VERŻJONI ELETTRONIKA

L. N. 64 of 2013

ADMINISTRATIVE JUSTICE ACT
(CAP. 490)

Extension of Jurisdiction of the Administrative Review Tribunal (Fiscal Matters) Regulations, 2013

IN exercise of the powers conferred by article 21 of the Administrative Justice Act, the Minister for Justice, Dialogue and the Family has made the following regulations:-

Citation.

1. The title of these regulations is the Extension of Jurisdiction of the Administrative Review Tribunal (Fiscal Matters) Regulations, 2013.

Amendment of law in the Schedule.

2. The law specified in the First Column of the Schedule to these regulations shall have effect subject to the amendments specified in the Second Column thereof.

SCHEDULE
Amendment of Law

First Column	Second Column
Enactment	*Extent of Amendment*
Value Added Tax Act, Cap. 406.	**1.** Item 2(1) of the Ninth Schedule shall be substituted as follows: "(1) An appeal against an assessment shall not be valid if: (a) a return for the tax period to which the assessment refers has not been delivered to the Commissioner before the appeal is entered; (b) all tax payable by the appellant which is not in dispute has not been paid; (c) it is not made within thirty days from the date of the service of the notice against which the appeal is made; (d) it is not made in such form and in such manner as may be prescribed under the Administrative Justice Act; Cap. 490. (e) a payment of such fees for lodging an appeal as may be prescribed under the Administrative Justice Act has not been made.". Cap. 490.

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