

L.N. 155 of 2019

**VALUE ADDED TAX ACT
(CAP. 406)**

**Value Added Tax Act (Fifth Schedule) (Amendment)
Regulations, 2019**

IN EXERCISE 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 (Fifth Schedule) (Amendment) Regulations, 2019 and these regulations shall be read and construed as one with the Fifth Schedule to the Value Added Tax Act, hereinafter in these regulations referred to as "the Fifth Schedule".

Amends Part Four of the Fifth Schedule. **2.** Immediately after item 2 in Part Four of the Fifth Schedule, there shall be added the following:

"Goods of a non-commercial character imported in the personal luggage of travellers

S.L.382.02. **2A.** The importation of goods, the total value of which does not exceed four hundred and thirty euro (€430) per person, as provided for in the Excise Duty (Goods imported by Persons Travelling from Third Countries) Regulations."