

*Government Notice No. 66 of 2020*

**THE VALUE ADDED TAX ACT**

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

1. These regulations may be cited as the Value Added Tax (Amendment of Schedule) (No. 2) Regulations 2020.
2. In these regulations –  
“Act” means the Value Added Tax Act.
3. The First Schedule to the Act is amended by inserting, after item 23, the following new item, –  
23A. Bona fide baggage of a passenger under item No. E8A.
4. Regulations 3 shall be applicable for the period starting on 16 March and ending on 31 July 2020.

Made by the Minister on 13 March 2020.

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