

*Statutory Instrument No. 115 of 2021*

VALUE ADDED TAX ACT  
(Cap. 50:03)

VALUE ADDED TAX (REMISSION OF PENALTIES AND INTEREST) AMNESTY  
(AMENDMENT) REGULATIONS, 2021  
(Published on 29th December, 2021)

ARRANGEMENT OF REGULATIONS

REGULATION

1. Citation and commencement
2. Amendment of regulation 6 of Cap. 50:03 (Sub. Leg.)
3. Amendment of regulation 9 of the Regulations

IN EXERCISE of the powers conferred on the Minister of Finance and Economic Development by section 77 of the Value Added Tax Act, the following Regulations are hereby made —

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| Citation and commencement                           | 1. These Regulations may be cited as the Value Added Tax (Remission of Penalties and Interest) Amnesty (Amendment) Regulations, 2021 and shall come into operation on 1st January, 2022.  |
| Amendment of regulation 6 of Cap. 50:03 (Sub. Leg.) | 2. The Value Added Tax (Remission of Penalties and Interest) Amnesty Regulations (referred to in these Regulations as “the Regulations”) are amended in regulation 6 by substituting for the words “1st July, 2021 to 31st December, 2021” appearing therein, the words “1st January, 2022 to 30th June, 2022”. |
| Amendment of regulation 9 of the Regulations        | 3. Regulation 9 (1) of the Regulations is amended by substituting for the words “31st December, 2021” appearing therein, the words “30th June, 2022”.   |

MADE this 29th day of December, 2021.

PEGGY O. SERAME,  
*Minister of Finance and Economic  
Development.*