L.N. 203 of 1997

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

Customs and Excise Tax (Amendment of Third Schedule) (No. 3) Regulations, 1997

IN exercise of the powers conferred by section 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:–

Citation and commencement.

1. (1) These regulations may be cited as the Customs and Excise Tax (Amendment of the Third Schedule) (No. 3) Regulations, 1997, which Third Schedule is hereinafter being referred to in these regulations as "the Schedule".

(2) Regulation 2 of these regulations shall be deemed to have come into force on the 1st July, 1997.

Amends item 11 of the Schedule.

2. In subparagraph (a) of paragraph (1) of item 11 of the Schedule, after the words "camping site" there shall be added the words ", but excluding the provision of accommodation to foreigners enjoying diplomatic privileges in Malta".

Amends item 20 of the Schedule.

3. For paragraph (1) of item 20 of the Schedule there shall be substituted the following:

"(1) The provision of any service by any government department and any other public authority but excluding the provision of any service where the exemption is likely to cause significant distortions of competition.".

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