

L.N. 169 of 1996

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

Value Added Tax (Deductions) (Amendment) Regulations, 1996

IN exercise of the powers conferred by subsections (2) and (3) of section 25 and sections 28 and 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.

L.N. 101 of 1994.

1. (1) These regulations may be cited as the Value Added Tax (Deductions) (Amendment) Regulations, 1996 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, 1996.

Amends
regulation 6
of the principal
regulations.

2. In paragraph (2) of regulation 6 of the principal regulations, the words “items (i) to (v) and (vii) of” shall be deleted.