L.N. 90 of 1997

CUSTOMS AND EXCISE TAX ACT, 1997 (ACT NO. XII OF 1997)

Customs and Excise Tax (Amendment of First Schedule) Regulations, 1997

IN exercise of the powers conferred by section 75 of the Customs and Excise Tax Act, 1997, hereinafter in these regulations referred to as "the Act", the Minister of Finance and Commerce has made the following regulations:—

Citation and commencement.

1. (1) These regulations may be cited as the Customs and Excise Tax (Amendment of First Schedule) Regulations, 1997, which First Schedule is hereinafter being referred to in these regulations as "the Schedule".

(2) These regulations shall come into force on 1st July 1997.

Amends item 27 of the Schedule.

2. In item 27 of the Schedule for the words "industrial capital equipment" there shall be substituted the following words "industrial capital equipment and materials".

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