

Value Added Tax (General) (Amendment) Regulations, 2013 (No. 33)

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) These regulations may be cited as the Value Added Tax (General) (Amendment) Regulations, 2013 (No. 33).

(2) These regulations shall be deemed to have come into effect on 1st February, 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 (11) of the following—

“(12) other tobacco not sold on the auction floors referred to in paragraph 12 of Part II of this Schedule.”;

and

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

“12. Items of other tobacco not sold on the auction floors.”.