

L.N. 43 of 2016**VALUE ADDED TAX ACT
(CAP. 406)****Value Added Tax Act
(Amendment of Eighth Schedule) Regulations, 2016**

BY VIRTUE of the powers conferred by articles 19(2) and 75 of the Value Added Tax Act, the Minister for Finance has made the following regulations:-

Citation and
commencement.

Cap. 406.

1. (1) The title of these regulations is the Value Added Tax Act (Amendment of Eighth Schedule) Regulations, 2016, and these regulations shall be read and construed as one with the Eighth Schedule to the Value Added Tax Act, which Eighth Schedule is hereinafter in these regulations referred to as "the Schedule".

(2) These regulations shall come into force with effect from 1st January 2016.

Adds new item
to the Schedule.

2. Immediately after item 10 of the Schedule, there shall be added the following new item:

"11. Use of sporting facilities.	7%"
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