

**Statutory Boards (Taxable Services) Act
(CHAPTER 318)**

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**STATUTORY BOARDS (TAXABLE SERVICES) ACT
(CHAPTER 318)**

(Original Enactment: Act 39 of 1968)

REVISED EDITION 2014

(30th November 2014)

An Act for the imposition of a tax on certain services rendered by statutory boards.

[1st January 1969]

Short title

1. This Act may be cited as the Statutory Boards (Taxable Services) Act.

Interpretation

2. In this Act, unless the context otherwise requires —

“services” includes the letting of any apparatus or appliance;

“statutory board” includes a public telecommunication licensee referred to in the Telecommunications Act (Cap. 323), a gas licensee under the Gas Act (Cap. 116A) and a market support services licensee under the Electricity Act (Cap. 89A);

“tax” means the tax imposed under this Act;

“taxable services” means the services of a statutory board specified to be taxable under section 3.

[11/2001]

Minister may specify taxable services and prescribe tax rate

3.—(1) The Minister may, by order published in the *Gazette*, specify any services rendered by any statutory board as he may designate in such order to be taxable services, and may in such order prescribe the rate of tax to be charged on those services.

(2) Any order under subsection (1) may prescribe an additional tax at the rate of 50% of the charges for any electrical energy supplied to such commercial buildings or class of commercial buildings as may be specified in the order and any additional tax so prescribed shall be paid by the owners of such buildings.

[18/81; 1/84]

- (3) In subsection (2) —

- (a) “owners” has the same meaning as in the Property Tax Act (Cap. 254); and
- (b) a reference to a commercial building is deemed to include any part of the building which is used for residential purposes.

(4) For the purposes of this Act, any services in respect of which fees or other charges are collected by a statutory board on behalf of the Government shall be deemed to be services rendered by that statutory board.

(5) Any order made under this section shall be presented to Parliament as soon as possible after publication.

Collection and recovery of tax

4.—(1) Where an order has been made by the Minister under section 3, the appropriate statutory board shall assess and collect, on behalf of the Government, any tax payable by any person to whom the taxable services have been rendered and any additional tax payable by owners of commercial buildings in such manner as that statutory board may, with the approval of the Minister, determine.

[18/81]

(2) For the purpose of recovering any tax, the appropriate statutory board may, subject to any rules made under this Act, exercise all or any of the powers conferred on it under any written law relating to the recovery of any fees or other charges payable in respect of any services rendered by it; and the provisions of such written law shall apply in relation to the recovery of that tax as they would apply in relation to the recovery of those fees or other charges.

Tax to be paid into Consolidated Fund

5. All tax collected by a statutory board under this Act shall be paid into the Consolidated Fund.

Power to exempt

6. The Minister may, by order, exempt any person or class of persons from the payment of any tax under this Act.

Rules

7. The Minister may make such rules as he considers necessary or expedient for the purpose of giving effect to the provisions of this Act.

LEGISLATIVE HISTORY

STATUTORY BOARDS (TAXABLE SERVICES) ACT (CHAPTER 318)

This Legislative History is provided for the convenience of users of the Statutory Boards (Taxable Services) Act. It is not part of the Act.

1. Act 39 of 1968—Statutory Boards (Taxable Services) Act 1968