

**In the Name of Allah, the Gracious, the Merciful**  
**Provisional Decree**  
**The value Added Act, 1999**

After perusal of the Declaration of the State of Emergency, 1999, be it hereby made, by the President of the Republic, in accordance with the provisions of Article 90(1), of the Republic of the Sudan, 1998, read with Article 132 (c) thereof, the following Provisional Decree:-

**Chapter 1**  
**Preliminary Provisions**  
**Title and commencement**

(1) This Provisional Decree may be cited as the, "Value Added Tax Act, 1999".

(2) The provisions of this Act shall come into force, as from such date, as the Minister may specify, by an order, to be made thereby.

**Interoperation**

2. In this Act, unless the context otherwise requires, :-

“**Business**”, includes building, installation, repairs, scientific research and experimental designing business;

“**Chambers**”, mean the Taxation Chambers;

“**Commodity**”, means every product, whether local, or imported;

“**Customs**”, mean the Customs police GENERAL administration;

“**Financial year**”, means the twelve months, which commence by the beginning of the financial year of the tax payer:

“**Importer**”, means every person, who imports commodities, or services From abroad, into the Sudan, through the customs boards;

“**Manufacture**”, means transforming any organic, or non organic substance, by manual, mechanical or otherwise of means into anew product, of changing the zips, form, constitute manufacture, nature or type thereof, and there shall be deemed manufacture likewise, the installation of the parts of in-struments, packing, re-packing and keeping into boxes, packages, bottles or any other vessels; and there shall be excepted, from the same, the operation of filling agricultural products , in the natural condition thereof , and the operation of filling done by shops of retail , or in – stalemates, upon sale directly to the consumer ,

“**Minister**”, means the minister of finance and national economy;

“ **Official** “, means any of the employees, appointed at the chambers, as the secretary-general may, by a decision thereby, designate, to implement the provisions of this ACT;

“**Registration certificate** “, means the registration certificate, issued by the chambers, in accordance with the provisions of this ACT;

“**Sale**”, means the transfer of ownership of the commodity, rendering the services, by the seller, even though he is an importer, to the purchaser; and there shall be deemed sale, for the purposes of this act, the following which – ever may be the preceding: -

the issue of the tax invoice ;

Delivery of the commodity, or rendering the service;

Payment of the price of the service, whether all, or part thereof, payment on account, or settlement of an account, on credit or otherwise of the forms of payment of the price, in accordance with the various terms of payment;

“**Secretary –General**”, means the chambers;

“**Service**”, means any activity rendered, in consideration of charge, and does not fall within the classification of commodities, or business;

“ **Service supplier**”, means every taxpayer, which supplies, or renders the service subject to tax;

“**Tax**” means the tax, on the added value, levied under the provision of section 12;

“**Tax invoice**” means such invoice, as may be prepared in the prescribed form;

“**Tax on inputs**” means the tax on the added value, paid to registered taxpayer at previous stages, and includes the tax on such intermediary commodities, as may enter onto the production of such other commodities, as may be subject to tax;

“**Tax payer**”, means the person, who is charged to pay the tax, in accordance with the provision of this act, whether he is a manufacturing producer, trader or rendered of service; on condition that the turnover thereof reaches the threshold, and likewise, every importer of a commodity, or service; on subject to tax, even though achieving profit is not meant by his business, however the turnover, likewise however the turnover thereof may reach;

“ **Threshold**”, means the threshold, upon the basis of which subjection, by the tax payer , to the provisions of this tax. And every taxpayer, whose turnover reaches the threshold prescribed by section 16, shall be deemed to be subject, whole seller, retailer of service, importer or exporter;

“**Turnover**”, means the total revenue resulting out of sale of commodity pertaining to business, or rendering services, commissions or the returns of concession rights.

Provisions of this Act to prevail

The provision of this act shall, in case of inconsistency with the provisions of any other law, prevail, as to such extent, as may remove such inconsistency .

## **Chapter 11**

### **4.Management Tax collected**

1. the secretary – general shall implement the provisions of this act, collect the tax levied thereunder and be responsible therefor, and for all such matters, as may be related thereto.
2. Notwithstanding the provisions of sub-section (1), the Customs shall collect the tax on imports, and deposit the proceeds directly for the account of tax.

### **5.Responsibility for acts and errors**

Without prejudice, to the provisions of any other law, there shall not be entailed, upon the Secretary- General, any official or customs officer, any personal responsibility, for any act, or error as many, in put faith, occur from him, in the course of his exercise of such powers , as may be conferred thereupon, under the provisions of this Act.

Delegation of powers

6. The Secretary – General may delegate, to any of the official, as to such restrictions, as he may deem fit, the exercise of any of the powers conferred thereupon, under the provisions of this Act.

### **7.Secretcy abided by**

Every official, or customs officer, who implements the provisions of this, shall give due regard, to the secrecy of all the documents and information, pertaining to the tax of any person, and all the instructions, in the course of his discharge of the duties thereof, and deal therein, as being secret; provided that this section shall not preclude information's, as may be connected, to tax of any person, or any secret instructions, as may be connected to the implementation of the provisions of this act , to any other official in the course of his discharge of his duties, or to court ...

Prosecution attorneys bureau, investigation body, or any such body, as may legally, be authorized, as to the same, in order to achieve the objects of this act.

### **8. Taking the oath**

Every official shall, before discharging any duty, under the provisions of this act, take the oath, set out in the form, hereto, before the Secretary – General.

### **9. Penalty of offences committed by, and Affecting officials**

9. There shall be punished every official, or Custom officer, who contravenes the provisions of section 7, requires, or takes, for himself, or any other person, directly, any amount, or privilege of any type, in connection with his duties, under the provisions of this Act, as by nature may deprive the State of the tax revenue or be in contravention of the provisions of this Act, other than any amount, as he may legally be custom officer, to do, or attempts the same, with imprisonment for a term, not exceeding ten years, or with such fine, as the court may specify, with both.

### **10. Form of notices, returns and otherwise**

- 1) The Secretary- general may , from time to time, prescribe the form of any notice, tax return, about the commodities and services, or any other form, or return, as may be requisite for the purposes of this Act.
- 2) Notices addressed, by the Secretary- General, under the provisions of this Act, may be signed by any official, as may be authorized, for the same; and every notice purporting to be signed, by the order of the Secretary- General, shall be deemed to be signed, by an official authorized, as aforesaid, unless the contrary is proved.
- 3) Every tax return, form, notice or other return issued, served or addressed, by the Secretary- General, under the provisions of this Act, shall sufficiently be officially endorsed, whenever the name of the Secretary – General, or the official authorized therefor, or the title thereof, is printed, sealed or written thereon.

### **11. Service of notices and otherwise**

- (1) Wherever provided, in this Act, for mandatory service of any notice, any other document, or direction, by the Secretary-General, upon any person, such notice, or other document, or addressing the same, to such person, shall be by sending it by post, addressed to his ordinary address, the last known address thereof, or to any post office box, hired in the name of such person, his employer or to the address set

forth, in the last tax return as he may have presented himself, or on his behalf, to the Secretary-General, or leave it at such address. Where he is a company, service, or addressing shall be made to the registered address of the company.

- (2) Whenever a notice, or other document is served, or addressed by ordinary, or registered post, service of the notice shall, in case the contrary is not proved, be deemed as has been done, at such time, as the notice may be delivered, and proof of the envelop containing the notice, or other document, having been addressed, in accordance with the provisions of sub-section (1), and posted, shall be sufficient.

## **Chapter 111**

### **Levy and Accrual of Tax**

#### **12. Tax levied on commodities and services**

Tax shall be levied, upon sales of local and imported commodities, services and business, save as may, by special provision, be excepted.

#### **13. Accrual of tax**

1. Tax shall accrue, by the verification of the fact of sale of the commodity, rendering the service or performance of the business, in accordance with the provisions of this Act; and there shall be deemed as sale, use of the commodity, or benefiting of the service, by any of the legal disposals.
2. Tax shall accrue, with respect to imported commodities, at the stage of their being released, by the Customs, by verification of such fact, as may give rise to the Customs tax, and be collected, as to such measures, as may be prescribed, with respect thereof; and such fact shall be verified in respect of every importer, however the turnover thereof may be.

#### **14. Rate of Tax**

1. The rate of tax on commodities, services and business, shall be 10% (ten per cent), and levy of tax upon such commodities and services, as may be exported abroad, shall be at the rate of (zero), as to such terms and condition, as the regulations may specify.
2. Value added tax shall not be included, into the cost of sale of the commodity, or service.

## **15.Amendment of the Rate of Tax**

The Council of Ministers may, by an order to be made thereby, amend the rate of the tax set forth in section 14 (1).

### **Chapter 1V Registration**

#### **16.Registration to be Mandatory**

- (1) Every person the turnover of whom, in the financial year prior to the date of coming into force of the provisions of this Act, reaches the amount of twelve million Dinars and more, or any person the turnover of whom reaches, after the coming into force of the provisions of this Act such amount, or any importer or exporter, however the turnover thereof may reach, shall apply, to the Chambers, for the registration of his name and particulars, on the form prepared for this purpose, within such period, as the Secretary-General may specify, and such particulars, as have to be entered thereon, the conditions, rules and procedure concerning registration.
- (2) A person, who is not charged with registration, may voluntarily apply for his registration, in accordance with the provisions of this section. In case of his registration he shall be among the taxpayers, subject to the provisions of this Act, as from the date of registration thereof.

#### **17.Register to be kept**

1. The Chambers shall keep a register, whereon shall be entered the particulars of registration applications, after revision and verification of accuracy thereof; and each registered person shall be granted a certificate thereof, The regulations shall specify the conditions, rules and procedure concerning certificates of registration, and the particulars contained thereon.
2. Every registered tax payer shall be bound to notify the Chambers, in writing, of any changed, as may occur in such particulars, as may

have previously been presented, on the registration application, within two week, of the occurrence of such changes.

### **18.Threshold amended**

The Minister, upon the approval of the Council of Ministers, may amend the threshold, by an order, to be made thereby.

### **19.Registration struck off**

The Secretary – General may strike off the registration, in such cases, and as to such condition and terms, as the regulation may specify.

### **20.Obligations and duties of the tax payer**

- (1) A tax payer shall: -
- (a) fill a tax invoice, upon sale of any commodity, rendering a service or performing business, in accordance with the provisions of this Act; and the regulations shall specify such rules and procedure, as may guarantee the regularity of invoices and facilitation of the control and revision thereof;
  - (b) Keep thorough and regular accounts records and books, whereon there shall be entered, consecutively, at the times thereof, the details of sales and such tax value of the same, as may have been collected, and all such operations, as may be conducted thereby, supported by accurate documents and invoices. Such records and copies of invoices referred to in paragraph
  - (c) Shall be kept, for the period of five years, subsequent to the termination of the financial year, in which entry, on the record, has been made;
  - (d) Present a monthly return, to the Secretary-General, as to the tax due, on the form prepared for this purpose, within the fifteen days subsequent to the termination of the accountancy month. The Secretary-General may, by a decision to be made thereby, extend such period, for another similar period, where necessity requires the same;
  - (e) Present a monthly return, provided for in paragraph (c), even though he has not achieved sale or rendered services, subject to tax, within the accountancy month.

(2) Where the charged person does not present the return, provided for in paragraph ©, at the date fixed therefor, the Secretary-General shall be entitled to assess the tax for accountancy period, together with showing such bases, as on which he has relied, in assessment; without prejudice to legal responsibility, in all the same.

### **21. Tax invoices printed and stamped**

(1) No taxpayer shall fill, or use, any invoices, for any commodity, or service, unless the Chambers endorses the invoices.

No person, or printing press, shall print any invoices, in any of the means of printing, unless he obtains a written approval from the Secretary-General, or whoever he may authorize.

## **Chapter V**

### **22. Value of Commodities and Services Assessed**

#### **Value which has to be returned**

(1) The value which has to be returned, and adopted as a basis for assessing the tax with respect to commodities, or such services, as may be rendered subject to tax, shall be the true value in such condition, as sale of the commodity, or rendering the service, by a tax payer, to another person, who is independent therefrom, in accordance with the natural course of matters, or else the price of the commodity, or service shall be assessed, at such price, or consideration, as may be prevailing in the market, in the normal conditions, as such rules, as the regulations may specify .

The value of commodities, imported from abroad, shall be assessed, at the stage of release, by the Customs, at such value, as may be adopted as a basis for specifying the Customs tax, with the addition thereto, of the Customs taxes and otherwise of taxes and fees, levied on commodities, with the exception of the value added tax, levied under the provisions of this Act .

### **23. The value subject to tax amended**

Where it transpires, to the Secretary-General, or whoever he may authorize, that the value of tax payers sales of commodities and services is different from what has been set out in his return, for any accountancy period, he may amend the value subject to tax, without prejudice to any other measures, as may be decreed by the provisions of this Act; and the



tax payer, in all cases, may present his grievance against the assessment of the Secretary-General, or whoever he may authorize, as to such ways and procedure, as may be specified in this Act .

#### **24. Tax assessed for the basis period**

Where the tax payer does not keep regular and thorough accounts records, supported by documents, or where such records are in accurate, or does not preserve the tax invoices, the Secretary-General, or whoever he may authorize, shall be entitled to assess the tax, for the accountancy period.

### **Chapter VI**

#### **Appeals**

#### **25. Tax payer to appeal where not Convinced with assessment**

1. Where the tax payer is not convinced, with the assessment levied upon him, in accordance with the provisions of this Act, he may present a written appeal , to the Secretary-General , within charity days , of the date of issue of such assessment ; on condition of payment of 25% of the assessed tax , or such as the Secretary – General may deem fit , whichever is lesser .
2. The appellant shall attach, with the application of appeal, all such deeds and documents, as may support his appeal, and present all the particulars facts concerning the same.

#### **26. Amendment of the assessment by the Secretary-General and appeal against it**

(1) The Secretary-General, or whomever he may authorize may, upon considering the appeal, amend the assessment, as he may deem fit. Where the appellant does not accept the decision of the Secretary-General, he shall be entitled to appeal, against the decision of the Secretary-General, to the Income Tax Committee, constituted under section 54 of the Income Tax Act, 1986, within thirty days, of the date of his being notified of the decision; on condition of payment of 35% of the value of the assessed tax.

#### **27. Appeal against the decision of The Income Tax Committee**

1. The taxpayer may appeal, against the decision of the Income Tax Committee, within thirty days, the date of his being notified of the same, to the court having jurisdiction over administrative contests.
2. The Secretary-General may appeal, against the decision of the Income Tax Committee, within forty-five days, of the date his being

notified thereof, to the court having jurisdiction over administrative contests.

## **Chapter VII**

### **28. Collection of Tax**

#### **Addition and collection of the amount of tax**

(1) Subject to the provisions of section 14 (2), the tax payer shall add the amount of tax to the price of sale of the sold commodity, or service, and collect the same, from the purchaser, as such rate. As may be provided for in this Act.

#### **29. Sanction inflicted in case of non-payment Of the tax at the fixed date**

29. (1) where the tax is not paid by the tax payer, within the fixed dates, the secretary- general, or whoever he may authorize, may inflict a financial sanction, to be specified by the regulation, for the month of arrears, and shall be collected with the tax, in accordance with the same procedure.

(2) Where the taxpayer does not pay the tax due, and the additional amount, as set forth in this act, the secretary- general, or whoever he may authorize, may institute a suit, before the competent civil court, for the amount of tax , or any other amounts due from the tax payer , and collect the same therefrom , as adept due to the government , together with all the cost of the suit.

(3) Presentation of a certificate signed by secretary-general, or whoever he may authorize , containing the name and address of the defendant and the value of the tax , tax, in the tax , in any suit under the provisions of sub-section (2), shall be sufficient evidence , that the amount of the tax is due from such person , and a deed sufficient, to the court , to pass the judgement thereby , of such amount , appearance , by the secretary-general , or whoever he may authorize , before the court, shall not be required , for passing the judgement.

#### **30. Tax collected by way of attachment**

The secretary –general may, instead of instituting the suit for the amount of the tax due, make an order, in this own hand, licensing any official to attach the goods or effects of the person, required to pay the tax, and also any other property, including his balance, with banks. Such movables, property and expenses shall be sold, within the maximum period of thirty

days, of the date of attachment, by public auction, and the balances deposited with banks shall also be all the same being, as to such rules and procedure, the regulations may specify.

### **.Suspension of payment of prohibited.**

Notwithstanding the provisions of any law, courts shall not suspend collection of such due tax, as may be levied under the provisions of this Act.

### **.Tax deemed distinguished debt**

The tax due , and the other amounts due , under the provisions of this Act , shall have the precedence right , to all the property of persons indebted ,of charged with collecting and delivery of the same , to , the Chambers ,by operation of the law , and shall have precedence ,to all other debts .

### **३३.Tax due for the purposes of this Act**

For the purposes of this chapter, tax due means such tax , as the person charged therewith has exhausted the stages of administrative appeals , provided for in sections 25 ( 1 ) and 26 (2) , or the period fixed for appeal has expired .

### **३४.Tax deducted**

(1) the tax payer may, upon calculation of the tax, deduct, out of the tax due on the amount of his sales of commodities and services, such tax , as has previously been paid , on the returns of his sales , and such part of the tax , as previously been paid , on his

Inputs, and also such tax as has been born by sold commodities, by the seller, s knowledge, at each stage of the stages of distribution thereof, in pursuance of such limits, and as to such terms and conditions, as the regulations may specify.

(2) In cases of export, where the tax due for deduction is greater than the tax due, on internal sales of the tax payer , the Secretary General shall draw back the difference , as to such procedure , as the regulations may specify .

### **35. Tax drawn back**

The tax shall be drawn back, in pursuance of such terms and conditions, as the regulations may specify, in the following cases: -

- i. The tax previously collected on the exported commodities, whether exported own condition. or incorporated into other commodities ;
- ii. The tax collected by mistake, upon a written application, to be presented by the taxpayer;
- iii. Any such other cases, as the Secretary – General may prescribe.

### **36. Limitation**

(1) The right of the taxpayer, to draw back the tax, shall lapse, by the lapse of twenty-four month, commencing as from the end of the financial year, within which the return should have been presented.

The right of the Chambers, to claim the tax, shall lapse, after the lapse of five years, of the date of end of the financial year, for which the tax is due, in case of not claiming the same.

## **Chapter VIII**

### **37. Exemptions**

Notwithstanding the provisions of chapter III, there shall be exempted, from tax the following commodities and services: -

With respect to commodities: -

all agricultural products , sold in the natural condition thereof , as the regulations may specify ;

Cattle, meat, poultry and the products thereof, fish and milk and dairy products;

Fertilizers;

Seeds;

Insecticides and herbicides;

Drugs, for human and zoological use;

Locally produced flour;

Bread;

Imported goods exempted from taxes and fees, under the provisions of the Immunities and Privileges Act, 1956;

Goods imported, under agreements, with the Sudan governments providing for exemption;

With respect to services: -

Financial services: include financial services of banks, companies of employment of funds, financing funds, sale of shares, bonds and stock;

Insurance business;

Education services;

Medical services;

Leases and sale of estates prepared for private accommodation;

(c) Such commodities and services, as the Minister may, by an order, to be made thereby upon the recommendation of Secretary-General exempt the same.

## **Chapter IX**

### **38. Entry of places and perusal of documents**

The Secretary-General and whoever he may Authorize enabled to enter places The tax payer shall enable the Secretary- General, or whoever he may authorize to enter places of work , such as factories , stores, shops and establishment , as where in they may practice their activity in commodities and services, subject to tax ,during work hours , and peruse any accounts, revenue lists or other documents ; and the secretary-general , or whoever he may authorize shall be entitled to accompany such person , as he may deem fit , from policemen, or officials of the chambers ,to achieve such object ; and the charged person shall present any such information , as the Secretary – General may require of him ,and assist him , in the discharge of the duty thereof .

### **39. books, lists and documents seized**

The Secretary –General, or whoever he may authorize, Amy upon entry thereby, of the places of work of tax payer, seize any accounts, book , lists or document , for any reasonable period , to be specified by the regulations ,for examination thereof , and the tax payer shall execute whatever may be required , by the Secretary – General , or whoever he may authorize .

### **40. Summons of the taxpayer**

The Secretary –General, or whoever he may authorize, may require the tax payer, by a written notice, to appear at such time and place, as may be set forth, in such notice, for the purpose of questioning him, with respect

to the commodities, services and the tax levied thereon, and any other matters pertaining thereto.

## **Chapter X**

### **41. Contravention's and Sanctions**

#### **Sanctions**

(1) The Secretary – General may inflict financial and administrative sanctions, in addition to the tax due, upon whoever contravenes the provisions of this Act; and the regulations made thereunder, without the same being an act of evasion, provided for therein, as the regulations may specify.

In case of the contravention being repeated, the sanction provided for in accordance with the provisions of sub – section (1), may be redoubled.

#### **42. Contravention**

There shall be deemed, contravention of the provisions of this Act, the following cases: -

Delay, in presenting the return, and payment of tax, for the period specified in section 20 (1) (c), as may not exceed thirty days;

Presenting false particulars, about sales of commodities, or services subject of tax, about whatever may have been set out in the return, unless presenting such as may warrant the same;

Contravention of the procedure and rules, provided for in this Act and the regulations made thereunder;

Non-notification, of the Chambers, by such changes, as may have occurred on the particulars set out in the registration application, within the fixed date;

Non-enabling officials of the Chambers, to perform the duties and exercise the functions thereof, pertaining to control, inspection, viewing, auditing and requiring or perusal documents;

Offences and penalties

Without prejudice, to any severer penalty decreed by any other law every tax payer, who evades payment of tax, or any person who abets, or assists in evasion of payment of tax, shall be punished, with imprisonment, for a term, not exceeding one year, or with fine, or with both; and in case of several offenders, they shall be sentenced jointly and severally.

#### **43. Evasion**

There shall be deemed tax evasion, and be punished with the penalties, provided for in section 43, the following: -

- (i) Non- application, to the chambers, for registration, at the fixed dates, without sufficient cause;
- (ii) Sale, or import of the commodity, or rendering the service, without return thereon, and payment of the tax due;
- (iii) Deducting the tax totally, or partially, without lawful cause, in contravention of the provisions and limits of deduction;
- (iv) Drawback of the tax , or attempt of drawback of the same totally , or partially, without lawful cause;
- (v) Presenting forged, or fabricated documents or records, or false statements, to get rid of payment of all, or part of the tax;
- (vi) Presenting false statements, on sales, about whatever may be set out in the return.
- (vii) Non- issue, by the taxpayer, of invoices about his sales of commodities, or services. Subject to tax, or use of forged invoices;
- (viii) non-return , by the taxpayer , of commodities and services, used or benefited thereby , in private ,or personal purposes;
- (ix) Issue, by a non-taxpayer, of invoices charged with tax.

#### **44. Trial approved**

No person shall be tried, for any offence, in contravention of the provisions of this act, save upon the approval of minister of justice upon the recommendation of the secretary-general.

#### **45. Place of trial**

A criminal suit may be instituted, against any person accused of an offence, in contravention of the provisions of this act, and be tried and punished, at any place where in he may present , by virtue of such offence , as if the offence has been committed at such place the offence , for all the aspects relating to institution of the criminal suit , the trial , punishment therefor or consequential thereto , shall be deemed as committed at such place.

#### **46. Offence committed by cooperate persons**

Where an offence, in contravention of the provisions of this act, has been committed by a corporate person, every natural person, who at the time of committing the offence. Is a member of the board of directors, general manager, secretary of other similar official of such company, or has been acting, or purporting to be acting in such capacity, shall be deemed, unless he proves that the same has been committed, without his consent, or knowledge, and he has exerted every effort to prevent commission of

same, as is his duty , with re-spect to the nature of his functions , in such capacity, and in all circumstances ,to have committed such offence.

#### **47. Tax levied to be due for payment Irrespective of trial**

Institution of a criminal suit, against any person offence, in contravention of the provisions of this act , or inflicting the penalty, upon any person , as result of such suit , shall not entail exempting such person , from the indebtedness of payment of any tax he is ,or may be bound thereby.

#### **48. Powers of the secretary- general To compound offences**

Where any person commits an offence, in contravention of the provisions of this act , other than the offences to in section 9, the secretary –general may , at any time before institution of the criminal suit ,consider any charge relating thereto , to and compound such offence, by way of reconciliation ,and order such person to pay such offence of the amount ,as he may deem fit , without exceeding the amount of the fine , with which the person would have been punished , where he is convicted of such offence ; provided that the secretary –general shall not exercise such powers, under the provisions of this section , unless such person requests the secretary –general , in writing , to consider such of –fence , under this section .

In case the secretary –general compounds any offence, under the provisions of sub – section (1) , the following shall be given due regard :-  
The order of the secretary-general shall be shown in writing, and thereto shall be attached the written request, referred to in sub- section (1); and  
There shall be shown, in such order, the offence which has been committed, the amount ordered to be paid and the date, or dates, at which payment has been made; and

A copy of the said order shall be given to the said person, who has committed the offence, where he requests the same; and

Such person shall not be subject to any trial ; thereafter , for such offence , as has been compounded, by way of reconciliation , under this section ; and

The order made by the secretary- general shall be final and not subject to any appeal; and



Such order may be executed, in the same way, as the judgement passed, by the court, for payment of the amount, set out in the order, may be executed; and

Such person shall bear all the judicial costs due for payment.

**Chapter XI**  
**50.General provisions**  
**Tax proceeds distributed**

The tax proceeds shall be divided, at the rate of 65% to the federal government, and 35% to states. The council of ministers may, by an order to made thereby, amend such percentages, where necessity requires the same.

**51.Disposal and use of commodities**  
**Exempted from tax prohibited**

Without prejudice, to such special provisions, as have been provided for in this act, there shall be prohibited disposal of any of the commodities, or use of the same, otherwise than on the purpose, for which they have been exempted, within the five years subsequent to exemption, There shall be deemed, as evasion. The disposal referred to, without notifying the chambers, and payment of the tax due, which is punished with penalties provided for in this act.

**52. Seized things, instruments of evasion and**  
**Means of conveyance disposed of**

1. The Chamber shall have the right of disposal, before of such things seized, instrument of evasion and means of conveyance, as may have been decreed to be confiscated, as to such rules, as the regulations may specify.
2. The provision relating, to disposal and sale, provide for in the customs act, shall apply, with respect to imported commodities.
3. The Chamber may dispose, before passing the judgement, of such seized thing, as may be subject to perishing, destroy or loss; and shall likewise be entitled to destroy such commodities, as the circulation of which may be prohibited, as may be prejudicial to health or the offer for sale of which may, for the security and safety of citizens, be fearful, after the opinion of the technical competent bodies has been sought.

4. There shall apply with respect of imported commodities subject to tax, which have not been released by the customs, the provisions of contravention's and evasion, provided for in the customs act.

### **53. Transitional provision**

Not with standing the provision of this act, secretary- general may is sue such circulars, s may organize and specify the manner of treatment of such stored commodities, as sales, consumption or production tax have been paid thereon, upon the application of the provisions of this act.

### **54. Officials protected**

1. Neither the secretary- general, nor any of the officials shall be arrested, detain, any criminal proceedings taken, or criminal suit performance of his tasks, save upon permission of the minister of justice, after consultation of the minister.
2. Notwithstanding the provisions of sub-section (1), the secretary-general, or the official may be arrested, or detained, in case of red-handedness, in any of the offences of strict responsibility; provided that the minister shall be notified of the fact of arrest or detention, in case of occurrence thereof.

### **55. Power to make regulations**

The minister may make such regulation, as may be necessary, for the implementation of the provisions of this act.