L.N. 425 of 2010

VALUE ADDED TAX ACT
(CAP. 406)

Value Added Tax Act (Amendment of Fifth Schedule) (No. 2) Regulations, 2010

IN exercise of the powers conferred by articles 9 and 75 of the Value Added Tax Act, the Minister of Finance, the Economy and Investment has made the following regulations:-

Citation.

1. The title of these regulations is the Value Added Tax (Amendment of Fifth Schedule) (No. 2) Regulations, 2010, and they shall be read and construed as one with the Fifth Schedule to the Value Added Tax Act, which Fifth Schedule is hereinafter in these regulations referred to as "the Schedule".

Cap. 406.

Substitutes item 3(6) of Part Two of the Schedule.

2. Item 3(6) of Part Two of the Schedule shall be substituted by the following:

"(6) The supply of services consisting of the management of any investment scheme, provided that these services are limited to those activities that are specific to and essential for the core activity of the scheme:

Provided further that investment schemes shall refer to 'collective investment schemes' as defined under the Investment Services Act and 'retirement schemes' as defined under the Special Funds (Regulation) Act.".

Ippubblikat mid-Dipartiment tal-Informazzjoni (doi.gov.mt) — Valletta — *Published by the Department of Information (doi.gov.mt) — Valletta*
Mitbugħ fl-Istamperija tal-Gvern fuq karta riċiklata — *Printed at the Government Printing Press on recycled paper*

Prezz/*Price*
€0.09