

**VALUE ADDED TAX ACT
(Cap. 50:03)**

**VALUE ADDED TAX (INCREASE IN REGISTRATION THRESHOLD)
REGULATIONS, 2010**
(Published on 8th March, 2010)

ARRANGEMENT OF REGULATIONS

REGULATION

1. Citation and commencement
2. Amendment of paragraph 1 of Fifth Schedule to Cap. 50:03

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by section 77 (2) of the Value Added Tax Act, the following Regulations are hereby made —

Citation and commencement 1. These Regulations may be cited as the Value Added Tax (Increase in Registration Threshold) Regulations, 2010, and shall come into operation on 1st April, 2010.

Amendment of paragraph 1 of Fifth Schedule to Cap. 50:03 2. The Fifth Schedule to the Value Added Tax Act is hereby amended in paragraph 1 by substituting, for the word “P250 000”, the word “P500 000”.

MADE this 23rd day of February, 2010.

O.K. MATAMBO,
*Minister of Finance and Development
Planning.*

L2/7/335 Temp