

No. 29 of 2007.

*Goods and Services Tax (2008 Budget Amendment) Act 2007.*

Certified on : 11/03/08



No. of 2007.

*Goods and Services Tax (2008 Budget Amendment) Act 2007,*

**ARRANGEMENT OF SECTIONS.**

1. Other Zero Rated Goods (Amendment of Section 21).
2. New Sections 117A, 117B, 117C, 117D and 117E.
  - "117A. **AUTHORISED GOODS AND SERVICES TAX AGENT.**".
  - "117B. **PRODUCTION OF AUTHORITY ON DEMAND.**".
  - "117C. **PERSONAL LIABILITY OF AGENTS.**".
  - "117D. **LIABILITY OF PRINCIPAL FOR ACTIONS OF AGENT.**".
  - "117E. **OFFENCES BY AGENTS.**".



No. of 2007

AN ACT

entitled

***Goods and Services Tax (2008 Budget Amendment) Act 2007,***

Being an Act to amend the ***Goods and Services Tax Act 2003,***

MADE by the National Parliament and deemed to come into operation -

- (a) in respect of Section 1 – on 1 January 2007; and
- (b) in respect of the remainder of the Act – on 1 January 2008.

**1. OTHER ZERO RATED GOODS (AMENDMENT OF SECTION 21).**

Section 21 of the Principal Act is amended by inserting after Subsection (2) the following new subsection:-

"(3) Paragraphs (g) and (h) of Subsection (1) shall apply to supplies made on or after 1 January 2007."

**2. NEW SECTIONS 117A, 117B, 117C, 117D AND 117E.**

The Principal Act is amended by inserting after Section 117, the following new sections:-

**"117A. AUTHORISED GOODS AND SERVICES TAX AGENT.**

"(1) Where a person is required to comply with a provision of this Act, he may comply with it by a lawfully authorized agent.

"(2) For the purposes of Subsection (1), an authorised agent shall be registered as a tax agent in accordance with the *Income Tax Act* 1959 and obtain from a registered person a written authority authorising that agent to act on behalf of the registered person in a particular matter or for an ongoing period.

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**"117E. OFFENCES BY AGENTS.**

"A person who -

- (a) is an unauthorised agent ; or
- (b) pretends to be an authorised agent; or
- (c) makes a return that is false in any particular;  
or
- (d) makes in a declaration or document  
produced to an officer a statement that  
is untrue in any particular; or
- (e) produces or delivers to an officer a  
declaration or document containing a  
statement that is untrue in any particular; or
- (f) misleads any officer in any particular likely  
to affect the discharge of his duty; or
- (g) refuses or fails to answer questions or to  
produce documents; or
- (h) obstructs an officer in the discharge of their  
duties; or
- (i) gives or procures to be given, or offers or  
promises to give or procure to be given, any  
bribe, recompense or reward to an officer to  
induce him to neglect his duty,

is guilty of an offence.

Penalty:- A fine of not less than K5, 000.00 and  
not exceeding K100, 000.00."

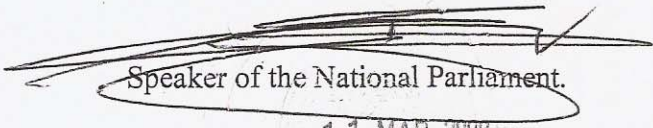
I hereby certify that the above is a fair print of the *Goods and Services Tax (2008 Budget Amendment) Act 2007* which has been made by the National Parliament.



Clerk of the National Parliament.

11 MAR 2008

I hereby certify that the *Goods and Services Tax (2008 Budget Amendment) Act 2007* was made by the National Parliament on 29 November 2007.



Speaker of the National Parliament.

11 MAR 2008