VERŻJONI ELETTRONIKA

L.N. 66 of 2015

VALUE ADDED TAX ACT
(CAP. 406)

Value Added Tax (Declaration by Exempt Persons) (Amendment) Regulations, 2015

BY VIRTUE of the powers conferred by articles 30(1) and 75 of the Value Added Tax Act, the Minister for Finance has made the following regulations:-

Citation.

1. The title of these regulations is the Value Added Tax (Declaration by Exempt Persons) (Amendment) Regulations, 2015, and these regulations shall be read and construed as one with the Value Added Tax (Declaration by Exempt Persons) Regulations, hereinafter referred to as "the principal regulations".

S.L. 406.04

Amends regulation 2 of the principal regulations.

2. In sub-regulation (1) of regulation 2 of the principal regulations, immediately after the definition "declaration" there shall be added the following definition:

" "exempt person" means a person registered under article 11 of the Act.".

Amends regulation 3 of the principal regulations.

3. In sub-regulation (1) of regulation 3 of the principal regulations, immediately after the words "shall be furnished every twelve months" there shall be added the words "or as may be directed by the Commissioner".

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