

Introduction (L.N. 157 of 1994)

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

Value Added Tax (Substitution of Fifth Schedule) 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:-

1. Citation and commencement.

- (1) These regulations may be cited as the Value Added Tax Act (Substitution of Fifth Schedule) Regulations, 1994, and shall be read and construed as one with the Act.
- (2) These regulations shall be deemed to have come into force on the 1st September, 1994.

2. Substitutes Fifth Schedule to the Act.

For the Fifth Schedule to the Act there shall be substituted the following:

"FIFTH SCHEDULE

Supplies subject to the rate specified in paragraph (b) of section 19

Section 19(b)

1. The supply of food purveyed at any establishment, building, premises or kiosk, however described, purveying prepared food against payment, whether such food is prepared therein or not, excluding -
 - (a) the supply of food in a club exclusively supplied to members and their guests;

(b) the supply of food by a canteen situated in a work or study area exclusively supplied to workers therein;

(c) for the purposes of paragraph (a) of this item -

"members" means persons who are members of a club and who have paid their subscription in advance for a period of not less than one year and whose names appear on the club's books or registers;

"guests" means persons who are accompanied by a member while inside the club.

2. The supply of food consumed at receptions or parties.

3. The supply of outside catering.

4. The supply of accommodation in any premises which for the purpose of the provision of such accommodation is required to be licensed in virtue of the Hotels and Catering Establishments Act or of the Guest Houses and Holiday Furnished Premises Act.

5. The supply of services to persons supplied with accommodation in any premises to which item 4 applies where such services consist in amenities provided within the said premises.

6. In this Schedule the term "food" means food as defined in Part Three of the second Schedule to this Act."

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