L.N. 68 of 1995

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

Value Added Tax Act (Amendment of Second Schedule) Regulations, 1995

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 Second Schedule) Regulations, 1995, which Second 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, 1995.

Amends Part One of the Schedule.

2. Part One of the Schedule shall be amended as follows:—

(a) immediately after item 12 thereof there shall be added the following new item:—

"12A. Services by band clubs

The supply of services consisting in public performances by a philharmonic society which the Commissioner is satisifed constitutes a *bona fide* band club."; and

(b) for item 16 thereof there shall be substituted the following:—

"16. Printed matter and other articles

(1) The supply of books, newspapers, other printed matter and other articles falling within the definition of "Printed matter and other articles" contained in Part Three of this Schedule.

(2) The supply of electronic, magnetic, optic or any other machine readable media of any information which, in printed form, would have the characteristics of books, newspapers and any other printed matter falling within the definition of "Printed matter and other articles" contained in Part Three of this Schedule.".

Amends Part Three of the Schedule.

3. Part Three of the Schedule shall be amended as follows:—

(a) in item (a) thereof, for the words "Import Duties Act under — "there shall be substituted the words "Import Duties Act

under paragraphs (i) to (xii) of this item: provided that "food" shall not include milkshake, tea, coffee and chocolate supplied in liquid form.";

(b) in item (b) thereof for the words "paragraph (1) of this Schedule under —" there shall be substituted the words "item (a) of this Part of this Schedule under—"; and

(c) in item (c) thereof for the words "Other items specified in the Tariff referred to in paragraoh (1) of this Schedule under —" there shall be substituted the words:

""Printed matter and other articles" means the goods specified in the Tariff referred to in item (a) of this Part of this Schedule under —".

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