L.N. 170 of 2001

VALUE ADDED TAX ACT
(CAP. 406)

Value Added Tax (Refund of Value Added Tax) (Amendment) Regulations, 2001

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.

1. (1) The title of these regulations is the Value Added Tax (Refund of Value Added Tax) (Amendment) Regulations, 2001, and shall be read and construed as one with the Value Added Tax (Refund of Value Added Tax) Regulations, 1999, hereinafter referred to as "the principal regulations".

(2) These regulations shall be deemed to have come into force on the 1st January, 2001.

Repeals L.N. 51 of 1999.

2. The Value Added Tax (Refund of Value Added Tax) Regulations, 1999, are hereby being repealed.