

L.N. 444 of 2007

**VALUE ADDED TAX ACT
(CAP. 406)**

**Value Added Tax (Third Schedule Amendment)
(No. 2) Regulations, 2007**

IN virtue of the powers conferred by articles 7 and 75 of the Value Added Tax Act, the Prime Minister and Minister of Finance has made the following regulations:

Citation and
commencement.

1. The title of these regulations is the Value Added Tax (Third Schedule Amendment) (No. 2) Regulations, 2007 and these shall be read and construed as one with the Third Schedule to the Value Added Tax Act, which Third Schedule is hereinafter in these regulations referred to as “the Schedule”.

Amends item 10 of
the Schedule.

2. In item 10 of the Schedule, for the words “but not in the same Member State as the supplier” there shall be substituted the words “but not in the same country as the supplier”.

Amends paragraph
(1) of item 11 of the
Schedule.

3. In paragraph (1) of item 11 of the Schedule, for the words “to a taxable person established in a Member State but not in the same Member State as the supplier” there shall be substituted the words “to a taxable person established in the Community but not in the same country as the supplier”.

Adds new
paragraph (5) to
item 11 of the
Schedule.

4. Immediately after paragraph (4) of item 11 of the Schedule, there shall be added the following new paragraph (5):—

“(5) A supply of services by an intermediary acting in the name and for the account of another person, when he procures for his principal any of the services referred to in paragraph (1) of this item, and such supply is rendered to a person established outside the Community or to a taxable person established in the Community but not in the same country as supplier, takes place where the customer is established.”.