L.N. 116 of 1999

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

Value Added Tax (Amendment of Fourth Schedule) (No. 4) 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.

1. These regulations may be cited as the Value Added Tax (Amendment of Fourth Schedule) (No. 4) Regulations, 1999, which Fourth Schedule is hereinafter being referred to in these regulations as "the Schedule".

Amends item 1 of Part Three of the Schedule.

2. In paragraph (viii) of item 1 of Part Three of the Schedule, immediately before the figures "2106.90.20.42;" there shall be added the following figures: "2105.00.10.11; 2105.00.10.14; 2105.00.10.90; 2105.00.91.11; 2105.00.91.14; 2105.00.91.90; 2105.00.99.11; 2105.00.99.14; 2105.00.99.90;".

Amends item 2 of Part Three of the Schedule.

3. In subparagraph (c) of paragraph (1) of item 2 of Part Three of the Schedule there shall be deleted the words: ", and ice lollies" and in subparagraph (b) of paragraph (2) thereof for the words "500 millilitres in volume" there shall be substituted the words "600 grams in weight".