L.N. 161 of 1994

VALUE ADDED TAX ACT, 1994
(ACT NO. XII OF 1994)

Value Added Tax (Supplies by Public Authorities) Regulations, 1994

IN exercise of the powers conferred by subsection (3) of section 6 and by section 61 of the Value Added Tax Act, 1994, hereinafter referred to as "the Act", the Minister of Finance has made the following regulations:—

Citation.

1. (1) These regulations may be cited as the Value Added Tax Act (Supplies by Public Authorities) Regulations, 1994.

Interpretation.

2. Terms used in these regulations shall, unless the context otherwise requires, have the meaning assigned to them by the Act.

Economic activities by public authorities.

3. The carrying on or carrying out by a public authority specified in the first column of the Schedule to these regulations of the activities specified, with respect to that authority, in the second column of the said schedule shall, for all the purposes of theAct, be deemed to constitute an economic activity of the said authority.

SCHEDULE

(Regulation 3)

FIRST COLUMN	SECOND COLUMN
Air Malta Company Limited	International scheduled and charter transportation Domestic scheduled and charter transportation Retail travel outlets, tour operations, tourist handling activities hotel operations and similar activities
Armed Forces of Malta	Private patrol boat hire Private helicopter hire Inspection of ships' hulls' by divers Security duties with banks and similar activities Private hire of equipment
Central Bank of Malta	Production and sale of numismatic coins and medals
Civil Aviatin Department	Provision of Meteorological Services
Correctional Services Department	Book binding and sale of bread
Courts of Law	Fees paid to legal referees appointed by the Court
Customs Department	Sale of goods in bond Sale of impounded motor vehicles
Department of Education	English language courses Accommodation for visiting youths and students

Department of Health	Hospitalisation and treatment of foreign patients Pathological and Radiological Investigations Sale of drugs and vaccines Hire of ambulances Sale and cleaning of grave sites
Department of Industry	Laboratory analysis, testing for standards and issuing of certificates for exported goods Giving technical advice in connection with technical problems to private industries
Department of Information	Printing services to Government Departments and Parastatal entities Sale of Gazette and other publications to Government Departments, Parastatal entites and the general public.
Department of Posts	Sale of telecards Collection of telephone payments on commission basis
Enemalta Corporation	Energy
Malta Drydocks	Ship repair, shipbuilding and similar activities
Malta Government Investments Limited	Holding investments as agent for the Government
Malta Internatinal Airport	The development of non-aeronautical activities including retailing, advertising and passenger-oriented products and services
Malta Investments Management Company Limited	To promote, through investment, priority economic sectors as defined by the government with the ultimate objective to stimulate private investment
Malta Maritime Authority	Operation of Marinas in Malta and Gozo
Malta Shipbuilding Company Limited	Ship construction and other structural engineering works
Master Antenna Limited	Provision or use of an antenna to radio licencees
Medigrain Limited	The importation, storage and distribution of milling wheats to flour mills and feedgrains to manufacturers of animal feeds
Mediterranean Conference Centre	The hiring of conference and exhibition halls The provision of catering for receptions and banqueting held in house The organisation of theatre activites and cultural performances The operation of a cafeteria

Med Serv Limited	Providing services to foreign companies in the oil industry as a logistic Support Base Provision for storage of materials imported by clients on the basis of transit arragements or temporary importation arragements Shipping of these materials to offshore locations or re-exportation to other locations Ship-handling services to offshore locations The provision of services from local subcontractors both locally and overseas The provision of clearing and forwarding services Assistance to expatriates in transit through Malta, including hotel bookings, ticketing, cash advances, and similar services Cash advances to ship's masters, rig managers and people in transit
Mid-Med Bank Limited	Financial Services including banking services as well as other services related to the stock market and the management of investment funds
Ministry of Food, Agriculture and Fisheries	Sale of milk pwder Quarantine Fees Sale of vegetables Sale of livestock and manure Sale of dairy produce Sale of decorative trees, plants and shrubs Sale of fruit trees and vine rootings Sale of flowers Sale of fruit Sale of eggs Sale of wheat and straw Sale of fishing equipment Sale of fish Services to third parties of bowser water Services to third parties of grafting, pruning and spraying Rent of cold storage facilities Sale of ice and cold storage facilities Services at Civil Abattoir
Ministry of Home Affairs	Provision of residential and nursing care Provision of telphonic communications
Ministry for the Environment	The department act as contractor for cleaning services to Local Councils Sale of compost Sale of tender documents Repairs to damages Carpentry works Hiring of plant and vehicles Metal trades goods Repairs to plant and vehicles Sale of prints

Office of the Parliamentary Secretary for Tourism	Sale of prepared food prepared by students as part of their daily training The provision of accommodation facilities to student groups and to individuals
Telemalta Corporation	The provision of telecommunications services
Water Services Corporation	The production and distribution of tap water.

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