

**L.N. 164 of 1995**

**TELEMALTA CORPORATION ACT  
(CAP. 250)**

**Telegraphic and Telex Service Tariffs (Amendment)  
Regulations, 1995**

IN exercise of the powers conferred by section 37 of the Telemalta Corporation Act, the Board, with the approval of the Minister for Transport, Communications and Technology and with the concurrence of the Minister of Finance, has made the following regulations:

Citation and  
commencement.

L.N. 67  
of 1977

**1.** (1) These regulations may be cited as the Telegraphic and Telex Service Tariffs (Amendment) Regulations, 1995, and shall be read and construed as one with the Telegraphic and Telex Service Tariffs Regulations, 1977, hereinafter referred to as "the principal regulations".

(2) These regulations shall be deemed to have come into force on the 1st January, 1995.

Adds new  
regulation 6  
to the principal  
regulations.

**2.** Immediately after regulation 5 of the principal regulations there shall be added the following new regulation:

"Value  
Added  
Tax.

Act No.  
XII of  
1994.

**6.** For the purposes of the Value Added Tax Act, 1994, value added tax shall be levied on all charges which are payable under these regulations in respect of the provision of any goods or services being taxable supplies within the terms of the said Act and any regulations issued thereunder, and the tax shall be billed over and above the said charges, as applicable."