

L.N. 64 of 2015**VALUE ADDED TAX ACT
(CAP. 406)****Value Added Tax Act (Amendment of Eighth Schedule)
Regulations, 2015**

BY VIRTUE of the powers conferred by articles 19(2) and 75 of the Value Added Tax Act, the Minister for Finance has made the following regulations:-

Citation and commencement.

Cap. 406.

1. (1) The title of these regulations is the Value Added Tax Act (Amendment of Eighth Schedule) Regulations, 2015, and these regulations shall be read and construed as one with the Eighth Schedule to the Value Added Tax Act, which Eighth Schedule is hereinafter in these regulations referred to as "the Schedule".

(2) These regulations shall be deemed to have come into force with effect from 1st January 2015.

Amends item 5 of the Schedule.

2. In paragraph (b) in the first column of item 5 of the Schedule, for the words "4909 and 4911.91.00." there shall be substituted the words "4909 and 4911.91.00;", and immediately thereafter there shall be added the following new paragraph:

"(c) audio books, books and similar printed matter, other than books and similar printed matter referred to in paragraphs (a) and (b) of this item, supplied on all physical means of support which include, and are not limited to, a CD, DVD, SD-card and USB, but which excludes all electronically supplied services."

