S.I. 70 of 2016

VALUE ADDED TAX ACT

(Cap 244)

Value Added Tax (Amendment of First Schedule) **Regulations**, 2016

In exercise of the powers conferred by section 52(1) of the Value Added Tax Act, the Minister of Finance. Trade and The Blue Economy hereby makes the following Regulations ----

1. These Regulations may be cited as the Value Added Citation Tax (Amendment of First Schedule) Regulations, 2016.

2. The First Schedule to the Value Added Tax Act is hereby amended, in Part I, by inserting in the table below paragraph 6, after HS Code "2710.1922" and the entry "Fuel Oils (furnace oil)" under "Description of Goods" the following —

HS CODE	Description of Goods
2711.1900	Petroleum gases and other gaseous hydrocarbons (Liquefied)

MADE this 12th day of September, 2016.

JEAN-PAUL ADAM **MINISTER OF FINANCE, TRADE** AND THE BLUE ECONOMY

Amendment of Cap 244 as last amended by S.I. 4 of 2014