Verżjoni Elettronika

L.N. 52 of 2021

VALUE ADDED TAX ACT
(CAP. 406)

Value Added Tax Act (Amendment to the Seventh Schedule) Regulations, 2021

IN EXERCISE of the powers conferred by articles 18 and 75 of the Value Added Tax Act, the Minister for Finance and Employment has made the following regulations:-

Citation.

1. The title of these regulations is the Value Added Tax Act (Amendment to the Seventh Schedule) Regulations, 2021 and these regulations shall be read and construed as one with the Seventh Schedule to the Value Added Tax Act, hereinafter referred to as the "principal Act".

Cap. 406.

Amends paragraph (e) of item 3 of the Seventh Schedule to the principal Act.

2. In paragraph (e) of item 3 of the Seventh Schedule to the principal Act, the words "where the deposit is lower than the cost of the packaging." shall be substituted by the words "where the deposit is lower than the cost of the packaging or where the deposit is regulated in terms of the Beverage Containers Recycling Regulations or any law which may be substituted therefor.".

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