



Tuvalu

# CONSUMPTION TAX (AMENDMENT) REGULATION 2011

LN 9 of 2011

MADE UNDER SECTION 5(3) OF THE CONSUMPTION TAX ACT 2009

Commencement [19th December, 2011]

## 1 Citation

This Regulation may be cited as the Consumption Tax (Amendment) Regulation 2011.

## 2 Commencement

This Regulation amendment shall commence on publication by exhibition.

## 3 Amendment

Section 3 of the Consumption Tax Regulation is amended as follows:

- (a) Replace all reference to “1 July 2009” in that section with “1 January 2012”.
- (b) Replace the reference to “3%” in the section with “4%”.