

FINANCE ACT, 2018

ARRANGEMENT OF SECTIONS

PART I

PRELIMINARY

Section

1. Short title.

PART II

INCOME TAX

Amendments to Chapter 1 of Finance Act [Chapter 23:04]

2. Amendment of section 14 of Cap. 23:04.
3. Amendment of Schedule to Chapter I of Cap. 23:04.
4. Amendment of section 22B of Cap. 23:04.
5. Amendment of section 22G of Cap. 23:04.
6. New section inserted in Cap. 23:04.
7. Amendment of Chapter X of Cap. 23:04.

Amendments to Income Tax Act [Chapter 23:06]

8. Amendment of section 8 of Cap. 23:06.
9. Amendment of section 15 of Cap. 23:06.
10. Amendment of section 16 of Cap. 23:06.
11. Amendment of section 36C of Cap. 23:06.
12. New section inserted in Cap. 23:06.
13. Amendment of section 80 of Cap. 23:06.
14. New section inserted after section 80D in Cap. 23:06.
15. Amendment of Third Schedule to Cap. 23:06.
16. Amendment of Twenty-Second Schedule to Cap. 23:06.
17. Amendment of Twenty-Eighth Schedule to Cap. 23:06.
18. Amendment of Thirty-First Schedule to Cap. 23:06.
19. New Schedule inserted in Cap. 23:06.
20. Amendments to penalties in Cap. 23:06.

PART III

VALUE ADDED TAX

Amendment to Chapter IV of Finance Act [Chapter 23:04]

21. Amendment of Schedule to Chapter IV of Cap. 23:04.

Amendment to Value Added Tax Act [Chapter 23:12]

22. Amendment of section 2 of Cap. 23:12.
23. New section inserted after section 12A in Cap. 23:12.
24. Amendment of section 12D of Cap. 23:12.
25. New section inserted after section 12D in Cap. 23:12.
26. Amendment of section 17 of Cap. 23:12.

PART IV

CUSTOMS AND EXCISE

Amendments to Finance Act [Chapter 23:04]

27. Amendment of Chapter XII of Cap. 23:04.

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