L.N. 39 of 2003

VALUE ADDED TAX ACT
(CAP. 406)

Value Added Tax Act (Amendment of Fourth Schedule) Regulations, 2001, (Amendment) Regulations, 2003

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

Citation and commencement.

L.N. 23 of 2001.

1. (1) The title of these regulations is the Value Added Tax (Amendment of Fourth Schedule) Regulations, 2001, (Amendment) Regulations, 2003, and shall be read and construed as one with with the Value Added Tax (Amendment of Fourth Schedule) Regulations, 2001, hereinafter being referred to in these regulations as "the principal amending regulations".

(2) This regulation shall be deemed to have come into force on 31st December 2002.

Amends regulation 1 of the principal amending regulations.

2. In paragraph (2) of regulation (1) of the principal amending regulations, for of the words "31st December, 2002" there shall be substituted the words "31st December, 2003".

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