

Payment of tax, penalty or any charge

65. (1) Any payment of tax, in respect of any return or declaration made under sections 41 and 42 of the Act, and any penalty or any charge payable under the Act shall be made in person, by post or electronic means to Director General.

(2) Tax, penalties and other charges shall be deemed to be paid when the payment is received by the Director General:

Provided that—

(a) where any cheque, bank draft, postal order or money order is received by the Director General and is not paid on presentation, the amount shall be deemed not to have been received notwithstanding any receipt given until such amount is duly paid to the Director General;

(b) where payment is made through a bank, the amount shall be deemed not to have been received until such amount is lodged to the credit of the Director General.

(3) Except as the Director General may otherwise allow or direct, any person assessed to tax under section 43 of the Act shall, notwithstanding any objection or appeal against the assessment, pay the tax assessed to the Director General within such time as the Director General may specify in the notice of assessment.

(4) Any person who contravenes this regulation commits an offence.