L.N. 251 of 2004

VALUE ADDED TAX ACT
(CAP. 406)

Value Added Tax (Amendment of Eighth Schedule) Regulations, 2004

IN exercise of the powers conferred by articles 19 and 75 of the Value Added Tax Act, hereinafter referred to as "the Act", the Prime Minister and Minister of Finance has made the following regulations:-

Citation and commencement.

1. (1) The title of these regulations is the Value Added Tax (Amendment of Eighth Schedule), Regulations, 2004 and shall be read and construed as one with the Eighth Schedule to the Value Added Tax Act, which Eighth Schedule is hereinafter referred to in these regulations as "the Schedule".

(2) These regulations shall come into force on 1st May, 2004.

Substitutes item 3 of the Schedule.

2. For paragraph (f) of item 3 of the Schedule there shall be substituted the following:

"(f) Subheadings 2105.00.10.10; 2105.00.91.10 and 2105.00.99.10 in Chapter 21.

Substitutes paragraphs (c), (d), (e), (f) and (h) of item 4 of the Schedule.

3. For paragraphs (c), (d), (e), (f) and (h) of item 4 of the Schedule there shall be substituted the following:

"(c) Heading 3306 and subheading 3307.90.00.00 in Chapter 33;

(d) Subheading 3407.00.00.00 in Chapter 34;

(e) Subheadings 3822.00.00.00, 3824.90.61.00, and 3824.90.62.00 in Chapter 38

(f) Subheading 5601.10.10.00 in Chapter 56;

(h) Subheadings 9001.30.00; 9001.40.41.00; 9001.40.49; 9001.40.80; 9001.50.41; 9001.50.49; 9001.50.80; 9004.90.10.00; 9004.90.90.00; 9021.21.10 and 9021.21.90 in Chapter 90."

Amends paragraph (b) of item 5 of the Schedule.

4. In paragraph (b) of item 5 of the Schedule for the words "and subheadings 4910.00.00.90; 4911.91.10 and 4911.99.00.10" shall be substituted by the words "and subheading 4911.91.00.10".

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