

**S.I. 86 of 2018****VALUE ADDED TAX ACT***(Cap 244)***Value Added Tax (Amendment of First Schedule) (No.4)  
Regulations, 2018**

In the exercise of the powers conferred by Section 52 of the Value Added Tax Act, 2009, the Minister of Finance, Trade, Investment and Economic Planning, makes the following Regulations—

1. These Regulations may be cited as the Value Added Tax (Amendment of First Schedule) (No.4) Regulations, 2018 and shall come into operation on 1st January, 2019.

Citation and commencement

2. The First Schedule of the Value Added Tax Act, is hereby amended by inserting after HS Code "1602.1010" in the First Schedule, in PART III, IMPORTED OR LOCALLY PRODUCED GOODS, the following HS Code and entries related thereto—

Amendment of S.I. 4 of 2014 as last amended by S.I. 51 of 2018

HS Code	Description of goods
1604.1400	-- Tunas, skipjack and bonito ( <i>Sarda spp.</i> )
1604.2010	---- Canned Tuna

**MADE this 21st day of December, 2018.**

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