L.N. 28 of 1999

VALUE ADDED TAX ACT, 1998
(ACT NO. XXIII OF 1998)

Value Added Tax (Amendment of Fourth Schedule) (No. 2) Regulations, 1999

IN exercise of the powers conferred by section 75 of the Value Added Tax Act, 1998, hereinafter referred to as "the Act", the Minister of Finance has made the following regulations:-

Citation and commencement.

1. (1) These regulations may be cited as the Value Added Tax (Amendment of Fourth Schedule) (No. 2) Regulations, 1999, which Fourth Schedule is hereinafter being referred to in these regulations as "the Schedule".

(2) These regulations shall be deemed to have come into force on the 1st January, 1999.

Amends item 14 of Part One of the Schedule.

2. In item 14 of Part One of the Schedule, for the words "Investment Services Act, 1994." there shall be substituted the words "Investment Services Act, 1994, by a person acting in the exercise of a licence issued under that Act.".

Amends item 2 of Part Two of the Schedule.

3. In item 2 of Part Two of the Schedule, for the words "Insurance Brokers Act, 1998" there shall be substituted the words "Insurance Brokers and Other Intermediaries Act, 1998".