

L.N. 448 of 2007

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

**Value Added Tax (Twelfth Schedule Amendment) Regulations,
2007**

IN virtue of the powers conferred by articles 50(5) 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 (Twelfth Schedule Amendment) Regulations, 2007 and these shall be read and construed as one with the Twelfth Schedule to the Value Added Tax Act, which Twelfth Schedule is hereinafter in these regulations referred to as “the Schedule”.

Amends item 6 of
the Schedule.

2. In item 6 of the Schedule, for the words “or the appropriate provisions of Directive 77/388/EEC” there shall be substituted the words “or the appropriate provisions of Council Directive 2006/112/EC”.

Amends item 7 of
the Schedule.

3. In item 7 of the Schedule, for the words “or the appropriate provisions of Directive 77/388/EEC” there shall be substituted the words “or the appropriate provisions of Council Directive 2006/112/EC”.