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

Commencement
This Regulation amendment shall commence on publication by exhibition.

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%”.

Consumption Tax (Amendment) Regulation 2011
Regulation 1

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]