

**S.I. 42 of 2016****VALUE ADDED TAX ACT, 2010***(Act 35 of 2010)***Value Added Tax (Amendment of First Schedule)  
Regulations, 2016**

In exercise of the powers conferred by section 52(1) of the Value Added Tax Act, 2010, the Minister responsible for Finance, Trade and The Blue Economy hereby makes the following Regulations —

1. These Regulations may be cited as the Value Added Tax (Amendment of First Schedule) Regulations, 2016.

Citation

2. The First Schedule to the Value Added Tax Act, 2010 is hereby amended, in Part I, by repealing in paragraph 22(1) and (2) and substituting therefor the following paragraph —

Amendment of  
First Schedule  
to Act 35 of  
2010 as last  
amended by  
S.I. 4 of 2014

“22.(1) Goods and equipment approved by the Ministry responsible for Agriculture and Fisheries, for importation by person engaged solely in farming, fishing and supporting activities.

(2) “Supporting activities” include abattoir, animal feed factories and hatchery.

(3) The importer of goods specified under subclauses (1) and (2) shall provide the Revenue Commissioner with a bill of entry endorsed by the Ministry for Agriculture and Fisheries.

(4) For the purpose of clause (1), “goods” exclude all motor vehicles except specialised motor

vehicle as certified by the Ministry responsible for Agriculture and Fisheries.”

**MADE this 21st day of June, 2016.**

**JEAN-PAUL ADAM  
MINISTER OF FINANCE, TRADE  
AND THE BLUE ECONOMY**