VERŻJONI ELETTRONIKA

L.N. 347 of 2017

VALUE ADDED TAX ACT
(CAP. 406)

Value Added Tax Act
(Amendment of Fifth Schedule) Regulations, 2017

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, 2017, 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 paragraph (2) of item 2 in Part Five of the Schedule.

2. In sub-paragraph (b) of paragraph (2) of item 2 in Part Five of the Schedule, for the words "of not less than 350 grams in weight." there shall be substituted the words "of not less than 350 grams in weight;", and immediately thereafter there shall be added the following new sub-paragraph:

"(c) food supplied in terms of item 9 of Part One of this Schedule, where such food is served for consumption by any person in the same establishment, shall be considered as food supplied in the course of catering.".

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