

and shall be read and construed as one with the General Sales Tax Act, which, as amended, is hereinafter referred to as the principal Act.

Amendment of section 27.

2. The principal Act is amended in section 27 by inserting next after subsection (5) the following as subsection (6),

“(6) A registered person who requires a replacement of his GST certificate of registration, for whatever reason, including loss or other unavailability of a previously issued certificate of registration, shall apply in writing to the Commissioner therefor, which application shall be accompanied by an administrative fee of \$100.00”

Amendment of section 33.

3. The principal Act is amended in section 33 by inserting next after subsection (2) the following as subsection (2A),

“(2A) Subject to subsection (3), input tax credit shall only be allowed for the tax period which gives rise to the input tax credit.”

Insertion of new section 86A.

4. The principal Act is amended by inserting next after section 86 the following as section 86A,

“Power of Commissioner to temporarily close business premises”

86A. - (1) The Commissioner may apply to the court for an order to temporarily close any business premises for a period up to thirty days if, as at the date of the application, the owner of that business has been in repeated violation of any of the following provisions, in the manner specified, namely,

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(a) regulation 14 of the General Sales Tax Regulations, by not issuing a tax receipt;

or