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SWAZILAND GOVERNMENT GAZETTE EXTRAORDINARY

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PART C - LEGAL NOTICE

52. The Value Added Tax (Rates) Regulations, 2012 S1

LEGAL NOTICE NO. 52 OF 2012

**THE VALUE ADDED TAX ACT, 2011
(Act No. 12 of 2012)**

**THE VALUE ADDED TAX (RATES) 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 (Rates) Regulations, 2012.
- (2) These regulations shall come into force on 1st April, 2012.

Interpretation

2. "Act" means the Value Added Tax Act, No. 12 of 2012.

Rate of Value Added Tax

3. (1) The rate of Value Added Tax shall be fourteen (14%) percent.
- (2) The rate of Value Added Tax for exports and supplies listed in Schedule II of the Act shall be zero (0%) percent.

MAJOZI V. SITHOLE
MINISTER FOR FINANCE

Mbabane
2nd April, 2012