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EXTRAORDINARY

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GOVERNMENT NOTICE

The following documents are published with and form part of this *Extraordinary Gazette*:

Statutory Instruments

No. 150 of 2026 — Value Added Tax (Amendment of Schedule 1) Order.

No. 151 of 2026 — Value Added Tax (Alteration of Rate of Penalty) (No. 2) Order.

No. 152 of 2026 — Value Added Tax (Alteration of Rate of Interest) (No. 2) Order.

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STATUTORY INSTRUMENT, 2026, No. 150

[22nd July, 2026]

In exercise of the power conferred under section 109 of the Value Added Tax Act, Cap. 15.42, the Minister responsible for finance makes this Order:

Citation

1. This Order may be cited as the Value Added Tax (Amendment of Schedule 1) Order, 2026.

Amendment of Schedule 1

2. Schedule 1 of the Value Added Tax Act, Cap. 15.42 is amended in item 2(1) by deleting paragraph (r) and replacing the following —

"(r) for a period commencing from the 2nd day of August, 2025 and terminating on the 31st day of May, 2026 and for an additional period commencing from the 1st day of July, 2026 and terminating on the 30th day of November, 2030, a supply of goods under the following Customs Tariff Headings —

25.23	Cement
3925.90.10	Structural Elements used in ceilings or roofs
3925.90.20	Gutters
3925.90.30	Electrical switch plates
3925.90.90	Other
44.07 to 44.18	Lumber and Plywood
44.20 to 44.21	Lumber and Plywood
72.01 to 72.16	Galvanize and Steel

73.01 to 73.18	Galvanize and Steel
76.01 to 76.10	Galvanize and Steel
76.16	Other articles of aluminium
8302.41.00	Base Metal Mountings suitable for Buildings;".

Made this 6th day of July, 2026.

PHILIP J. PIERRE,
Minister responsible for finance.

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STATUTORY INSTRUMENT, 2026, No. 151

[22nd July, 2026]

In exercise of the power conferred under section 46(4A) of the Value Added Tax Act, Cap. 15.42, the Minister responsible for finance makes this Order:

Citation

1. This Order may be cited as the Value Added Tax (Alteration of Rate of Penalty) (No. 2) Order, 2026.

Alteration of rate of penalty

2. From the 2nd day of May, 2026 to the 31st day of December, 2027, the rate of penalty is altered from ten per cent to zero per cent on the whole or part of the remainder of tax due or payable under the Act for the tax periods before and ending on the 31st day of December, 2025.

Made this 6th day of July, 2026.

PHILIP J. PIERRE,
Minister responsible for finance.

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STATUTORY INSTRUMENT, 2026, No. 152

[22nd July, 2026]

In exercise of the power conferred under section 33(2) of the Value Added Tax Act, Cap. 15.42, the Minister responsible for finance makes this Order:

Citation

1. This Order may be cited as the Value Added Tax (Alteration of Rate of Interest) (No. 2) Order, 2026.

Alteration of rate of interest

2. From the 2nd day of May, 2026 to the 31st day of December, 2027, the rate of interest is altered from one point two five per cent to zero per cent on tax payable which is not paid by the date on which it becomes due and payable for the period during which it remains unpaid for the tax periods before and ending on the 31st day of December, 2025.

Made this 6th day of July, 2026.

PHILIP J. PIERRE,
Minister responsible for finance.

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