

**S.I. 50 of 2019**

**VALUE ADDED TAX ACT**

*(Cap 244)*

**Value Added Tax (Amendment of Second Schedule)  
Regulations, 2019**

In exercise of the powers conferred by section 52(1) of the Value Added Tax Act, the Minister responsible for Finance makes the following Regulations —

**1.** These Regulations may be cited as the Value Added Tax (Amendment of Second Schedule) Regulations, 2019.

Citation

**2.** The Second Schedule of the Value Added Tax, is hereby amended in Paragraph 1 (ka), by repealing the words “inner island” and substituting therefor the words “inner and outer islands”.

Amendment  
of Second  
Schedule

**MADE this 20th day of August, 2019.**

**MAURICE LOUSTAU-LALANNE  
MINISTER OF FINANCE, TRADE, INVESTMENT  
AND ECONOMIC PLANNING**

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