

S.I. 20 of 2025**VALUE ADDED TAX ACT***(Cap. 244)***Value Added Tax (Amendment of First Schedule) Regulations, 2025**

In the 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 First Schedule) Regulations, 2025 and shall come into operation on 1st March 2025.

Interpretation

2. For the purposes of these regulations “FIFA” means the Fédération Internationale de Football Association.

Amendment of the First Schedule

3. The First Schedule of the Value Added Tax Act as last amended by S.I. 95 of 2024 is hereby further amended in item 1 of Part II by the insertion immediately after paragraph (s) of the following paragraph —

“(t) sales of tickets for the FIFA Beach Soccer World Cup 2025, by a locally registered company contracted to act on behalf of FIFA. (for the period commencing on 1st March and ending on 31st May 2025)”.

MADE this 14th day of April, 2025.

**AHMED AFIF
VICE-PRESIDENT**
