L.N. 123 of 1997

CUSTOMS AND EXCISE TAX ACT, 1997
(ACT NO. XII OF 1997)

Customs and Excise Tax (Travel Agents) Regulations, 1997

IN exercise of the powers conferred by sections 70 and 75 of the Customs and Excise Tax Act, 1997, hereinafter in these regulations referred to as "the Act", the Minister of Finance and Commerce has made the following regulations:-

1. These regulations may be cited as the Customs and Excise Tax (Travel Agents) Regulations, 1997. Citation.

2. (1) In these regulations, unless the context otherwise requires:- Interpretation.

(a) "designated service" means:-

(i) any of the services specified in the Schedule to these regulations when the said service has been acquired or reserved by a travel agent and provided by him without material alteration;

(ii) the service of a travel agent in procuring a designated service;

(b) "excursion" means the service described in item 6 of the Schedule to these regulations;

(c) "travel agent" has the same meaning as is assigned to it by section 2 of the Travel Agencies and Hotel Services Act: provided that when applied to a person outside Malta this definition shall be construed as if the reference to a licence were omitted. Cap. 264

(2) Other terms used in these regulations shall, unless the context otherwise requires, have the same meaning assigned to them in the Act.

3. The provision of two or more designated services as part of a single transaction shall be treated as a single provision of designated services. Designated services provided in a single transaction.

Detailed report and records.

4. (1) A travel agent shall submit a report to the Director together with the tax return to be furnished in terms of 31 of the Act.

(2) The report shall contain such details, which clearly relate to the designated services provided and identify the said services as such, and which indicate which services were included in each transaction.

(3) A travel agent shall keep, in addition to the records required in terms of the Act, records relating to designated services as identified in the report furnished to the Director.

Powers of the Director.

5. The Director may give such directives to, and require such information from, a travel agent as the Director may deem necessary for the proper application of these regulations.

SCHEDULE

Designated Service

Regulation 2

1. Accommodation to or for the use by individuals in premises licensed as hotels or guest houses or other similar accommodation including meals and services covered by the price charged for such accommodation: provided that when applied to accommodation in Malta, such premises must be licensed in terms of the Hotels and Catering Establishments Act, or the Guest Houses and Holiday Furnished Premises Act.

2. Transport, other than international transport, to be used by individuals as part of tourist related services and ancillary facilities provided with such transport.

3. Convention facilities including the use for the purpose of such conventions of halls, offices, office machinery, secretarial services and the services of interpreters

4. The provision of the services of tour leaders and tourist guides.

5. Tourist handling services.

6. Excursions by five or more persons organised by a person in the ordinary course of his business, including the provision of any transport, meals, entertainment and ancillary services to be used by such persons for the purpose of, or during such excursions, and provided as part of a single transaction.

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