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LEGAL NOTICE NO. 18 OF 2020

Value Added Tax (Amendment) Regulations, 2020

Pursuant to sections 88(1) of the Value Added Tax Act, 2001¹, I,

MOEKETSI MAJORO

Minister responsible for finance, make the following regulations:

Citation and commencement

1. These Regulations may be cited as the Value Added Tax (Amendment) Regulations, 2020 and shall come into operation on the 1st April, 2020.

Amendment of tax rates

2. Regulation 6(1) of the Value Added Tax Regulations, 2003², is amended by deleting -

- (a) "8%" in paragraph (b) and substituting "9%"; and
- (b) "12%" in paragraph (d) and substituting "15%".

DATED:

**DR. MOEKETSI MAJORO
MINISTER OF FINANCE**

NOTE

- 1. Act No. 9 of 2001
- 2. L.N. No. 95 of 2003 as amended.