

L.N. 34 of 2009**VALUE ADDED TAX ACT
(CAP. 406)****Value Added Tax (Second Schedule Amendment) Regulations,
2009**

IN virtue of the powers conferred by articles 6 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 (Second Schedule Amendment) Regulations, 2009 and these shall be read and construed as one with the Second Schedule to the Value Added Tax Act, which Second Schedule is hereinafter in these regulations referred to as “the Schedule”.

(2) This regulation shall come into force on the 1st January, 2009.

Amends item 14 of
the Schedule.

2. (1) In item 14(2) of the Schedule, for the words “two hundred and thirty-two euro (232)” there shall be substituted the words “two hundred and fifty euro (250)”; and

(2) In item 14(3)(a) of the Schedule, for the words “forty-six euro (46)” there shall be substituted the words “fifty euro (50)”.

