

L.N. 115 of 1990

EXPENDITURE LEVY ACT, 1990
(ACT NO. XXII OF 1990)

Expenditure Levy (Amendment of Schedule) Regulations, 1990

IN exercise of the powers conferred by section 14 of the Expenditure Levy Act, 1990, the Minister of Finance has made the following regulations:—

1. (1) These regulations may be cited as the Expenditure Levy (Amendment of Schedule) Regulations, 1990 and shall be read and construed as one with the Schedule to the Expenditure Levy Act, 1990, hereinafter referred to as “the Schedule to the Act”. Citation and commencement.

(2) These regulations shall be deemed to have come into force on the 5th July, 1990.

2. The Schedule to the Act shall be amended as follows:—

Amends
the Schedule
to the Act.

(1) in Item 1. *Travel Services* thereof —

(a) in paragraph (ii) of section C thereof, for the words “or export of goods.” there shall be substituted the words “or export of goods;”; and

(b) immediately after paragraph (ii) of section C thereof, there shall be added the following:—

“(iii) services rendered to non-residents and paid for in foreign currency.

D. For the purposes of this Item, the terms “foreign currency”, “non-resident” and “resident” shall have the same meaning as are assigned to such terms in the Exchange Control Act.”; and Cap. 233.

(2) in Section A of Item 2. *Restaurant Services* thereof —

(a) in paragraph (i) thereof, for the words “served at table” there shall be substituted the words “consumed at table”;

(b) in paragraph (ii) thereof, for the words from “(ii) served at any food outlet” to “restricted to serving:” there shall be substituted the following:

“(ii) consumed at the premises of any food outlet in an establishment (other than a food outlet licensed only as a restaurant) licensed by the Hotels and Catering Establishments Board, but *excluding* —

(a) any meal consumed in any part of such establishment restricted to the consumption of:”;

(c) in subparagraphs (b) and (c) of paragraph (ii) thereof, for the words “any meal served to a resident” there shall be substituted the words “any meal consumed by a resident”; and

(d) for subparagraph (d) of paragraph (ii) thereof, there shall be substituted the following:

“(d) any food consumed at receptions and parties unless such food is consumed at table.”; and

(3) in Section C of Item 2. *Restaurant Services*, for the words “hosted by the hotel” there shall be substituted the words “hosted by an establishment”, and for the words “for the hotel or” there shall be substituted the words “for the establishment or”.