

Value Added Tax (Amendment of Schedule) (No. 2) Regulations 2022

GN No. 332 of 2022

Government Gazette of Mauritius No. 158 of 27 December 2022

THE VALUE ADDED TAX ACT

Regulations made by the Minister under section 72 of the Value Added Tax Act

- 1.** These regulations may be cited as the **Value Added Tax (Amendment of Schedule) (No. 2) Regulations 2022**.
- 2.** In these regulations –
"Act" means the Value Added Tax Act.
- 3.** The First Schedule to the Act is amended by deleting item 23A and replacing it by the following item –
23A. Bona fide baggage of a passenger under item No. E8A.
- 4.** These regulations shall come into operation on 1 January 2023 and shall remain in force until 31 December 2023.

Made by the Minister on 19 December 2022.