Date	Supplier	Invoice Number	Amount	Fiscal Duty	Import Excise Duty	Value Added Tax	Others
Total duty refund claimed			$				

[LEGAL NOTICE NO. 48]

EXCISE ACT 1986

Excise (Diplomatic Missions and International Organisations) (Refund) Regulations 2019

IN exercise of the powers conferred on me by section 86 of the Excise Act 1986, I hereby make these Regulations—

Short title and commencement

1.—(1) These Regulations may be cited as the Excise (Diplomatic Missions and International Organisations) (Refund) Regulations 2019.

(2) These Regulations come into force on the date of publication in the Gazette.

Interpretation

2. In these Regulations, unless the context otherwise requires—

"Act" means the Diplomatic Missions and International Organisations Act 2016;

"exemption period" means the period during which a mission, international organisation or international body is exempt from any excise duty;

"international body" has the meaning given in section 2 of the Act;

"international organisation" has the meaning given in section 2 of the Act; and

"mission" has the meaning given in section 2 of the Act.

Application for refund

3.—(1) Any mission, international organisation or international body that is exempt from any excise duty in accordance with section 3 of the Act may apply to the Comptroller for a refund of the payment of the excise duty if the mission, international organisation or international body had paid for the excise duty during the exemption period.

(2) An application for a refund must—

(a) be made in the form approved by the CEO;

(b) specify the date of customs entry to which the application relates;

(c) be accompanied by a refund schedule as prescribed in the Schedule;

(d) be supported by an invoice indicating the amount of excise duty paid by the mission, international organisation or international body; and

(e) be accompanied by any other document or information as required by the CEO.

(3) The mission, international organisation or international body which made an application for a refund may, at any time, amend the application with the amendments clearly identified.

(4) The CEO may reject an application for a refund if the application fails to comply with this regulation.

Made this 31st day of July 2019.

A. SAYED-KHAIYUM
Attorney-General and Minister for Economy

SCHEDULE
(Regulation 3(2)(c))

DIPLOMATIC MISSIONS AND INTERNATIONAL ORGANISATIONS REFUND SCHEDULE

Name: ……...……

TIN: ……...……

Date of customs entry: ……..……..

Customs entry number: ……..

Date	Supplier	TIN	Invoice Number	Amount	Excise Duty
Total excise duty refund claimed				$	

[LEGAL NOTICE NO. 49]

INCOME TAX ACT 2015

Income Tax (Rates of Tax and Levies) (Amendment) Regulations 2019

IN exercise of the powers conferred on me by section 142 of the Income Tax Act 2015, I hereby make these Regulations—

Short title and commencement

1.—(1) These Regulations may be cited as the Income Tax (Rates of Tax and Levies) (Amendment) Regulations 2019.

(2) These Regulations come into force on 1 August 2019.