

L.N. 272 of 2000

**VALUE ADDED TAX ACT
(CAP. 406)**

**Value Added Tax (Amendment of Eleventh Schedule)
Regulations, 2000**

IN exercise of the powers conferred by articles 24 and 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.

1. (1) The title of these regulations is the Value Added Tax (Amendment of Eleventh Schedule) Regulations, 2000, and shall be read and construed as one with the Eleventh Schedule to the Value Added Tax Act, 1998, which Eleventh Schedule is hereinafter being referred to in these regulations as “the Schedule”.

(2) These regulations shall come into force on 1st January, 2001.

Amends the
Schedule.

2. For subparagraph (a) (iv) of paragraph (1) of item 4 of the Schedule, there shall be substituted the following:

“(d) motor vehicles, vessels or aircraft, including the supply thereof for hire or leasing arrangements;”.