

L.N. 285 of 2010**VALUE ADDED TAX ACT
(CAP. 406)****Value Added Tax (Fees) (Appeals Board) Regulations, 2010**

IN exercise of the powers conferred by articles 46 and 75 of the Value Added Tax Act, hereinafter referred to as “the Act”, the Minister of Finance, the Economy and Investment has made the following regulations:

- Title. **1.** The title of these regulations is the Value Added Tax (Fees) (Appeals Board) Regulations, 2010.
- Administrative fee. **2.** The administrative fee payable under item 4(1)(f) of the Ninth Schedule to the Act, upon the filing of an appeal to the Value Added Tax Appeals Board established under the Act, shall be fifty-eight euro (€58).
- Non-refundable. **3.** An administrative fee paid in terms of regulation 2 shall not be refunded.

