

Value Added Tax (General) (Amendment) Regulations, 2023 (No. 62)

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. 62).

2. These regulations shall be deemed to have come into operation with effect from 1st August, 2022.

3. The First Schedule to the Value Added Tax (General) Regulations, 2003, published in Statutory Instrument 273 of 2003 (hereinafter called “the principal regulations”), is amended in Part I by the insertion of the following items in item 14—

14. Other goods under the following commodity codes—

Heading No.	Commodity Code	Description of goods
“68.10	6810.11.10	building blocks of cement
	6810.11.90	building bricks of cement
69.01	6901.00.10	building bricks of clay.”.

4. With effect from 28th May, 2014, the First Schedule to the principal regulations is amended in Part II by the repeal of the following items—

Heading No.	Commodity Code	Description of goods
“68.10	6810.1110	building blocks of cement
69.01	6901.1000	building bricks of clay.”;

and substitution with the following—

Heading No.	Commodity Code	Description of goods
“68.10	6810.11.10	building blocks of cement
	6810.11.90	building blocks of cement
69.01	6901.10.00	building bricks of clay.”.

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5. With effect from 28th May, 2004 to 31st July, 2022, the Second Schedule to the principal regulations is amended in Part II by the repeal of the following—

Heading No.	Commodity Code	Description of goods
“68.10	6810.1190	building blocks of cement.”;

and substitution with the following—

Heading No.	Commodity Code	Description of goods
“68.10	6810.11.10	building blocks of cement
	6810.11.90	building blocks of cement
69.01	6901.10.00	building bricks of clay.”.