

F 6872 G
S. 09621

NOT AVAILABLE FOR LOAN



SWAZILAND GOVERNMENT GAZETTE EXTRAORDINARY

VOL. XLX]

MBABANE, Tuesday APRIL 24th 2012

[No. 46

CONTENTS

No.

Page

PART C - LEGAL NOTICE

| | |
|--|----|
| 58. The Value Added Tax (Amendment of Schedule) Notice, 2012 | S1 |
|--|----|

LEGAL NOTICE NO. 58 OF 2012

THE VALUE ADDED TAX ACT, 2011
(Act No. 12 of 2011)

THE VALUE ADDED TAX (AMENDMENT OF SCHEDULE
NOTICE, 2012
(Under Section 84)

In exercise of the powers conferred by Section 84 of the Value Added Tax Act, 2011, the Minister for Finance issues the following Notice-

Citation

1. (1) This Notice may be cited as the Value Added Tax (Amendment of Schedule) Notice, 2012.

(2) This Notice shall be deemed to have come into force on 1st April, 2012.

Amendment of Schedule

2. The Second Schedule to the Value Added Tax Act No. 12 of 2011 is amended in clause 1 by deleting paragraph (h) and replacing with a new paragraph (h) as follows -

"(h) the supply of dairy products being milk of all kinds; fermented milk, emasi, buttermilk, fresh or UHT cream or sour cream; yoghurt, sip, buttermilk powder; condensed milk, powdered milk and milk substitutes (e.g. cremora etc.); baby milk formulas; dessert, ice cream and other edible ice, mixtures and dairy blends; butter and margarine; whey, cheese (cheddar, gouda or other) and curd; honey (natural or artificial) and edible products of animal origin not elsewhere specified or included in the Tariff Book;"

MAJOZI V. SITHOLE
MINISTER FOR FINANCE

Mbabane
19th April, 2012