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30 Value Added Tax (Amendment) Regulations, 2021 495

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Value Added Tax (Amendment) Regulations, 2021

Pursuant to section 88(1) of the Value Added Tax Act, 2001¹, I,

THABO SOPHONEA

Minister responsible for finance, make the following regulations -

Citation and commencement

1. These regulations may be cited as the Value Added Tax (Amendment) Regulations, 2021 and shall come into operation on the 1st April, 2021.

Amendment of tax rates

2. Regulation 6(1)(b) of the Value Added Tax Regulations, 2003², is amended by deleting “9%” and substituting “10%”.

DATED: 5TH MARCH, 2021

**THABO SOPHONEA
MINISTER OF FINANCE**

NOTE

1. Act No. 9 of 2001
2. L.N. No. 95 of 2003 as amended

