

16. Any person who aids or abets the contravention of any of the provisions of this Law commits an offence and shall be liable upon conviction to a term of not less than four (4) months imprisonment or to a fine of not less than fifty percent (50%) of the amount involved.

Penalty

17. (1) The Board of Internal Revenue shall have the power to assess all persons chargeable with any tax payable within the State, collect, recover, and pay to the designated account any tax, levy or other revenue however established due to the State under this Law and make regulation towards this role.

(2) The Board shall have power to recover any rate, fee or charge by means of instituting recovery action in the State Revenue Court in the name of the State against the person who, after being served with a demand notice, defaults to pay the assessed rate, fee or charge within the time provided by the demand notice.

Power to
institute
recovery action
in Court

18.(1) The fees, rates, levies and charges to which this Law applies shall be as contained in the fourth column to the Third Schedule to this Law.

Fees and
charges to be

collected by
MDA.

(2) The rate of fine is as determined by the Rules of Court and forms part of the revenue of the State.

(3) All charges related to road taxes and personal income tax chargeable under this Law shall be subject to the provisions of the Personal Income Tax Act.

19. Other than fines and social service sector, the fees, rates, levies and charges which shall be reviewable whenever appropriate, all other rates, fees and charges to which this Law applies shall be reviewed after Every five (5) years by the Board of Internal Revenue in Consultation with the relevant MDA and subject to the approval by the House.

Review of rates,
fees, levies and
charges

20. The Ministry may make regulations on the category of rates, fees, levies and charges collectable by the MDA in the State.

regulations