

S.I. 95 of 2024

VALUE ADDED TAX ACT

(Cap 244)

Value Added Tax (Amendment of the First Schedule) Regulations, 2024

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 and commencement

1. These Regulations may be cited as the Value Added Tax (Amendment of the First Schedule) Regulations, 2024 and shall come into operation on 1st December, 2024.

Amendment of S.I. 52 of 2018

2. The First Schedule to the Value Added Tax Act is amended in PART I-IMPORTS as follows —

(i) under paragraph 2(a) —

(a) by repealing item 5 and its corresponding entries and substituting them with the following —

5	Other goods	SR15,000
----------	-------------	----------

(b) by inserting after item 5 and the entries thereto, the following item and the entries thereto —

6	1 electronic item	1 telephone or 1 tablet or 1 laptop per passenger
----------	-------------------	---

(ii) under paragraph 2(b) —

(a) by repealing item 2 and its corresponding entries and substituting them with the following —

2	Other goods	SR8,000
----------	-------------	---------

(b) by inserting after item 2 and the entries thereto, the following item and the entries thereto —

3	1 electronic item	1 telephone or 1 tablet or 1 laptop per passenger
----------	-------------------	---

MADE this 21st day of November, 2024.

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