

**L.N. 3 of 1995**

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

**Value Added Tax (Supply of Professional Services)  
(Special Provisions) Order, 1995**

BY virtue of the powers vested in him by paragraph (d) of subsection **(2)** of section 46 of the Value Added Tax Act, 1994, the Minister of Finance has designated the supply of professional services for the purposes of the said section.