

# TAX APPEAL COMMISSION (AMENDMENT) BILL, 2021

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# **TAX APPEAL COMMISSION (AMENDMENT) BILL, 2021**

## **A BILL FOR AN ACT TO AMEND THE TAX APPEAL COMMISSION ACT**

**Enacted by the Parliament of The Bahamas**

**1. Short title.**

This Act may be cited as the Tax Appeal Commission (Amendment) Act, 2021.

**2. Amendment of section 1 of No. 3 of 2020.**

Subsection (2) of section 1 of the Tax Appeal Commission Act, 2020 (*No. 3 of 2020*) is deleted and substituted as follows —

“(2) This Act shall be deemed to have come into force on the 1<sup>st</sup> day of July, 2019.”.

**3. Validation of acts performed.**

Any act performed by any person under and in reliance on the Tax Appeal Commission Act, 2020 between 1<sup>st</sup> July, 2019 and the date of the commencement of this Act, shall be deemed to be validly performed.

### **OBJECTS AND REASONS**

This Bill seeks to amend the commencement clause in the Tax Appeal Commission Act, 2020 and to validate any acts performed from the 1<sup>st</sup> day of July, 2019 and the date of the commencement of this Act.