

S.I. 61 of 2014

VALUE ADDED TAX ACT

(Act 35 of 2010)

**Value Added Tax (Refunds) (Amendment)
Regulations, 2014**

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

1. These Regulations may be cited as the Value Added Tax (Refunds) (Amendment) Regulations, 2014. Citation

2. The Value Added Tax (Refunds) Regulations, 2013 is amended — Amendment of
S.I. 34 of 2013
 - (a) by repealing in regulation 4 the figure and word “45 days” and substituting therefor the figure and word “30 days”;
 - (b) by repealing in regulation 1, the brackets and word “(Amendment)” and substituting therefor the brackets and word “(Refunds)”.

MADE this 26th day of August, 2014.

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