

S.I. 50 of 2019

VALUE ADDED TAX ACT

(Cap 244)

**Value Added Tax (Amendment of Second Schedule)
Règulations, 2019**

In exercise of the powers conferred by section 52(1) of the Value Added Tax Act, the Minister responsible for Finance makes the following Regulations —

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| <p>1. These Regulations may be cited as the Value Added Tax (Amendment of Second Schedule) Regulations, 2019.</p> | <p>Citation</p> |
| <p>2. The Second Schedule of the Value Added Tax, is hereby amended in Paragraph 1 (ka), by repealing the words “inner island” and substituting therefor the words “inner and outer islands”.</p> | <p>Amendment
of Second
Schedule</p> |

MADE this 20th day of August, 2019.

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