

Value Added Tax (General) (Amendment) Regulations, 2024 (No. 68)

IT is hereby notified that the Minister of Finance, Economic Development and Investment Promotion has, in terms of section 78 of the Value Added Tax Act [*Chapter 23:12*], made the following regulations:—

1. These regulations may be cited as the Value Added Tax (General) (Amendment) Regulations, 2024 (No. 68).

2. The Value Added Tax (General) Regulations, 2003, published in Statutory Instrument 273 of 2003 (hereinafter referred to as the principal regulations), are amended in Part I of the First Schedule by the insertion of the following after paragraph 21—

“22. Supply of goods for use by physically challenged persons listed in paragraph 12 of Part II.”.

3. The principal regulations are amended in the First Schedule in Part II as follows—

- (a) in paragraph 7 by the insertion of commodity code 0701.10.00 (potato seed) after commodity heading 0402;
- (b) in paragraph 7 by the insertion of commodity code 1701.99.00 (white sugar) after commodity code 1701.14.00, with effect from 1st January, 2024;
- (c) by the repeal of paragraphs 9, 10 and 12 and substitution with the following—
 - “9. Sanitary wear and sanitary products listed in Part I in paragraph 14.
 - 10. Agricultural inputs listed in Part I in paragraphs 15, 16, 17, 18, 19 and 20.”.

4. Notwithstanding the effective date of Statutory Instrument 15 of 2024, the addition of tariff headings 12.01 (soya beans, whether or not broken) and 12.07 (other oil seeds and oleaginous fruits, whether or not broken) in paragraph 7 of Part II of the First Schedule to the principal regulations shall be deemed to be effective from 1st January, 2024.