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

THE VALUE ADDED TAX (AMENDMENT) REGULATIONS, 2012
(Under Section 84)

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

Citation and Commencement

1. (1) These Regulations may be cited as The Value Added Tax (Amendment) Regulations, 2012 and shall be read as one with the Value Added Tax Regulations, 2012.

(2) This Regulations shall come into force on the date of publication in the Gazette.

Amendment of Regulation 23

2. Regulation 23 of the Value Added Tax Regulations, 2012 is amended in sub-regulation (2) paragraph (g) by replacing the words "two hundred and fifty" with the words "one thousand".

MAJOZI V. SITHOLE
MINISTER OF FINANCE