

VAT Act to be amended 3/47/23

The Finance Ministry has come up with a number of proposals for amending the VAT Act from 2024. The goals are to improve the VAT rules by exempting VAT on services that are closely linked to sports, to minimise the administrative burden, to encourage improvements to the business environment, and to revise the conditions for how registered taxable persons can adjust input tax paid on bad debts. The proposals must be approved in their second reading by Parliament before they can take effect. This article explores what we see as key changes to the VAT Act.

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