L.N. 189 of 1994

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

Value Added Tax Act (Amendment of Second Schedule) (No. 4) Regulations, 1994

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) (No. 4) Regulations, 1994, 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 September, 1994.

Amends Part Three of the Schedule.

2. Paragraph (b) in Part Three of the Schedule shall be amended as follows:—

(a) immediately after the word "under —" there shall be added the following subparagraph:—

"(i) Heading 2941 in Chapter 29."; and

(b) subparagraphs (i) to (ix) thereof shall be renumbered as subparagraphs (ii) to (x) respectively.

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