

Statutory Instrument 172 of 2014.

**[CAP 23:12**

**Value Added Tax (General) (Amendment) Regulations, 2014  
(No. 36)**

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, 2014 (No. 36).

(2) These regulations shall be deemed to have come into effect on 1st February, 2009, for Sugar Cane, and on 1st January, 2015, for live animals.

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
01.02		Live Bovine Animals
01.03		Live Swine
01.04		Live Sheep and Goats
12.12	1212.9300	Sugar Cane”.