VERŻJONI ELETTRONIKA

L.N. 67 of 2015

VALUE ADDED TAX ACT
(CAP. 406)

Value Added Tax (Registration of Certain Taxable Persons) Regulations, 2015

BY VIRTUE of the powers conferred by articles 13(7) and 75 of the Value Added Tax Act, the Minister for Finance has made the following regulations:-

Citation and commencement.

1. (1) The title of these regulations is the Value Added Tax Act (Registration of Certain Taxable Persons) Regulations, 2015.

(2) These regulations shall be deemed to have come into force with effect from 1st January 2015.

Registration of taxable persons providing taxable or exempt with credit supplies of goods or services. L.N. 524 of 2010. Cap. 406.

2. Taxable persons providing taxable or exempt with credit supplies of goods or services who are not registered or who had been de-registered by virtue of the Value Added Tax (Exemption from Registration) Regulations, 2010, shall register or re-activate their registration as the case may be, under article 10 or article 11 of the Value Added Tax Act according to their preference or eligibility by not later than the 30th June 2015.

Revocation of the Value Added Tax (Exemption from Registration) Regulations, 2010. L.N. 524 of 2010.

3. The Value Added Tax (Exemption from Registration) Regulations, 2010, are hereby revoked with effect from 1st January 2015, without prejudice to anything done or omitted to be done thereunder.

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