

L.N. 3 of 1993

EXPENDITURE LEVY ACT, 1990
(ACT NO. XXII OF 1990)

Expenditure Levy (Amendment of Schedule) Regulations, 1993

IN exercise of the powers conferred by section 14 of the Expenditure Levy Act, 1990, the Minister of Finance has made the following regulations:—

Citation and
commencement.

1. (1) These regulations may be cited as the Expenditure Levy (Amendment of Schedule) Regulations, 1993 and shall be read and construed as one with the Schedule to the Expenditure Levy Act, 1990, hereinafter referred to as “the Schedule to the Act”.

(2) These regulations shall be deemed to have come into force on the 1st January, 1993.

Amends
the Schedule
to the Act.

2. For items 2 and 3 of the Schedule to the Act there shall be substituted the following:

“2. *Catering Services:*

A. All food and beverages purveyed at a catering establishment, other than that classified as Take Away, provided that such establishment, building or premises, however described, or part thereof is not concurrently classified otherwise.

A catering establishment shall mean any establishment, building or premises, however described, which is required to be classified and licensed as such in terms of the Hotels and Catering Establishments Act and any regulations that may, from time to time, be made in exercise of the powers conferred by section 16 of the said Act.

B. All food and beverages purveyed at any other premises purveying prepared food and beverages against payment for consumption on the premises, whether such food is prepared therein or not.

For the purpose of this item —

(i) clubs which have an area restricted to purveying food and beverages solely to members and their guests are exempt from collecting the levy where such food and beverages are purveyed in such a restricted area, and

(ii) canteens, being such establishments as are situated in a work or study area and which exclusively serve food and beverages to workers and students therein, shall also be exempt from the collection of the said levy.

For the purposes of items A and B, the following are excluded from the provisions thereof:

(i) All food and beverages consumed at wedding receptions.

(ii) All food and beverages consumed at receptions and parties unless such food and beverages are consumed at table.

(iii) All food and beverages consumed during an activity approved beforehand by the Accountant General to be a fund-raising activity organized by a philanthropic institution or political party. The term "philanthropic institution" shall have the same meaning as is assigned to such term in the Income Tax Act.

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(iv) All food and beverages purveyed at premises which sell only beverages and cheesecakes (*pastizzi* and *qassatat*), sandwiches other than sandwiches which include food which requires cooking on the premises, toast or toasted sandwiches, and food items which are available for retail purchase in sealed packages prepared by the manufacturer and which do not require heating or further cooking on the premises.

(v) All beverages purveyed in cocktail bars or discotheques forming part of an establishment and situated in an area restricted to the service of such beverages only, and in which area no food is purveyed.

C. The levy charged for services provided in Sections A and B shall also be collected on service charges thereon, but shall not be collected on tips gratuitously given by the purchaser to the seller over and above the total charge.

D. Subject to the provisions of item 3 of this Schedule, no levy shall be charged on food and beverages consumed in a catering establishment classified as a Hotel, Holiday Complex, Tourist Village, Aparthotel, Guest House and Hostel by a resident who has booked his accommodation therein either at full board, half board or bed and breakfast, where such food and beverages are included in the price of the accommodation.

3. *Accommodation in Hotels and Similar Establishments:*

Any accommodation or other services whatsoever, including food and beverages which are included in the price of such accommodation, provided to any person residing at any establishment, building or premises, however described, which is required to be classified and licensed as a Hotel,

Holiday Complex, Tourist Village, Aparthotel, Guest House or Hostel in terms of the Hotels and Catering Establishments Act: provided that no levy shall be charged on accommodation provided to a person residing at a self-catering establishment.

The provisions of this item shall not apply in respect of 1993 if prior to the 2nd December, 1992, evidence has been produced to the satisfaction of the Accountant General that such accommodation was booked by the resident or contracted for by the person who holds a licence to keep or manage such establishment.”.

Transitory
provision.

3. The provisions of the Schedule to the Act as in force before the coming into force of these regulations shall continue to apply after the coming into force of these regulations in respect of services provided or supplied before the coming into force of these regulations.