

# Government Fees & Dues (Refunds) Act, 2002

## Principal Act

Act. No. 2002-11

*Commencement*

21.11.2002

*Assent*

20.11.2002

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## ARRANGEMENT OF SECTIONS

### Section

1. Title.
2. Interpretation.
3. Refunds by Resolution.
4. Refunds to constitute charge upon the Consolidated Fund.

AN ACT TO MAKE PROVISION FOR THE GOVERNMENT TO REFUND SUMS PAID TO THE GOVERNMENT UNDER CERTAIN LAWS WHERE THE HOUSE OF ASSEMBLY, BY RESOLUTION, DETERMINES IT TO BE IN THE ECONOMIC INTERESTS OF GIBRALTAR TO DO SO.

**Title.**

1. This Act may be cited as the Government Fees & Dues (Refunds) Act, 2002.

**Interpretation.**

2. In this Act—

“Resolution” means resolution passed by the Parliament upon motion presented by the Government upon at least 14 days’ notice;

“Fees & Dues” means all or part of any sum of money paid with effect from 1st day of January 2002, by any person by way of fees or dues under the provisions of any law, which fees or dues have been paid or transferred into the Consolidated Fund or are liable to be so paid or transferred;

“Law” means any Act, Rule, Regulation or other Law of Gibraltar or Law applicable to Gibraltar.

**Refunds by Resolution.**

3.(1) The Accountant General shall pay to the payer thereof (without interest) any fees or dues after they have been paid into the Consolidated Fund the refund of which has been approved by a Resolution.

(2) A Resolution shall declare that it is in the economic interests of Gibraltar to make the refund and shall specify the reasons why that is said to be so.

(3) If the refund enures to the benefit of an identifiable person or persons these shall be identified in the Resolution by name or names.

(4) If the refund enures to the benefit of persons engaged in a particular activity, then the Resolution shall clearly and comprehensively identify and describe that particular activity.

(5) The Resolution shall specify the amount of fees or dues to be refunded.

**Refunds to constitute charge upon the Consolidated Fund.**

4. Any fees or dues refunded hereunder shall constitute a charge upon the Consolidated Fund in the year in which the refund is made.