

No. **26** of 2018.

Goods and Services Tax (2019 Budget)(Amendment) Act 2018.

Certified on : **30 JAN 2018**



No: 20 of 2018.

Goods and Services Tax (2019 Budget)(Amendment) Act 2018.

ARRANGEMENT OF SECTIONS.

1. Other Zero Rated Goods (Amendment of Section 21).
2. Refund of Excess Tax (Amendment of Section 91).



No. of 2018.

AN ACT

Entitled

Goods and Services Tax (2019 Budget)(Amendment) Act 2018,

Being an Act to amend the *Goods and Services Tax Act 2003*,

MADE by the National Parliament and deemed to come into operation on 1 January 2019.

1. OTHER ZERO RATED GOODS (AMENDMENT OF SECTION 21).

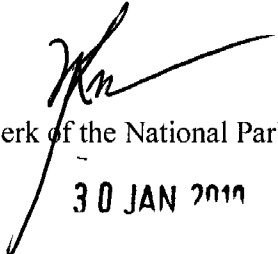
Section 21 of the Principal Act is amended by repealing Paragraph (d) of Subsection (1).

2. REFUND OF EXCESS TAX (AMENDMENT OF SECTION 91).

Section 91 of the Principal Act is amended as follows:


- (a) in Subsection (2) by repealing the figure “2” appearing in “Subsection (2)” and replacing it with the figure “3”; and
- (b) in Subsection (3) by repealing the figure “1” appearing in “Subsection (2)” and replacing it with the figure “2”.

I hereby certify that the above is a fair print of the *Goods and Services Tax (2019 Budget)(Amendment) Act 2018*, which has been made by the National Parliament.


Clerk of the National Parliament.

30 JAN 2019

I hereby certify that the *Goods and Services Tax (2019 Budget)(Amendment) Act 2018*, was made by the National Parliament on 20 November 2018.


Acting Speaker of the National Parliament.

30 JAN 2019