

Introduction (L.N. 161 of 1994).

**VALUE ADDED TAX ACT, 1994
(ACT NO. XII OF 1994)**

Value Added Tax (Supplies by Public Authorities) Regulations, 1994

IN exercise of the powers conferred by subsection (3) of section and by section 61 of the Value Added Tax Act, 1994, hereinafter referred to as "the Act", the Minister of Finance has made the following regulations:-

1. Citation.

- (1) These regulations may be cited as the Value Added Tax Act (Supplies by Public Authorities) Regulations, 1994.

2. Interpretation.

Terms used in these regulations shall, unless the context otherwise requires, have the meaning assigned to them by the Act.

3. Economic activities by public authorities.

The carrying on or carrying out by a public authority specific in the first column of the Schedule to these regulations of the activities specified, with respect to that authority, in the second column of the said schedule shall, for all the purposes of the Act, be deemed to constitute an economic activity of the said authority.

SCHEDULE

(Regulation 3)

Air Malta Company Limited

International scheduled and charter transportation Domestic scheduled and charter transportation
Retail travel outlets, tour operations, tourist handling activities hotel operations and similar
activities

Armed Forces of Malta

Private patrol boat hire

Private helicopter hire

Inspection of ships' hulls' by divers

Security duties with banks and similar activities

Private hire of equipment

Central Bank of Malta

Production and sale of numismatic coins and medals

Civil Aviation Department

Provision of Meteorological Services

Correctional Services Department

Book binding and sale of bread

Courts of Law

Fees paid to legal referees appointed by the Court

Customs Department

Sale of goods in bond

Sale of impounded motor vehicles

Department of Education

English language courses

Accommodation for visiting youths and students

Department of Health

Hospitalisation and treatment of foreign patients

Pathological and Radiological Investigations

Sale of drugs and vaccines

Hire of ambulances

Sale and cleaning of grave sites

Department of Industry

Laboratory analysis, testing for standards and issuing of certificates for exported goods

Giving technical advice in connection with technical problems to private industries

Department of Information

Printing services to Government Departments and Parastatal entities

Sale of Gazette and other publications to Government Departments, Parastatal entities and the general public.

Department of Posts

Sale of telecards

Collection of telephone payments on commission basis

Enemalta Corporation

Energy

Malta Drydocks

Ship repair, shipbuilding and similar activities

Malta Government Investments Limited

Holding investments as agent for the Government

Malta International Airport

The development of non-aeronautical activities including retailing, advertising and passenger oriented products and services

Malta Investments Management Company Limited

To promote, through investment, priority economic sectors as defined by the government with the ultimate objective to stimulate private investment

Malta Maritime Authority

Operation of Marinas in Malta and Gozo

Malta Shipbuilding Company Limited

Ship construction and other structural engineering works

Master Antenna Limited

Provision or use of an antenna to radio licencees

Medigrain Limited

The importation, storage and distribution of milling wheats to flour mills and feedgrains to manufacturers of animal feeds

Mediterranean Conference Centre

The hiring of conference and exhibition halls The provision of catering for receptions and banqueting held in house

The organisation of theatre activities and cultural performances

The operation of a cafeteria

Med Serv Limited

Providing services to foreign companies in the oil industry as a logistic Support Base Provision for storage of materials imported by clients on the basis of transit arrangements or temporary importation arrangements Shipping of these materials to offshore locations or re-exportation to other locations Ship-handling services to offshore locations The provision of services from local subcontractors both locally and overseas

The provision of clearing and forwarding services Assistance to expatriates in transit through Malta, including hotel bookings, ticketing, cash advances, and similar services

Cash advances to ship's masters, rig managers and people in transit

Mid-Med Bank Limited

Financial Services including banking services as well as other services related to the stock market and the management of investment funds

Ministry of Food, Agriculture and Fisheries

Sale of milk powder

Quarantine Fees

Sale of vegetables

Sale of livestock and manure

Sale of dairy produce

Sale of decorative trees, plants and shrubs

Sale of fruit trees and vine rootings

Sale of flowers

Sale of fruit

Sale of eggs

Sale of wheat and straw

Sale of fishing equipment

Sale of fish

Services to third parties of bowser water

Services to third parties of grafting, pruning and spraying

Rent of cold storage facilities
Sale of ice and cold storage facilities
Services at Civil Abattoir

Ministry of Home Affairs

Provision of residential and nursing care
Provision of telephonic communications

Ministry for the Environment

The department act as contractor for cleaning services to Local Councils
Sale of compost
Sale of tender documents
Repairs to damages
Carpentry works
Hiring of plant and vehicles
Metal trades goods
Repairs to plant and vehicles
Sale of prints

Office of the Parliamentary Secretary for Tourism

Sale of prepared food prepared by students as part of their daily training
The provision of accommodation facilities to student groups and to individual

Telemalta Corporation

The provision of telecommunications services

Water Services Corporation

The production and distribution of tap water.