

## CHAPTER 72

## FUEL SALES TAX

*Acts Nos. 6 of 1964 and 3 of 1985*AN ACT TO IMPOSE A TAX UPON FUEL IMPORTED INTO THE KINGDOM  
AND SOLD BY THE IMPORTER

[3rd November, 1964]

1. This Act may be cited as the Fuel Sales Tax Act. Short title.
2. A fuel sales tax is hereby imposed at the rates specified in section 3 upon the following fuels, namely, motor spirit, kerosene and gas fuel imported into the Kingdom and sold by an importer of any of the said fuels. Fuel sales tax imposed.
3. The rates of the fuel sales tax hereby imposed are as follows: Rates of tax.
- (a) in respect of motor spirit—2s. per litre;
- (b) in respect of kerosene—2s. per litre;
- (c) in respect of gas oil—2s. per litre.
4. The fuel sales tax hereby imposed shall be paid by the importer to the Treasurer— Payment quarterly.
- (a) quarterly within 21 days after the close of each quarter; and
- (b) at the rates specified in section 3.
5. The Treasurer may, by notice in writing, require an importer of any of the fuels on which a fuel sales tax is hereby imposed to furnish him with such information as he requires and may require him to produce all books, documents and other papers whatsoever in his custody or under his control relating thereto. Information to be furnished.
6. His Majesty-in-Council may make regulations not inconsistent with this Act prescribing all matters and things which are necessary or convenient to be prescribed for giving effect to this Act. Regulations.