

ACTS SUPPLEMENT

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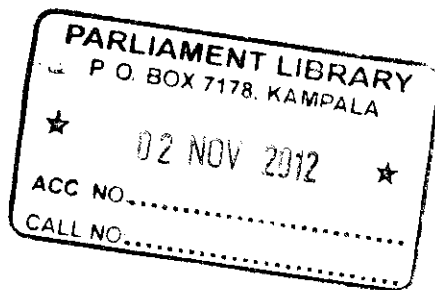
Act 8 *Value Added Tax (Amendment) Act* **2012**

THE VALUE ADDED TAX (AMENDMENT) ACT 2012

ARRANGEMENT OF SECTIONS

Section

1. Commencement.
2. Amendment of section 28.
3. Amendment of First Schedule.
4. Amendment of Second Schedule.
5. Amendment of Third Schedule.



THE VALUE ADDED TAX (AMENDMENT) ACT 2012.

An Act to amend the Value Added Tax Cap. 349 to provide for the supply of betting, lotteries and games of chance, and the supply of water for domestic use among the exempt supplies; to remove from the exempt supplies, the supply of biodegradable packaging materials; to remove from the zero rated supplies the supply of water and the supply and installation of mobile toilet, ekoloo toilets and components made from polythene and for related matters.

DATE OF ASSENT: 26th September, 2012.

Date of Commencement: Section see 1.

BE IT ENACTED by Parliament as follows:

1. Commencement.

This Act shall come into force on 1st July 2012, except section 4(c) which shall come into force on 1st October, 2012.

2. Amendment of section 28.

The Value Added Tax Cap.349 in this Act referred to as the principal Act is amended in section 28(1) (b) by repealing “and services”.

3. Amendment to First Schedule.

The First Schedule to the principal Act is amended—

- (a) by substituting for “Deutsche Gesellschaft für Technische Zusammenarbeit (GTZ)” the following—
“Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ)”
- (b) by substituting for “Japan International Development Agency (JICA)” the following—
“Japan International Cooperation Agency (JICA)”
- (c) by substituting for “Norwegian Agency for Development (NORAD)” the following—
“Norwegian Agency for Development Cooperation (NORAD)”
- (d) by inserting the following items in their alphabetical order—
“Austrian Development Agency (ADA)
Danish International Development Agency (DANIDA)
Department for International Development (DFID)
French Development Agency (FDA)
Icelandic International Development Agency (ICEADA)
Kreditanstalt für Wiederaufbau (KfW)
Korea International Cooperation Agency (KOICA)
Swedish International Development Agency (SIDA)”

4. Amendment of Second Schedule to principal Act.

The Second Schedule to the principal Act is amended by—

- (a) inserting immediately after paragraph 1(i) the following—
“(j) the supply of betting, lotteries and games of chance;”
and
- (b) repealing paragraph 1(jj).
- (c) by inserting immediately after paragraph 1 (jj) the following—

“(kk) the supply of water for domestic use excluding mineral water and aerated waters which contain sweetening matter or flavor.”

5. Amendment of Third Schedule to principal Act.

The Third Schedule to the principal Act is amended by---

- (a) repealing paragraph 1(i); and
- (b) repealing paragraph 1(ha).