

Value Added Tax (General) (Amendment) Regulations, 2019 (No. 53)

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, 2019 (No. 53).

2. The First Schedule to the Value Added Tax (General) Regulations, 2003, published in Statutory Instrument 273 of 2003, is amended by the following—

- (i) in Part I by the deletion of “(11) Supply of live animals of the following tariff codes 01.01; 01.02; 01.03 and 01.04.”;
- (ii) in Part II by the deletion of item 12 and the substitution of the following—

“12. Items of tobacco referred to opposite Commodity Code—	
Commodity Code	
2401.10.10 - - -	Flue cured, of the Virginia
2401.10.20 - - -	Burley
2401.10.30 - - -	Dark fired
2401.10.40 - - -	Oriental
2401.10.50 - - -	Sun cured
2401.10.90 - - -	Other”.

3. With effect from 1st January, 2020, the Fourth Schedule to the principal regulations, is repealed and the following is substituted—

“FOURTH SCHEDULE (*Sections 4 and 5*)

PREScribed AMOUNTS

<i>Applicable section of Act</i>	<i>Summary of requirements*</i>	<i>Prescribed amount</i>
2(1)	Total annual receipts and accruals from the letting of commercial rental establishment	\$1 200

“SIXTH SCHEDULE (*Section 2B*)

MINIMUM AMOUNT CONSIDERED FOR DEFERMENT

The minimum amount for which an application for deferment will be considered by the Commissioner shall be \$48 000.”.