

# THE VALUE ADDED TAX (AMENDMENT) BILL, 2013

---

## MEMORANDUM

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

- (a) revise the definition of commercial building;
- (b) provide for the payment of an assessed tax within the review period;  
and
- (c) provide for matters connected with, or incidental to, the foregoing.

M. MALILA,  
*Attorney General*

N.A.B. 10, 2013  
23rd October, 2013