

L.N. 252 of 2019

**VALUE ADDED TAX ACT
(CAP. 406)**

**Value Added Tax Act (Amendment of Eleventh Schedule)
Regulations, 2019**

IN EXERCISE of the powers conferred by articles 48 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 Eleventh Schedule) Regulations, 2019 and these regulations shall be read and construed as one with the Eleventh Schedule to the Value Added Tax Act, which Eleventh Schedule is hereinafter in these regulations referred to as "the Eleventh Schedule".

(2) These regulations shall bring into force the provisions of Article 1 of Council Directive (EU) 2018/1910 of the 4th December 2018 amending Directive 2006/112/EC as regards the harmonization and simplification of certain rules in the value added tax system for the taxation of trade between Member States.

(3) These regulations shall come into force, on the 1st January 2020.

Amends item 1 of the Eleventh Schedule.

2. In paragraph (j) of sub-item (1) of item 1 of the Eleventh Schedule, the words "services supplied." shall be substituted by the words "servies supplied;" and immediately thereafter, there shall be added the following new paragraph (k):

"(k) (i) a register of goods transferred under the call-off stock arrangements referred to in item 17A of the Second Schedule that permits the Commissioner to verify the correct application of the rules in terms of the provisions of the said item 17A of the Second Schedule; and

(ii) a register of those goods supplied to him under the call-off stock arrangements referred to in item 17A of the Second Schedule."