

VALUE ADDED TAX ACT
(CAP. 406)

Value Added Tax Act (Amendment of Eighth Schedule)
Regulations, 2002

IN exercise of the powers conferred by articles 57 and 75 of the Value Added Tax Act hereinafter referred to as “the Act”, the Minister of Finance has made the following regulations:–

Title and
commencement.

1. (1) The title of these regulations is the Value Added Tax (Amendment of Eighth Schedule) Regulations, 2002, and shall be read and construed as one with the Eighth Schedule to the Value Added Tax Act, which Eighth Schedule is hereinafter being referred to in these regulations as “the Schedule”.

(2) These regulations shall come into force on 1st January, 2003.

Adds new
paragraph to the
Schedule.

2. Immediately after the words “in Chapter 85.” under the First Column there shall be added the following paragraph:

First Column
“Supply of electricity.”.

Second Column
“5%.”