

**THE VALUE ADDED TAX (AMENDMENT) BILL, 2014**

MEMORANDUM

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

- (a) provide for mandatory electronic filing for returns where the return has ten or more transactions;
- (b) provide clarity on the effective date of charging a penalty on the delayed payment of taxes due on a return;
- (c) provide for the de-registration of suppliers whose turnover falls below the registration threshold within an accounting year;
- (d) provide clarity on the anti-avoidance provisions; and
- (e) provide for matters connected with, or incidental to, the foregoing.

M. MWENYE,  
*Attorney General*