

Value Added Tax (General) (Amendment) Regulations, 2012
(No. 32)

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

1. (1) This notice may be cited as the Value Added Tax (General) (Amendment) Regulations, 2012 (No. 32).

(2) These regulations shall come into effect on 1st January, 2013.

2. The First Schedule to the Value Added Tax (General) Regulations, 2003, published in Statutory Instrument 273 of 2003, is amended—

(a) in Part I by the insertion after item (10) of the items with the following tariff codes—

“11 Items of Live birds and soya meal referred to in paragraph 11 of Part II of this Schedule”; and

(b) in Part II by the insertion after paragraph 11 of the following paragraph—

“12 Items of Live birds and soya meal referred to opposite Commodity Code—

“Heading No.	Commodity Code	Description of Goods
01.05	0105.1100	Fowls of the species <i>Gallus domesticus</i> , weighing not more than 185g
	0105.9400	Other fowls of the species <i>Gallus domesticus</i>
12.08	1208.1000	Soya meal.”.

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3. The Second Schedule to the Value Added Tax (General) Regulations, 2003, published in Statutory Instrument 273 of 2003, is amended in Part II by the insertion of the following—

Heading No.	Commodity Code	Description of Goods
12.07	1207.2900	Other cotton seeds”.