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TUESDAY 11TH DECEMBER, 2018
ORDER

Made Under

THE VALUE-ADDED TAX ACT

(Cap. 81:05)

IN EXERCISE OF THE POWERS CONFERRED UPON ME BY SECTION 98(1) OF THE VALUE-ADDED TAX ACT, I MAKE THE FOLLOWING ORDER:-

1. This Order, which amends Schedule I to the Act, may be cited as the Value-Added Tax (Amendment of Schedule I) Order 2018.

2. Schedule I to the Act is amended as follows –

(a) in paragraph 2(f), by the insertion immediately after the word “goods”, of the words “and services”; and

(b) in paragraph 5, by the insertion immediately after sub-paragraph (b), of the following sub-paragraph –

“(c) goods and services under any agreement, other than an investment agreement, entered into on behalf of the Government.”.

Made this 11th day of December 2018.

Hon. Winston Jordan, M.P.
Minister of Finance