



*EXTRAORDINARY*

**OFFICIAL GAZETTE**

**THE BAHAMAS**

PUBLISHED BY AUTHORITY

---

NASSAU

31<sup>st</sup> December, 2018

---

**VALUE ADDED TAX (AMENDMENT) (NO. 2) ACT,  
2018**

**Arrangement of Sections**

---

**Section**

1. Short title, commencement and duration.....2
2. Amendment of Second Schedule to No. 32 of 2014.....2



(No. 36 of 2018)

## **VALUE ADDED (AMENDMENT) (NO. 2) ACT, 2018**

### **AN ACT TO AMEND THE VALUE ADDED TAX ACT**

[Date of Assent - 20<sup>th</sup> December, 2018]

**Enacted by the Parliament of The Bahamas**

#### **1. Short title, commencement and duration.**

- (1) This Act, which amends the Value Added Tax Act, 2014 (*No. 32 of 2014*) may be cited as the Value Added Tax (Amendment) (No. 2) Act, 2018.
- (2) This Act shall —
  - (a) be deemed to have come into force on the 1<sup>st</sup> day of November, 2018; and
  - (b) expire on the 1<sup>st</sup> day of July, 2019.

#### **2. Amendment of Second Schedule to No. 32 of 2014.**

Item 17 of Part I of the Second Schedule to the Value Added Tax Act, 2014 is amended by the deletion of the words “\$200.00” and the substitution of the words “\$300.00”.