

Statutory Instrument 1 of 2025.

[CAP. 23:12

Value Added Tax (General) (Amendment) Regulations, 2025 (No. 74)

IT is hereby notified that the Minister of Finance, Economic Development and Investment Promotion, in terms of section 78 of the Value Added Tax Act [*Chapter 23:12*], has made the following regulations:—

1. These regulations may be cited as the Value Added Tax (General) (Amendment) Regulations, 2025 (No. 74).

2. The Value Added Tax (General) Regulations, 2003, published in Statutory Instrument 273 of 2003, are amended in Part II of the First Schedule by the insertion of the following in paragraph 7—

“Heading No.	Commodity Code	Description of goods
12.07	1207.99.00	Other oil seeds and oleaginous fruits, whether or not broken”..