

THE REVENUE ADMINISTRATION ACT

RULES

*(made under section 5 of the Collector General's Act
(now repealed) saved by section 20 of Act 12 of 1985)*

The Customs (Preventive Service) Rules, 1956 L.N. 164/56
185/57
125/60
92/74

ORDER

(under section 17D (1))

The Revenue Administration (Designation of Registration Authority) L.N. 166/99
Order, 1999

ORDER

(under section 18)

*(Incorporated
in Acts)*

REGULATIONS

(under section 19)

The Revenue Administration (Taxpayer Registration) Regulations, 1996 L.N. 47A/96
108/2002
114A/2014

The Revenue Administration (Appeals and Disputes Settlement) L.N. 70/2002
Regulations, 2002

THE REVENUE ADMINISTRATION ACT

RULES

*(made under section 5 of the Collector General's Act (now repealed)
saved by section 20 of Act 12 of 1985)*

THE CUSTOMS (PREVENTIVE SERVICE) RULES, 1956

*(Made by the Governor in Executive Council on the 30th day of
July, 1956)*

L.N. 164/56
Amdt.
L.N. 185/57
125/60
92/74

1. These Rules may be cited as the Customs (Preventive Service) Rules, 1956.

2. The Commissioner of Customs and Excise may from time to time require any officer employed in the department of Customs to carry out special duties in connection with the prevention of smuggling and officers so employed shall constitute a Customs Preventive Service (hereinafter referred to as "the Service").

3. The duties of the Service shall include the boarding and rummaging of aircraft and ships; the verification, issue and control of the stores of aircraft and ships while such aircraft and ships are within the waters of the Island; the examination of passengers and their baggage, and such other duties as may from time to time be assigned to the Service by the Commissioner of Customs and Excise

4.—(1) Notwithstanding regulation 123 of the Customs Regulations, 1955 (hereinafter referred to as "the Regulations"), the working days and hours of the Service shall be throughout the twenty-four hours on all days including Sundays and public holidays:

Provided that:—

- (a) if an officer has been on duty for a period which in the aggregate amounts to forty-four hours in any week commencing at midnight on a Sunday (which period of forty-four hours is hereinafter referred to as "the working week") or for a period of eight hours on any day he shall be paid overtime for any further attendance during such week or on such day as the case may be at the rates laid down in paragraph (1) of regulation

THE CUSTOMS (PREVENTIVE SERVICE) RULES, 1956

125 of the Regulations for the extra attendance of officers on days other than Saturdays, Sundays and public holidays;

- (b) if an officer is required to be on duty on a public holiday he shall be paid for his attendance on such public holiday at the rates laid down in paragraph (1) of regulation 125 of the Regulations for work performed on a public holiday;
- (c) if an officer is required to be on duty on a Sunday he shall be paid for his attendance on such Sunday at the rates laid down in paragraph (1) of regulation 125 of the Regulations for work performed on a Sunday;
- (d) if an officer is absent on any working day on approved sick, departmental or vacation leave, he shall, for the purpose of calculating his working week be credited with the number of hours which he would normally have been required to work on that day.

(2) Attendance of the Service at the request of the public outside the working days and hours prescribed in regulation 123 of the Regulations shall, so far as the person requiring such attendance is concerned, be subject to all the provisions of Part XV of such Regulations but nothing therein shall be deemed to entitle an officer of the Service to receive the fees or any part thereof charged for such attendance.

5. Officers of the Service shall wear such uniform and at such times as the Commissioner of Customs and Excise may require and shall be subject to such disciplinary orders as the Commissioner of Customs and Excise is hereby authorized to make.

THE REVENUE ADMINISTRATION ACT

ORDER

(under section 17D (1))

THE REVENUE ADMINISTRATION (DESIGNATION OF REGISTRATION
AUTHORITY) ORDER, 1999

(Made by the Minister on the 20th day of December, 1999)

L.N.1661/99

1. This Order may be cited as the Revenue Administration (Designation of Registration Authority) Order, 1999.
2. The Tax Administration Services Department is hereby designated with effect from the 1st day of December, 1999 to be the Registration Authority for the purposes of the Act.

THE REVENUE ADMINISTRATION ACT

REGULATIONS
(under section 19)THE REVENUE ADMINISTRATION (TAXPAYER REGISTRATION)
REGULATIONS, 1996*(Made by the Minister on the 1st day of April, 1996.)*L.N. 47A/96
114A/2014

[1st April, 1996.]

1. These Regulations may be cited as the Revenue Administration (Taxpayer Registration) Regulations, 1996. Citation.

2. In these Regulations— Interpretation.

“individual” includes—

- (a) a sole proprietor;
- (b) an individual partner;

“organization” means any body of persons, whether corporate or otherwise and includes—

- (a) a Government ministry or department;
- (b) a partnership;
- (c) any educational institution;

“Registration Authority” and “taxpayer” respectively, have the same meaning as under section 17D of the Act.

3.—(1) An application by an individual for registration under Part VIB of the Act shall be in the form set out as Form 1 of the Schedule hereto. Application by individual. Schedule. Form 1.

(2) An application under this regulation shall be submitted to the Registration Authority and shall be accompanied by such documentation as is specified in Form 1 as is applicable to the applicant.