



EXTRAORDINARY

OFFICIAL GAZETTE

THE BAHAMAS

PUBLISHED BY AUTHORITY

NASSAU

1st July, 2016

VALUE ADDED TAX (AMENDMENT) ACT, 2016

Arrangement of Sections

Section

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No. 18 of 2016

VALUE ADDED TAX (AMENDMENT) ACT, 2016

AN ACT TO AMEND THE VALUE ADDED TAX ACT

[Date of Assent - 30th June, 2016]

Enacted by the Parliament of The Bahamas

1. Short title and commencement.

- (1) This Act may be cited as the Value Added Tax (Amendment) Act, 2016.
- (2) Section 2 of this Act shall come into force on the 1st day of January, 2017.

2. Amendment of section 47 of No. 32 of 2014.

Subsection (1)(a) of section 47 of the Value Added Tax Act, 2014 is amended by the deletion of the words “twenty-eight” and the substitution of the words “twenty-one”.