VERŻJONI ELETTRONIKA

L.N. 38 of 2012

VALUE ADDED TAX ACT
(CAP. 406)

Value Added Tax Act (Amendment of Fifth Schedule) Regulations, 2012

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, 2012, 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 11 of of Part One the Schedule.

2. Paragraphs (c), (d) and the last paragraph in Item 11 of Part One of the Schedule shall be substituted by the following paragraphs:

"(c) special regular services consisting in the carriage of school pupils and students to and from an educational establishment recognised as such by the Commissioner;

(d) special regular services consisting in the carriage of workers to and from their place of work.

In paragraphs (c) and (d) the term "special regular services" has the meaning assigned to it in the Passenger Transport Services Regulations or any other regulations replacing those regulations.".

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