**L.N. 48 of 1996**

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

## Value Added Tax Act (Amendment of Third Schedule) Regulations, 1996

IN exercise of the powers conferred by section 61 of the Value Added Tax Act, 1994, hereinafter referred to as 'the Act", the Minister of Finance has made the following regulations:

Citation and commencement.

**1.** (1) These regulations may be cited as the Value Added Tax Act (Amendment of Third Schedule) Regulations, 1996, which Third Schedule is hereinafter being referred to in these regulations as "the Schedule".

(2) These regulations shall be deemed to have come into force on the 1st January, 1996.

Amends item 6 of the Schedule.

**2.** In item 6 of the Schedule for the words "does not exceed twenty five *liri*." there shall be substituted the words "does not exceed fifty *liri*.".

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