

Value Added Tax (General) (Amendment)

GOVERNMENT NOTICE NO. 212 published on 30/6/2016

THE VALUE ADDED TAX ACT,
(CAP. 148)

REGULATIONS

(Made under section 29(2), 84 and 94)

THE VALUE ADDED TAX (GENERAL) (AMENDMENT) REGULATIONS, 2016

Citation and
Commencement

GN No 225 of
2015

Amendment of
Regulation 35

1. These Regulations may be cited as the Value Added Tax (General) (Amendment) Regulations, 2016 and shall be read as one with the Value Added Tax (General) Regulations, 2015, hereinafter referred to as the “principal Regulations” and shall come into operation on the 1st day of July, 2016.

2. The principal Regulations are amended in Regulation 35(4) by deleting the word “not” appearing at the beginning of paragraph (b).

Dodoma,
29th June, 2016

PHILIP I. MPANGO
Minister for Finance and Planning