

SPECIAL ISSUE

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(Legislative Supplement No. 78)

LEGAL NOTICE NO. 192

THE TAX PROCEDURES ACT

(No. 29 of 2015)

IN EXERCISE of the powers conferred by section 112 of the Tax Procedures Act, 2015, the Cabinet Secretary for National Treasury and Planning makes the following Regulations—

**THE TAX PROCEDURES (UNASSEMBLED MOTORCYCLES)
(AMENDMENT) REGULATIONS, 2021**

1. These Regulations may be cited as the Tax Procedures (Unassembled Motorcycles) (Amendment) Regulations, 2021. Citation.

2. Regulation 14 (2) of the Tax Procedures (Unassembled Motorcycles) Regulations, 2020, is amended by deleting the words “within twelve months after the publication of these Regulations” and substituting therefore the words “on or before 30th June, 2022.” L.N. 112/202

Made on the 17th September, 2021.

UKUR YATANI,
Cabinet Secretary for the National Treasury and Planning.