L.N. 434 of 2018

VALUE ADDED TAX ACT
(CAP. 406)

Value Added Tax Act (Eighth Schedule Amendment) Regulations, 2018

IN EXERCISE of the powers conferred by articles 19(2) 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 (Eighth Schedule Amendment) Regulations, 2018 and these regulations shall be read and construed as one with the Eighth Schedule to the Value Added Tax Act, which Eighth Schedule is hereinafter in these regulations referred to as "the Schedule".

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(2) These regulations shall come into force on 1st January 2019.

Amends item 5 of the Schedule.

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

"(c) audio books, books and similar printed matter, other than books and similar printed matter referred to in paragraphs (a) and (b), supplied on all physical means of support which include, but not limited to, a CD, DVD, SD-card and USB, but which excludes publications wholly or predominantly devoted to advertising and excluding also publications wholly or predominantly consisting of video content or audible music;".

Amends item 5 of the Schedule.

3. Immediately after paragraph (c) in item 5 of the Schedule, there shall be added a new paragraph as follows:

"(d) audio books, books and similar printed matter, other than books and similar printed matter referred to in paragraphs (a) and (b), supplied electronically but which excludes publications wholly or predominantly devoted to advertising and excluding also publications wholly or predominantly consisting of video content or audible music.".

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