

BILLS SUPPLEMENT

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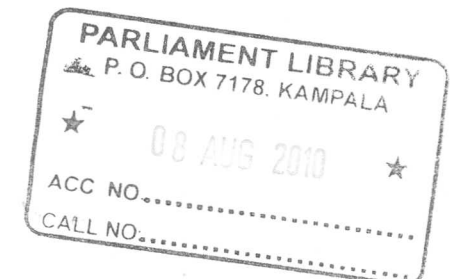
Bill No. 13 *Value Added Tax (Amendment) Bill* **2010**

THE VALUE ADDED TAX (AMENDMENT) BILL 2010

MEMORANDUM

The object of this Bill is to amend the Value Added Tax Act, Cap. 349 to add the supply of computer software and software licences and the supply of biodegradable packaging materials to the list of exempt supplies.

SYDA N.M. BBUMBA M.P.,
Minister of Finance, Planning and Economic Development.



A Bill for an Act

ENTITLED

THE VALUE ADDED TAX (AMENDMENT) BILL, 2010

An Act to amend the Value Added Tax Act to add the supply of computer software and software licences and the supply of biodegradable packaging materials to the list of exempt supplies.

BE IT ENACTED by Parliament as follows—

1. Commencement

This Act shall come into force on 1st July, 2010.

2. Amendment of Second Schedule to the VAT Act

The Value Added Tax Act, is amended in the Second Schedule—

(a) by substituting for paragraph 1(w), the following—

“(w) the supply of computer software and software licences.”;

(b) by inserting immediately after paragraph (ii) the following—

“(jj) the supply of biodegradable packaging materials.”