

CT 5048/2013

Contracts Circular N° 03/2015

Department of Contracts  
Notre Dame Ravelin  
FLORIANA

Permanent Secretaries  
Directors General  
Directors  
Heads of Public Sector Organisations

20 January 2015

### **EXCLUSION OF VALUE ADDED TAX IN CONTRACT VALUE**

In line with Public Procurement Regulations (L.N. 296/2010) wherein all values are quoted net of VAT, direction is hereby being given to all Government Departments and Public Sector Organisations to publish all their Calls for Tender with prices exclusive of VAT.

Further guidance is being provided through Procurement Policy Note #12 - *Exclusion of Value Added Tax (VAT) in Contract Value* available online on [www.contracts.gov.mt](http://www.contracts.gov.mt) and [www.etenders.gov.mt](http://www.etenders.gov.mt).

This policy shall apply for Calls for Tender published as from 01 February 2015.

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Director General (Contracts)