

Introduction (L.N. 69 of 1995)

VALUE ADDED TAX ACT, 1994
(ACT NO. XII OF 1994)
Value Added Tax Act (Substitution of Fifth Schedule) Regulations, 1995

IN exercise of the powers conferred 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.

These regulations may be cited as the Value Added Tax Act (Substitution of Fifth Schedule) Regulations, 1995, and shall be read and construed as one with the Act.

2. Substitutes Fifth Schedule to the Act.

For the Fifth Schedule to the Act there shall be substituted the following:

"FIFTH SCHEDULE
Supplies subject to the rate specified in paragraph (b) of section 19
Section 19 (b)

1. (Fifth Schedule)

(1) The supply of food which is suitable for immediate consumption, whether such food is consumed at the place where it is supplied or not, consisting of:

- (a) meals or snacks;
- (b) ice cream or products containing ice cream except in family packs, and ice lollies;

but excluding:

- (i) the supply of food in a club exclusively supplied to members and their guests;
- (ii) the supply of food by a canteen situated in a work or study area exclusively supplied to workers or students therein.

(2) For the purposes of paragraph (1) of this item -

- (a) "meals or snacks" means and includes:
 - (i) hot and cold dishes including antipasto and dessert;
 - (ii) sandwiches, toast, potato chips, sausage rolls, pizza, *pastizzi*, *qassatat* and similar snacks;
 - (iii) biscuits, cakes, confectionery and similar items, but excluding those sealed in a package by the manufacturer and supplied in that original sealed package and those items which individually weigh 500 grams or more;
- (b) "family packs" means ice creams of not less than 500 millilitres in volume;

- (c) "members" means persons who are members of a club and who have paid their subscription in advance for a period of not less than one year and whose names appear on the club's books or registers;
- (d) "guests" means persons who are accompanied by a member while inside the club.

2. (Fifth Schedule)

The supply of catering services including outside catering.

3. (Fifth Schedule)

- (1) The letting of or the provision of accommodation in any premises which, for the purpose of the said letting or accommodation or for the purpose of the use for which the said letting or the provision of accommodation is made, is required to be licensed in virtue of the Hotels and Catering Establishments Act or of the Guest Houses and Holiday Furnished Premises Act.
- (2) The letting of or the provision of accommodation in a holiday camp or camping site.
- (3) The supply of services to persons supplied with accommodation in any premises, holiday camp or camping site, to which paragraph (1) or (2) of this item applies, where such services consist in amenities provided within the said premises, holiday camp or camping site.