

Value Added Tax (General) (Amendment) Regulations, 2015 (No. 38)

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. These regulations may be cited as the Value Added Tax (General) (Amendment) Regulations, 2015 (No. 38).

2. The Value Added Tax (General) Regulations, 2003, published in Statutory Instrument 273 of 2003, are amended by the repeal of section 15 and the substitution of the following—

*“Zero rating: tourism services*

15. Subject to section 10(2)(q) of the Act, any services supplied to a tourist (as that word is defined in the Tourism Act [*Chapter 14:20*]), are charged with tax at the rate of zero *per centum*, other than accommodation services provided to that tourist by any of the following persons, which shall be charged with tax at the rate referred to in section 6(1) of the Act—

- (a) the operator of a tourist facility designated as such in the First Schedule to the Tourism (Designated Tourist Facilities) (Declaration and Registration) Regulations, 1996, published in Statutory Instrument 106 of 1996; or
- (b) the owner of any place (other than a place wherein the owner ordinarily resides) where persons are provided, on the payment of a charge, with residential accommodation, whether with or without meals, commonly known as, but not limited to, a “boarding house” or “back-packers’ lodge”; or
- (c) the operator of a hunting safari.”