

L.N. 5 of 2021

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

**Value Added Tax Act (Eighth 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:-

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

Citation and scope

Cap. 406.

(2) These regulations bring into force the provisions of Council Directive (EU)2020/2020 of the 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.

2. The Eighth Schedule shall be amended as follows:

Amends the Eighth Schedule.

(a) in paragraph (i) of item 4 thereof, the words "diving equipment." shall be substituted by the words "diving equipment;" and immediately thereafter there shall be added the following new paragraph:

"(j) until the 31 December 2022, 9027.80.80 and 3821.00 where the goods under these sub-headings consist of COVID-19 *in vitro* diagnostic medical devices."; and

(b) immediately after item 4 thereof there shall be added the following new item:

"4A. Services closely linked to COVID-19 *in vitro* diagnostic devices:

Until the 31 December 2022, services closely linked to goods under sub-headings 3822; 3002.15; 9027.80.80 and 3821.00 where the goods under these sub-headings consist of COVID-19 *in vitro* diagnostic devices. 5%

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