

L.N. 140 of 2013**VALUE ADDED TAX ACT
(CAP. 406)****Value Added Tax Act (Amendment of Fourth Schedule)
Regulations, 2013**

IN virtue of the powers conferred by articles 8 and 75 of the Value Added Tax Act, the Minister for Finance has made the following regulations:-

Citation and commencement.

Cap. 406.

1. (1) The title of these regulations is the Value Added Tax Act (Amendment of Fourth Schedule) Regulations, 2013, and these regulations shall be read and construed as one with the Fourth Schedule to the Value Added Tax Act, which Fourth Schedule is hereinafter in these regulations referred to as "the Schedule".

(2) These regulations bring into force the provisions of Council Directive 2010/45/EU of the 13th July 2010 amending Council Directive 2006/112/EC.

(3) These regulations shall be deemed to have come into force on the 1st January 2013.

Amends item 3 of the Schedule.

2. In the proviso to item 3 of the Schedule, for the words "within thirty days from the date" there shall be substituted the words "by the fifteenth day of the month following the date".

