A.L. 379 tal-2011

ATT DWAR IT-TAXXA FUQ IL-VALUR MIŻJUD (KAP. 406)

Regolamenti tal-2011 li jemendaw il-Ħames Skeda li tinsab mal-Att dwar it-Taxxa fuq il-Valur Miżjud

BIS-SAĦĦA tas-setgħat mogħtija bl-artikoli 9 u 75 tal-Att dwar Taxxa fuq il-Valur Miżjud, il-Ministru tal-Finanzi, l-Ekonomija u Investiment għamel dawn ir-regolamenti li ġejjin:-

1. It-titolu ta' dawn ir-regolamenti hu Regolamenti tal-2011 li jemendaw il-Ħames Skeda li tinsab mal-Att dwar it-Taxxa fuq il-Valur Miżjud, u dawn ir-regolamenti għandhom jinqraw u jinftiehmu ħaga waħda mal-Ħames Skeda li tinsab mal-Att dwar it-Taxxa fuq il-Valur Miżjud, liema Ħames Skeda hi minn hawn iżjed 'il quddiem f'dawn ir-regolamenti msejħa "l-Iskeda". Titolu. Kap. 406.

2. Is-subparagrafu (a) tal-partita 3 tat-Taqsima Ħamsa tal-Iskeda għandu jiġi sostitwit b'dan li ġej: Jemenda l-partita 3 tal-Iskeda.

"(a) Il-Kapitolu 30 ħlief għal oġġetti li jidhru taħt is-subintestaturi 3001 u 3002 meta l-użu tal-oġġetti taħt dawn is-subintestaturi ma jkunx għal skop terapewtiku jew profilattiku; 3005 u 3006.".

L.N. 379 of 2011

VALUE ADDED TAX ACT
(CAP. 406)

Value Added Tax Act (Amendment of Fifth Schedule) Regulations, 2011

IN exercise of the powers conferred by articles 9 and 75 of the Value Added Tax Act, the Minister of Finance, the Economy and Investment has made the following regulations:-

Citation.

1. The title of these regulations is the Value Added Tax Act (Amendment of Fifth Schedule) Regulations, 2011, 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 Schedule".

Cap. 406.

Amends item 3 of the Schedule.

2. Sub-paragraph (a) of item 3 of Part Five of the Schedule shall be substituted by the following:

"(a) Chapter 30 except for items falling under sub-headings 3001 and 3002 where the use of items under these sub-headings is not for therapeutic or prophylactic purposes; 3005 and 3006.".

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