Verżjoni Elettronika

L.N. 12 of 2024

VALUE ADDED TAX ACT
(CAP. 406)

Value Added Tax Act (Amendment of Fifth Schedule) Regulations, 2024

IN EXERCISE of the powers conferred by article 75 of the Value Added Tax Act, the Minister responsible for finance has made the following regulations:-

Citation, scope and commencement.

1. (1) The title of these regulations is the Value Added Tax Act (Amendment of Fifth Schedule) Regulations, 2024 and these regulations shall be read and construed as one with the Fifth Schedule to the Value Added Tax Act, hereinafter referred to as the "Fifth Schedule".

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(2) These regulations transpose the provisions of Article 98(2) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax as amended by Council Directive (EU) 2022/542 of 5 April 2022 amending Directives 2006/112/EC and (EU) 2020/285 as regards rates of value added tax by introducing an exemption with deductibility of the VAT paid at the preceding stage to certain supplies of goods covered in point (4) of Annex III of the aforementioned Council Directive 2006/112/EC.

(3) These regulations shall be deemed to have come into force on 1st January 2024.

Amends the Fifth Schedule.

2. The Fifth Schedule shall be amended as follows:

(a) immediately after item 14 of Part One thereof there shall be added the following new item:

"*Supplies of certain devices and aids to non-profit making organisations*

15. The supply to non-profit making organisations specifically recognised as such by the Commissioner for this purpose, of devices and aids, including related goods, which are essential to compensate or overcome disability in humans.";

(b) immediately after item 7 of Part Three thereof there shall be added the following new item:

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"*Acquisitions of certain devices and aids by non-profit making organisations*

8. The intra-community acquisition by non-profit making organisations specifically recognised as such by the Commissioner for this purpose, of devices and aids, including related goods, which are essential to compensate or overcome disability in humans.";

(c) immediately after item 9 of Part Four thereof there shall be added the following new item:

"*Importations of certain devices and aids by non-profit making organisations*

10. The importation by non-profit making organisations specifically recognised as such by the Commissioner for this purpose, of devices and aids, including related goods, which are essential to compensate or overcome disability in humans.".

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