L.N. 302 of 2019

VALUE ADDED TAX ACT
(CAP. 406)

Value Added Tax Act (Amendment of Fifth Schedule No. 3) 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 (Amendment of Fifth Schedule No. 3) Regulations, 2019 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 Fifth Schedule".

Cap. 406.

Amends item 12 in Part Two of the Fifth Schedule.

2. Sub-item (1) of item 12 in Part Two of the Fifth Schedule shall be substituted by the following:

"(1) The provision of education or educational research, vocational training or retraining, including distance learning, by a government school or institution, by the University of Malta, by a school or institution registered under the Education Act, or by any educational establishment recognized as such by the Commissioner, or by any establishment recognized for this purpose by the Minister responsible for education.".

Cap. 327.

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