

L.N. 5 of 1997

**VALUE ADDED TAX ACT, 1994
(ACT NO. XII OF 1994)**

**Value Added Tax (Deductions) (Amendment)
Regulations, 1997**

IN exercise of the powers conferred by subsection (3) of section 25 and sections 28 and 61 of the Value Added Tax Act, 1994, hereinafter referred to as “the Act”, the Minister for Economic Affairs and Finance has made the following regulations:—

Citation and
commencement.

L.N. 101 of 1994.

1. (1) These regulations may be cited as the Value Added Tax (Deductions) (Amendment) Regulations, 1997 and shall be read and construed as one with the Value Added Tax (Deductions) Regulations, 1994, hereinafter referred to as “the principal regulations”.

(2) These regulations shall be deemed to have come into force on the 1st January, 1995.

Amends
regulation 6
of the principal
regulations.

2. For subparagraph (e) of paragraph (2) of regulation 6 of the principal regulations there shall be substituted the following:

“(e) motor vehicles designed mainly for the carriage of goods with seating accommodation normally adjacent to the driver, or with seating accommodation for nine persons or more, or which are not normally suitable for the carriage of passengers.”.