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CONTENTS

No. **Page**

LEGAL NOTICES

| | | |
|----|---|-----|
| 26 | Income Tax (Amendment of Monetary Amounts)..... | 286 |
| | Regulations, 2018 | |
| 27 | Value Added Tax (Amendment) Regulations, 2018 | 287 |

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LEGAL NOTICE NO. 27 OF 2018

Value Added Tax (Amendment) Regulations, 2018

Pursuant to sections 88(1)(e) of the Value Added Tax Act, 2001¹, 1,

DR. MOEKETSI MAJORO

Minister responsible for finance, make the following regulations:

Citation and commencement

1. These Regulations may be cited as the Value Added Tax (Amendment) Regulations, 2018 and shall come into operation on the 1st April, 2018.

Amendment of tax rates

2. Regulation 6 of the Value Added Tax Regulations, 2003, is amended by -
- (a) deleting the words "and telephone calls, 5%" in paragraph (b) and substituting "8%";
 - (b) deleting "14%" in paragraph (c) and substituting "15%";
and
 - (c) adding after paragraph (c) the following -
"(d) In case of supplies of telecommunications, 9%".

DATED:

**DR. MOEKETSI MAJORO
MINISTER OF FINANCE**

NOTE

1. Act No 9 of 2001
2. L.N. No. 95 of 2003