

STATUTORY INSTRUMENTS

SUPPLEMENT No. 30

10th October, 2003

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2003 No. 80.

The Value Added Tax (Amendment) Regulations, 2003.

(Under section 82 of the Value Added Tax Statute, Statute No. 8 of 1996).

IN EXERCISE of the powers conferred on the Minister by section 82 of the Value Added Tax Statute, 1996, these Regulations are made this 25th day of June, 2003.

1. Citation and commencement.

(1) These Regulations may be cited as the Value Added Tax (Amendment) Regulations, 2003.

(2) These Regulations shall come into force on 1st July, 2002.

2. Regulation 6 of S.I 38 of 1996 amended

The Value Added Tax Regulations, 1996 are amended in regulation 6(1) by repealing “for a period not exceeding four years” and substituting the following—

“for a period of four years, renewable for another period of four years”.

GERALD M. SSENDAULA,

Minister of Finance, Planning and Economic Development.