

L.N. 4 of 2021**VALUE ADDED TAX ACT
(CAP. 406)****Value Added Tax Act (Amendment of Fifth Schedule)
(Amendment) Regulations, 2021**

IN EXERCISE of the powers conferred by article 75 of the Value Added Tax Act, the Minister for Finance and Employment has made the following regulations:-

Citation and
scope.

1. (1) The title of these regulations is the Value Added Tax Act (Amendment of Fifth Schedule) (Amendment) Regulations, 2021 and these regulations shall be read and construed as one with the Fifth Schedule to the Value Added Tax Act, hereinafter referred to as the "Fifth Schedule".

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(2) These regulations bring into force the provisions of Council Directive (EU) 2020/2020 of 7th December 2020 amending Directive 2006/112/EC as regards temporary measures in relation to value added tax applicable to COVID-19 vaccines and *in vitro* diagnostic medical devices in response to the COVID-19 pandemic.

Amends the
Fifth Schedule.

2. Immediately after item 10 in Part One of the Fifth Schedule there shall be added the following new item:

"10A. Until the 31 December 2022, services closely linked to COVID-19 vaccines falling under sub-heading 3002.20 of the Customs Tariff contained in the First Schedule to the Import Duties Act."