

Value Added Tax (Amendment of Schedule) Regulations 2000

GN No. 113 of 2000

THE VALUE ADDED TAX ACT 1998

Regulations made by the Minister under section 72 of the Value Added Tax Act 1998

1. These regulations may be cited as **the Value Added Tax (Amendment of Schedule) Regulations 2000**.
2. In these regulations --

“ Act” means the Value Added Tax Act 1999.
3. The First Schedule to the Act is amended -
 - (a) item 4, by deleting the words "other than edible oils" and replacing them by the words "other than ghee produced in Mauritius and edible oils";
 - (b) in item 7, by deleting paragraph (a) and replacing it by the following paragraph -
 - (a) fish (excluding fresh, chilled or frozen fish, the produce of Mauritius, and canned tuna, smoked fish and processed fish, produced in and exported from Mauritius) crustaceans, molluscs and other aquatic invertebrates;
 - (c) by deleting item 9 and replacing it by the following item -
 9. Common salt other than common salt produced in Mauritius.
 - (d) in item 39, by deleting the words "and helicopter services".
4. These regulations shall come into operation on 1 September 2000.

Made by the Minister on 21 August, 2000.