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LEGAL NOTICE NO. 34 OF 2019

Value Added Tax (Amendment) Regulations, 2019

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

DR. 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, 2019 and are deemed to have come into force on the 1st April, 2019.

Amendment of Rates of Tax

2. Regulation 6(1) of the Value Added Tax Regulations, 2003², is amended by deleting "9%" in paragraph (d) and substituting "12%".

Amendment of Schedule

3. Schedule IV of the Value Added Tax Act, 2001³ is amended by inserting after paragraph "(n)" the following:

"(o) sanitary towels."

DATED:

DR. MOEKETSI MAJORO
MINISTER OF FINANCE

NOTE

1. Act No. 9 of 2001
2. L.N. No. 95 of 2003 as amended by L.N. No. 27 of 2018
3. Act No. 9 of 2001 as amended by Act No. 6 of 2003