VERŻJONI ELETTRONIKA

L.N. 422 of 2013

VALUE ADDED TAX ACT
(CAP. 406)

Value Added Tax Act (Amendment of Fifth Schedule) (Amendment No. 2) 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) (Amendment No. 2) 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 Five of the Schedule.

2. Paragraph (1) of item 2 of Part Five of the Schedule shall be amended as follows:

(a) in paragraph (c) thereof, for the words "except in family packs.", there shall be substituted the words "except in family packs;"; and

(b) immediately after paragraph (c) thereof, there shall be added the following new paragraph:

"(d) yogurt or similar products.".

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