VERŻJONI ELETTRONIKA

L.N. 92 of 2012

ADMINISTRATIVE JUSTICE ACT
(CAP. 490)

Value Added Tax
(Fees) (Appeals to the Administrative Review Tribunal) Regulations, 2012

IN exercise of the powers conferred by article 21 of the Administrative Justice Act, the Minister for Justice, Dialogue and the Family has made the following regulations:-

Title.

1. (1) The title of these regulations is the Value Added Tax (Fees) (Appeal to the Administrative Review Tribunal) Regulations, 2012.

(2) These regulations shall come into force on the 1st April, 2012.

Administrative fee. Cap. 406.

2. The administrative fee payable, whether upon the filing of an appeal against an assessment under article 43 of the Value Added Tax Act or for a reference of a question to the Administrative Review Tribunal by a person other than the Commissioner under article 44 of the Value Added Tax Act shall be fifty-eight euro (€58).

Non-refundable.

3. The administrative fees in terms of regulation 2 shall not be refunded.

Revocation. S.L. 406.15.

4. The Value Added Tax (Fees) (Appeals Board) Regulations are hereby revoked.

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