

**S.I. 95 of 2024****VALUE ADDED TAX ACT***(Cap 244)***Value Added Tax (Amendment of the First Schedule) Regulations, 2024**

In exercise of the powers conferred by section 52(1) (c) of the Value Added Tax Act, 2010, the Minister responsible for finance makes the following regulations —

**Citation and commencement**

1. These Regulations may be cited as the Value Added Tax (Amendment of the First Schedule) Regulations, 2024 and shall come into operation on 1<sup>st</sup> December, 2024.

**Amendment of S.I. 52 of 2018**

2. The First Schedule to the Value Added Tax Act is amended in PART I-IMPORTS as follows —

(i) under paragraph 2(a) —

(a) by repealing item 5 and its corresponding entries and substituting them with the following —

<b>5</b>	Other goods	SR15,000
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(b) by inserting after item 5 and the entries thereto, the following item and the entries thereto —

<b>6</b>	1 electronic item	1 telephone or 1 tablet or 1 laptop per passenger
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(ii) under paragraph 2(b) —

(a) by repealing item 2 and its corresponding entries and substituting them with the following —

<b>2</b>	Other goods	SR8,000
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(b) by inserting after item 2 and the entries thereto, the following item and the entries thereto —

<b>3</b>	1 electronic item	1 telephone or 1 tablet or 1 laptop per passenger
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**MADE this 21<sup>st</sup> day of November, 2024.**

**NAADIR HASSAN  
MINISTER OF FINANCE,  
NATIONAL PLANNING AND TRADE**

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