VALUE ADDED TAX (AMENDMENT) ACT, 2012

(Act 3 of 2012)

I assent

J. A. Michel
President
28th June, 2012

AN ACT to amend the Value Added Tax Act, 2010 to provide for the amendment of the commencement date.

ENACTED by the President and the National Assembly.

1. This Act may be cited as the Value Added Tax (Amendment) Act, 2012.
Amendment to Act 35 of 2010

2. The Value Added Tax Act, 2010 is amended by repealing in section 1 subsection (2) the words "comes into operation on 1st July 2012 and applies to supplies and imports made on or after that date." and substituting therefor the words "shall commence on such date as the Minister may, by Notice published in the Official Gazette, appoint."

I certify that this is a correct copy of the Bill which was passed by the National Assembly on 26th June, 2012.

Azarel Ernesta
Clerk to the National Assembly