L.N. 379 of 2011

VALUE ADDED TAX ACT
(CAP. 406)

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

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 Act (Amendment of Fifth Schedule) Regulations, 2011, and these regulations 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.

Amends item 3 of the Schedule.

2. Sub-paragraph (a) of item 3 of Part Five of the Schedule shall be substituted by the following:

"(a) Chapter 30 except for items falling under sub-headings 3001 and 3002 where the use of items under these sub-headings is not for therapeutic or prophylactic purposes; 3005 and 3006.".

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