

*Statutory Instrument No. 59 of 2023*

**VALUE ADDED TAX (AMENDMENT) ACT  
(Act No. 7 of 2023)**

**VALUE ADDED TAX (AMENDMENT) ACT (COMMENCEMENT DATE)  
ORDER, 2023  
(Published on 28th April, 2023)**

**ARRANGEMENT OF PARAGRAPHS**

**PARAGRAPH**

1. Citation
2. Commencement of Act No. 7 of 2023

IN EXERCISE of the powers conferred on the Minister of Finance by section 1 of the Value Added Tax (Amendment) Act, 2023, the following Order is hereby made —

1. This Order may be cited as the Value Added Tax (Amendment) Act Citation  
(Commencement Date) Order, 2023.

2. The Value Added Tax (Amendment) Act, 2023 shall come into operation Commencement  
on 3rd May, 2023. of Act No. 7  
of 2023

MADE this 2nd day of May, 2023.

**PEGGY O. SERAME,**  
*Minister of Finance.*