

L.N. 67 of 1995

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

**Value Added Tax (Deductions) (Amendment)
Regulations, 1995**

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.

L.N. 101
of 1994.

1. These regulations may be cited as the Value Added Tax (Deductions) (Amendment) Regulations, 1995 and shall be read and construed as one with the Value Added Tax (Deductions) Regulations, 1994, hereinafter referred to as “the principal regulations”.

Amends
regulation 6
of the principal
regulations.

2. In paragraph (2) of regulation 6 of the principal regulations after the word “(v)” there shall be added the words “and (vii)”.