

N.R.C.D. 274
BUDGET (SUPPLEMENTARY PROVISIONS) ACT, 1974

ARRANGEMENT OF SECTIONS

1. Liability to pay duties and taxes.
2. N.R.C.D. 215 repealed.
3. N.R.C.D. 221 repealed.
4. N.R.C.D. 214 repealed.

N.R.C.D. 274
BUDGET (SUPPLEMENTARY PROVISIONS) ACT, 1974(1)

AN ACT to validate certain acts in relation to the budget and to provide for related matters.

1. Liability to pay duties and taxes

Unless the Minister responsible for Finance otherwise directs by notice published in the *Gazette*, all departments of State and all statutory corporations shall, despite anything to the contrary in any other enactment, be deemed to be liable to pay import duty, excise duty, sales tax and vehicle purchase tax imposed by an enactment.

2. N.R.C.D. 215 repealed

(1) The Customs and Excise (Amendment) Decree, 1973 (N.R.C.D. 215) is hereby repealed.

(2) With effect from the 23rd day of August, 1974 the Second Schedule to the Customs and Excise Decree, 1972 (N.R.C.D. 114) shall be deemed not to have been amended by section 1 of the Customs and Excise (Amendment) Decree, 1973 (N.R.C.D. 215).

3. N.R.C.D. 221 repealed

(1) The Hotels and Restaurants (Taxation) Decree, 1973 (N.R.C.D. 221) is hereby repealed and shall be deemed never to have had effect.

(2) The Hotels and Restaurants (Taxation) Decree, 1973 (N.R.C.D. 198) shall continue in force.

4. N.R.C.D. 214 repealed

The Budget (Supplementary Provisions) Decree, 1973 (N.R.C.D. 214) is hereby repealed.

Endnotes

1 (Popup - Footnote)

1. This Act was issued as the Budget (Supplementary Provisions) Decree, 1974 ([N.R.C.D. 274](#)) made on the 27th day of August, 1974 and notified in the *Gazette* on the 30th August, 1974.