VERŻJONI ELETTRONIKA

L.N. 421 of 2012

VALUE ADDED TAX ACT
(CAP. 406)

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

IN virtue of the powers conferred by articles 22, 23 and 75 of the Value Added Tax Act, the Minister of Finance, the Economy and Investment has made the following regulations:-

Citation and commencement.

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

Cap. 406.

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

Adds new item to the Schedule.

2. Immediately after item 12 of the Schedule, there shall be added the following new item:

"*Input tax on supplies under cash accounting*

13. Where a tax invoice indicates the words "Cash Accounting", the right of deduction of input tax, if applicable, shall arise when the payment of the tax is made to the supplier.".

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