REPUBLIC OF KIRIBATI

VALUE ADDED TAX (AMENDMENT OF THIRD SCHEDULE) REGULATIONS 2025

In exercise of the powers conferred by section 51(1) of the *Value Added Act 2013*, the Beretitenti, acting in accordance with the advice of the Cabinet, hereby makes the following Regulations:

1. Short title and commencement

(1) These Regulations may be cited as the Value Added Tax (Amendment of Third Schedule) Regulations 2025.

(2) These Regulations commence on 1st January 2026.

2. Interpretation

(1) In these Regulations, the "Principal Act" means the Value Added Tax Act 2013.

(2) All other expressions used but not defined in these Regulations have the meaning assigned to them under the Principal Act.

3. Amendment to Third Schedule

The Third Schedule to the Principal Act is amended in Part II by inserting a new paragraph (2) immediately after the end of paragraph 1(d) and it shall read as follows:

> "(2) A supply of maternity pads, menstrual cups, menstrual pads and liners, menstrual underwear, tampons, and other menstrual health and hygiene products, but excludes a supply of any product that is not exclusively for menstrual health or hygiene use."

Dated this........19..............day of........August.............2025

Taneti Maamau
His Excellency Te Beretitenti

Published and Exhibits at the Office of the Beretitenti this day 19 of August 2025

Dr. Naomi Biribo
Secretary to Cabinet