

S.I. 108 of 2014

VALUE ADDED TAX ACT

(Act 35 of 2010)

**Value Added Tax (Amendment of Fourth Schedule)
Regulations, 2014**

In exercise of the powers conferred by section 52 (1) of the Value Added Tax Act 2010, the Minister of Finance, Trade and Investment hereby makes the following Regulations—

1. These Regulations may be cited as the Value Added Tax (Amendment of Fourth Schedule) Regulations, 2014 and shall come into operation on 1st January, 2015.

Citation

2. The Fourth Schedule (Registration Threshold) to the Value Added Tax is hereby amended by repealing the words “SCR3,000,000” and substituting therefor the words SCR2,000,000.

Amendment of
Fourth Schedule
to the Act as
amended by
S.I. 35 of 2010
and last
amended by
S.I. 4 of 2014

MADE this 19th day of December, 2014.

**PIERRE LAPORTE
MINISTER OF FINANCE, TRADE
AND INVESTMENT**
