

**THE VALUE ADDED TAX (AMENDMENT) BILL, 2016**

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MEMORANDUM

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

- (a) the appointment of taxpayers as agents to withhold value added tax on payments for the supply of goods and services;
- (b) the abolition of the Value Added Tax Group Registration Scheme;
- (c) the change of the validity period of an input tax claim to three months;
- (d) the change of the due date for filing of returns and payment of tax; and
- (e) matters connected with, or incidental, to the foregoing.

L. KALALUKA,  
*Attorney-General*