L.N. 489 of 2004

VALUE ADDED TAX ACT
(CAP. 406)

Value Added Tax (Amendment of First Schedule) Regulations, 2004

IN exercise of the powers conferred by articles 5(3) and 75 of the Value Added Tax Act, hereinafter referred to as "the Act", the Prime Minister and Minister of Finance has made the following regulations:–

Title.

1. (1) The title of these regulations is the Value Added Tax (Amendment of First Schedule) Regulations, 2004, and shall be read and construed as one with the First Schedule to the Value Added Tax Act, hereinafter referred to in these regulations as "the Schedule".

(2) This regulation shall be deemed to have come into force on 25th November, 2004.

Amends the Second column of the Schedule.

2. In the Second column of the Schedule, immediately after the words "unleaded petrol and diesel (gas) oil," there shall be added the word "kerosene,".

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