

**S.I. 2011 No. 23**

**Value Added Tax Act**  
**Cap. 87**

**VALUE ADDED TAX (AMENDMENT) REGULATIONS, 2011**

The Minister, in exercise of the powers conferred on him by section 103 of the *Value Added Tax Act*, makes the following Regulations:

1. These Regulations may be cited as the *Value Added Tax (Amendment) Regulations, 2011*.

2. Regulation 4 of the *Value Added Tax Regulations, 1996* is amended by deleting paragraph (a) and substituting the following: S.I. 1996  
No. 135.

“(a) where a registrant advertises or quotes a price for goods or services or marks goods with a price that excludes tax, the statement displayed of the price and tax payable shall conform with the following example:

Price excluding tax	\$100.00
Tax	\$ 17.50
Total Price	\$117.50;”.

Made by the Minister this 21st day of March, 2011.

**CHRISTOPHER P. SINCKLER**  
Minister responsible for Finance.