

**L.N. 299 of 2018****VALUE ADDED TAX ACT  
(CAP. 406)****Value Added Tax Act (Amendment of Fourteenth Schedule)  
Regulations, 2018**

BY VIRTUE of the powers conferred by articles 57 and 75 of the Value Added Tax Act, the Minister for Finance has made the following regulations:-

Citation, scope  
and  
commencement.

Cap. 406.

**1.** (1) The title of these regulations is the Value Added Tax Act (Amendment of Fourteenth Schedule) Regulations, 2018, and these regulations shall be read and construed as one with the Fourteenth Schedule to the Value Added Tax Act, which Fourteenth Schedule is hereinafter in these regulations referred to as "the Schedule".

(2) These regulations implement the provisions of article 1 of Council Directive (EU) 2017/2455 of the 5th December 2017 amending Directive 2006/112/EC and Directive 2009/132/EC as regards certain value added tax obligations for supplies of services and distance sales of goods.

(3) These regulations shall come into force on the 1st January 2019.

Substitutes  
paragraph (a) in  
item 1 of Part  
Seven of the  
Schedule.

**2.** Paragraph (a) in item 1 of Part Seven of the Schedule shall be substituted by the following:

"(a) "taxable person not established within the Community" means a taxable person who has not established his business in the territory of the Community and who has no fixed establishment there;"

Substitutes  
paragraph (1)(e)  
in item 4 of Part  
Seven of the  
Schedule.

**3.** Paragraph (1)(e) in item 4 of Part Seven of the Schedule shall be substituted by the following:

"(1) (e) a statement that the person has not established his business in the territory of the Community and has no fixed establishment there."