

S.I. 71 of 2021**VALUE ADDED TAX ACT***(Cap 244)***Value Added Tax (Amendment of First Schedule) Regulations, 2021**

In exercise of the powers conferred by section 52(1)(c) of the Value Added Tax Act, 2010, the Minister responsible for Finance makes the following Regulations —

Citation

1. These Regulations may be cited as the Value Added Tax (Amendment of First Schedule) Regulations, 2021.

Amendment of First Schedule as last amended by S.I 6 of 2021

2. The First Schedule of the Value Added Tax Act is hereby amended as follows —

(a) in Part 1, by inserting after clause 28, the following clause —

“29.(1) Imports of goods that are specifically modified or designed for use by persons with disabilities shall be exempted from value added tax on application to the Ministry of Finance.

(2) An application for an exemption under sub-clause (1) shall be made prior to the importation of the goods.

(3) The importer shall proceed to import the goods on approval of the application for exemption under sub-clause (1) and shall thereafter submit relevant import documents to the Ministry of Finance for endorsement by an authorised officer.

(b) in Part II, at clause 6, by inserting after the definition of “non-profit body” the following definition —

“persons with disabilities” means persons certified by the Ministry responsible for Health as having a disability.”

MADE this 3rd day of August, 2021.

**NAADIR HASSAN
MINISTER OF FINANCE,
ECONOMIC PLANNING AND TRADE**
