L.N. 234 of 2009

VALUE ADDED TAX ACT
(CAP. 406)

Value Added Tax (Amendment of Fifth Schedule) Regulations, 2009

IN virtue of the powers conferred by articles 8 and 75 of the Value Added Tax Act, the Minister of Finance, the Economy and Investment has made the following regulations:

Citation and commencement.

1. The title of these regulations is the Value Added Tax (Amendment of Fifth Schedule) Regulations, 2009 and these shall be read and construed as one with the Fifth Schedule to the Value Added Tax Act, which Fifth Schedule is hereinafter in these regulations referred to as "the Schedule".

Amends item 3 of Part Five of the Schedule.

2. In subparagraph (a) of item 3 of Part Five of the Schedule, immediately after the number "3002" there shall be inserted the words "(except for items falling under sub-headings 3002.20.00.00 and 3002.30.00.00)".

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