L.N. 106 of 1997

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

Customs and Excise Tax (Refund of Input Tax on Stocks) (Amendment) Regulations, 1997

In exercise of the powers conferred by sections 75 and 78 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.

1. These regulations may be cited as the Customs and Excise Tax (Refund of Input Tax on Stocks) (Amendment) Regulations, 1997 and shall be read and construed as one with the Customs and Excise Tax (Refund of Input Tax on Stocks) (Amendment) Regulations, 1997 hereinafter referred to as "the principal regulations".

L.N. 82 of 1997.

Amends regulation 5 of the principal regulations.

2. In paragraph (1) of regulation 5 of the principal regulations, for the words "by not later than 12.00 noon of Thursday, 31st July, 1997" there shall be substituted the following words "by not later than 12.00 noon of Thursday, 14th August, 1997".

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