

Treatment of input tax attributable to exempt supply of land for general use as being attributable to taxable supplies

42. (1) This regulation shall apply to any exempt supply of land for general use.

(2) Any input tax attributable to exempt supplies specified in subregulation (1) made by a taxable person to any public body where the supply of goods by the taxable person is made in compliance with the requirement enforced by any public body shall be treated as input tax attributable to taxable supplies.

(3) For the purpose of this regulation—

“public body” means the Federal Government, State Government, local authority and statutory body;

“general use” means the use of land for the purpose of burial ground, playground or religious building.