

PART XIX

TRANSITIONAL PROVISIONS

Payments, invoices and importation before effective date

183. (1) Tax shall not be charged and levied on any supply of goods or services or importation of goods made before the effective date.

(2) Where, before the effective date—

- (a) any payment is received in connection with a supply of goods or services that will be made on or after the effective date; or
- (b) an invoice is issued relating to a supply of goods or services that will be made on or after the effective date,

for the purposes of determining the taxable period to which output tax or input tax is attributable, the payment is taken to have been received or the invoice is taken to have been issued on the effective date.

(3) For the purposes of determining the value of the supply under subsection (2), the payment received or any amount stated in the invoice issued shall be deemed to be inclusive of tax.

(4) Notwithstanding subsection (2), where any person who is licensed under the Sales Tax Act 1972 or the Service Tax Act 1975 is a taxable person under this Act and before the effective date—

- (a) has issued an invoice on which sales tax is charged on the sale of any taxable goods or service tax is charged on the provision of taxable service; or
- (b) has received payment of sales tax or service tax,

no tax shall be charged on the supply of such goods or services made on or after the effective date to the extent covered by the invoice.

(5) Where any goods which on the effective date have not been released from customs control, it shall be treated for the purposes of this section to be imported at the time when the goods are released by the officer of customs.

(6) Any person who contravenes subsection (1) commits an offence.