

Value Added Tax (General) (Amendment) Regulations, 2020 (No. 54)

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, 2020 (No. 54).

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

- (a) in Part I by the addition of the following tariff codes in item 20 with effect from 1st September, 2019—

| | | |
|---------------|------------|------------------|
| “39.26 | 3926.90.70 | menstrual cups |
| 40.14 | 4014:90.20 | menstrual cups”; |

- (b) in Part II by the addition of the following tariff codes in item 20 with effect from 1st September, 2019—

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| “39.26 | 3926.90.70 | menstrual cups |
| 40.14 | 4014:90.20 | menstrual cups”; |

- (c) in Part I by the addition of the following tariff codes in item 20 with effect from 1st December, 2019—

| | | |
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| “96.19 | 9619.00.20 | Disposable napkins”; |
|---------------|------------|----------------------|

- (d) in Part II by the addition of the following tariff codes in item 20 with effect from 1st December, 2019—

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| “96.19 | 9619.00.20 | Disposable napkins”. |
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