

Statutory Instrument 161 of 2017.

[CAP. 23:12

Value Added Tax (General) (Amendment) Regulations,
2017 (No. 47)

IT is hereby notified that the Minister of Finance and Economic Development has, in terms of section 78 of the Value Added Tax Act [Chapter 23:12], made the following regulations:—

1. (1) These regulations may be cited as the Value Added Tax (General) (Amendment) Regulations, 2017 (No. 47).

(2) These regulations shall be effective from 1st January, 2018.

2. The First Schedule of the Value Added Tax (General) Regulations, 2003, published in Statutory Instrument 273 of 2003, is amended in Part I by the addition of the following items after item (14)—

“Heading No.	Commodity Code	Description of Goods
02.04		MEAT OF SHEEP OR GOATS, FRESH, CHILLED OR FROZEN
02.06		EDIBLE OFFAL OF ANIMALS SHEEP, GOATS, CHILLED OR FROZEN
	0206.80.00	- Other, fresh or chilled (only of sheep and goat)
	0206.90.00	- Other, frozen (only of sheep and goat)”.

3. The First Schedule of the Value Added Tax (General) Regulations, 2003, published in Statutory Instrument 273 of 2003, is amended in Part II by the addition of the following items after item (14)—

Value Added Tax (General) (Amendment) Regulations,
2017 (No. 47)

Heading No.	Commodity Code	Description of Goods
02.04		MEAT OF SHEEP OR GOATS, FRESH, CHILLED OR FROZEN
02.06		EDIBLE OFFAL OF ANIMALS SHEEP, GOATS, CHILLED OR FROZEN
	0206.80.00	- Other, fresh or chilled (only of sheep and goat)
	0206.90.00	- Other, frozen (only of sheep and goat)."

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