



LESOTHO Government Gazette EXTRAORDINARY

Vol. XLIX

Wednesday – 28th July, 2004

No. 79

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Published by the Authority of His Majesty the King

Price: M1.50

LEGAL NOTICE NO. 131 OF 2004

Value Added Tax (Amendment) Regulations 2004

In the exercise of the powers conferred upon me by section 88 of the Value Added Tax Act 2001¹, I,

TIMOTHY T. THAHANE

Minister of Finance and Development Planning, make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Value Added Tax (Amendment) Regulations 2004 and shall come into operation on the date of publication in the Gazette.

Amendment of Schedule

2. Schedule IV of the Value Added Tax Act 2001 is amended -
- (a) by deleting “:” at the end of item (n) and substituting “;”;
 - (b) by adding the following item after item (n):
“(o) eggs.”.

Zero ratings

3. The Value Added Tax Regulations 2003² are amended in regulation 21 -
- (a) by deleting “:” at the end of subregulation (16) and substituting “;”;
 - (b) by adding the following subregulation:
“(17) eggs.”.

TIMOTHY T. THAHANE

MINISTER OF FINANCE AND DEVELOPMENT PLANNING

Note

1. Act No. 9 of 2001, as amended by Act No. 6 of 2003

