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SWAZILAND GOVERNMENT GAZETTE EXTRAORDINARY

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LEGAL NOTICE NO. 46 OF 2012

THE VALUE ADDED TAX ACT, 2011
(Act No.12 of 2011)

THE VALUE ADDED TAX (AMENDMENT OF SCHEDULES)
NOTICE, 2012
(Under Section 84)

In exercise of the powers conferred by Section 84 of the Value Added Tax Act, 2011, the Minister for Finance hereby issues the following Notice-

Citation

1. (1) This Notice may be cited as the Value Added Tax (Amendment of Schedules) Notice, 2012.

(2) This Notice shall come into force on 1st April, 2012.

Amendment of Schedules

2. The First Schedule to the Value Added Tax Act No. 12 of 2011 is amended in clause 1 -

- (a) Paragraph (q), by deleting the word "and," at the end of the paragraph;
- (b) Paragraph (r), by adding the word "and" at the end of the paragraph; and
- (c) By adding the new paragraphs immediately after paragraph (r) as follows-
"(s) the supply of electricity; ."

3. The Second Schedule to the Value Added Tax Act No. 12 of 2011 is amended in clause 1 -

- (a) Paragraph (p), by deleting the word "and," at the end of the paragraph; -
- (b) Paragraph (q), by adding the word "and" at the end of the paragraph; and
- (c) By adding the new paragraphs immediately after paragraph (p) as follows-
"(q) the supply of petrol, diesel, paraffin (kerosene) and liquid petroleum gas (handigas)."

MAJOZI V. SITHOLE
MINISTER FOR FINANCE

Mbabane
27th March, 2012