

**S.I. 98 of 2024****VALUE ADDED TAX ACT***(Cap 244)***Value Added Tax (Refunds) (Amendment) Regulations, 2024**

In the exercise of the powers conferred by section 52(1) (c) of the Value Added Tax Act 2010, the Minister responsible for Finance makes the following Regulations —

**Citation and commencement**

1. This regulation may be cited as the Value Added Tax (Refunds) (Amendment) Regulations, 2024 and shall come into operation on the 1<sup>st</sup> January, 2025.

**Amendment of regulation 2 and 3**

2. The Value Added Tax (Refunds) Regulation, 2013 is amended —

- (a) in regulation 2, by repealing the word “may” and substituting the word “shall”;
- (b) by renumbering regulation 3 as regulation “3.(1)” and inserting after subregulation (1) the following —

“(2) Notwithstanding subregulation (1), the Commissioner General may payout refund in the absence of a claim when satisfied that the taxpayers account is in order.”.

**MADE this 26<sup>th</sup> day of November, 2024.**

**NAADIR HASSAN  
MINISTER OF FINANCE,  
NATIONAL PLANNING AND TRADE**

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