

**S.I. 72 of 2018**

**VALUE ADDED TAX ACT**

*(Cap 244)*

**Value Added Tax (Amendment of Schedules)  
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 makes the following Regulations —

1. These Regulations may be cited as the Value Added Tax (Amendment of Schedules) Regulations, 2018 —

Citation

2. The Value Added Tax Act is amended as follows —

Amendment  
of Cap 244  
as last amended  
by S.I. 61 of 2017

(a) in the First Schedule in Part II - SUPPLIES —

(i) by inserting after paragraph (p) the following paragraph —

“(q) funeral goods and services when provided by an undertaker or funeral director as part of a funeral package that includes the disposal of the remains of the dead;

(ii) by renumbering the existing paragraph (q) as paragraph (r);

(iii) in paragraph 6 —

(A) by adding after the definition of “Financial services” the following definition —

““Funeral goods and services” means

(i) a coffin;

- (ii) the cover and fittings for a coffin;
- (iii) the casket, urn or scatter tube;
- (iv) embalming;
- (v) the transportation of the deceased to the burial ground or crematorium in a hearse only;
- (vi) use of a chapel of rest;
- (vii) crosses;
- (viii) chillers used to chill the deceased.”;

(B) by adding after the definition of “reinsurance” the following definition—

“ “undertaker or funeral director” means a person whose business is preparing dead bodies for burial or cremation and making arrangements for funerals”.

(b) in the Second Schedule—

- (i) by repealing in paragraph 1, subparagraph (s);
- (ii) by repealing in paragraph 2, the definition of “undertaker or funeral director”.

**MADE this 6th day of November, 2018.**

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

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