VERŻJONI ELETTRONIKA

L.N. 345 of 2013

VALUE ADDED TAX ACT
(CAP. 406)

Value Added Tax Act (Amendment of Fifth Schedule) Regulations, 2013

BY virtue of the powers conferred by articles 9 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 Act (Amendment of Fifth Schedule) Regulations, 2013, and these regulations shall be read and construed as one with the Fifth Schedule to the Value Added Tax Act, which Fifth Schedule is hereinafter in these regulations referred to as "the Schedule".

Cap. 406.

Amends item 2 of Part Two of the Schedule.

2. Item 2 of Part Two of the Schedule shall be substituted by the following:

"2. The supply by persons licensed under the Insurance Business Act or the Insurance Intermediaries Act, of insurance and reinsurance transactions, including related services, in respect of which they are so licensed, where those services are specific to and essential for the provision of insurance or re-insurance transactions.".

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