



*EXTRAORDINARY*

**OFFICIAL GAZETTE**

**THE BAHAMAS**

PUBLISHED BY AUTHORITY

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NASSAU

1<sup>st</sup> July, 2016

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# VALUE ADDED TAX (AMENDMENT) ACT, 2016

## Arrangement of Sections

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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 - 30<sup>th</sup> 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 1<sup>st</sup> 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”.