

TAX ADMINISTRATION ACT 2009

**Tax Administration (Infringement Notices)
(Amendment) Regulations 2019**

IN exercise of the powers conferred on me by section 60C of the Tax Administration Act 2009, I hereby make these Regulations—

Short title and commencement

- 1.—(1) These Regulations may be cited as the Tax Administration (Infringement Notices) (Amendment) Regulations 2019.
- (2) These Regulations come into force on the date of publication in the Gazette.

Schedule 1 amended

2. Schedule 1 to the Tax Administration (Infringement Notices) Regulations 2018 is amended by—

- (a) in item 1, deleting the fixed penalty offence description in the second column for section 49(1) of the Tax Administration Act 2009 and substituting the fixed penalty offence description specified in the table below—

Section	Fixed Penalty Offence	
49(1)	Delete “Failure to file a tax return”	Substitute “Failure to file a tax return or other documents” ;

- (b) deleting item 2 and substituting the following—

“2. Tax Administration (Electronic Fiscal Device) Regulations 2017

Regulation	Fixed Penalty Offence	Maximum Penalty: Fine Imprisonment	Fixed Penalty		
			First offence	Second offence	Third offence and subsequent offence
22	Failure to comply with regulation 15	If gross annual turnover of the supplier’s business is less than \$500,000 - \$10,000, a term of imprisonment not exceeding 24 months or both a fine and imprisonment	\$2,000	\$5,000	\$10,000
22	Failure to comply with regulation 15	If gross annual turnover of the supplier’s business is \$500,000 or more but less than \$1.5 million - \$25,000, a term of imprisonment not exceeding 24 months or both a fine and imprisonment	\$5,000	\$10,000	\$25,000
22	Failure to comply with regulation 15	If gross annual turnover of the supplier’s business is \$1.5 million or more - \$50,000, a term of imprisonment not exceeding 24 months or both a fine and imprisonment	\$10,000	\$20,000	\$50,000
23	Failure to comply with regulation 18	If gross annual turnover of the supplier’s business is less than \$500,000 - \$10,000, a term of imprisonment not exceeding 24 months or both a fine and imprisonment	\$2,000	\$5,000	\$10,000

23	Failure to comply with regulation 18	If gross annual turnover of the supplier's business is \$500,000 or more but less than \$1.5 million - \$25,000, a term of imprisonment not exceeding 24 months or both a fine and imprisonment	\$5,000	\$10,000	\$25,000
23	Failure to comply with regulation 18	If gross annual turnover of the supplier's business is \$1.5 million or more - \$50,000, a term of imprisonment not exceeding 24 months or both a fine and imprisonment	\$10,000	\$20,000	\$50,000

”; and

(c) after item 5, inserting the following new item—

“6. Income Tax (Collection of Provisional Tax) Regulations 2016

Regulation	Fixed Penalty Offence	Maximum Penalty: Fine Imprisonment	Fixed Penalty
5	Failure to make deductions or remit the deductions	\$25,000 10 years	\$2,000

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Made this 31st day of July 2019.

A. SAYED-KHAIYUM
Attorney-General and Minister for Economy