

Value Added Tax (General) (Amendment) Regulations,
2021 (No. 57)

IT is hereby notified that the Minister of Finance and Economic Development has, in terms of section 78 of the Value Added Tax Act [Chapter 23:12], made the following regulations:—

1. (1) These regulations may be cited as the Value Added Tax (General) (Amendment) Regulations, 2021 (No. 57).

(2) These regulations shall be deemed to have come into effect on 1st May, 2021.

2. The Value Added Tax (General) Regulations, 2003, published in Statutory Instrument 273 of 2003 (hereinafter called “the principal regulations”), are amended in Part I of the First Schedule by the insertion of the following in item 14—

“Heading No.	Commodity Code	Description of Goods
10.06	1006.1020	Rice in husk (paddy or rough)
		Pre-packed in immediate packings of less than 25kg for retail sale
	1006.2020	Husked (Brown) rice
		Pre-packed in immediate packings of less than 25kg for retail sale
	1006.3020	Semi milled or wholly milled rice, whether or not polished or glazed
		Pre-packed in immediate packings of less than 25kg for retail sale
	1006.4020	Broken Rice
		Pre-packed in immediate packings of less than 25kg for retail sale”.

3. The First Schedule to the principal regulations, is amended in Part II by the insertion of the following in item 14—

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“Heading No.	Commodity Code	Description of Goods
10.06	Rice	Rice in husk (paddy or rough)
	1006.1020	Pre-packed in immediate packings of less than 25kg for retail sale
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		Pre-packed in immediate packings of less than 25kg for retail sale
	1006.4020	Broken Rice
		Pre-packed in immediate packings of less than 25kg for retail sale.”