

THE TAX COLLECTION ACT

REGULATIONS

*(under section 47A(7))*

The Tax Collection (Write-off) Regulations, 2013

L.N. 215/2013

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*(Made by the Minister on the 29th day of October, 2013)*

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1. These Regulations may be cited as the Tax Collection (Write-off) Regulations, 2013. Citation.

2. In these Regulations, unless the context otherwise requires— Interpretation.

“debt” means any sum to which section 47A(1)(a) of the Act applies;

“taxpayer” has the meaning assigned to it in section 2 of the Revenue Administration Act.

3.—(1) Within one month after the end of each quarter of the Tax Collection Year (as established by section 14(1) of the Act), every Collector of Taxes shall prepare a list of all debts that are outstanding at the end of that quarter in respect of every taxpayer in the parish for which the Collector of Taxes is responsible. List for parish to be prepared by Collector of Taxes.

(2) Each list prepared under paragraph (1) shall contain the following information in respect of every taxpayer in the parish for which the Collector of Taxes is responsible—

- (a) the name of the taxpayer;
- (b) the address of the taxpayer's usual place of abode or business;
- (c) the registration number assigned to the taxpayer under section 17D(4) of the *Revenue Administration Act*;
- (d) the amount of the debt;
- (e) the type of tax included in the debt, and any penalty, surcharge or costs included in the debt; and
- (f) a description of efforts made to collect the debt.

4.—(1) The Commissioner General shall, from the lists prepared under regulation 3, prepare and maintain a single consolidated database of all debt. Database of debt.