A BILL
ENTITLED
VALUE ADDED TAX (AMENDMENT) ACT, 2013

AN ACT to amend the Value Added Tax Act, 1998 (Act 546) to enable the Value Added Tax to cover the supply and import of telephone handset.

PASSED by Parliament and assented to by the President:

First Schedule to Act 546 amended

The Value Added Tax Act, 1998 (Act 546) is amended in the First Schedule by the deletion of Item No. 24 and its description.

Date of Gazette notification: 26th June, 2013.
Value Added Tax (Amendment) Bill

MEMORANDUM

The object of the Bill is to amend the Value Added Tax Act, 1998 (Act 546) to enable the Value Added Tax to cover the supply and import of telephone handsets.

The Bill amends the First Schedule to the Value Added Tax Act, 1998 (Act 546) by the deletion from the First Schedule of Item No. 24 and its description.

SETH E. TERKPER

Minister responsible for Finance

Date: 26th June, 2013.