

L.N. 186 of 2020

**VALUE ADDED TAX ACT
(CAP. 406)**

**Value Added Tax Act (Eighth Schedule) (Amendment)
Regulations, 2020**

IN EXERCISE of the powers conferred by article 75 of the Value Added Tax Act, the Minister for Finance and Financial Services has made the following regulations:-

Citation, scope
and
commencement.

Cap. 406.

1. (1) The title of these regulations is the Value Added Tax Act (Eighth Schedule) (Amendment) Regulations, 2020 and these regulations shall be read and construed as one with the Eighth Schedule to the Value Added Tax Act, hereinafter in these regulations referred to as "the Eighth Schedule".

(2) These regulations shall come into force on the 4th May, 2020.

Adds new
paragraph in
item 4 of the
Eighth
Schedule.

2. In paragraph (h) of item 4 of the Eighth Schedule, the words "and 9021.21.90." shall be substituted by the words "and 9021.21.90;" and immediately thereafter there shall be added the following new paragraph:

"(i) protective face masks and visors, excluding diving equipment."
