VERŻJONI ELETTRONIKA

L.N. 240 of 2013

VALUE ADDED TAX ACT
(CAP. 406)

Value Added Tax (Remittance of Interest and Administrative Penalties incurred under the Value Added Tax Act, 1998, the Customs and Excise Tax Act and the Value Added Tax Act, 1994) (Amendment) Regulations, 2013

BY virtue of the powers conferred by articles 21, 42 and 75 of the Value Added Tax Act, the Minister for Finance has made the following regulations:-

Citation.

1. The title of these regulations is the Value Added Tax (Remittance of Interest and Administrative Penalties incurred under the Value Added Tax Act, 1998, Customs and Excise Tax Act and Value Added Tax Act, 1994) (Amendment) Regulations, 2013 and these regulations shall be read and construed as one with the Value Added Tax (Remittance of Interest and Administrative Penalties incurred under the Value Added Tax Act, 1998, Customs and Excise Tax Act and Value Added Tax Act, 1994) Regulations, hereinafter in these regulations referred to as "the principal regulations".

S.L.406.18

Amends Annex A to the principal regulations.

2. In the first proviso to paragraph 11 of Annex A to the principal regulations, for the words "beyond 31 July 2012" there shall be substituted the words "beyond 30 November 2013".

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