VERŻJONI ELETTRONIKA

L.N. 532 of 2010

VALUE ADDED TAX ACT
(CAP. 406)

Value Added Tax Act (Amendment of Second Schedule) Regulations, 2010

IN exercise of the powers conferred by articles 6 and 75 of the Value Added Tax Act, the Minister of Finance, the Economy and Investment has made the following regulations:-

Citation and commencement.

1. (1) The title of these regulations is the Value Added Tax Act (Amendment of Second Schedule) Regulations, 2010, and these regulations shall be read and construed as one with the Second Schedule to the Value Added Tax Act, which Second Schedule is hereinafter in these regulations referred to as "the Schedule".

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(2) These regulations shall come into force on the 1st January 2011.

(3) These regulations transpose the relevant provisions of Council Directive 2009/162/EU of 22nd December 2009 amending Council Directive 2006/112/EC of 28th November 2006 on the common system of value added tax.

Substitutes item 2 of the Schedule.

2. For item 2 of the Schedule there shall be substituted the following:

"*Energy*

2. The supply of electricity, gas, heat or cooling energy and other sources of energy shall be treated as a supply of goods.".

Amends item 17 of the Schedule.

3. Immediately after sub-paragraph (g) of paragraph (2) of item 17 of the Schedule, there shall be added the following new sub-paragraph:

"(h) the supply of gas through a natural gas system situated within the territory of the Community or any network connected to such a system, the supply of electricity or the supply of heat or cooling energy through heating or cooling networks, in accordance with the conditions laid down in item 5 of Part One of the Third Schedule.".

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