

Value Added Tax (General) (Amendment) Regulations,
2024 (No. 71)

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

1. These regulations may be cited as the Value Added Tax (General) (Amendment) Regulations, 2024 (No. 71).

2. The Value Added Tax (General) Regulations, 2003, published in Statutory Instrument 273 of 2003 (hereinafter referred to as the principal regulations), are amended in Part I of the First Schedule by the insertion of new items after the last item number 24 as follows—

“(25) Birds’ eggs, in shell, fresh, preserved or cooked.”.

3. The principal regulations are amended in Part II of the First Schedule by the insertion in item 7 of the goods with the following commodity codes—

Heading No.	Commodity Code	Description of goods
“04.07		Birds’ eggs, in shell, fresh, preserved or cooked.”.