B 2660

L.N. 355 of 2024

VALUE ADDED TAX ACT
(CAP. 406)

Value Added Tax Act (Amendment of Fifth Schedule) (Amendment No. 4) Regulations, 2024

IN EXERCISE of the powers conferred by article 75 of the Value Added Tax Act, the Minister responsible for finance has made the following regulations:-

Citation, scope and commencement.

Cap. 406.

1. (1) The title of these regulations is the Value Added Tax Act (Amendment of Fifth Schedule) (Amendment No. 4) Regulations, 2024 and these regulations shall be read and construed as one with the Fifth Schedule to the Value Added Tax Act, hereinafter referred to as the "Fifth Schedule".

(2) These regulations introduce a zero (0) rate of Value Added Tax to certain sanitary items essential for women's health, and certain medical accessories essential to compensate and overcome cancer in humans.

(3) These regulations shall come into force on 1st January 2025.

Amends the Fifth Schedule.

2. Immediately after item 15 of Part One of the Fifth Schedule there shall be added the following new items:

"*Products used for female sanitary protection*

16. The supply of products used for female sanitary protection.

Medical items essential to compensate and overcome cancer in humans

17. The supply of:

(a) mastectomy undergarments;

(b) urinary incontinence management devices;

(c) vacuum constriction devices;

(d) scalp cooling systems;

(e) absorbent incontinence care products; and

(f) supportive medical undergarments.".

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