L.N. 43 of 1997

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

Value Added Tax Act (Amendment of Fifth Schedule) Regulations, 1997

IN exercise of the powers conferred by section 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.

1. (1) These regulations may be cited as the Value Added Tax Act (Amendment of Fifth Schedule) Regulations, 1997 and shall be read and construed as one with the Fifth Schedule in the Act.

(2) These regulations shall come into force on the 1st April, 1997.

Amends item 1 of Fifth Schedule.

2. Immediately after sub-paragraph (b) (ii) of paragraph (1) of item 1 of the Fifth Schedule there shall be added the following new subparagraph:–

"(iii) the supply of food which forms part of pre-booked accommodation and catering as specified in regulation 2 of the Value Added Tax (Accommodation and Beverages in Licensed Premises for Tourist Accommodation) Regulations, 1997.".

L.N. 39 of 1997.

Amends item 3 of Fifth Schedule.

3. Immediately after paragraph (1) of item 3 the Fifth Schedule there shall be added the following:

"Provided that the provisions of this item shall not apply to the supplies specified in regulation 2 excluding beverages, of the Value Added Tax (Accommodation and Beverages in Licensed Premises for Tourist Accommodation) Regulations, 1997.".

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