L.N. 173 of 1995

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

Value Added Tax (Fiscal Receipts) (Amendment) Regulations, 1995

IN exercise of the powers conferred by sections 40, 41 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.

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

L.N. 158 of 1994.

Amends regulation 3 of the principal regulations.

2. In regulation 3 of the principal regulations for the words " for the consideration paid to him for that supply." there shall be substituted the words "for the consideration paid to him for that supply and such fiscal receipt shall, unless issued before the payment is made, be issued and delivered to the person who effects the payment or to the person to whom the supply is made immediately after payment has been effected, to the extent covered by that payment:

Provided that in respect of a supply for which no consideration is paid but which is deemed to have been made for a consideration in accordance with subsection (2) of section 7 of the Act, the fiscal receipt shall be issued on the date of that supply.".

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