

(Legislative Supplement No. 19)

LEGAL NOTICE NO. 37

THE VALUE ADDED TAX ACT

(Cap. 476)

IN EXERCISE of the powers conferred by section 58 of the Value Added Tax Act, the Minister for Finance makes the following Regulations:—

THE VALUE ADDED TAX (AMENDMENT) REGULATIONS,
2007

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

Citation

2. The Value Added Tax Regulations are amended by inserting the following regulation immediately after regulation 5—

Insertion of new regulation 5A.

“5A The Commissioner may, for any purpose relating to value added tax, if satisfied that reasonable grounds exist so to do, waive the application to any of the provisions of regulation 4 (1) and 5 (1), in respect of any period commencing the 15th June, 2006 and terminating on the 31st December, 2006, both days inclusive.”

Sub-leg.

Dated the 8th March, 2007.

AMOS KIMUNYA,
Minister for Finance.