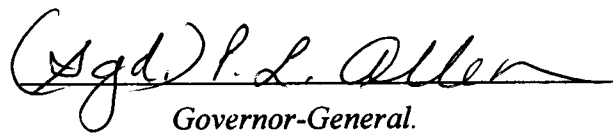


JAMAICA

No. 14 - 2013

I assent,

[L.S.]


Governor-General.

12th day of June, 2013

AN ACT to Validate and confirm the imposition, variation and renewal of tax under the General Consumption Tax Act by several provisional orders pursuant to section 3 of the *Provisional Collection of Tax Act*, the collection of such tax, in good faith and inadvertent that the collection was invalid, improper or unlawful, during the period commencing on the 1st day of April, 2003 and ending on the day of coming into operation of this Act; to indemnify the Government and all persons acting on behalf of the Government from liability in relation thereto; and for connected matters.

WHEREAS section 3(1) of the *Provisional Collection of Tax Act* (hereinafter referred to as the "Act") empowers the Minister responsible for finance to make an order providing for the variation

of any tax for the time being in force, for the renewal for a further period of any tax in force during the previous financial year or which was imposed for any limited period, or for the imposition of any tax (hereinafter referred to as a “provisional order”):

AND WHEREAS section 3(1) of the Act provides further that, notwithstanding anything to the contrary, the provisions of a provisional order shall, for the period limited by that section and subject to the provisions of the Act, have effect as if contained in an Act of Parliament:

AND WHEREAS section 3(2) of the Act specifies that where a provisional order provides for the renewal of a tax, all enactments which were in force with reference to that tax as last imposed by an Act of Parliament shall, during the period for which the order remains in force and subject to the provisions of the Act, have full force and effect with respect to the tax as renewed by the order:

AND WHEREAS section 3(3) of the Act provides that a provisional order shall, subject to subsection (4) of that section, continue for a period of six months next following publication thereof in the *Gazette* unless the House of Representatives by Resolution authorizes the continuance in force of the order for an additional period of three months:

AND WHEREAS section 3(4) provides further that a provisional order shall cease to have effect if it is not confirmed (with or without modification, by Resolution of the House of Representatives) within the next thirty days on which the House sits after the date of publication of the order in the *Gazette*, if Parliament is dissolved, or if an enactment comes into operation varying, renewing or imposing the tax:

AND WHEREAS section 4(2) of the Act provides that where an order under section 3(1) ceases to have effect before an enactment comes into operation confirming or modifying the provisions thereof, any money paid in pursuance of that order shall be repaid or made good and any deduction made in pursuance of that order shall be deemed to be an unauthorized deduction:

AND WHEREAS, as a result of successive revenue measures introduced by the Government, several provisional orders (including

the provisional orders specified in the Schedule to this Act) varying, renewing and imposing tax under the General Consumption Tax Act were made during the period commencing on the 1st day of April, 2003, and ending on the day of the coming into operation of this Act, respectively:

AND WHEREAS there is doubt as to whether the statutory procedures with respect to those orders were duly complied with:

AND WHEREAS no permanent amendment in relation to the matters comprised in those provisional orders was made to the General Consumption Tax Act:

AND WHEREAS the Government, and persons acting for or on behalf of the Government, in good faith, have been levying, assessing and collecting various taxes on the basis of the provisions of those provisional orders:

AND WHEREAS it is desirable to validate and confirm as lawful the levy, assessment and collection of such tax in good faith, and inadvertent that the levy, assessment and collection was invalid, improper and unlawful during the period commencing on the 1st day of April, 2003 and ending on the day of the coming into operation of this Act:

[12th day of June 2013]

NOW, THEREFORE, BE IT ENACTED by The Queen's Most Excellent Majesty, by and with the advice and consent of the Senate and House of Representatives of Jamaica, and by the authority of the same, as follows:—

1. This Act may be cited as the General Consumption Tax (Validation and Indemnity) Act, 2013, and shall be read and construed as one with the General Consumption Tax Act (hereinafter referred to as the "principal Act") and all amendments thereto.

Short title
and
construction.

2.—(1) Notwithstanding sections 3 and 4(2) of the *Provisional Collection of Tax Act* and anything to the contrary in any other enactment —

Validation
and
indemnity.

(a) the variation, renewal and imposition of tax under the General Consumption Tax Act by several provisional orders, including

Schedule.

the provisional orders specified in the Schedule, made pursuant to section 3 of the *Provisional Collection of Tax Act*; and

- (b) the collection of the tax so varied, renewed and imposed under the General Consumption Tax Act,

by the Government, and persons acting on behalf of the Government, in good faith and inadvertent that the variation, renewal, imposition and collection being invalid, improper or unlawful, during the period commencing on the 1st day of April, 2003 and ending on the day of the coming into operation of this Act, are hereby declared to have been validly, properly and lawfully done to all intents and purposes and with effect as if duly authorized by law.

(2) Every person liable to be legally proceeded against on the ground that any of the acts referred to in subsection (1), though done in good faith was unauthorized, unlawfully done, or otherwise illegal or improper, for any such reason, are freed, acquitted, discharged and indemnified as well against The Queen's Most Gracious Majesty, Her Heirs and Successors as well as against all persons, whatever, from such liability.

SCHEDULE

(Section 2)

Specified Provisional Orders

	Name of Order	Date of Publication of Order in the <i>Gazette</i>	Legal Notice Notice No.
1.	Provisional Collection of Tax (General Consumption Tax) Order, 2003	Wednesday, April 23, 2003	41
2.	Provisional Collection of Tax (General Consumption Tax) Order, 2003	Wednesday, April 30, 2003	44A
3.	Provisional Collection of Tax (General Consumption Tax) (Amendment of Schedule) Order, 2003	Thursday, May 1, 2003	48
4.	Provisional Collection of Tax (General Consumption Tax) (Amendment of Schedule) Order, 2003	Monday, September 1, 2003	106A
5.	Provisional Collection of Tax (General Consumption Tax) (No. 4) Order, 2003	Friday, September 26, 2003	117B
6.	Provisional Collection of Tax (General Consumption Tax) (Amendment of Schedule) (No. 5) Order, 2003	Friday, September 26, 2003	117C
7.	Provisional Collection of Tax (General Consumption Tax) (No. 6) Order, 2003	Friday, September 26, 2003	117D
8.	Provisional Collection of Tax (General Consumption Tax) Order, 2004	Friday, February 27, 2004	30'A
9.	Provisional Collection of Tax (General Consumption Tax) (Amendment of Schedule) Order, 2004	Friday, February 27, 2004	30 ² A

[No.] *The General Consumption Tax (Validation and Indemnity) Act, 2013*

	Name of Order	Date of Publication of Order in the Gazette	Legal Notice No.
10.	Provisional Collection of Tax (General Consumption Tax) (No. 3) Order, 2003	Monday, March 1, 2004	30A
11.	Provisional Collection of Tax (General Consumption Tax) (Amendment of Schedule) (No. 2) Order, 2004	Monday, March 1, 2004	30D
12.	Provisional Collection of Tax (General Consumption Tax) Order, 2004	Monday, June 7, 2004	68
13.	Provisional Collection of Tax (General Consumption Tax) (Amendment of Schedule) (No. 5) Order, 2004	Friday, July 30, 2004	84C
14.	Provisional Collection of Tax (General Consumption Tax) (No. 8) Order, 2004	Friday, October 29, 2004	110F ²
15.	Provisional Collection of Tax (General Consumption Tax) (Amendment of Schedule) (No. 9) Order, 2004	Wednesday, December 22, 2004	143 ¹ A
16.	Provisional Collection of Tax (General Consumption Tax) Order, 2004	Friday, December 31, 2004	144
17.	Provisional Collection of Tax (General Consumption Tax) Order, 2005	Thursday, March 31, 2005	20B ²
18.	Provisional Collection of Tax (General Consumption Tax) Order, 2005	Friday, April 15, 2005	27
19.	Provisional Collection of Tax (General Consumption Tax) (No. 2) Order, 2005	Friday, April 29, 2005	33

Name of Order	Date of Publication of Order in the <i>Gazette</i>	Legal Notice Notice No.
20. Provisional Collection of Tax (General Consumption Tax) (Amendment of Schedules) Order, 2005	Friday, April 29, 2005	34
21. Provisional Collection of Tax (General Consumption Tax) (Amendment of Schedules) (No. 2) Order, 2005	Thursday, May 12, 2005	43A
22. Provisional Collection of Tax (General Consumption Tax) (Amendment of Schedule) (No. 5) Order, 2005	Tuesday, May 31, 2005	48A
23. Provisional Collection of Tax (General Consumption Tax) (No. 6) Order, 2005	Tuesday, May 31, 2005	48B
24. Provisional Collection of Tax (General Consumption Tax) (Amendment of Schedule) (No. 3) Order, 2005	Tuesday, May 31, 2005	48C
25. Provisional Collection of Tax (General Consumption Tax) (No. 3) Order, 2005	Friday, September 30, 2005	124
26. Provisional Collection of Tax (General Consumption Tax) (No. 9) Order, 2005	Friday, September 30, 2005	124B
27. Provisional Collection of Tax (General Consumption Tax) (Amendment of Schedules) (No. 3) Order, 2005	Friday, September 30, 2005	124C
28. Provisional Collection of Tax (General Consumption Tax) (No. 8) Order, 2005	Friday, September 30, 2005	124D

[No.] *The General Consumption Tax (Validation and Indemnity) Act, 2013*

	Name of Order	Date of Publication of Order in the <i>Gazette</i>	Legal Notice No.
29.	Provisional Collection of Tax (General Consumption Tax) (Amendment of Schedules) (No. 4) Order, 2005	Wednesday, October 12, 2005	128M
30.	Provisional Collection of Tax (General Consumption Tax) (No. 12) Order, 2005	Monday, October 31, 2005	135 ² A
31.	Provisional Collection of Tax (General Consumption Tax) (Amendment of Schedule) (No. 10) Order, 2005	Monday, October 31, 2005	135 ³ A
32.	Provisional Collection of Tax (General Consumption Tax) (No. 13) Order, 2005	Wednesday, November 30, 2005	148A
33.	Provisional Collection of Tax (General Consumption Tax) (No. 3) Order, 2005	Monday, February 27, 2006	40A
34.	Provisional Collection of Tax (General Consumption Tax) (Amendment of Schedules) Order, 2005	Monday, February 27, 2006	40B
35.	Provisional Collection of Tax (General Consumption Tax) Order, 2004	Monday, February 27, 2006	40C
36.	Provisional Collection of Tax (General Consumption Tax) (No. 2) Order, 2006	Monday, February 27, 2006	40D
37.	Provisional Collection of Tax (General Consumption Tax) (Amendment of Schedules) (No. 2) Order, 2006	Monday, March 13, 2006	49A
38.	Provisional Collection of Tax (General Consumption Tax) (No. 5) Order, 2006	Monday, March 13, 2006	49K

	Name of Order	Date of Publication of Order in the <i>Gazette</i>	Legal Notice Notice No.
39.	Provisional Collection of Tax (General Consumption Tax) (No. 5) Order, 2006	Monday, March 13, 2006	49L
40.	Provisional Collection of Tax (General Consumption Tax) (No. 7) Order, 2006	Wednesday, April 26, 2006	84A
41.	Provisional Collection of Tax (General Consumption Tax) (No. 2) Order, 2006	Wednesday, May 31, 2006	109
42.	Provisional Collection of Tax (General Consumption Tax) (No. 8) Order, 2006	Thursday, August 3, 2006	147D
43.	Provisional Collection of Tax (General Consumption Tax) (No. 10) Order, 2006	Thursday, August 3, 2006	147E
44.	Provisional Collection of Tax (General Consumption Tax) (No. 11) Order, 2005	Thursday, August 3, 2006	147G
45.	Provisional Collection of Tax (General Consumption Tax) (No. 12) Order, 2006	Wednesday, August 9, 2006	151A
46.	Provisional Collection of Tax (General Consumption Tax) (Amendment of Schedules) (No. 3) Order, 2006	Wednesday, August 9, 2006	151B
47.	Provisional Collection of Tax (General Consumption Tax) (No. 12) Order, 2006	Tuesday, August 22, 2006	161
48.	Provisional Collection of Tax (General Consumption Tax) (Amendment of Schedules) (No. 4) Order, 2006	Wednesday, September 6, 2006	164A

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	Name of Order	Date of Publication of Order in the <i>Gazette</i>	Legal Notice Notice No.
49.	Provisional Collection of Tax (General Consumption Tax) (No. 6) Order, 2007	Wednesday, January 3, 2007	1A
50.	Provisional Collection of Tax (General Consumption Tax) (Amendment of Schedules) (No. 4) (Order, 2007	Wednesday, January 3, 2007	1B
51.	Provisional Collection of Tax (General Consumption Tax) (No. 3) Order, 2007	Wednesday, January 3, 2007	1C
52.	Provisional Collection of Tax (General Consumption Tax) (No. 1) Order, 2007	Wednesday, January 3, 2007	1D
53.	Provisional Collection of Tax (General Consumption Tax) (No. 2) Order, 2007	Wednesday, January 3, 2007	1E
54.	Provisional Collection of Tax (General Consumption Tax) (No. 5) Order, 2007	Wednesday, January 3, 2007	1F
55.	Provisional Collection of Tax (General Consumption Tax) (No. 7) Order, 2007	Wednesday, January 3, 2007	1G
56.	Provisional Collection of Tax (General Consumption Tax) (Amendment of Schedules) (No. 8) Order, 2007	Thursday, February 1, 2007	24B
57.	Provisional Collection of Tax (General Consumption Tax) Order, 2007	Friday, April 13, 2007	71E
58.	Provisional Collection of Tax (General Consumption Tax) (No. 10) Order, 2007	Friday, June 1, 2007	98

Name of Order	Date of Publication of Order in the <i>Gazette</i>	Legal Notice Notice No.
59. Provisional Collection of Tax (General Consumption Tax) (No. 11) Order, 2007	Friday, June 1, 2007	98A
60. Provisional Collection of Tax (General Consumption Tax) (No. 12) Order, 2007	Friday, June 1, 2007	98B
61. Provisional Collection of Tax (General Consumption Tax) (No. 13) Order, 2007	Friday, June 1, 2007	98C
62. Provisional Collection of Tax (General Consumption Tax) (No. 14) Order, 2007	Friday, June 1, 2007	98D
63. Provisional Collection of Tax (General Consumption Tax) (Amendment of Schedules) (No. 15) Order, 2007	Friday, June 1, 2007	98E
64. Provisional Collection of Tax (General Consumption Tax) (Amendment of Schedules) (No. 16) Order, 2007	Monday, July 2, 2007	113C
65. Provisional Collection of Tax (General Consumption Tax) (Amendment of Schedules) (No. 24) Order, 2007	Thursday, November 1, 2007	217A
66. Provisional Collection of Tax (General Consumption Tax) (No. 19) Order, 2007	Thursday, November 1, 2007	217B
67. Provisional Collection of Tax (General Consumption Tax) (No. 20) Order, 2007	Thursday, November 1, 2007	217C
68. Provisional Collection of Tax (General Consumption Tax) (No. 23) Order, 2007	Thursday, November 1, 2007	217D

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	Name of Order	Date of Publication of Order in the <i>Gazette</i>	Legal Notice Notice No.
69.	Provisional Collection of Tax (General Consumption Tax) (No. 18) Order, 2007	Thursday, November 1, 2007	217E
70.	Provisional Collection of Tax (General Consumption Tax) (No. 17) Order, 2007	Thursday, November 1, 2007	217F
71.	Provisional Collection of Tax (General Consumption Tax) (No. 21) Order, 2007	Thursday, November 1, 2007	217H
72.	Provisional Collection of Tax (General Consumption Tax) (Amendment of Schedules) (No. 22) Order, 2007	Thursday, November 1, 2007	217I
73.	Provisional Collection of Tax (General Consumption Tax) (No. 25) Order, 2007	Thursday, November 1, 2007	217J
74.	Provisional Collection of Tax (General Consumption Tax) (No. 3) Order, 2008	Tuesday, April 1, 2008	28
75.	Provisional Collection of Tax (General Consumption Tax) (No. 3) Order, 2008	Tuesday, April 1, 2008	28A
76.	Provisional Collection of Tax (General Consumption Tax) (No. 3) (No. 34) Order, 2008	Tuesday, April 1, 2008	28B
77.	Provisional Collection of Tax (General Consumption Tax) (No. 5) Order, 2008	Tuesday April 1, 2008	28C
78.	Provisional Collection of Tax (General Consumption Tax) (Amendment of Schedules) (No. 6) Order, 2008	Tuesday, April 1, 2008	28D

Name of Order	Date of Publication of Order in the <i>Gazette</i>	Legal Notice Notice No.
79. Provisional Collection of Tax (General Consumption Tax) (No. 7) Order, 2008	Tuesday, April 1, 2008	28E
80. Provisional Collection of Tax (General Consumption Tax) (No. 8) Order, 2008	Tuesday, April 1, 2008	28F
81. Provisional Collection of Tax (General Consumption Tax) (No. 2) Order, 2008	Tuesday, April 1, 2008	28H
82. Provisional Collection of Tax (General Consumption Tax) Order, 2008	Tuesday, April 1, 2008	28I
83. Provisional Collection of Tax (General Consumption Tax) Order, 2008	Friday, May 9, 2008	40
84. Provisional Collection of Tax (General Consumption Tax) Order, 2008	Friday, May 9, 2008	49
85. Provisional Collection of Tax (General Consumption Tax) (No. 11) Order, 2008	Monday, September 1, 2008	109A
86. Provisional Collection of Tax (General Consumption Tax) (No. 12) Order, 2008	Monday, September 1, 2008	109B
87. Provisional Collection of Tax (General Consumption Tax) (No. 13) Order, 2008	Monday, September 1, 2008	109C
88. Provisional Collection of Tax (General Consumption Tax) (No. 14) Order, 2008	Monday, September 1, 2008	109D

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	Name of Order	Date of Publication of Order in the <i>Gazette</i>	Legal Notice Notice No.
89.	Provisional Collection of Tax (General Consumption Tax) (Amendment of Schedules) (No. 15) Order, 2008	Monday, September 1, 2008	109E
90.	Provisional Collection of Tax (General Consumption Tax) (Amendment of Schedules) (No. 16) Order, 2008	Monday, September 1, 2008	109F
91.	Provisional Collection of Tax (General Consumption Tax) (No. 17) Order, 2008	Monday, September 1, 2008	109G
92.	Provisional Collection of Tax (General Consumption Tax) (No. 2) Order, 2008	Wednesday, December 31, 2008	157
93.	Provisional Collection of Tax (General Consumption Tax) Order, 2009	Monday, January 29, 2009	18
94.	Provisional Collection of Tax (General Consumption Tax) Order, 2009	Monday, February 2, 2009	19C
95.	Provisional Collection of Tax (General Consumption Tax) (No. 3) Order, 2009	Monday, February 2, 2009	19E
96.	Provisional Collection of Tax (General Consumption Tax) (No. 4) Order, 2009	Monday, February 2, 2009	19F
97.	Provisional Collection of Tax (General Consumption Tax) (No. 7) Order, 2009	Monday, February 2, 2009	19H
98.	Provisional Collection of Tax (General Consumption Tax) (Amendment of Schedule) (No. 6) Order, 2009	Monday, February 2, 2009	19I

Name of Order	Date of Publication of Order in the <i>Gazette</i>	Legal Notice Notice No.
99. Provisional Collection of Tax (General Consumption Tax) (Amendment of Schedules) (No. 5) Order, 2009	Monday, February 2, 2009	19K
100. Provisional Collection of Tax (General Consumption Tax) (No. 2) Order, 2009	Friday, February 6, 2009	27A
101. Provisional Collection of Tax (General Consumption Tax) (No. 8) Order, 2009	Sunday, April 26, 2009	53
102. Provisional Collection of Tax (General Consumption Tax) (No. 9) Order, 2009	Monday, April 27, 2009	55
103. Provisional Collection of Tax (General Consumption Tax) Order, 2009	Friday, May 1, 2009	59C
104. Provisional Collection of Tax (General Consumption Tax) Order, 2009	Friday, February 6, 2009	59D
105. Provisional Collection of Tax (General Consumption Tax) (No. 10) Order, 2009	Friday, May 8, 2009	62
106. Provisional Collection of Tax (General Consumption Tax) (No. 11) Order, 2009	Friday, May 8, 2009	63
107. Provisional Collection of Tax (General Consumption Tax) (No. 12) Order, 2009	Tuesday, June 30, 2009	88
108. Provisional Collection of Tax (General Consumption Tax) (No. 13) Order, 2009	Tuesday, June 30, 2009	89C

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	Name of Order	Date of Publication of Order in the <i>Gazette</i>	Legal Notice Notice No.
109.	Provisional Collection of Tax (General Consumption Tax) (No. 14) Order, 2009	Wednesday, September 30, 2009	125
110.	Provisional Collection of Tax (General Consumption Tax) (No. 15) Order, 2009	Monday, November 2, 2009	133
111.	Provisional Collection of Tax (General Consumption Tax) (No. 21) Order, 2009	Monday, November 2, 2009	134
112.	Provisional Collection of Tax (General Consumption Tax) (No. 17) Order, 2009	Monday November 2, 2009	135
113.	Provisional Collection of Tax (General Consumption Tax) (No. 19) Order, 2009	Monday, November 2, 2009	137
114.	Provisional Collection of Tax (General Consumption Tax) (No. 16) Order, 2009	Monday, November 2, 2009	138
115.	Provisional Collection of Tax (General Consumption Tax) (No. 22) Order, 2009	Monday, November 2, 2009	139
116.	Provisional Collection of Tax (General Consumption Tax) (No. 20) Order, 2009	Monday, November 2, 2009	140
117.	Provisional Collection of Tax (General Consumption Tax) (No. 23) Order, 2009	Wednesday, December 30, 2009	159
118.	Provisional Collection of Tax (General Consumption Tax) Order, 2010	Monday, February 1, 2010	6
119.	Provisional Collection of Tax (General Consumption Tax) (Amendment of Schedules) (No. 3) Order, 2010	Thursday, April 1, 2010	34A

Name of Order	Date of Publication of Order in the <i>Gazette</i>	Legal Notice Notice No.
120. Provisional Collection of Tax (General Consumption Tax) (No. 4) Order, 2010	Thursday, April 1, 2010	34B
121. Provisional Collection of Tax (General Consumption Tax) (Amendment of Schedules) (No. 5) Order, 2010	Thursday, April 1, 2010	34C
122. Provisional Collection of Tax (General Consumption Tax) (No. 6) Order, 2010	Thursday, April 1, 2010	34D
123. Provisional Collection of Tax (General Consumption Tax) (No. 7) Order, 2010	Thursday, April 1, 2010	34E
124. Provisional Collection of Tax (General Consumption Tax) (No. 8) Order, 2010	Thursday, April 1, 2010	34E
125. Provisional Collection of Tax (General Consumption Tax) (No. 2) Order, 2010	Thursday, April 1, 2010	34E ¹
126. Provisional Collection of Tax (General Consumption Tax) (No. 9) Order, 2010	Thursday, April 1, 2010	34E ²
127. Provisional Collection of Tax (General Consumption Tax) (No. 10) Order, 2010	Thursday, April 1, 2010	34E ⁴
128. Provisional Collection of Tax (General Consumption Tax) (No. 1) Order, 2010	Thursday, April 1, 2010	34E ⁵
129. Provisional Collection of Tax (General Consumption Tax) (No. 12) Order, 2010	Thursday, April 1, 2010	34E ⁶
130. Provisional Collection of Tax (General Consumption Tax) (No. 15) Order, 2010	Thursday, July 1, 2010	63B

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Name of Order	Date of Publication of Order in the <i>Gazette</i>	Legal Notice No.
131. Provisional Collection of Tax (General Consumption Tax) (No. 13) Order, 2010	Thursday, July 1, 2010	63E
132. Corrigendum—Provisional Collection of Tax (General Consumption Tax) (No. 13) Order, 2010	Friday, July 2, 2010	63H
133. Provisional Collection of Tax (General Consumption Tax) (No. 14) Order, 2010	Friday, July 30, 2010	70A
134. Provisional Collection of Tax (General Consumption Tax) (No. 16) Order, 2010	Thursday, September 30, 2010	97
135. Provisional Collection of Tax (General Consumption Tax) (No. 18) Order, 2010	Thursday, September 30, 2010	98
136. Provisional Collection of Tax (General Consumption Tax) (No. 17) Order, 2010	Thursday, September 30, 2010	99
137. Provisional Collection of Tax (General Consumption Tax) (No. 19) Order, 2010	Thursday, September 30, 2010	101
138. Provisional Collection of Tax (General Consumption Tax) (No. 20) Order, 2010	Thursday, September 30, 2010	102
139. Provisional Collection of Tax (General Consumption Tax) (No. 21) Order, 2010	Thursday, September 30, 2010	103
140. Provisional Collection of Tax (General Consumption Tax) (No. 13) Order, 2010	Wednesday, December 1, 2010	142
141. Provisional Collection of Tax (General Consumption Tax) (No. 27) Order, 2010	Friday, December 10, 2010	107

Name of Order	Date of Publication of Order in the <i>Gazette</i>	Legal Notice Notice No.
142. Provisional Collection of Tax (General Consumption Tax) (No. 25) Order, 2010	Thursday, December 30, 2010	154
143. Provisional Collection of Tax (General Consumption Tax) (No. 28) Order, 2010	Tuesday, December 14, 2010	110
144. Provisional Collection of Tax (General Consumption Tax) (No. 24) Order, 2010	Thursday, December 30, 2010	155
145. Provisional Collection of Tax (General Consumption Tax) Order, 2011	Friday, April 1, 2011	29A
146. Provisional Collection of Tax (General Consumption Tax) (No. 5) Order, 2011	Friday, April 1, 2011	29E
147. Provisional Collection of Tax (General Consumption Tax) (No. 3) Order, 2011	Monday, May 2, 2011	38
148. Provisional Collection of Tax (General Consumption Tax) (No. 2) Order, 2011	Monday, May 2, 2011	40
149. Provisional Collection of Tax (General Consumption Tax) (No. 7) Order, 2011	Tuesday, May 31, 2011	46H
150. Provisional Collection of Tax (General Consumption Tax) (No. 8) Order, 2011	Tuesday, May 31, 2011	46I
151. Provisional Collection of Tax (General Consumption Tax) (No. 9) Order, 2011	Tuesday, May 31, 2011	46J
152. Provisional Collection of Tax (General Consumption Tax) (No. 10) Order, 2011	Tuesday, May 31, 2011	46K

[No.] *The General Consumption Tax (Validation and Indemnity) Act, 2013*

Name of Order	Date of Publication of Order in the <i>Gazette</i>	Legal Notice Notice No.
153. Provisional Collection of Tax (General Consumption Tax) (No. 11) Order, 2011	Tuesday, May 31, 2011	46L
154. Provisional Collection of Tax (General Consumption Tax) (No. 12) Order, 2011	Tuesday, May 31, 2011	46M
155. Provisional Collection of Tax (General Consumption Tax) (No. 13) Order, 2011	Tuesday, May 31, 2011	46N
156. Provisional Collection of Tax (General Consumption Tax) (No. 6) Order, 2011	Tuesday, May 31, 2011	46P
157. Provisional Collection of Tax (General Consumption Tax) (No. 17) Order, 2011	Sunday, October 30, 2011	103
158. Provisional Collection of Tax (General Consumption Tax) (No. 18) Order, 2011	Sunday, October 30, 2011	105
159. Provisional Collection of Tax (General Consumption Tax) (No. 19) Order, 2011	Sunday, October 30, 2011	110
160. Provisional Collection of Tax (General Consumption Tax) (No. 20) Order, 2011	Sunday, October 30, 2011	111
161. Provisional Collection of Tax (General Consumption Tax) (No. 21) Order, 2011	Sunday, October 30, 2011	107
162. Provisional Collection of Tax (General Consumption Tax) (No. 22) Order, 2011	Sunday, October 30, 2011	108
163. Provisional Collection of Tax (General Consumption Tax) (No. 23) Order, 2011	Sunday, October 30, 2011	113

	Name of Order	Date of Publication of Order in the <i>Gazette</i>	Legal Notice Notice No.
164.	Provisional Collection of Tax (General Consumption Tax) (No. 24) Order, 2011	Sunday, October 30, 2011	112
165.	Provisional Collection of Tax (General Consumption Tax) (No. 25) Order, 2011	Thursday, October 13, 2011	101A
166.	Provisional Collection of Tax (General Consumption Tax) (No. 26) Order, 2011	Friday, October 28, 2011	101B
167.	Provisional Collection of Tax (General Consumption Tax) (No. 27) Order, 2011	Wednesday, November 30, 2011	128i
168.	Provisional Collection of Tax (General Consumption Tax) (No. 2) Order, 2012	Friday, June 15, 2012	88
169.	Provisional Collection of Tax (General Consumption Tax) Order, 2013	Thursday, February 28, 2013	13

Passed in the House of Representatives this 5th day of June, 2013.

MICHAEL A. PEART
Speaker.

Passed in the Senate this 7th day of June, 2013.

NORMAN W. GRANT
Acting President.

*This printed impression has been carefully
compared by me with the authenticated
impression of the foregoing Act, and has been
found by me to be a true and correct printed
copy of the said Act.*

Clerk to the Houses of Parliament.