L.N. 88 of 2025

VALUE ADDED TAX ACT
(CAP. 406)

Value Added Tax Act (Amendment of Fifth Schedule) Regulations, 2025

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 and scope.

1. (1) The title of these regulations is the Value Added Tax Act (Amendment of Fifth Schedule) Regulations, 2025 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".

Cap. 406.

(2) The scope of these regulations is to provide for an exemption on scheduled passenger transport services by an operator authorised in terms of the provisions of regulation 69 of the Passenger Transport Services Regulations.

S.L. 499.56.

Amends the Fifth Schedule.

2. The Fifth Schedule shall be amended as follows:

(a) item 11 of Part One thereof shall be substituted by the following new item:

"*Transport*

11. The supply of:

(a) transport by scheduled bus service consisting of trips on scheduled routes;

(b) scheduled inter-island sea transport of passengers by authorised carriers and other services of scheduled sea transport of passengers recognised as such by the Commissioner;

(c) special regular services consisting in the carriage of school pupils and students to and from an educational establishment recognised as such by the Commissioner; and

(d) special regular services consisting in the carriage of workers to and from their work.";

(b) immediately after item 6 of Part Five thereof there

shall be added the following new item:

"*Transport*

7. (1) "Scheduled bus service" means:

(a) public passenger transport services by an operator contracted in terms of the provisions of regulation 68B of the Passenger Transport Services Regulations; and S.L. 499.56.

(b) regular passenger transport services by an operator authorised in terms of the provisions of regulation 69 of the Passenger Transport Services Regulations. S.L. 499.56.

(2) "Scheduled inter-island sea transport of passengers" means scheduled transport of passengers between the islands of Malta and Gozo.

(3) "special regular services" shall have the meaning as assigned to it in the Passenger Transport Services Regulations.". S.L. 499.56.

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