
[LEGAL NOTICE NO. 42]

VALUE ADDED TAX ACT 1991

Value Added Tax (Amendment) Regulations 2024

IN exercise of the powers conferred on me by section 84 of the Value Added Tax Act 1991, I hereby make these Regulations—

Short title and commencement

1.—(1) These Regulations may be cited as the Value Added Tax (Amendment) Regulations 2024.

(2) These Regulations come into force on 1 August 2024.

(3) In these Regulations, the Value Added Tax Regulations 1991 is referred to as the “Principal Regulations”.

Regulation 3 amended

2. Regulation 3 of the Principal Regulations is amended in the chapeau by deleting “and 7”.

Regulation 7 deleted

3. The Principal Regulations are amended by deleting regulation 7.

Made this 30th day of July 2024.

B. C. PRASAD
Deputy Prime Minister and
Minister for Finance