

**S.I. 51 of 2018****VALUE ADDED TAX ACT***(Cap 244)***Value Added Tax (Amendment of Schedules)  
(Amendment) Regulations, 2018**

In exercise of the powers conferred by section 52 of the Value Added Tax Act, 2009, 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 Schedules) (Amendment) Regulations, 2018.

Citation

2. The Value Added Tax (Amendment of Schedules) Regulations, 2014, are hereby amended by repealing in the First Schedule in Items 2 and entries relating thereto and substituting therefor the following—

Amendment of  
S.I. 4 of 2014 as  
last amended by  
S.I. 33 of 2018

2	Alcoholic Beverages	<p>A maximum of 4 litres which can include either of the following —</p> <p>(i) 2 litres with an alcoholic volume exceeding 16% and 2 litres with an alcoholic volume of 16% or below; or</p> <p>(ii) 4 litres with an alcoholic volume of 16% or below.</p>
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**MADE this 24th day of August, 2018.**

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