

PART VIII
SPECIAL CASES

Non-application to government

64. (1) This Act shall not apply in relation to any supply of goods or services made by—

(a) the Federal Government and State Governments, unless the Minister otherwise directs by order published in the *Gazette*; or

(b) any local authority and statutory body in respect of its regulatory and enforcement functions.

(2) For the purposes of subsection (1), the local authority or statutory body is taken to perform its regulatory and enforcement functions where—

(a) the local authority or statutory body is given powers by any written law expedient for or in connection with the performance of its regulatory and enforcement functions; and

(b) the supply made by the local authority or statutory body is not of the same kind or similar to a taxable supply made by any other person in the course or furtherance of a business.