L.N. 248 of 1998

CUSTOMS AND EXCISE TAX ACT, 1997
(ACT NO. XII OF 1997)

Customs and Excise Tax (Amendment of Third Schedule) (No. 2) Regulations, 1998

IN exercise of the powers conferred by section 75 of the Customs and Excise Tax Act, 1997, hereinafter in these regulations referred to as "the Act", the Minister of Finance has made the following regulations:–

Citation and commencement.

1. (1) These regulations may be cited as the Customs and Excise Tax (Amendment of Third Schedule) (No. 2) Regulations, 1998, and shall be read and construed as one with the Third Schedule to the Customs and Excise Tax Act, 1997, which Third Schedule is hereinafter being referred to in these regulations as "the Schedule".

(2) These regulations shall be deemed to have come into force on the 1st July, 1997.

Amends item 3 of the Schedule.

2. Immediately after paragraph (4) of item 3 of the Schedule there shall be added the following new paragraph:-

"(5) Services provided by any contractor within a Freeport zone as established by the Malta Freeports Act, to the Corporation established under that Act, or to any of its subsidiaries in connection with the construction of Terminal II.".