

PART XVII

REPEAL AND SAVINGS OF SALES TAX ACT 1972

Repeal and savings of Sales Tax Act 1972

178. (1) The Sales Tax Act 1972 is repealed.

(2) Notwithstanding the repeal of the Sales Tax Act 1972, any liability incurred, sales tax due, overpaid or erroneously paid under that Act may be collected, refunded, remitted or enforced as if that Act had not been repealed.