

B 662

L.N. 86 of 2026

**VALUE ADDED TAX ACT
(CAP. 406)**

**Value Added Tax Act (Amendment of Fifth Schedule)
(Amendment No. 2) Regulations, 2026**

IN EXERCISE of the powers conferred by article 75 of the Value Added Tax Act, the Minister responsible for finance has made the following regulations:-

Citation, scope
and
commence-
ment.
Cap. 406.

1. (1) The title of these regulations is the Value Added Tax Act (Amendment of Fifth Schedule) (Amendment No. 2) Regulations, 2026 and these regulations shall be read and construed as one with the Fifth Schedule to the Value Added Tax Act, hereinafter referred to as the "Fifth Schedule".

(2) These regulations amend the exemption applicable to government lotto and lotteries, the supply of agency services related thereto, and such other supplies related to gambling.

(3) These regulations shall come into force on the 1st October 2026.

Amends the
Fifth Schedule.

2. Item 9 of Part Two of the Fifth Schedule shall be substituted by the following new item:

"Gambling.

9. Betting, lotteries and other forms of gambling, as may be approved by the Minister."