



EXTRAORDINARY
OFFICIAL GAZETTE
THE BAHAMAS
PUBLISHED BY AUTHORITY

NASSAU

30th November, 2022

**VALUE ADDED TAX (AMENDMENT)(NO. 2) ACT,
2022**

Arrangement of Sections

Section

1. Short title.....2
2. Amendment of First Schedule to No. 32 of 20142



No. 38 of 2022

VALUE ADDED TAX (AMENDMENT)(NO. 2) ACT, 2022

A BILL FOR AN ACT TO AMEND THE VALUE ADDED TAX ACT

[Date of Assent - 30th November, 2022]

Enacted by the Parliament of The Bahamas

1. Short title.

This Act may be cited as the Value Added Tax (Amendment)(No. 2) Act, 2022.

2. Amendment of First Schedule to No. 32 of 2014.

Item 14 of Part 1 of the First Schedule to the Value Added Tax Act, 2014 is amended by the deletion of the word "\$300.00" and the substitution of the word "\$400.00".