

Directive 1 of 2020

VAT Fiscal Receipt Lottery Directive

In exercise of the power conferred by article 7(2) of the Gaming Act, 2018 (Cap. 583 of the Laws of Malta) and the Second Schedule of the Gaming Authorisations Regulations (S.L 583.05), the Malta Gaming Authority is hereby issuing the following directive in relation to the VAT Fiscal Receipt Lottery.

Part I – Short Title and Definitions

1. The short title of this binding instrument is the VAT Fiscal Receipt Lottery Ruling 2020.
2. This ruling shall be deemed effective as of 1 August 2018.
3. (1) In this ruling, save as provided in sub-article (2) of this article, all words and phrases shall have the same meaning as prescribed in the Gaming Definitions Regulations (S.L 583.04).

(2) In this ruling, unless the context otherwise requires:

“Regulations” means the Gaming Authorisations Regulations (S.L 583.05).

“VAT Fiscal Receipt Lottery” means the VAT Fiscal Receipt Lottery operated by the Ministry of Finance or such entity which may be responsible for the operation thereof from time to time.

Part II – Exemption of VAT Fiscal Receipt Lottery

4. The VAT Fiscal Receipt Lottery shall be deemed to be an exempt game in terms of the Second Schedule of the Regulations.