

S.I. 85 of 2018

VALUE ADDED TAX ACT

(Cap 244)

**Value added tax (Amendment of First Schedule) (No.3)
Regulations, 2018**

In exercise of the powers conferred by section 52 (1) (C) of the Value Added Tax Act, the Minister of Finance, Trade, Investment and Economic Planning, hereby makes the following Regulations —

1. These Regulations may be cited as the Value Added Tax (Amendment of First Schedule) (No.3) Regulations, 2018.

Citation

2. The First Schedule of the Value Added Tax Act is hereby amended in Part 1 by inserting, after item 27, the following item —

Amendment of
Schedule 1

“28. Goods imported for personal medical use shall be exempted from VAT upon approval or endorsement of the Ministry responsible for health.”

MADE this 21st day of December, 2018.

**MAURICE LOUSTAU-LALANNE
MINISTER OF FINANCE, TRADE, INVESTMENT
AND ECONOMIC PLANNING**
