L.N. 250 of 2004

VALUE ADDED TAX ACT
(CAP. 406)

Value Added Tax (Amendment of Fifth Schedule) Regulations, 2004

IN exercise of the powers conferred by articles 9 and 75 of the Value Added Tax Act, hereinafter referred to as "the Act", the Prime Minister and Minister of Finance has made the following regulations:-

Citation and commencement.

1. (1) The title of these regulations is the Value Added Tax (Amendment of Fifth Schedule), Regulations, 2004 and shall be read and construed as one with the Fifth Schedule to the Value Added Tax Act, which Fifth Schedule is hereinafter referred to in these regulations as "the Schedule".

(2) These regulations shall come into force on 1st May, 2004.

Amends Part One of the Schedule to the Act.

2. In Part One of the Schedule, immediately after item 11 thereof there shall be added the following new item:

Supplies of goods on board cruise liners

12. "The supply of goods for consumption on board cruise liners where the place of taxation in terms of item 3 of the Third Schedule to the Act is deemed to be in Malta."

Amends Part Two of the Fifth Schedule to the Act.

3. In Part Two of the Schedule, immediately after item 14 there shall be added the following new item:

Water

15. "The supply of water services by a public authority."

Substitutes item 1 (a) and (c) of Part Five of the Schedule.

4. For paragraphs (a) and (c) of item 1 of Part Five of the Schedule there shall be substituted the following:

" (a) Chapter 1 but excluding items falling under subheadings 0101.10.10.00; 0106.11.00.00; 0106.12.00.00; 0106.19.90.00; 0106.20.00.00; 0106.31.00.00; 0106.32.00.00; 0106.39.90.00; 0106.90.00.00.

(c) Items falling under subheadings 0504.00.00.00; 0505.90.00.00; 0506.90.00.00; 0508.00.00.00; 0510.00.00.00; 0511.10.00.00; 0511.91.10.00; 0511.91.90.00; 0511.99.90.00 in Chapter 5."

Amends item 1 (g) of Part Five of the Schedule.

5. In paragraph (g) thereof the words "1515.90.15.20" shall be deleted.

Substitutes item 1 (h) (i) and (l) of Part Five of the Schedule.

6. For paragraphs (h), (i) and (l) of item 1 of Part Five of the Schedule there shall be substituted the following:

"(h) Chapter 21 but excluding items falling under heading 2105.00 and subheadings 2106.90.20.00; 2106.90.98.33; 2106.90.98.37 and 2106.90.98.39.

(i) Subheadings 2202.90.10.10; 2202.90.91.00; 2202.90.95.00; 2202.90.99.00; 2209.00.11.00; 2209.00.19.00; 2209.00.91.00; 2209.00.99.00 in Chapter 22.

(l) Subheadings 3301.90.21.00; 3302.10.29.00; 3302.10.40.00; 3302.10.90.00 in Chapter 33."

Substitutes item 3 (f) of Part Five of the Fifth Schedule.

7. For paragraph (f) of item 3 of Part Five of the Schedule there shall be substituted the following:

"(f) Subheading 5601.10.90.00 in Chapter 56."

Amends item 3 (g) of Part Five of the Schedule.

8. In paragraph (g) thereof, the words "Subheading 9004.90.10.10; " shall be deleted and for the word "heading" there shall be substitued the word "Heading".

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