



EXTRAORDINARY

OFFICIAL GAZETTE

THE BAHAMAS

PUBLISHED BY AUTHORITY

NASSAU

31st December, 2018

VALUE ADDED TAX (AMENDMENT) (NO. 2) ACT, 2018

Arrangement of Sections

Section

1. Short title, commencement and duration.....2
2. Amendment of Second Schedule to No. 32 of 2014.....2



(No. 36 of 2018)

VALUE ADDED (AMENDMENT) (NO. 2) ACT, 2018

AN ACT TO AMEND THE VALUE ADDED TAX ACT

[Date of Assent - 20th December, 2018]

Enacted by the Parliament of The Bahamas

1. Short title, commencement and duration.

- (1) This Act, which amends the Value Added Tax Act, 2014 (*No. 32 of 2014*) may be cited as the Value Added Tax (Amendment) (No. 2) Act, 2018.
- (2) This Act shall —
 - (a) be deemed to have come into force on the 1st day of November, 2018; and
 - (b) expire on the 1st day of July, 2019.

2. Amendment of Second Schedule to No. 32 of 2014.

Item 17 of Part I of the Second Schedule to the Value Added Tax Act, 2014 is amended by the deletion of the words “\$200.00” and the substitution of the words “\$300.00”.