

Statutory Instrument 62A of 2023.

Value Added Tax (General) (Amendment) Regulations, 2023  
(No. 60)

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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. These regulations may be cited as the Value Added Tax (General) (Amendment) Regulations, 2023 (No. 60).

2. The First Schedule to the Value Tax (General) Regulations, 2003, published in Statutory Instrument 273 of 2003 (hereinafter called “the principal regulations”), is amended in Part I by the deletion of paragraph (11).

3. The Second Schedule to the principal regulations is amended by the insertion of the following Part after Part VII—

“PART VIII

ZERO RATE: SUPPLY OF ETHANOL

The supply of ethanol of tariff code 2207.10.10 for the period from 1st January, 2023 to 31st December, 2025”.