VERŻJONI ELETTRONIKA

L.N. 382 of 2011

VALUE ADDED TAX ACT
(CAP. 406)

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

IN exercise of the powers conferred by articles 22, 23 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 Tenth Schedule) Regulations, 2011, and these regulations shall be read and construed as one with the Tenth Schedule to the Value Added Tax Act, which Tenth Schedule is hereinafter in these regulations referred to as "the Schedule".

Cap. 406.

Amends item 3 of the Schedule.

2. Paragraph (2) of item 3 of the Schedule shall be amended as follows:

(a) for the words "The provisions of sub-paragraphs (i) to (iv) of paragraph (1)(a) shall not apply to" there shall be substituted the words "The provisions of sub-paragraphs (i) to (v) of paragraph (1)(a) shall not apply to"; and

(b) in sub-paragraph (e) thereof, for the words "for nine persons or more." there shall be substituted the words "for nine persons or more;" and immediately thereafter there shall be added the following new sub-paragraph:

"(f) vessels or aircraft used for the carriage of goods or personnel in the course of an economic activity or where the use of such vessels or aircraft constitutes a specific and essential element for the performance of the economic activity which would otherwise give rise to a right of deduction in terms of article 22.".

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