B 2658

L.N. 354 of 2024

VALUE ADDED TAX ACT
(CAP. 406)

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

(2) These regulations remove from the application of the reduced rate of five (5) percent, certain sanitary items essential for women's health in view of the application of a zero (0) rate on such items subsequent to their inclusion within Part One of the Fifth Schedule to the Value Added Tax Act.

Cap. 406.

(3) These regulations shall come into force on 1st January 2025.

Amends the Eighth Schedule.

2. Paragraph (f) of item 4 of the Eighth Schedule shall be deleted.

Ippubblikat mid-Dipartiment tal-Informazzjoni (doi.gov.mt) — Valletta — ***Published by the Department of Information (doi.gov.mt) — Valletta***
Mitbugħ fl-Istamperija tal-Gvern fuq karta FSC — ***Printed at the Government Printing Press on FSC certified paper***

Prezz/*Price*
€0.09