

**TIMOTHY THAHANE THAHANE
MINISTER OF FINANCE AND DEVELOPMENT PLANNING**

NOTE

1. Act No. 9 of 1993
2. As amended by L.N. No. 45 of 2009

LEGAL NOTICE NO. 27 OF 2012

Value Added Tax (Amendment) Regulations, 2012

Pursuant to section 88 of the Value Added Tax Act, 2001¹, 1,

TIMOTHY THAHANE THAHANE

Minister responsible for finance and development planning, make the following regulations -

Citation and commencement

1. These regulations may be cited at the Value Added Tax (Amendment) Regulations 2012 and shall come into operation on the 1st of April, 2012.

Specified imports from the Republic of South Africa

The Value Added Tax Regulations 2003² are amended in regulation 19 by deleting the amount "M150" and substituting the amount "M250".

DATED:

**TIMOTHY THAHANE THAHANE
MINISTER OF FINANCE AND DEVELOPMENT PLANNING**

NOTE

1. Act No. 9 of 2001
2. L.N. No. 95 of 2003 as amended by L.N. No. 106 of 2003