

THE VALUE ADDED TAX (AMENDMENT) BILL, 2017

MEMORANDUM

The object of the Bill is to amend the Value Added Tax Act so as to—

- (a) revise the due date for the submission of the Value Added Tax return from the 16th to 18th of the month;
- (b) provide a due date for the submission of the withholding Value Added Tax return;
- (c) provide penalties for failure to issue a tax invoice by a supplier or to furnish records for inspection; and
- (d) to provide for matters connected, with or incidental, to the foregoing.

L. KALALUKA,
Attorney-General

N.A.B.12, 2017
8th November, 2017