L.N. 59 of 2008

VALUE ADDED TAX ACT
(CAP. 406)

Value Added Tax (Refund to Non-residents) (Amendment) Regulations, 2008

IN virtue of the powers conferred by articles 71 and 75 of the Value Added Tax Act, the Prime Minister and Minister of Finance has made the following regulations:

Title and commencement.

1. The title of these regulations is the Value Added Tax (Refund to Non-residents) (Amendment) Regulations, 2008 and they shall be read and construed as one with the Value Added Tax (Refund to Non-residents) Regulations, 2004, hereinafter in these regulations referred to as "the principal regulations".

L.N. 319 of 2004.

Substitutes regulation 5 of the principal regulations.

2. For regulation 5 of the principal regulations there shall be substituted the following:

"5. Repayment shall only apply to goods where the value of such goods purchased from a single registered establishment as shown on a single receipt is not below €55 (fifty five euros), and where the total value of goods purchased as relating to one departure from Malta to a final destination outside the European Community in terms of regulation 3 hereof, is not below €315 (three hundred and fifteen euros)."

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