

Value Added Tax (General) (Amendment) Regulations, 2017  
(No. 42)

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. 42).

(2) These regulations shall come into effect on 1st February, 2017.

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 deletion of the following items in item (14)—

“Heading No.	Commodity Code	Description of Goods
07.01		Potatoes, fresh or chilled
10.06		Rice
		Rice in husk (paddy or rough)
	1006.1010	In bulk, in immediate packings of less than 25kg or more
	1006.1090	Pre-packed in immediate packings of less than 25kg for retail sale
		Husked (Brown rice)
	1006.2010	In bulk, in immediate packings of less than 25kg or more
	1006.2090	Pre-packed in immediate packings of less than 25kg for retail sale
	1006.3090	Semi-milled or wholly milled rice, whether polished or glazed Pre-packed in immediate packing of less than 25kg for retail sale
1517	1517.1000	Margarine (only)
22.02	2202.9000	Mahewu (only)”.