

S.I. 6 of 2021

VALUE ADDED TAX ACT

*(Cap 244)***Value Added Tax (Amendment of First Schedule)
Regulations, 2021**

In exercise of the powers conferred by section 52 of the Value Added Tax Act, the Minister responsible for finance makes the following regulations —

1. These regulations may be cited as the Value Added Tax (Amendment of First Schedule) Regulations, 2021.

Citation

2. The First Schedule to the Value Added Tax Act is amended as follows —

Last amended by
S.I. 86 of 2018

(a) in clause 16 —

(i) by renumbering sub-clause (2) as sub-clause (3);

(ii) by inserting immediately after sub-clause (1) the following new sub-clause —

“(2) Imported refrigerants gas and equipment having zero ozone depleting potential (ODP) and very low global warming potential (GWP).”

(iii) in sub-clause (3) by inserting immediately after the words “an exemption under sub-clause (1)” the words “or (2)”.

MADE this 22nd day of January, 2021.

**NAADIR HASSAN
MINISTER OF FINANCE,
ECONOMIC PLANNING AND TRADE**
