

L.N. 120 of 2007

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

**Value Added Tax (Forms) Regulations, 2004 (Amendment)
Regulations, 2007**

IN virtue of the powers conferred by sub-article (3) of article 27 and article 75 of the Value Added Tax Act, the Prime Minister and Minister of Finance has made the following regulations:

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| Title. | 1. The title of these regulations is the Value Added Tax (Forms) Regulations, 2004 (Amendment) Regulations, 2007 and they shall be read and construed as one with the Value Added Tax (Forms) Regulations, 2004, hereinafter in these regulations referred to as “the principal regulations”. |
| L.N. 158 of 2004 | |
| Amends regulation 3 of the principal regulations. | 2. In regulation 3 of the principal regulations, for the words “in terms of subarticle (2)(c)(ii) of article 27 of the Act”, there shall be substituted the words “in terms of subarticle (3) of article 27 of the Act”. |