

Value Added Tax (General) (Amendment) Regulations,
2026 (No. 78)

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

1. These regulations may be cited as the Value Added Tax (General) (Amendment) Regulations, 2026 (No. 78).

2. The Value Added Tax (General) Regulations, 2003, published in Statutory Instrument 273 of 2003, are amended in First Schedule as follows—

- (a) in Part I by the insertion of a new paragraph after paragraph (26) with effect from 9th February, 2024, as follows—

“(27) Other goods with the following commodity code:

Heading No.	Commodity	Description of goods
04.03	0403.90.10	Fermented milk”

- (b) in Part II, by the insertion in paragraph 7 after tariff heading 04.02 of the goods with the following commodity codes—

Heading No.	Commodity Code	Description of goods
“04.03	0403.90.10	Fermented milk”.