L.N. 387 of 2002

VALUE ADDED TAX ACT
(CAP. 406)

Value Added Tax Act (Amendment of First Schedule) Regulations, 2002

IN exercise of the powers conferred by articles 57 and 75 of the Value Added Tax Act hereinafter referred to as "the Act", the Minister of Finance has made the following regulations:–

Title and commencement.

1. (1) The title of these regulations is the Value Added Tax (Amendment of First Schedule) Regulations, 2002, and shall be read and construed as one with the First Schedule to the Value Added Tax Act, which First Schedule is hereinafter being referred to in these regulations as "the Schedule".

(2) These regulations shall come into force on 1st January, 2003.

Amends the Schedule.

2. In the Second Column that corresonds to the First Column of the Schedule entitled "Activities" and which refers to Enemalta Corporation, there shall be substituted the following words:

"Sale of leaded petrol, unleaded petrol, diesel (gas) oil, bottled gas and supply of electricity;".

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