

Value Added Tax (General) (Amendment) Regulations, 2015  
(No. 39)

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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. (1) These regulations may be cited as the Value Added Tax (General) (Amendment) Regulations, 2015 (No. 39).

(2) These regulations shall be deemed to have come into effect from 1st February, 2009 and expire on 31st July, 2012.

2. The Value Added Tax (General) Regulations, 2003, published in Statutory Instrument 273 of 2003, are amended in Part II of the Second Schedule by the insertion of the following—

“Heading No.	Commodity Code	Description of Goods
12.01	1201.1000	Seed
	1201.9000	Other”.