

VALUE ADDED TAX (AMENDMENT) REGULATIONS, 2019

Arrangement of Regulations

Regulation

1.	Citation and commencement.....	2
2.	Amendment of regulation 2 of the principal Regulations.....	2
3.	Amendment of regulation 15 of the principal Regulations.....	2
4.	Amendment of First Schedule to the principal Regulations.....	2

**VALUE ADDED TAX ACT, 2014
(NO. 32 OF 2014)**

VALUE ADDED TAX (AMENDMENT) REGULATIONS, 2019

The Minister, in exercise of powers conferred by section 96 of the Value Added Tax Act, 2014 (*No. 32 of 2014*) makes the following Regulations —

1. Citation and commencement.

- (1) These Regulations may be cited as the Value Added Tax (Amendment) Regulations, 2019.
- (2) These Regulations shall come into operation on the 1st day of July, 2019.

2. Amendment of regulation 2 of the principal Regulations.

Paragraph (1) of regulation 2 of the principal Regulations is amended by the deletion of the word **“ancillary transport services”** and the definition in relation thereto and the substitution as follows —

““ancillary transport services” means —

- (a) stevedoring services;
- (b) lashing and securing services;
- (c) cargo inspection services;
- (d) preparation of customs documentation;
- (e) storage of transported goods or goods to be transported;”.

3. Amendment of regulation 15 of the principal Regulations.

Paragraph (5) of regulation 15 of the principal Regulations is hereby revoked.

4. Amendment of First Schedule to the principal Regulations.

The First Schedule to the principal Regulations is amended —

- (a) by the deletion of the words “Section 70” and the substitution of the words “Section 72”; and

(b) by the insertion of the following —

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Description of contravention	Provision of Act	Fixed Penalty Applicable \$
Submitting a claim for input tax deduction that is not allowable	Section 50	Maximum 50,000
Failure by a registrant to issue a VAT invoice in the time, form and specifying the particulars prescribed	Section 54	Maximum 50,000
Issuing more than one VAT invoice or failure to issue a VAT invoice requested in writing within the time prescribed	Section 54	Maximum 70,000
Failure by a registrant to issue a VAT sales receipt within the form and specifying the particulars prescribed	Section 54	Maximum 70,000
Being a registrant supplier issuing a VAT invoice: (a) as principal when a VAT invoice has already been issued by the agent of such supplier; or (b) to a registrant recipient when the supplier has already issued an invoice to the agent of such recipient	Section 54	Maximum 50,000
Being a registrant failing to issue: (a) a tax credit note in the form and specifying the particulars prescribed; or	Section 55	Maximum 50,000

