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PUBLISHED BY AUTHORITY

LEGAL NOTICE NO. 112 OF 2018

THE VALUE ADDED TAX ACT, 2011
(Act No. 12 of 2011)

THE VALUE ADDED TAX (RATES) (AMENDMENT) REGULATIONS, 2018
(Under Section 84)

In exercise of the powers conferred by Section 84 (2) of the Value Added Tax Act, 2011, the Minister for Finance issues the following Regulations-

Citation and Commencement.

1. (1) These Regulations may be cited as the Value Added Tax (Rates) (Amendment) Regulations, 2018.

(2) These Regulations shall come into force on the 1st August, 2018.

Amendment of Legal Notice No. 52 of 2012.

2. Legal Notice No. 52 of 2012 is amended in regulation 3 by deleting sub-regulation (1) and replacing it with a new sub-regulation (1) as follows -

(1) The rate of Value Added Tax shall be fifteen percent (15%)”.

MARTIN G. DLAMINI
MINISTER FOR FINANCE