

B 4292

L.N. 418 of 2012

**VALUE ADDED TAX ACT
(CAP. 406)**

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

IN virtue of the powers conferred by articles 6 and 75 of the Value Added Tax Act, the Minister of Finance, the Economy and Investment has made the following regulations:-

Citation and
commencement.

Cap. 406.

1. (1) The title of these regulations is the Value Added Tax Act (Amendment of Second Schedule) Regulations, 2012, and these regulations shall be read and construed as one with the Second Schedule to the Value Added Tax Act, which Second Schedule is hereinafter in these regulations referred to as "the Schedule".

(2) These regulations bring into force the provisions of Council Directive 2010/45/EU of the 13th July 2010 amending Council Directive 2006/112/EC.

(3) These regulations shall come into force on the 1st January 2013.

Amends item 17
of the Schedule.

2. In sub-paragraph (2)(e) of item 17 of the Schedule, for the words "involving work on those goods" there shall be substituted the words "involving valuations of, or work on, those goods".

