

S.I. 70 of 2018

VALUE ADDED TAX ACT

(Cap 244)

Value Added Tax (Amendment of First Schedule) (No. 2)
Regulations, 2018

In exercise of the powers conferred by section 52(1) (c) of the Value Added Tax Act; the Minister of Finance, Trade, Investment and Economic Planning hereby makes the following Regulations —

1. These Regulations may be cited as the Value Added Tax (Amendment of First Schedules) (No.2) Regulations, 2018.

Citation

2. The First Schedule of the Value Added Tax Act is hereby amended in Part III as follows —

Amendment of
Act 35 of 2010
as last amended
by S.I. 33 of 2018

(a) by repealing HS Code "0810.9000" and the entries relating thereto and substituting therefor the following —

HS Code	Description of Goods
	Other fruit, fresh
0810.9010	--- Star fruit
0810.9090	--- Other

(b) by repealing HS Code 1701.9110 and the entries relating thereto.

MADE this 23rd day of October, 2018.

MAURICE LOUSTAU-LALANNE
MINISTER OF FINANCE, TRADE, INVESTMENT
AND ECONOMIC PLANNING