## **Part VII ACCOUNTING AND ASSESSMENTS**

**41 Accounting for and payment of tax**

**42 Computer service**

**43 Production of tax invoices by computer**

**44 Giving of receipts**

**45 Power of Comptroller to assess tax due**

**46 Duty to keep records**

**47 Comptroller may disregard certain transactions and dispositions**

**48 Assessment of penal tax**

**Part VIII BOARD OF REVIEW**

**49 Application for review**

**50 Constitution of Board of Review**

**51 Right of appeal**

**52 Hearing and disposal of appeals**

**53 Hearing of appeal in absence of member of Board**

**54 Appeals to High Court**

**55 Cases stated for High Court**

**56 Proceedings before Board of Review and Supreme Court**

**57 Decision to be final and conclusive**

**Part IX OFFENCES AND PENALTIES**

**58 General penalties**

**59 Penalty for incorrect return**

**60 Penalty for failure to pay or make returns within prescribed period**

**61 Penalty for failure to register**

**62 Penalty provisions relating to fraud, etc.**

**63 Improperly obtaining refund**

**64 Offences in relation to goods and invoices**

**65 Penalties for offences by authorised and unauthorised persons**

**66 Penalty for obstructing Comptroller in carrying out his duties**

**67 Tax to be payable notwithstanding any proceedings for penalties and penalties not part of tax**

## **Part X PROCEEDINGS**

**68 Comptroller, etc., may direct prosecution**

**69 Sanction for prosecution**

**70 Saving for criminal proceedings**

**71 Proceedings as to evidence in legal proceedings**

**72 Evidence by certificate, etc**

**73 Service of summons**

**74 Offences by bodies of persons and by agents and employees**

**75 Power to compound offences**

**76 Jurisdiction of District and Magistrate's Courts**

**77 Proceedings for offences and penalties under Customs Act**

## **Part XI COLLECTION AND ENFORCEMENT**

**78 Recovery of tax and penalty**

**79 Power to appoint agent for recovery of tax**

**80 Indemnification of agent**

**81 Power to require security and production of evidence**