

L.N. 234 of 2011

**VALUE ADDED TAX ACT
(CAP. 406)**

**Value Added Tax Act (Amendment of Thirteenth Schedule)
Regulations, 2011**

IN exercise of the powers conferred by articles 51 and 75 of the Value Added Tax Act, the Minister of Finance, the Economy and Investment has made the following regulations:-

1. (1) The title of these regulations is the Value Added Tax Act (Amendment of Thirteenth Schedule) Regulations, 2011, and these regulations shall be read and construed as one with the Thirteenth Schedule to the Value Added Tax Act, which Thirteenth Schedule is hereinafter in these regulations referred to as "the Schedule".

Citation.

Cap. 406.

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

2. In item 1 of the Schedule, immediately after the definition "fiscal receipt" there shall be added the following new definition:

Amends item 1 of the Schedule.

"fiscal taxi meter" means a meter which conforms with the requirements specified in item 14 of this Schedule."

3. Immediately after item 13 of the Schedule there shall be added the following new item:

Adds new item 14 to the Schedule.

"Fiscal taxi meter

14. (1) A fiscal taxi meter shall -

(a) cater for the functions listed in paragraph (2) of this item; and

(b) be of a type approved by Transport Malta in terms of the Technical Specifications published by Transport Malta according to the Taxi Service Regulations, or any other regulations replacing those Regulations.

S.L. 499.59

(2) The functions for which a fiscal taxi meter must cater for the purpose of subparagraph (a) of paragraph (1) of this item are:

(a) printing of a receipt for the supply made in each transaction indicating -

(i) the name and the Value Added Tax registration number of the supplier,

(ii) the taxi permit number,

(iii) date and time of supply,

(iv) serial number of transaction,

(v) the service supplied and applicable rate,

(vi) the total, inclusive of tax, of the consideration paid for the supply,

(vii) the tax logo type as specified by the Commissioner,

(viii) fiscal taxi meter serial number,

(ix) and/or such other details as the Commissioner may require;

(b) storing of predefined data in an inaccessible and unalterable memory."

