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TUESDAY 11TH DECEMBER, 2018

REGULATIONS
Made Under
THE VALUE-ADDED TAX ACT
(Cap. 81:05)

**IN EXERCISE OF THE POWERS CONFERRED UPON ME BY SECTION 95 OF THE
VALUE-ADDED TAX ACT, I MAKE THE FOLLOWING REGULATIONS:-**

Citation.

1. These Regulations, which amend the Value-Added Tax Regulations, may be cited as the Value-Added Tax (Amendment) Regulations 2018.

Amendment of
regulation 12 of the
Principal
Regulations.

2. Regulation 12 of the Principal Regulations is amended as follows –

(a) in sub-regulation (1) –

(i) in the opening part, by the substitution for the words “Schedule I, paragraph 2(dd) zero-rates the supply of prescription drugs and medical services. Medical services are zero-rated,” of the words “Schedule II, paragraph 8 exempts the supply of medical services. Medical services are exempt,”;

(ii) in paragraph (b), by the substitution for the word “zero-rated”, of the word “exempt”;

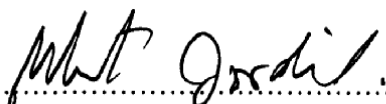
(b) in sub-regulation (6) –

(i) in the opening part, by the substitution for the word “zero-rated”, of the word “exempt”;

(ii) in paragraph (e), by the substitution for the word “zero-rated”, of the word “exempt”;

- (iii) in paragraph (f), by the substitution for the word “zero-rated”, of the word “exempt”;
- (iv) in paragraph (g), by the deletion of the words “rendered in connection with a disease, trauma, or congenital deformity, but not for general dentistry or for cosmetic reasons; and”, and by the insertion immediately after the word “services” of a semi-colon;
- (v) in paragraph (h), by the substitution for the full stop, of a semi-colon;
- (vi) by the insertion immediately after paragraph (h) of the following paragraphs –
 - “(i) optical services; and
 - (j) paramedical services.”; and
- (c) by the deletion of sub-regulation (8).

Made this *11th* day of December, 2018.


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Hon. Winston Jordan, M.P.
Minister of Finance