

No. 17 of 2022.

Goods and Services (Amendment) Act 2022.

Certified on : 16 MAY 2022



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ARRANGEMENT OF SECTION.

Exempt supplies (Amendment of Section 25).



No. 17 of 2022.

AN ACT

entitled

Goods and Services (Amendment) Act 2022,

Being an Act to amend the ***Goods and Services Act 2003,***

MADE by the National Parliament to come into operation upon certification.

EXEMPT SUPPLIES (AMENDMENT OF SECTION 25).

Section 25 of the Principal Act is amended by adding immediately after Subsection (7) the following new subsections:

“(8) Subject to Subsection (9), the supply of petrol, diesel, zoom and kerosene supplied for the use of households and small and medium-sized businesses, shall be exempt from tax under this Act, for the period from 1st May to 31st October 2022.

(9) The exemption under Subsection (8) shall not apply where the supply is imported or supplied for the sole use in carrying on the operations of a resource company, international freight operator or power producer.”.

I hereby certify that the above is a fair print of the ***Goods and Services (Amendment) Act 2022,*** which has been made by the National Parliament.


Clerk of the National Parliament.

16 MAY 2022

I hereby certify that the ***Goods and Services (Amendment) Act 2022,*** was made by the National Parliament on 21 April 2022.


Speaker of the National Parliament.

16 MAY 2022