

Statutory Instrument No. 36 of 2021

VALUE ADDED TAX (AMENDMENT) ACT
(Act No. 5 of 2021)

VALUE ADDED TAX (AMENDMENT) ACT (COMMENCEMENT DATE)
ORDER, 2021

(Published on 1st, April, 2021)

ARRANGEMENT OF PARAGRAPHS

PARAGRAPH

1. Citation
2. Commencement of Act No. 5 of 2021

IN EXERCISE of the powers conferred on the Minister of Finance and Economic Development by section 1 of the Value Added Tax (Amendment) Act, 2021, the following Order is hereby made —

1. This Order may be cited as Value Added Tax (Amendment) Act Citation (Commencement Date) Order, 2021.
2. The Value Added Tax (Amendment) Act shall come into operation on 1st, Commencement of Act No. 5 of April, 2021. 2021

MADE this 1st day of April, 2021.

DR. THAPELO MATSHEKA,
*Minister of Finance and Economic
Development.*