L.N. 215 of 1999

# VALUE ADDED TAX ACT, 1998
# (ACT NO. XXIII OF 1998)

## Value Added Tax (Refund of Value Added Tax in terms of Diplomatic and Consular Arrangements) Regulations, 1999

IN exercise of the powers conferred by sections 70 and 75 of the Value Added Tax Act, 1998, hereinafter 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 Value Added Tax (Refund of Value Added Tax in terms of Diplomatic and Consular Arrangements) Regulations, 1999.

(2) These regulations shall be deemed to have come into force on the 1st January, 1999.

Refund to Diplomatic Missions.

**2.** (1) Subject to the other provisions of these regulations members of resident Diplomatic Missions who are in possession of a current Identity Card issued by the Ministry of Foreign Affairs may make an application for a refund of value added tax paid on the supply of goods and services under one or more of the following categories:—

(a) goods purchased locally, either singly or in bulk either by entitled officials individually for personal use or by Missions for official use, where the cost to the applicant for each receipt is of fifty liri or more;

(b) hotel accommodation;

(c) food and beverages in restaurants, where the cost to the applicant for each receipt is fifteen liri or more, but excluding food and beverages in cafeterias and light snacks;

(d) public utilities where applicable;

(e) fuel;

(f) rental of premises of Diplomatic Missions and private residences of Diplomats;

(g) construction costs relating to major construction works carried out on official premises owned by a Mission, provided that prior authority is requested from the Ministry of Foreign Affairs.

(2) Paragraph (1) of this regulation shall only apply to the extent that refunds otherwise due in terms of that paragraph are reimbursable to members of the Maltese Diplomatic Mission to that State to which the foreign Diplomatic Mission in question belongs.

Application for refund.

**3.** A claim for refund in terms of the provisions of these regulations shall be made to the Ministry of Foreign Affairs and shall not be valid unless it is accompanied by valid fiscal receipts which are required to be issued in terms of the other provisions of the Act.

Other organisations.

**4.** The provisions of these regulations, other than those of paragraph (2) of regulation 2 thereof, shall also apply to:

(a) Italian Military Mission;

(b) Islamic Call Society;

(c) Regional Marine Pollution Emergency Response Centre for the Mediterranean Sea;

(d) Mediterranean Academy of Diplomatic Studies, University of Malta, Msida;

(e) International Maritime Organisation, University of Malta, Msida;

(f) International Ocean Institute, University of Malta, Msida;

(g) The Commonwealth Network of Information Technology for Development, COMNET.IT Foundation;

(h) any other international organisation as may be approved by the Ministry of Foreign Affairs.