

Introduction (L.N. 171 of 1995).

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

**Value Added Tax Act
(Amendment of Second Schedule)
(No.2) Regulations, 1995**

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 (Amendment of Second Schedule) (No.2) Regulations, 1995, which Second Schedule is hereinafter being referred to in these regulations as "the Schedule".

- (2) These regulations shall be deemed to have come into force on the 1st January, 1995.

2. Substitutes item 13(b) of the Schedule.

For paragraph (b) of item 13 thereof there shall be substituted the following:

"(b) scheduled inter island sea trips supplied by authorised carriers, and other scheduled sea transport services recognised as such by the Commissioner:".