

Value Added Tax (General) (Amendment) Regulations, 2022  
(No. 59)

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IT is hereby notified that the Minister of Finance and Economic Development 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, 2022 (No. 59).

2. The Value Added Tax (General) Regulations, 2003, published in Statutory Instrument 273 of 2003 (hereinafter called “the principal regulations”), are amended in Part I of the First Schedule by the insertion of item 24 after item (23)—

24. The transfer of existing properties wholly owned by NRZ Contributory Pension Fund to a Real Investment Trust (REIT), registered as such under the Collective Investment Schemes Act [Chapter 24:19] and wholly owned by the Pension Fund transferring the property.”.

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