VERŻJONI ELETTRONIKA

L.N. 247 of 2016

VALUE ADDED TAX ACT
(CAP. 406)

Value Added Tax Act (Amendment of Fifth Schedule) Regulations, 2016

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 and commencement.

1. (1) The title of these regulations is the Value Added Tax Act (Amendment of Fifth Schedule) Regulations, 2016, 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.

(2) These regulations shall be deemed to have come into force with effect from 1st January 2016.

Substitutes paragraph (5) of item 12 in Part Two of the Schedule.

2. Paragraph (5) of item 12 in Part Two of the Schedule shall be substituted by the following:

"(5) The supply of goods and services where the said supply is connected with and essential for the supply of services referred to in paragraphs (1), (2), (3) and (4) by the school, institution, university, teacher or organisation, as the case may be, supplying the said services, or supplied by any other organisation recognised by the Commissioner as an organisation which has similar objectives.".

Ippubblikat mid-Dipartiment tal-Informazzjoni (doi.gov.mt) — Valletta — ***Published by the Department of Information (doi.gov.mt) — Valletta***
Mitbugħ fl-Istamperija tal-Gvern fuq karta riċiklata — ***Printed at the Government Printing Press on recycled paper***

Prezz/*Price*
€0.09