L.N. 73 of 2010

VALUE ADDED TAX ACT
(CAP. 406)

Value Added Tax (Fourteenth Schedule Amendment) (No. 2) Regulations, 2010

IN virtue of the powers conferred by articles 57 and 75 of the Value Added Tax Act, the Minister of Finance, the Economy and Investment has made the following regulations:

Citation and commencement.

1. (1) The title of these regulations is the Value Added Tax (Fourteenth Schedule Amendment) (No. 2) Regulations, 2010 and these shall be read and construed as one with the Fourteenth Schedule to the Value Added Tax Act, hereinafter in these regulations referred to as "the Schedule".

(2) These regulations shall bring into force the provisions of paragraph 2 of article 1 of Council Directive 2008/117/EC of the 16th December 2008 amending Council Directive 2006/112/EC.

(3) These regulations shall be deemed to have come into force on the 1st January, 2010.

Amends item 2 of Part Three of the Schedule.

2. In item 2 of Part Three of the Schedule, immediately after the first paragraph there shall be inserted the following proviso:

"However, the foregoing does not apply to supplies of services in respect of which VAT is payable by the customer pursuant to article 20(2)(b) of the Act.".

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