

L.N. 250 of 2019

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

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

IN EXERCISE of the powers conferred by articles 7 and 75 of the Value Added Tax Act, the Minister for Finance, has made the following regulations:-

1. (1) The title of these regulations is the Value Added Tax Act (Amendment of Third Schedule) Regulations, 2019 and these regulations shall be read and construed as one with the Third Schedule to the Value Added Tax Act, which Third Schedule is hereinafter in these regulations referred to as "the Third Schedule".

Citation, scope and commencement.

Cap. 406.

(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.

2. Item 1 in Part One of the Third Schedule, shall be amended as follows:

Amends item 1 of Part One of the Third Schedule.

(a) in paragraph (c) thereof, the words "where they are imported." shall be substituted by the words "where they are imported;"; and

(b) immediately after paragraph (c) thereof, there shall be added a new paragraph (d) as follows:-

"(d) (i) Where the same goods are supplied successively and those goods are dispatched or transported from one Member State to another Member State directly from the first supplier to the last customer in the chain, the dispatch or transport shall be ascribed only to the supply made to the intermediary operator.

(ii) By way of derogation from sub-paragraph (i), the dispatch or transport shall be ascribed only to

the supply of goods by the intermediary operator where the intermediary operator has communicated to his supplier the VAT identification number issued to him by the Member State from which the goods are dispatched or transported.

(iii) For the purpose of paragraph (d) "intermediary operator" means a supplier within the chain, apart from the first supplier in the chain, who dispatches or transports the goods either himself or through a third party acting on his behalf."
