

No. 52 of 2022.

***Goods and Services Tax (Supplementary Budget)(Amendment) Act 2022.***

Certified on : 4 OCT 2022



No. 52 of 2022.

*Goods and Services Tax (Supplementary Budget)(Amendment) Act 2022.*

**ARRANGEMENT OF SECTION.**

Exempt Supplies (Amendment of Section 25).



No. 52 of 2022.

AN ACT

entitled

***Goods and Services Tax (Supplementary Budget)(Amendment) Act 2022,***

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

MADE by the National Parliament to come into operation on 1 November 2022.

**EXEMPT SUPPLIES (AMENDMENT OF SECTION 25).**

Section 25 of the Principal Act is amended by inserting immediately after Subsection (9), the following new subsections:

“(10) Subject to Subsection (11), the supply of petrol, diesel, zoom and kerosene supplied for the use of households and small and medium-sized businesses, shall be exempted from tax under this Act, for the period from 1<sup>st</sup> November to 31<sup>st</sup> December 2022.

(11) The exemption under Subsection (10) 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 Tax (Supplementary Budget) (Amendment) Act 2022,*** which has been made by the National Parliament.

Clerk of the National Parliament.

4 OCT 2022

I hereby certify that the ***Goods and Services Tax (Supplementary Budget)(Amendment) Act 2022,*** was made by the National Parliament on 2 September 2022.

Speaker of the National Parliament.

4 OCT 2022