

Value Added Tax (Amendment of Schedule) Regulations 2015

GN No. 5 of 2015

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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) Regulations 2015**.

2. In these regulations —
“Act” means the Value Added Tax Act.

3. The First Schedule to the Act is amended by inserting, after item 50, the following new item
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50A. Services referred to in paragraphs (c) and (d) under Category D of item 3 of the Second Schedule to the Freeport Act.

Made by the Minister on 20 January 2015.