

Value Added Tax (General) (Amendment) Regulations, 2013 (No. 34)

IT is hereby notified that the Minister of Finance and Economic Development 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. 34).

(2) These regulations shall come into effect on 1st January, 2014.

2. Section 4 (1) of the Value Added Tax (General) Regulations, 2003, published in Statutory Instrument 273 of 2003, is repealed and the substitution of the following—

“Registration of suppliers

4. (1) An application, in terms of section 23 of the Act, for a certificate of registration shall be made in form REV 1 for application for new registration.”.

3. The First Schedule to the principal regulations are amended in Part II by the insertion of subsection (f) after subsection (e)—

“(f) importation of electricity.”.

4. The Second Schedule to the principal regulations is amended in Part II by the repeal of the items with the following tariff codes—

| “Heading No. | Commodity Code | Description of Goods |
|--------------|----------------|-----------------------|
| 04.01 | | Cream only |
| 04.02 | | Cream only |
| 17.01 | 1701.1400 | -- Other sugar |
| 19.05 | 1905.9020 | Plain buns and rolls; |

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and the substitution of the following—

| “Heading No. | Commodity Code | Description of Goods |
|--------------|----------------|------------------------------------|
| 15.07 | 1507.1000 | Crude oil, whether or not degummed |
| 17.01 | 1701.1400 | -- Other sugar |

Note: Zero rating of white sugar 1701.1400 is with effect from 1st January, 2009.”.

5. The Second Schedule to the principal regulations are amended in Part II by the insertion after “SECTION D. ZERO RATE: DOMESTIC ELECTRICITY SUPPLY” of the following new section—

“SECTION E. ZERO RATE: ROUGH DIAMOND SUPPLY

Subject to section 10(1)(g) of the Act, the supply of rough diamond to the local industry, shall be charged at zero *per centum*.”.

6. The Third Schedule to the principal regulations are amended by the repeal of Forms VAT 1 and VAT 2 and the substitution of the following—

“LIST OF VALUE ADDED TAX FORMS

| Name of document | Form number |
|--|-------------|
| Application for a new registration | Form REV 1 |