

THE
SWAZILAND GOVERNMENT
GAZETTE

VOL. LIV

MBABANE, Friday, JULY 15th, 2016

[No. 90

CONTENTS

No.

Page

PART C - LEGAL NOTICE

115. The Value Added Tax (Amendment of Schedule) Notice, 2016 S1

LEGAL NOTICE NO. 115 OF 2016

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

THE VALUE ADDED TAX (AMENDMENT OF SCHEDULE) NOTICE, 2016
(Under Section 12)

In exercise of the powers conferred by Section 12 of the Value Added Tax Act, 2011, the Minister for Finance issues the following Notice-

Citation and Commencement

1. (1) This Notice may be cited as the Value added Tax (Amendment of Schedule) Notice, 2016.

(2) This Notice shall come into force on the date of publication in the gazette.

Amendment of Schedule

2. The Second Schedule to the Value Added Tax Act No. 12 of 2011 is amended in clause 1, -

- (a) by inserting the words "seedlings" between "seeds," and "excluding"; and
- (b) paragraph (f), sub-paragraph (iii) by inserting the words "or seedlings" between the words "seeds" and "are"
- (c) in paragraph (p) by deleting the paragraph and replacing it with a new paragraph as follows-

"(p) medicines and drugs supplied -

- (i) for use in a qualified medical facility;
- (ii) to the Government Central Medical Stores; or
- (iii) to an individual, subject to submission by that individual, of a prescription issued by a registered medical practitioner within sixty (60) days prior to the supply and in such quantities as prescribed by the registered medical practitioner;"

MARTIN G. DLAMINI
MINISTER FOR FINANCE