L.N. 446 of 2007

VALUE ADDED TAX ACT
(CAP. 406)

Value Added Tax (Amendment of Eighth Schedule) (No. 2) Regulations, 2007

IN virtue of the powers conferred by articles 19 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 (Amendment of Eighth Schedule) (No. 2) Regulations, 2007 and these shall be read and construed as one with the Eighth Schedule to the Value Added Tax Act, which Eighth Schedule is hereinafter in these regulations referred to as "the Schedule".

Amends item 2 of the Schedule.

2. In item 2 of the Schedule, for the words "in accordance with Article 12 of Directive 77/388/EEC" there shall be substituted the words "in accordance with Article 102 of Council Directive 2006/112/EC".

Adds new item 10 to the Schedule.

3. Immediately after item 9 of the Schedule, there shall be added the following new item:–

"10. Admission to museums, art exhibitions, concerts and theatres. .....5%".

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