

# A BILL

## FOR

AN ACT TO AMEND THE VALUE ADDED TAX ACT 1993 AS AMENDED AND  
FOR RELATED MATTERS

*Sponsored by Hon. Rita Orji*

[ ] Commencement

BE IT ENACTED by the National Assembly of the Federal  
Republic of Nigeria:

- 1           1. The Value Added Tax Act (in this Act referred as the principal  
2           Act) is hereby amended. Amendment of  
the Principal Act
- 3           2. Section 38 of the principal Act is amended by deleting  
4           therefrom the existing clause “by order published in the Gazette” and  
5           substituting therefore the following new clause “in consultation with the  
6           National Assembly”, Amendment of  
Section 38
- 7           3. This Bill may be cited as the Value Added Tax (Amendment)  
8           Act, 2017. Citation

### EXPLANATORY MEMORANDUM

The Bill seeks to amend the Act to ensure harmony and uniformity in the  
exercise of statutory authority.