

**S.I. 61 of 2017**

**VALUE ADDED TAX ACT**

*(Cap 244)*

**Value Added Tax (Amendment of Second Schedule)  
Regulations, 2017**

In exercise of the powers conferred by section 52(1) (c) of the Value Added Tax Act, the Minister of Finance, Trade and Economic Planning hereby makes the following Regulations —

**1.** These Regulations may be cited as the Value Added Tax (Amendment of Second Schedule) Regulations, 2017 and shall come into operation on 1st January, 2018.

Citation

**2.** The Second Schedule to the Value Added Tax Act is hereby amended as follows —

Amendment  
of Second  
Schedule  
as last  
amended by  
S.I. 13 of 2015

(a) by inserting in Paragraph 1 after subparagraph (r) the following subparagraph —

“(s) a supply of goods and services exclusively listed below when provided by an undertaker or funeral director as part of a funeral package that includes the disposal of the remains of the dead —

- (i) supply of a coffin;
- (ii) the cover and fittings for a coffin;
- (iii) the casket, urn or scatter tube;
- (iv) embalming;
- (v) the transportation of the deceased to the burial ground or crematorium in a hearse only;

- (vi) use of a chapel of rest;
  - (vii) crosses;
- (b) in Paragraph 2 by adding after the definition of “Temporarily imported goods” the following—
- “undertaker or funeral director” means a person whose business is preparing dead bodies for burial or cremation and making arrangements for funerals”.

**MADE this 13th day of December, 2017.**

**PETER LAROSE  
MINISTER OF FINANCE, TRADE  
AND ECONOMIC PLANNING**

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