

STATUTORY INSTRUMENTS SUPPLEMENT  
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STATUTORY INSTRUMENTS  
2003 No. 80

**The Value Added Tax(Amendment) Regulations, 2003.**  
(Under section 82 of the Value Added Tax Statute, Statute No.8 of 1996)

In EXERCISE of the powers conferred on the Minister by section 82 of the Value Added Tax Statute, 1996, these Regulations are made this 25<sup>th</sup> day of June, 2003.

1. (1) These Regulations may be cited as the Value Added Tax (Amendment) Regulations, 2003.

*Citation and commencement*

(2) These Regulations shall come into force on 1<sup>st</sup> July, 2002.

2. The Value Added Tax Regulations, 1996 are amended in regulation 6(1) by repealing “for a period not exceeding four years” and substituting the following —

*Regulation  
6 of S.I 38  
of 1996  
Amended.*

“for a period of four years, renewable for another period of four years”.

GERALD M. SSENDAULA,

Minister of Finance, Planning and Economic Development.