L.N. 123 of 2007

VALUE ADDED TAX ACT
(CAP. 406)

Value Added Tax (Amendment of Eight Schedule) Regulations, 2007

IN virtue of the powers conferred by articles 19 and 75 of the Value Added Tax Act, the Prime Minister and Minister of Finance has made the following regulations:

Citation and commencement.

1. The title of these regulations is the Value Added Tax (Amendment of Eight Schedule) Regulations, 2007 and these shall be read and construed as one with the Eight Schedule to the Value Added Tax Act, which Eight Schedule is hereinafter in these regulations referred to as "the Schedule".

Amends the Schedule.

2. Immediately after item 7 of the Schedule, there shall be added the following new items 8 and 9:-

"8. Minor repairing of : (a) bicycles; (b) shoes and leather goods; (c) clothing and household linen (including mending and alteration);	5%
9. Domestic care services such as home help and care of the young, elderly, sick or disabled.	5%".

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