

STATUTORY INSTRUMENTS SUPPLEMENT
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S T A T U T O R Y I N S T R U M E N T S
2007 No. 26.

The Value Added Tax (Amendment) Regulations, 2007.

(Under section 78 of the Value Added Tax Act, Cap 349)

IN EXERCISE of the powers conferred upon the Minister by section 78 of the Value Added Tax Act, these Regulations are made this 20th day of June, 2007.

1. Title and commencement.

(1) These Regulations may be cited as the Value Added Tax (Amendment) Regulations, 2007.

(2) These Regulations shall be deemed to have come into force on 1st January 2005.

2. Amendment of S.I No. 349-1.

The Value Added Tax Regulations, are amended in regulation 5(1) by substituting “for a period not exceeding four years” the following—

“for a period of four years, renewable for another period of four years and in the case of oil exploration renewable for two periods of four years”

DR. EZRA SURUMA,
Minister of Finance, Planning and Economic Development.