VERŻJONI ELETTRONIKA

L.N. 39 of 2012

VALUE ADDED TAX ACT
(CAP. 406)

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

IN exercise of the powers conferred by articles 19 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 Eighth Schedule) Regulations, 2012, and these regulations shall be read and construed as one with the Eighth Schedule to the Value Added Tax Act, which Eighth Schedule is hereinafter in these regulations referred to as "the Schedule".

Cap. 406.

Amends the first paragraph of the Schedule.

2. In the first paragraph of the Schedule, immediately after the words "taxable value of the supplies" there shall be added the words "or importations in the case of item 7,".

Substitutes the heading in the first column of the table in the Schedule.

3. The heading "Description of Supplies" in the first column of the Table in the Schedule shall be substituted by the heading "Description".

Substitutes item 7 in the first column of the table in the Schedule.

4. IItem 7 in the first column of the Table in the Schedule shall be substituted by the following item:

"7. The importation of works of art, collector's items and antiques as defined in paragraphs 1, 2 and 3 of Part Two of the Fourteenth Schedule.".

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