

VERŻJONI ELETTRONIKA

Suppliment tal-Gazzetta tal-Gvern ta' Malta, Nru. 21,362, 17 ta' Diċembru, 2024

Taqsim A

MALTA

ATT Nru XXXVIII tal-2024

ATT maħruġ b'ligi mill-Parlament ta' Malta.

ATT sabiex jemenda l-Att dwar Taxxa fuq il-Valur Miżjud, Kap. 406.

ACT No. XXXVIII of 2024

AN ACT enacted by the Parliament of Malta.

AN ACT to amend the Value Added Tax Act, Cap. 406.

Nagħti l-kunsens tiegħi.

(L.S.)

MYRIAM SPITERI DEBONO
President

17 ta' Diċembru, 2024

ATT Nru XXXVIII tal-2024

ATT sabiex jemenda l-Att dwar Taxxa fuq il-Valur Miżjud, Kap. 406.

Il-PRESIDENT bil-parir u l-kunsens tal-Kamra tad-Deputati, imlaqqgħa f'dan il-Parlament, u bl-awtorità tal-istess, ħarġet b'ligi dan li ġej:-

1. (1) It-titolu fil-qosor ta' dan l-Att hu l-Att tal-2024 li jemenda l-Att dwar Taxxa fuq il-Valur Miżjud u dan l-Att għandu jinqara u jinftiehem ħaġa waħda mal-Att dwar Taxxa fuq il-Valur Miżjud, hawn iżjed 'il quddiem imsejjaħ l-"Att prinċipali".

Titolu fil-qosor
u bidu fis-seħħ.
Kap. 406.

(2) Dan l-Att għandu jidhol fis-seħħ fl-1 ta' Jannar 2025.

2. It-taqsim tal-Att għandu jiġi emendat kif ġej:

Emenda tat-
Taqsim tal-Att
prinċipali.

(a) il-kliem "IL-HAMES SKEDA Eżenzjonijiet Taqsima Wieħed - Provvisti eżenti bil-kreditu Taqsima Tnejn - Provvisti eżenti bla kreditu Taqsima Tlieta - Akkwisti intra-Komunitarji eżentati Taqsima Erbgħa - Importazzjonijiet eżentati Taqsima Hamsa - Tifsiriet" għandhom jiġu sostitwiti bil-kliem "IL-HAMES SKEDA Eżenzjonijiet";

(b) il-kliem "IS-SITT SKEDA Thresholds Taqsima Wieħed - Intrapriži Żgħar Taqsima Tnejn - Threshold ta'

Akkwisti Taqsima Tlieta - Threshold ta' bejgħ li jsir f'certu distanza" għandhom jiġu sostitwiti bil-kliem "IS-SITT SKEDA Impriži Żgħar"; u

(ċ) il-kliem "L-ERBATAX-IL SKEDA Każijiet Speċjali Taqsima Wieħed - Servizzi Professjonali Taqsima Tnejn - Oġġetti wżati, xogħlijiet artističi, oġġetti għall-kollezzjoni u antikitajiet Taqsima Tlieta - Provvisti minn Bejjiegħa bl-Imnut u minn kuntratturi ta' inġinerija ċivili, mekkanika u elettrika Taqsima Erbgħa - Aġenti tal-Ivjaġġar Taqsima Hamsa - Taxxa fil-perikolu Taqsima Sitta – Investment ta' Deheb" għandhom jiġu sostitwiti bil-kliem "L-ERBATAX-IL SKEDA Każijiet Speċjali".

Emenda tal-
artikolu 2 tal-
Att prinċipali.

3. L-artikolu 2 tal-Att prinċipali għandu jiġi emendat kif ġej:

(a) minnufih wara t-tifsira "denunzja" għandha tiġi miżjuda t-tifsira ġdida li ġejja:

""Direttiva tal-Kunsill 2006/112/KE" tfisser id-Direttiva tal-Kunsill 2006/112/KE tat-28 ta' Novembru 2006 dwar is-sistema komuni ta' taxxa fuq il-valur miżjud, kif tista' tiġi emendata minn żmien għal żmien;"

(b) minnufih wara t-tifsira "reġim ta' sospensjoni tad-dazju tad-dwana" għandha tiġi miżjuda t-tifsira ġdida li ġejja:

""Regolament tal-Kunsill (UE) Nru 904/2010" tfisser ir-Regolament tal-Kunsill (UE) Nru 904/2010 tas-7 ta' Ottubru 2010 dwar il-kooperazzjoni amministrattiva u l-ġlieda kontra l-frodi fil-qasam tat-taxxa fuq il-valur miżjud (tfassil mill-ġdid), kif jista' jiġi emendat minn żmien għal żmien;"

(ċ) fit-tifsira "threshold ta' akkwisti" il-kliem "Taqsima Tnejn tas-Sitt Skeda" għandhom jiġu sostitwiti bil-kliem "Taqsima Tlieta tat-Tielet Skeda";

(d) minnufih wara t-tifsira "valur taxxabli" għandha tiġi miżjuda t-tifsira ġdida li ġejja:

""VAT" jew "taxxa fuq il-valur miżjud" tfisser kwalunkwe taxxa fuq il-valur miżjud kif imsemmija fid-Direttiva tal-Kunsill 2006/112/KE;"

Emenda tal-
artikolu 4 tal-
Att prinċipali.

4. L-artikolu 4 tal-Att prinċipali għandu jiġi emendat kif ġej:

(a) il-paragrafu (a) tiegħu għandu jiġi sostitwit bil-paragrafu ġdid li ġej:

"(a) fuq kull provvista ta' oġġetti jew ta' servizzi li ssir f'Malta fl-1 ta' Jannar 1999 jew wara b'korrispettiv minn persuna taxxabli li taġixxi bħala tali;"

(b) il-paragrafu (b)(i) tiegħu għandu jiġi sostitwit bis-subparagrafu ġdid li ġej:

"(i) ikun akkwist ta' oġġetti, għajr mezzji godda ta' trasport u oġġetti tas-sisa, magħmul minn persuna taxxabli li taġixxi bħala tali, jew persuna legali mhux taxxabli, fejn il-bejjiegh ikun persuna taxxabli li taġixxi bħala tali li ma tkunx eliġibbli għall-eżenzjoni għal impriži żgħar prevista fl-Artikolu 284 tad-Direttiva tal-Kunsill 2006/112/KE u fejn tali bejjiegh ma jkunx kopert mill-Artikoli 33 u 36 tal-imsemmija Direttiva;"

5. L-artikolu 10 tal-Att prinċipali għandu emendat kif ġej:

Emenda tal-artikolu 10 tal-Att prinċipali.

(a) il-proviso tas-subartikolu (4) tiegħu għandu jiġi sostitwit bil-provisos godda li ġejjin:

"Iżda dik il-persuna għandha tinheles mill-obbligu li tiġi reġistrata skont dan is-subartikolu meta dik il-persuna tavża lill-Kummissarju li kwalunkwe waħda mill-iskemi speċjali previsti skont il-Kapitolu 6 tat-Titolu XII tad-Direttiva tal-Kunsill 2006/112/KE għandha tintuża sabiex tiddikjara u tħallas it-taxxa li tali persuna hija obbligata li tħallas, skont id-dispożizzjonijiet tal-iskema speċjali rispettiva, sa mhux aktar tard minn għaxart (10) ijiem mid-data ta' tali provvista:

Iżda wkoll persuna taxxabli li ma tkunx stabbilita f'Malta iżda li tkun stabbilita fi Stat Membru ieħor għandha tinheles mill-obbligu li tiġi reġistrata skont dan is-subartikolu meta l-Kummissarju jiġi avżat u japprova l-użu minn dik il-persuna tal-iskema speċjali għal impriži żgħar prevista skont il-Kapitolu 1 tat-Titolu XII tad-Direttiva tal-Kunsill 2006/112/KE.";

(b) is-subartikolu (6) tiegħu għandu jiġi emendat kif ġej:

(i) il-paragrafu (ċ) tiegħu għandu jiġi sostitwit bil-paragrafu ġdid li ġej:

"(ċ) kwalunkwe persuna li r-registrazzjoni tagħha taħt l-artikolu 11 tiġi mhassra skont is-subartikoli (6), (7) jew (8) tiegħu, f'każijiet fejn tali persuna tkun responsabbli tapplika għal registrazzjoni taħt dan l-artikolu;"

(ii) minnufih wara l-paragrafu (ċ) tiegħu, kif sostitwit, għandu jiġi miżjud il-paragrafu ġdid li ġej:

"(d) kwalunkwe persuna li r-registrazzjoni tagħha taħt l-artikolu 11B tiġi mhassra skont is-subartikolu (3) tiegħu, f'każijiet fejn tali persuna tkun responsabbli tapplika għal registrazzjoni taħt dan l-artikolu.";

(ċ) is-subartikolu (7) tiegħu għandu jiġi sostitwit bis-subartikolu ġdid li ġej:

"(7) Registrazzjoni skont il-paragrafi (a) u (d) tas-subartikolu (6) għandha tidhol fis-seħh mid-data li fiha l-persuna taxxabli kellha tkun registrata taħt dan l-artikolu. Registrazzjoni skont il-paragrafu (ċ) tas-subartikolu (6) għandha tidhol fis-seħh mid-data li fiha r-registrazzjoni taħt l-artikolu 11 tiġi mhassra. Registrazzjoni skont il-paragrafu (b) tas-subartikolu 6 għandha tidhol fis-seħh mid-data li tali persuna tapplika sabiex tiġi registrata taħt dan l-artikolu.";

(d) fis-subartikolu (9) tiegħu l-kliem "Regolament tal-Kunsill (UE) Nru. 904/2010 tas-7 ta' Ottubru 2010, jew ta' xi Regolament tal-Kunsill (UE) ieħor li jissostitwixxi jew jemenda l-imsemmi Regolament tal-Kunsill (UE)" għandhom jiġu sostitwiti bil-kliem "Regolament tal-Kunsill (UE) Nru. 904/2010";

(e) minnufih wara s-subartikolu (9), kif emendat, għandu jiġi miżjud is-subartikolu ġdid li ġej:

"(10) Persuna registrata taħt dan l-artikolu li ma tibqax meħtieġa jew intitolata li tiġi registrata taħt dan l-artikolu, jekk ma tkunx hekk registrata, għandha fi żmien ħmistax (15)-il jum minn meta jseħh dan l-avveniment tapplika mal-Kummissarju sabiex tħassar r-registrazzjoni tagħha taħt dan l-artikolu.".

artikolu ġdid li ġej:

"Skema speċjali għal impriża żgħira għal provvisti magħmula f'Malta.

11. (1) Meta persuna taxxabbli stabbilita f'Malta li ma tkunx reġistrata taħt dan l-artikolu tikkwalifika bħala impriża żgħira skont id-dispożizzjonijiet tat-Taqsima Wieħed tas-Sitt Skeda hija tista' tapplika lill-Kummissarju sabiex tiġi reġistrata taħt dan l-artikolu.

(2) Il-Kummissarju għandu jirreġistra taħt dan l-artikolu kwalunkwe persuna li tkun issottomettiet applikazzjoni taħt is-subartikolu (1) jekk ikun sodisfatt li dik il-persuna tkun eliġibbli għal dik ir-reġistrazzjoni skont id-dispożizzjonijiet tat-Taqsima Wieħed tas-Sitt Skeda:

Iżda dik ir-reġistrazzjoni għandu jkollha effett biss mid-data li fiha l-Kummissarju jirċievi l-applikazzjoni taħt is-subartikolu (1) mingħand il-persuna taxxabbli, jew mid-data tal-bidu tal-attività ekonomika tal-persuna taxxabbli, skont liema data tkun l-iżjed tard.

(3) Kwalunkwe persuna reġistrata taħt dan l-artikolu għandha tkun soġġetta għad-dispożizzjonijiet tat-Taqsima Wieħed tas-Sitt Skeda.

(4) Meta persuna tkun, minnufih qabel ir-reġistrazzjoni tagħha taħt dan l-artikolu, reġistrata taħt l-artikolu 10, il-Kummissarju għandu, mar-reġistrazzjoni ta' tali persuna taħt dan l-artikolu, iħassar ir-reġistrazzjoni taħt l-artikolu 10.

(5) Persuna reġistrata taħt dan l-artikolu:

(a) tista', fi kwalunkwe żmien, tapplika lill-Kummissarju għat-thassir tar-reġistrazzjoni tagħha taħt dan l-artikolu;

(b) għandha, fi żmien ħmistax (15)-il jum mid-data li fiha tali persuna ma tibqax tikkwalifika bħala impriża żgħira skont id-dispożizzjonijiet rilevanti tat-Taqsima Wieħed tas-Sitt Skeda, tapplika lill-Kummissarju għat-thassir tal-imsemmija reġistrazzjoni;

(c) għandha, fi żmien ħmistax (15)-il jum mill-waqfien tal-attivitajiet ekonomiċi tagħha, tapplika lill-Kummissarju għat-thassir ta' tali reġistrazzjoni.

(6) Meta persuna taxxabbli tissottometti applikazzjoni għat-thassir tar-registrazzjoni tagħha taħt dan l-artikolu skont il-paragrafu (a) tas-subartikolu (5), tali thassir għandu japplika b'effett mill-ewwel jum tax-xahar kalendarju sussegwenti.

(7) Meta persuna taxxabbli tissottometti applikazzjoni għat-thassir tar-registrazzjoni tagħha taħt dan l-artikolu skont il-paragrafu (b) tas-subartikolu (5), tali thassir għandu japplika b'effett mill-ewwel jum tax-xahar kalendarju wara d-data li fiha l-imsemmija persuna taxxabbli ma tibqax tikkwalifika bħala intrapriża żgħira.

(8) Meta l-Kummissarju jkollu raġuni sabiex jemmen li l-persuna taxxabbli ma tibqax tikkwalifika bħala impriża żgħira skont id-dispożizzjonijiet rilevanti tat-Taqsima Wieħed tas-Sitt Skeda, il-Kummissarju għandu jhassar ir-registrazzjoni ta' dik il-persuna taxxabbli taħt dan l-artikolu b'effett mid-data meta dik it-tali persuna taxxabbli ma tibqax tikkwalifika bħala impriża żgħira kif jista' jiġi stabbilit mill-Kummissarju:

Iżda l-Kummissarju għandu minnufih mat-thassir ta' registrazzjoni taħt dan l-artikolu, jirregistra lil tali persuna taħt l-artikolu 10 jekk, fil-fehma tal-Kummissarju, dik il-persuna hija responsabbli li tapplika għar-registrazzjoni skont l-imsemmi artikolu.

(9) Bla ħsara għas-subartikoli (6), (7) u (8), il-Kummissarju jista' fi kwalunke żmien iħassar ir-registrazzjoni ta' persuna taħt dan l-artikolu jekk ikollu raġuni sabiex jemmen li tali persuna mhux twettaq jew waqfet milli twettaq attività ekonomika jew li x'aktarx l-attività ekonomika tagħha ma għandhiex tinkludi kwalunkwe attivitajiet oħra ħlief dawk l-attivitajiet eżenti bla kreditu.

(10) Bla ħsara għad-dispożizzjonijiet l-oħra ta' dan l-artikolu, persuna taxxabbli registrata taħt dan l-artikolu li twettaq xi waħda mit-tranzazzjonijiet li ġejjin għandha wkoll tkun meħtieġa tirregistra taħt l-artikolu 12 skont id-dispożizzjonijiet tiegħu jekk dik il-persuna:

(a) tagħmel akkwisti intra-Komunitarji ta' oġġetti soġġetti għall-VAT skont l-artikolu 4(b);

(b) tircievi servizzi li għalihom hija responsabbli li thallas il-VAT skont l-artikolu 20;

(ċ) tipprovdi servizzi fit-territorju ta' Stat Membru ieħor li għalihom il-VAT tithallas biss mir-riċevitur."

7. Minnufih wara l-artikolu 11 tal-Att prinċipali, kif sostitwit, għandhom jiġu miżjuda l-artikoli ġodda li ġejjin:

Zieda ta' artikoli ġodda fl-Att prinċipali.

"Skema speċjali għal impriżi żgħira għal provvisti magħmula fi Stati Membri oħra.

11A. (1) Persuna taxxabli stabbilita f'Malta li tikkwalifika bħala impriża żgħira skont id-dispożizzjonijiet tat-Taqsima Tnejn tas-Sitt Skeda, li tagħmel provvisti ta' oġġetti u servizzi fit-territorju ta' Stat Membru ieħor, u li bihsiebha tagħmel użu mill-eżenzjoni skont l-iskema speċjali għal impriżi żgħira applikabbli fl-Istat Membru rispettiv li fih isiru l-provvisti skont il-Kapitolu 1 tat-Titolu XII tad-Direttiva tal-Kunsill 2006/112/KE, tista' tapplika lill-Kummissarju sabiex tiġi registrata taħt dan l-artikolu.

(2) Il-Kummissarju għandu jirreġistra taħt dan l-artikolu kwalunkwe persuna li tkun issottomettiet applikazzjoni taħt is-subartikolu (1) jekk ikun sodisfatt li tali persuna tkun eliġibbli għal dik ir-registrazzjoni skont id-dispożizzjonijiet tat-Taqsima Tnejn tas-Sitt Skeda:

Izda dik ir-registrazzjoni għandu jkollha effett biss mid-data notifikata mill-Kummissarju lill-persuna taxxabli.

(3) Kwalunkwe persuna registrata taħt dan l-artikolu għandha tkun soġġetta għad-dispożizzjonijiet tat-Taqsima Tnejn tas-Sitt Skeda.

(4) Persuna registrata taħt dan l-artikolu:

(a) tista', fi kwalunkwe waqt, tapplika lill-Kummissarju għat-tħassir tar-registrazzjoni tagħha taħt dan l-artikolu;

(b) għandha, fi żmien hmistax (15)-il jum ta' xogħol mid-data li fiha tali persuna ma tkunx aktar eliġibbli li tagħmel użu mill-iskema speċjali għal impriżi żgħira skont id-dispożizzjonijiet tat-Taqsima Tnejn tas-Sitt Skeda fi kwalunkwe Stat Membru, tapplika lill-Kummissarju għal aġġornament jew tħassir ta' tali registrazzjoni, skont il-każ;

(ċ) għandha, fi żmien hmistax (15)-il jum ta' xogħol mid-data li fiha l-fatturat annwali fl-Unjoni ta' tali persuna msemmi fis-Sitt Skeda jeċċedi t-threshold tal-Unjoni msemmi fl-istess Skeda, tapplika lill-Kummissarju għat-tħassir tal-imsemmija reġistrazzjoni.

(5) Il-Kummissarju għandu jhassar ir-reġistrazzjoni ta' persuna taht dan l-artikolu b'effett immedjat:

(a) f'każijiet fejn il-Kummissarju ikun tal-fehma li l-persuna taxxabbli ma tkunx għadha eliġibbli sabiex tagħmel użu mill-iskema speċjali għal impriži żgħar skont id-dispożizzjonijiet tat-Taqsima Tnejn tas-Sitt Skeda;

(b) jekk tali persuna tavża lill-Kummissarju permezz tal-portal web stabbilit identifikat għal dan il-għan mill-Kummissarju, li tali persuna ma tkunx bihsiebha aktar tagħmel użu mill-iskema speċjali għal impriži żgħar fl-Istati Membri kollha, jew li l-fatturat annwali fl-Unjoni tagħha msemmi fis-Sitt Skeda jeċċedi t-threshold tal-Unjoni msemmi fl-istess Skeda;

(ċ) jekk tali persuna tavża lill-Kummissarju permezz tal-portal web stabbilit identifikat għal dan il-għan mill-Kummissarju, jew inkella jista' jiġi preżunt mill-Kummissarju, li l-attività ekonomika ta' tali persuna tkun waqfet.

Skema speċjali għal impriži żgħar għal persuni mhux stabbiliti f'Malta.

11B. (1) Persuna taxxabbli li ma tkunx stabbilita f'Malta iżda li tkun stabbilita fi Stat Membru ieħor għandha titqies li tkun applikat sabiex tirreġistra taht dan l-artikolu ladarba l-Kummissarju jiġi avżat mill-Istat Membru li fih tali persuna tkun stabbilita skont il-Kapitolu Xa tar-Regolament tal-Kunsill (UE) 904/2010 bl-intenzjoni tal-persuna li tagħmel użu mill-eżenzjoni għal impriži żgħar fir-rigward ta' provvisti ta' oġġetti u servizzi magħmula f'Malta:

Iżda r-reġistrazzjoni ta' tali persuna taht dan l-artikolu għandha titqies li tkun effettiva biss mid-data li fiha l-Kummissarju jinnotifika lill-Istat Membru ta' stabbiliment, permezz tal-mezzi elettronici identifikati għal dan il-għan, bl-approvazzjoni tiegħu li jirreġistra lill-imsemmija persuna taht dan l-artikolu skont id-dispożizzjonijiet tat-Taqsima Tlieta tas-Sitt Skeda.

(2) Il-Kummissarju għandu javża b'mezzi elettronici lill-Istat Membru ta' stabbiliment bl-approvazzjoni tiegħu jew mod ieħor skont is-subartikolu (1) fi żmien hmistax (15)-il jum ta' xogħol wara li jirċievi l-informazzjoni msemmija fl-Artikolu 37a(1)(a) tar-Regolament tal-Kunsill 904/2010.

(3) Il-Kummissarju jista' jhassar ir-reġistrazzjoni ta' persuna taħt dan l-artikolu b'effett immedjat meta l-Kummissarju jkun tal-fehma li l-persuna taxxabbli ma tkunx ghadha eliġibbli li tagħmel użu mill-iskema speċjali għal impriži żgħar skont id-dispożizzjonijiet tat-Taqsima Tlieta tas-Sitt Skeda u javża lill-Istat Membru ta' stabbiliment ta' tali persuna mingħajr dewmien bid-data li fiha tali persuna tkun waqfet milli tkun eliġibbli għall-eżenzjoni għal impriži żgħar fir-rigward ta' provvisti ta' oġġetti u servizzi magħmula f'Malta.

(4) Il-Kummissarju jista' jhassar ir-reġistrazzjoni ta' persuna taħt dan l-artikolu b'effett immedjat meta l-Kummissarju jiġi notifikat skont l-Artikolu 37a tar-Regolament (UE) 904/2010 li l-persuna bihsiebha tieqaf tapplika l-eżenzjoni għal impriži żgħar għal provvisti ta' oġġetti u servizzi f'Malta, jew ma tkunx eliġibbli li tibbenefika minn tali eżenzjoni."

8. L-artikolu 12 tal-Att prinċipali għandu jiġi emendat kif ġej:

Emenda tal-artikolu 12 tal-Att prinċipali.

(a) minnufih wara s-subartikolu (3) tiegħu għandu jiġi miżjud is-subartikolu ġdid li ġej:

"(3a) Persuna taxxabbli stabbilita f'Malta, għajr persuna taxxabbli registrata skont l-artikolu 10, li ttiprovdi servizzi fit-territorju ta' Stat Membru ieħor li għalihom il-VAT hija pagabbli biss mir-riċevitur tas-servizz skont l-Artikolu 196 tad-Direttiva tal-Kunsill 2006/112/KE, għandha tapplika sabiex tiġi rreġistrata skont dan l-artikolu sa mhux aktar tard mid-data li fiha ttiprovdi tali servizz.";

(b) is-subartikolu (4) tiegħu għandu jiġi sostitwit bis-subartikolu ġdid li ġej:

"(4) Il-Kummissarju għandu jirreġistra taħt dan l-artikolu kwalunkwe persuna li fil-fehma tiegħu tista' tapplika għal tali reġistrazzjoni skont is-subartikoli (1), (3) jew (3a) jew li tissottometti applikazzjoni għar-reġistrazzjoni meta tkun hekk intitolata skont is-subartikolu (2).";

(ċ) minnufih wara s-subartikolu (8) tiegħu għandu jiġi miżjud is-subartikolu ġdid li ġej:

"(8a) Persuna registrata taħt dan l-artikolu fiċ-ċirkostanzi msemmija fis-subartikolu (3a) tista' tapplika għat-tħassir tar-registrazzjoni tagħha fi kwalunkwe waqt jekk ma tibqax tippovdi servizzi li għalihom ir-riċevitur huwa responsabbli li jhallas il-VAT.";

(d) is-subartikolu (9) tiegħu għandu jiġi sostitwit bis-subartikolu ġdid li ġej:

"(9) Il-valur ta' akkwisti intra-Komunitarji għall-finijiet ta' dan l-artikolu għandu jiġi stabbilit skont it-Taqsima Tlieta tat-Tielet Skeda.";

(e) il-paragrafu (b) tas-subartikolu (10) tiegħu għandu jiġi sostitwiti bil-paragrafu ġdid li ġej:

"(b) jekk tali persuna tkun intitolata li tħassar ir-registrazzjoni tagħha taħt dan l-artikolu u tapplika għal dak it-tħassir skont is-subartikolu (6) jew (7) jew (8) jew (8a), f'liema każ it-tħassir għandu jidhol fis-seħh fl-1 ta' Jannar tas-sena li fiha ssir l-applikazzjoni.".

Sostituzzjoni
tal-artikolu 13
tal-Att
prinċipali.

9. L-artikolu 13 tal-Att prinċipali għandu jiġi sostitwit bl-artikolu ġdid li ġej:

"13. (1) Applikazzjoni għar-registrazzjoni jew għat-tħassir ta' registrazzjoni skont din it-Taqsima għandha tiġi sottomessa b'mod elettroniku permezz tal-portal web stabbilit identifikat mill-Kummissarju għal dan il-għan u għandu jkun fiha l-informazzjoni mitluba fiha.

(2) Il-Kummissarju għandu jalloka numru ta' registrazzjoni lil kull persuna registrata taħt l-artikoli 10, 11, 11A jew 12 u għandu jipprovdi, permezz tal-portal tal-web stabbilit identifikat mill-Kummissarju għal dan il-għan, ċertifikat ta' registrazzjoni b' mod elettroniku lil kull tali persuna li jkun fih in-numru ta' registrazzjoni, l-artikolu li tahtu tkun saret ir-registrazzjoni, id-data effettiva tar-registrazzjoni u dawk il-partikolaritajiet l-oħra li l-Kummissarju jidhirlu xierqa. Il-Kummissarju jista' jibdel in-numru ta' registrazzjoni ta' kwalunkwe persuna, skont kif huwa jidhirlu meħtieġ u għandu javża lill-imsemmija persuna bi kwalunkwe tali bidla.

(3) In-numru ta' registrazzjoni allokat taht l-artikoli 10 jew 12 għandu jkollu l-prefiss "MT" skont l-Istandard Internazzjonali ISO 3166 - alpha 2. Numru ta' registrazzjoni allokat taht l-artikolu 11 ma għandux ikollu tali prefiss u ma għandux jiġi ttrattat għall-ebda fini ta' dan l-Att bħala numru ta' identifikazzjoni tat-taxxa fuq il-valur miżjud.

(4) Numru ta' registrazzjoni allokat taht l-artikolu 11A għandu jkun l-istess numru ta' registrazzjoni bħal dak allokat lill-persuna taht l-artikolu 10 jew 11 skont is-subartikolu (3) iżda bis-suffiss "EX" miżjud miegħu.

(5) Meta r-registrazzjoni ta' persuna taht l-artikoli 10, 11, 11A jew 12 tiġi mħassra, il-Kummissarju għandu jibgħat avviż lil tali persuna li jindika d-data effettiva tat-tħassir.

(6) It-tħassir tar-registrazzjoni ta' persuna ma jeħlisx lil tali persuna minn kwalunkwe responsabbiltà magħmula skont dan l-Att bis-saħħa ta' xi haġa li tkun saret qabel id-data tat-tħassir, jew mill-obbligu li tissottometti applikazzjoni għal registrazzjoni ġdida fi kwalunkwe waħda miċ-ċirkostanzi li taħthom tkun meħtieġa tapplika għal registrazzjoni skont kwalunkwe dispożizzjoni ta' din it-Taqsima.

(7) Numru ta' persuni li jkunu meqjusa bħala persuna taxxabbli waħda skont l-artikolu 5(6) għandhom jiġu registrati bħala persuna waħda (1).

(8) Il-Ministru jista' permezz ta' regolamenti jeżenta lil kwalunkwe persuna jew klassi ta' persuni minn kwalunkwe waħda mid-dispożizzjonijiet ta' din it-Taqsima u jista' permezz ta' dawk ir-regolamenti jissoġġetta dik l-eżenzjoni għal dawk il-kondizzjonijiet u limitazzjonijiet li jistgħu jiġu preskritti.

(9) Kwalunkwe persuna registrata taht l-artikoli 10, 11, 11A jew 12 għandha, fi żmien ħmistax (15)-il jum mill-okkorrenza ta' xi wieħed mill-avvenimenti li ġejjin, tavża lill-Kummissarju b'tali avveniment b'mod elettroniku permezz tal-portal web stabbilit identifikat mill-imsemmi Kummissarju għal dan il-għan u tinkludi kwalunkwe informazzjoni mitluba fih:

(a) f'każijiet fejn ikun hemm bidla fiċ-ċirkostanzi li taffettwa d-dettalji dikjarati fl-applikazzjoni għar-reġistrazzjoni tagħha taħt l-artikoli 10, 11, 11A jew 12 jew b'xi mod ieħor mogħtija lill-Kummissarju dwar ir-reġistrazzjoni tagħha jew li jidhru fiċ-ċertifikat ta' reġistrazzjoni;

(b) f'każijiet fejn ikun hemm waqfien jew trasferiment tal-attività ekonomika tagħha jew parti minnha; jew

(c) tali avveniment ieħor li jista' jiġi preskritt mill-Kummissarju."

Sostituzzjoni tal-artikolu 17 tal-Att prinċipali.

10. L-artikolu 17 tal-Att prinċipali għandu jiġi sostitwit bl-artikolu ġdid li ġejj:

"17. (1) Il-Kummissarju għandu jalloka żmien ta' taxxa lil kull persuna reġistrata taħt l-artikoli 10, 11, 11A u 12.

(2) Kemm-il darba dan l-artikolu ma jipprovdi xort'oħra, żmien ta' taxxa jfisser perjodu ta' tliet (3) xhur kalendarji li jibda fl-ewwel jum minnufih wara t-miem taż-żmien ta' taxxa preċedenti.

(3) Il-Ministru jista' permezz ta' regolamenti jippreskrivi fir-rigward ta' dik il-klassi jew klassijiet ta' persuni kif jista' jiġi speċifikat fl-imsemmija regolamenti żminijiet ta' taxxa ta', jew aktar, jew anqas minn tliet (3) xhur.

(4) L-ewwel żmien ta' taxxa ta' persuna reġistrata taħt l-artikoli 10 jew 12 għandu jibda fid-data li dik il-persuna tkun reġistrata skont l-imsemmija artikoli, u jintemm f'dik id-data li tista' tiġi stabbilita mill-Kummissarju:

Iżda dak iż-żmien ma għandux jeċċedi sena (1).

(5) Meta, matul żmien ta' taxxa ta' persuna, ir-reġistrazzjoni tagħha taħt l-artikoli 10 jew 12 tiġi mħassra, tali żmien għandu jintemm fl-aħħar ġurnata tax-xahar li fih isir dak it-tħassir u għandu jkun l-aħħar żmien ta' taxxa ta' dik il-persuna, bla ħsara għall-allokazzjoni ta' żmien ta' taxxa ġdid għall-imsemmija persuna jekk sussegwentement tiġi reġistrata mill-ġdid taħt l-imsemmija artikoli 10 jew 12.

(6) Il-Kummissarju jista' permezz ta' avviż notifikat lil persuna registrata taħt l-artikoli 10 jew 12 fi kwalunkwe każ partikolari jvarja kwalunkwe żmien ta' taxxa għal tali persuna b'dak il-mod li jista' jiġi speċifikat fl-imsemmi avviż.

(7) Minkejja d-dispożizzjonijiet l-oħra ta' dan l-artikolu, id-dispożizzjonijiet rilevanti dwar iż-żmien ta' taxxa ta' persuna registrata taħt l-artikoli 11 u 11A sa fejn previst fis-Sitt Skeda għandhom japplikaw għal persuni registrati taħt dawk l-artikoli."

11. Is-subartikolu (2) tal-artikolu 27 tal-Att prinċipali għandu jiġi sostitwit bis-subartikolu ġdid li ġej:

Emenda tal-artikolu 27 tal-Att prinċipali.

"(2) Kull persuna li r-registrazzjoni tagħha taħt l-artikolu 10 tiġi mhassra għandha tibgħat lill-Kummissarju denunzja tat-taxxa rigward l-aħħar żmien ta' taxxa fi tletin (30) jum mid-data li fiha tiġi notifikata bl-avviż imsemmi fl-artikolu 13(5) jew f'dak iż-żmien itwal li jista' jiġi speċifikat fl-imsemmi avviż:

Iżda dan is-subartikolu ma għandux japplika meta r-registrazzjoni taħt l-artikolu 10 tiġi mhassra fiċ-ċirkostanzi msemmija fl-artikolu 11(3)."

12. L-artikolu 30 tal-Att prinċipali għandu jiġi sostitwit bl-artikolu ġdid li ġej:

Sostituzzjoni tal-artikolu 30 tal-Att prinċipali.

"30. (1) Kull persuna registrata taħt l-artikoli 11 u 11A għandha ttipprovdi lill-Kummissarju d-dikjarazzjonijiet perjodiċi dwar l-attivitajiet ekonomiċi tagħha b'dawk il-mezzi u f'dawk l-intervalli li jistgħu jiġu speċifikati fis-Sitt Skeda.

(2) Kull persuna taxxabli registrata taħt l-artikolu 10 għandha tissottometti dikjarazzjoni rikapitolattiva elettrunikament permezz tal-portal web stabbilit identifikat mill-Kummissarju għal dan il-għan u tinkludi kwalunkwe informazzjoni mitluba fiha f'dawk l-intervalli li l-Ministru jista' permezz ta' regolamenti jippreskrivi fir-rigward tal-provvisti li ġejjin:

(a) provvisti intra-Komunitarji ta' oġġetti eżenti skont il-partiti 3(1) u 3(4) tat-Taqsima Wieħed tal-Fames Skeda;

(b) il-provvista ta' oġġetti li giet fornuta lilha permezz ta' akkwist intra-Komunitarju ta' oġġetti li tissodisfa l-kondizzjonijiet imsemmija fil-partita 2(2) tat-Taqsima Tlieta tat-Tielet Skeda;

(ċ) servizzi, għajr servizzi li huma eżentati mill-VAT fl-Istat Membru fejn it-tranzazzjoni hija taxxabli u li għalihom ir-riċevitur huwa responsabbli li jhallas it-taxxa, magħmula lil persuni taxxabli u persuni legali mhux taxxabli identifikati għall-finijiet tat-taxxa fuq il-valur miżjud.

(3) Kull persuna taxxabli u persuna legali mhux taxxabli għandha tagħmel dawk l-istqarrijiet u għandha tipproduċi tali informazzjoni u dokumenti li jistgħu jkunu raġonevolment meħtieġa mill-Kummissarju għal kwalunkwe għan ta' dan l-Att jew kif jista' jiġi preskritt."

Zieda ta' artikolu ġdid fl-Att prinċipali.

13. Minnufih wara l-artikolu 30 tal-Att prinċipali, kif sostitwit, għandu jiġi miżjud l-artikolu ġdid li ġej:

"Dikjarazzjonijiet u avviżi oħra minn persuni reġistrati taht l-artikolu 12.

30A. Persuna reġistrata taht l-artikolu 12 għandha tipprovdi lill-Kummissarju avviż ta' hlas skont l-artikolu 21(5) u dikjarazzjonijiet tal-akkwisti u x-xirjiet intra-Komunitarji li għamlet li għalihom il-klijent huwa responsabbli għall-hlas tat-taxxa skont l-artikoli 20(2)(b) u 20(2)(ċ) fuq dik il-formula li l-Ministru jista' permezz ta' regolamenti jippreskrivi. Id-dispożizzjonijiet tal-artikolu 27(4) dwar denunzji tat-taxxa għandhom japplikaw *mutatis mutandis* għall-għoti tal-imsemmija formola."

Emenda tal-artikolu 38 tal-Att prinċipali.

14. Il-paragrafu (a) tas-subartikolu (2) tal-artikolu 38 tal-Att prinċipali għandu jiġi sostitwit bil-paragrafu ġdid li ġej:

"(a) tkun meħtieġa li tipprovdi dikjarazzjoni skont l-artikolu 30(1) jew l-artikolu 30A, ma tipprovdi tali dikjarazzjoni fiż-żmien stipulat fid-dispożizzjonijiet rilevanti ta' dan l-Att għandha tehel penali amministrattiva ta' għaxar euro (€10) għal kull xahar jew parti minnu li jgħaddi mid-data li fiha d-dikjarazzjoni kellha tiġi provduta skont dan l-Att u d-data meta attwalment tingħata lill-Kummissarju:

Iżda dik il-penali amministrattiva ma għandha fl-ebda każ teċċedi mija u għoxrin euro (€120) għal kwalunkwe tali

dikjarazzjoni; u".

- 15.** Is-subartikolu (3) tal-artikolu 39 tal-Att prinċipali għandu jiġi sostitwit bis-subartikolu ġdid li ġej:

Emenda tal-artikolu 39 tal-Att prinċipali.

"(3) Kwalunkwe persuna li, meta tkun meħtieġa tagħti avvizz jew tipprovdi informazzjoni taħt l-artikoli 13 jew 15, ma tagħtix dak l-avviz jew informazzjoni fiż-żmien stipulat fid-dispożizzjonijiet rilevanti ta' dan l-Att għandha teħel penali amministrattiva ta' għoxrin euro (€20) għal kull xahar jew parti minnu li jgħaddi mid-data li fiha l-avviz jew l-informazzjoni kellhom jingħataw skont dawk l-artikoli u d-data meta tali avvizz jew informazzjoni tingħata lill-Kummissarju:

Iżda tali penali amministrattiva ma għandha fl-ebda każ teċċedi mitejn u ħamsin euro (€250) għal kull tali avvizz jew informazzjoni."

- 16.** L-artikolu 51 tal-Att prinċipali għandu jiġi sostitwit bl-artikolu ġdid li ġej:

Sostituzzjoni tal-artikolu 51 tal-Att prinċipali.

"51. (1) Kwalunkwe persuna li tagħmel xi provvista, għajr provvista li dwarha tkun meħtieġa li tinhareg fattura ta' taxa skont l-artikolu 50, għandha tipprovdi lill-persuna li lilha ssir il-provvista fattura, riċevuta jew dokument ieħor li għandu jinhareg fil-forma u bil-mod u għandu jkun fih id-dettalji indikati fit-Tlettax-il Skeda.

(2) Id-dispożizzjonijiet tas-subartikolu (1) ma għandhomx japplikaw għal provvisti li huma eżenti bla kreditu skont it-Taqsima Tnejn tal-Ħames Skeda għajr għal provvisti msemmija taħt is-subpartita 16(1) tat-Taqsima Tnejn tal-imsemmija Skeda."

- 17.** Fis-subartikolu (5) tal-artikolu 56 tal-Att prinċipali l-kliem "Regolament tal-Kunsill (KEE) numru 904/2010 tas-7 ta' Ottubru 2010 dwar koperazzjoni amministrattiva u l-ġlieda kontra l-frodi fil-qasam tat-taxxa fuq il-valur miżjud jew ta' xi Regolament ieħor bħal dak tal-Kunsill hekk kif jista' jiġi preskritt" għandhom jiġu sostitwiti bil-kliem "Regolament tal-Kunsill (UE) Nru 904/2010 jew kwalunkwe Regolament ieħor tal-Kunsill kif jista' jiġi preskritt".

Emenda tal-artikolu 56 tal-Att prinċipali.

- 18.** Il-paragrafi (h) sa (k) tal-artikolu 77 tal-Att prinċipali għandhom jiġu sostitwiti bil-paragrafi ġodda li ġejjin:

Emenda tal-artikolu 77 tal-Att prinċipali.

"(h) tapplika sabiex tiġi registrata taħt l-artikoli 11 jew 11A f'ċirkostanzi li jindikaw li hija taf jew setgħet b'diligenza tkun taf li mhijiex intitolata li tiġi hekk klassifikata;

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(i) li tkun reġistrata taħt l-artikoli 11 jew 11A u li ma tkunx eliġibbli li tibqa' hekk reġistrata, ma tapplikax għat-thassir ta' tali reġistrazzjoni bil-mod meħtieġ u fiż-żmien stipulat f'dan l-Att;

(j) li tkun reġistrata taħt l-artikoli 11 jew 11A tagħmel tabirruħha, fir-rigward ta' xi tranżazzjoni, li ma tkunx hekk reġistrata bil-għan li jinkiseb xi qligħ finanzjarju;

(k) li ma tkunx reġistrata taħt l-artikoli 11, 11A jew 11B tagħmel tabirruħha, fir-rigward ta' kwalunkwe tranżazzjoni, li tkun hekk reġistrata bil-għan li jinkiseb xi qligħ finanzjarju;"

Mgħoddi mill-Kamra tad-Deputati fis-Seduta Nru 294 tal-10 ta' Diċembru, 2024.

ANĠLU FARRUGIA
Speaker

ELEANOR SCERRI
Skrivan tal-Kamra tad-Deputati

I assent.

(L.S.)

MYRIAM SPITERI DEBONO
President

17th December, 2024

ACT No. XXXVIII of 2024

AN ACT to amend the Value Added Tax Act, Cap. 406.

BE IT ENACTED by the President, by and with the advice and consent of the House of Representatives, in this present Parliament assembled, and by the authority of the same as follows:-

1. (1) The short title of this Act is the Value Added Tax (Amendment) Act, 2024 and this Act shall be read and construed as one with the Value Added Tax Act, hereinafter referred to as the "principal Act".

Short title and commencement.

Cap. 406.

(2) This Act shall come into force on 1st January 2025.

2. The arrangement of Act shall be amended as follows:

Amendment to the Arrangement of Act.

(a) the words "FIFTH SCHEDULE Exemptions Part One - Exempt with credit supplies Part Two - Exempt without credit supplies Part Three - Exempt intra-community acquisitions Part Four - Exempt importations Part Five - Definitions" shall be substituted by the words "FIFTH SCHEDULE Exemptions";

(b) the words "SIXTH SCHEDULE Thresholds Part One - Small undertakings Part Two - Acquisitions threshold Part Three - Distance sales threshold" shall be substituted by the

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words "SIXTH SCHEDULE Small Enterprises"; and

(c) the words "FOURTEENTH SCHEDULE Special Cases Part One - Professional services Part Two - Second-hand goods, works of art, collectors' items and antiques Part Three - Supplies by retailers and by civil, mechanical and electrical engineering contractors Part Four - Travel agents Part Five - Tax in danger Part Six - Investment gold Part Seven - Special scheme for electronically supplied services" shall be substituted by the word "FOURTEENTH SCHEDULE Special Cases".

Amendment of
article 2 of the
principal Act.

3. Article 2 of the principal Act shall be amended as follows:

(a) in the definition "acquisitions threshold" the words "Part Two of the Sixth Schedule" shall be substituted by the words "Part Three of the Third Schedule";

(b) immediately after the definition of "customs duty suspension regime" there shall be added the following new definitions:

""Council Directive 2006/112/EC" means Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, as may be amended from time to time;

"Council Regulation (EU) No. 904/2010" means Council Regulation (EU) No. 904/2010 of 7 October 2010 on administrative cooperation and combating fraud in the field of value added tax (recast), as may be amended from time to time;"

(c) immediately after the definition "Tribunal" there shall be added the following new definition:

""VAT" or "value added tax" shall mean any value added tax as referred to in Council Directive 2006/112/EC;"

Amendment of
article 4 of the
principal Act.

4. Article 4 of the principal Act shall be amended as follows:

(a) paragraph (a) thereof shall be substituted by the following new paragraph:

"(a) on every supply of goods or of services that takes place in Malta made on or after 1 January 1999 for consideration by a taxable person acting as such;"

(b) paragraph (b)(i) thereof shall be substituted by the following new sub-paragraph:

"(i) it is an acquisition of goods, other than new means of transport and excise goods, made by a taxable person acting as such, or a non-taxable legal person, where the vendor is a taxable person acting as such who is not eligible for the exemption for small enterprises provided for in Article 284 of Council Directive 2006/112/EC and where such vendor is not covered by Articles 33 and 36 of the said Directive;"

5. Article 10 of the principal Act shall be amended as follows:

Amendment of article 10 of the principal Act.

(a) the proviso to sub-article (4) thereof shall be substituted by the following new provisos:

"Provided that such person shall be relieved of the obligation to be registered in accordance with this sub-article when such person notifies the Commissioner that any of the special schemes provided for in accordance with Chapter 6 of Title XII of Council Directive 2006/112/EC shall be used to declare and pay the tax which such person is liable to pay, in line with the provisions of the respective special scheme, by not later than ten (10) days from the date of such supply:

Provided further that a taxable person who is not established in Malta but is established in another Member State shall be relieved of the obligation to be registered in accordance with this sub-article when the Commissioner is notified, and approves, the use by such person of the special scheme for small enterprises provided for in accordance with Chapter 1 of Title XII of Council Directive 2006/112/EC.";

(b) sub-article (6) thereof shall be amended as follows:

(i) paragraph (c) thereof shall be substituted by the following new paragraph:

"(c) any person whose registration under article 11 is cancelled in accordance with sub-articles (6), (7) or (8) thereof, in cases where such person would be liable to apply for registration under this article;"

(ii) immediately after paragraph (c) thereof, as

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substituted, there shall be added the following new paragraph:

"(d) any person whose registration under article 11B is cancelled in accordance with sub-article (3) thereof, in cases where such person would be liable to apply for registration under this article.";

(c) sub-article (7) thereof shall be substituted by the following new sub-article:

"(7) A registration in accordance with paragraphs (a) and (d) of sub-article (6) shall take effect as from the date the taxable person should have been registered under this article. A registration in accordance with paragraph (c) of sub-article (6) shall take effect as from the date the registration under article 11 is cancelled. A registration in accordance with paragraph (b) of sub-article (6) shall take effect as from the date such person applies to be registered under this article.";

(d) in sub-article (9) thereof the words "Council Regulation (EU) No. 904/2010 of the 7th October 2010, or of any other Council Regulation (EU) which substitutes or amends the said Council Regulation (EU)" shall be substituted by the words "Council Regulation (EU) No. 904/2010";

(e) immediately after sub-article (9), as amended, there shall be added the following new sub-article:

"(10) A person registered under this article who ceases to be required or entitled to be registered under this article, if he were not so registered, shall within fifteen (15) days from the occurrence of this event apply with the Commissioner to cancel his registration under this article.".

Substitution of article 11 of the principal Act.

6. Article 11 of the principal Act shall be substituted by the following new article:

"Special scheme for small enterprises for supplies made within Malta.

11. (1) When a taxable person established in Malta who is not registered under this article qualifies as a small enterprise in terms of the provisions of Part One of the Sixth Schedule he may apply to the Commissioner to be registered under this article.

(2) The Commissioner shall register under this article any person who has submitted an application under sub-article (1) if he is satisfied that such person is eligible for such registration in accordance with the provisions of Part One of the Sixth Schedule:

Provided that such registration shall only take effect as from the date the Commissioner receives the application under sub-article (1) from the taxable person, or from the date of commencement of the economic activity of the taxable person, whichever is the later.

(3) Any person registered under this article shall be subject to the provisions of Part One of the Sixth Schedule.

(4) When a person is, immediately before his registration under this article, registered under article 10 the Commissioner shall, upon the registration of such person under this article, cancel the registration under article 10.

(5) A person registered under this article:

(a) may, at any time, apply to the Commissioner for the cancellation of his registration under this article;

(b) shall, within fifteen (15) days from the date on which such person no longer qualifies as a small enterprise in terms of the relevant provisions of Part One of the Sixth Schedule, apply to the Commissioner for the cancellation of the said registration;

(c) shall, within fifteen (15) days from the cessation of his economic activity, apply to the Commissioner for the cancellation of such registration.

(6) When a taxable person submits an application for the cancellation of his registration under this article pursuant to paragraph (a) of sub-article (5), such cancellation shall apply with effect from the first day of the following calendar month.

(7) When a taxable person submits an application for the cancellation of his registration under this article pursuant to paragraph (b) of sub-article (5), such cancellation shall apply with effect from the first day of the calendar month following the date on which such taxable person no longer qualifies as a small enterprise.

(8) Where the Commissioner has reason to believe that the taxable person no longer qualifies as a small enterprise in terms of the relevant provisions of Part One of the Sixth Schedule, the Commissioner shall cancel the registration of that taxable person under this article with effect from the date that such taxable person no longer qualifies as a small enterprise as may be determined by the Commissioner:

Provided that the Commissioner shall immediately upon the cancellation of a registration under this article, register that person under article 10 if, in the opinion of the Commissioner, such person is liable to apply for registration in terms of the said article.

(9) Without prejudice to sub-articles (6), (7) and (8), the Commissioner may at any time cancel the registration of a person under this article if he has reason to believe that such person does not carry on or has ceased to carry on an economic activity or that it is not likely that his economic activity shall include any activities other than those exempt activities without credit supplies.

(10) Without prejudice to the other provisions of this article, a taxable person registered under this article which carries out any of the following transactions shall also be required to register under article 12 in accordance with the provisions thereof if such person:

- (a) makes intra-Community acquisitions of goods subject to VAT pursuant to article 4(b);
- (b) receives services for which he is liable to pay VAT pursuant to article 20;
- (c) supplies of services within the territory of another Member State for which VAT is payable solely by the recipient."

Addition of new articles to the principal Act.

7. Immediately after article 11 of the principal Act, as substituted, there shall be added the following new articles:

"Special scheme for small enterprises for supplies made within other Member States.

11A. (1) A taxable person established in Malta qualifying as a small enterprise in terms of the provisions of Part Two of the Sixth Schedule, who makes supplies of goods and services within the territory of another Member State, and who intends to avail of the exemption in terms of the special scheme for small enterprises applicable in the respective Member State in which the supplies are made in accordance with Chapter 1 of Title XII of Council Directive 2006/112/EC, may apply to the Commissioner to be registered under this article.

(2) The Commissioner shall register under this article any person who has submitted an application under sub-article (1) if he is satisfied that that person is eligible for such registration in accordance with the provisions of Part Two of the Sixth Schedule:

Provided that such registration shall only take effect as from the date notified by the Commissioner to the taxable person.

(3) Any person registered under this article shall be subject to the provisions of Part Two of the Sixth Schedule.

(4) A person registered under this article:

(a) may, at any time, apply to the Commissioner for the cancellation of his registration under this article;

(b) shall, within fifteen (15) working days from the date on which such person is no longer eligible to avail of the special scheme for small enterprises in terms of the provisions of Part Two of the Sixth Schedule in any Member State, apply to the Commissioner for an update or cancellation of such registration, as the case may be;

(c) shall, within fifteen (15) working days from the date on which the Union annual turnover of that person referred to in the Sixth Schedule exceeds the Union threshold referred to in the same Schedule, apply to the Commissioner for the cancellation of the said registration.

(5) The Commissioner shall cancel the registration of a person under this article with immediate effect:

(a) in cases where the Commissioner has reason to believe that the taxable person is no longer eligible to avail of the special scheme for small enterprises in terms of the provisions of Part Two of the Sixth Schedule;

(b) if such person notifies the Commissioner through the established web portal designated for this purpose by the Commissioner, that such person no longer intends to avail himself of the special scheme for small enterprises in all Member States, or whose Union annual turnover referred to in the Sixth Schedule exceeded the Union threshold referred to in the said Schedule;

(c) if such person notifies the Commissioner through the established web portal designated for this purpose by the Commissioner, or it may otherwise be presumed by the Commissioner, that the economic activity of such person has ceased.

Special scheme for small enterprises for persons not established in Malta.

11B. (1) A taxable person who is not established in Malta but is established in another Member State shall be deemed to have applied to register under this article once the Commissioner is notified by the Member State in which such person is established in accordance with Chapter Xa of Council Regulation (EU) 904/2010 of the person's intention to avail itself of the exemption for small enterprises in relation to supplies of goods and services made in Malta:

Provided that the registration of such person under this article shall only be deemed to be effective as from the date the Commissioner notifies the Member State of establishment, through the designated electronic means for this purpose, of his approval to register the said person under this article in accordance with the provisions of Part Three of the Sixth Schedule.

(2) The Commissioner shall notify by electronic means the Member State of establishment of his approval or otherwise in accordance with sub-article (1) within fifteen (15) working days after receiving the information referred to in Article 37a(1)(a) of Council Regulation 904/2010.

(3) The Commissioner may cancel the registration of a person under this article with immediate effect where the Commissioner has reason to believe that the taxable person is no longer eligible to avail himself of the special scheme for small enterprises in terms of the provisions of Part Three of the Sixth Schedule and notify the Member State of establishment of such person without delay of the date on which the said person has ceased to be eligible for the exemption for small enterprises in relation to supplies of goods and services made in Malta.

(4) The Commissioner may cancel the registration of a person under this article with immediate effect where the Commissioner is notified pursuant to Article 37a of Regulation (EU) 904/2010 that the person intends to cease to apply the exemption for small enterprises to supplies of goods and services in Malta, or is not eligible to benefit from such an exemption."

8. Article 12 of the principal Act shall be amended as follows:

Amendment of
article 12 of the
principal Act.

(a) immediately after sub-article (3) thereof there shall be added the following new sub-article:

"(3a) A taxable person established in Malta, other than a taxable person registered under article 10, who supplies services within the territory of another Member State for which VAT is payable solely by the recipient of the service pursuant to Article 196 of Council Directive 2006/112/EC, shall apply to be registered under this article by not later than the date on which he supplies such service.";

(b) sub-article (4) thereof shall be substituted by the following new sub-article:

"(4) The Commissioner shall register under this article any person who in his opinion is liable to apply for such registration in terms of sub-articles (1), (3) or (3a) or who submits an application for registration when he is so entitled in terms of sub-article (2).";

(c) immediately after sub-article (8) thereof there shall be added the following new sub-article:

"(8a) A person registered under this article in the circumstances mentioned in sub-article (3a) may apply for the cancellation of his registration at any time if he no longer supplies services for which the recipient is liable to pay VAT.";

(d) sub-article (9) thereof shall be substituted by the following new sub-article:

"(9) The value of intra-Community acquisitions for the purpose of this article shall be determined in accordance with Part Three of the Third Schedule.";

(e) paragraph (b) of sub-article (10) thereof shall be substituted by the following new paragraph:

"(b) if such person is entitled to have his registration under this article cancelled and applies for such a cancellation in accordance with sub-article (6) or (7) or (8) or (8a), in which case the cancellation shall take effect on 1st January of the year in which the application is made.".

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Substitution of
article 13 of the
principal Act.

9. Article 13 of the principal Act shall be substituted by the following new article:

"13. (1) An application for registration or for the cancellation of a registration in accordance with this Part shall be submitted electronically through the established web portal designated by the Commissioner for this purpose and shall contain the information requested therein.

(2) The Commissioner shall allocate a registration number to every person registered under articles 10, 11, 11A or 12 and shall make, through the established web portal designated by the Commissioner for this purpose, electronically available a registration certificate to every such person containing the registration number, the article under which the registration was made, the effective date of the registration and such other particulars as the Commissioner may deem appropriate. The Commissioner may change the registration number of any person as he may consider necessary and shall notify the said person of any such change.

(3) A registration number allocated under articles 10 or 12 shall have the prefix "MT" in accordance with ISO International Standard 3166 - alpha 2. A registration number allocated under article 11 shall not have such a prefix and shall not be treated for any purposes of this Act as a value added tax identification number.

(4) A registration number allocated under article 11A shall be the same registration number as that allocated to the person under article 10 or 11 in accordance with sub-article (3) but with the suffix "EX" added to it.

(5) When the registration of a person under articles 10, 11, 11A or 12 is cancelled, the Commissioner shall serve a notice on such person indicating the effective date of the cancellation.

(6) The cancellation of the registration of a person shall not relieve that person from any liability incurred in accordance with this Act by virtue of anything done before the date of the cancellation or from the obligation to submit an application for a fresh registration in any of the circumstances under which he is required to apply for registration in terms of any provision of this Part.

(7) A number of persons regarded as a single taxable person in terms of article 5(6) shall be registered as one (1) person.

(8) The Minister may by regulations exempt any person or class of persons from any of the provisions of this Part and may by such regulations make such an exemption subject to such conditions and limitations as may be prescribed.

(9) Any person registered under articles 10, 11, 11A or 12 shall, within fifteen (15) days from the occurrence of any of the following events, inform the Commissioner of such event electronically through the established web portal designated by the said Commissioner for this purpose and including any information requested therein:

(a) in cases where there is a change in circumstances that affects the particulars declared in the application for his registration under articles 10, 11, 11A or 12 or otherwise furnished to the Commissioner in connection with his registration or appearing in the registration certificate;

(b) in cases where there is the cessation or transfer of his economic activity or part thereof; or

(c) such other event as may be prescribed by the Commissioner."

10. Article 17 of the principal Act shall be substituted by the following new article:

Substitution of article 17 of the principal Act.

"17. (1) The Commissioner shall allocate a tax period to every person registered under articles 10, 11, 11A and 12.

(2) Except as otherwise provided in this article, a tax period means a period of three (3) calendar months commencing on the first day immediately following the end of the preceding tax period.

(3) The Minister may by regulations prescribe in respect of such class or classes of persons as may be specified in the said regulations a tax period of either more or less than three (3) months.

(4) The first tax period of a person registered under articles 10 or 12 shall commence on the date that such person is registered in accordance with the said articles, and end on such date as may be determined by the Commissioner:

Provided that such a period shall not exceed one (1) year.

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(5) When, during a tax period of a person, his registration under articles 10 or 12 is cancelled, such period shall end on the last day of the month in which that cancellation is made and shall be the last tax period of the said person, saving the allocation of a new tax period to that person should he be subsequently registered again under the said articles 10 or 12.

(6) The Commissioner may by means of a notice served on a person registered under articles 10 or 12 in any particular case vary any tax period for such person in such manner as may be specified in the said notice.

(7) Notwithstanding the other provisions of this article, the relevant provisions relating to the tax periods of a person registered under articles 11 and 11A to the extent provided in the Sixth Schedule shall apply to persons registered under those articles."

Amendment of article 27 of the principal Act.

11. Sub-article (2) of article 27 of the principal Act shall be substituted by the following new sub-article:

"(2) Every person whose registration under article 10 is cancelled shall provide the Commissioner with a tax return relating to the last tax period within thirty (30) days from the date on which he is served with a notice referred to in article 13(5) or within such longer period as may be specified in the said notice:

Provided that this sub-article shall not apply when the registration under article 10 is cancelled in the circumstances mentioned in article 11(3)."

Substitution of article 30 of the principal Act.

12. Article 30 of the principal Act shall be substituted by the following new article:

"30. (1) Every person registered under articles 11 and 11A shall furnish the Commissioner with the periodical declarations relating to his economic activity by such means and at such intervals as may be specified in the Sixth Schedule.

(2) Every taxable person registered under article 10 shall submit a recapitulative statement electronically through the established web portal designated by the Commissioner for this purpose and include any information requested therein at such intervals as the Minister may by regulations prescribe for the following supplies:

(a) intra-Community supplies of goods exempt in accordance with items 3(1) and 3(4) of Part One of the Fifth Schedule;

(b) the supply of goods which were supplied to him by way of intra-Community acquisition of goods which satisfy the conditions referred to in item 2(2) of Part Three of the Third Schedule;

(c) services, other than services that are exempted from VAT in the Member State where the transaction is taxable, and for which the recipient is liable to pay the tax made to taxable persons and non-taxable legal persons identified for purposes of value added tax.

(3) Every taxable person and non-taxable legal person shall make such statements and shall produce such information and documents as may be reasonably required by the Commissioner for any purpose of this Act or as may be prescribed."

13. Immediately after article 30 of the principal Act, as substituted, there shall be added the following new article:

Addition of new article to the principal Act.

"Declarations and other notices by persons registered under article 12.

30A. A person registered under article 12 shall furnish the Commissioner with a notice of payment in terms of article 21(5) and declarations of his intra-community acquisitions and purchases made for which the customer is liable for the payment of the tax pursuant to articles 20(2)(b) and 20(2)(c) on such form as the Minister may be regulations prescribe. The provisions of article 27(4) with respect to tax returns shall apply *mutatis mutandis* to the delivery of the said form."

14. Paragraph (a) of sub-article (2) of article 38 of the principal Act shall be substituted by the following new paragraph:

Amendment of article 38 of the principal Act.

"(a) being required to furnish a declaration in terms of article 30(1) or article 30A, does not furnish such declaration within the time stipulated in the relevant provisions of this Act shall be liable to an administrative penalty of ten euro (€10) for every month or part thereof that elapses from the date by which the declaration should have been furnished in accordance with this Act and the date when it is actually furnished to the Commissioner:

Provided that such administrative penalty shall in no case exceed one hundred and twenty euro (€120) for each such

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declaration; and".

Amendment of article 39 of the principal Act.

15. Sub-article (3) of article 39 of the principal Act shall be substituted by the following new sub-article:

"(3) Any person who, being required to give notice or provide information under articles 13 or 15, does not give that notice or information within the time stipulated in the relevant provisions of this Act shall be liable to an administrative penalty of twenty euro (€20) for every month or part thereof that elapses from the date on which the notice or information should have been given in accordance with those articles and the date when such notice or information is given to the Commissioner:

Provided that such administrative penalty shall in no case exceed two hundred and fifty euro (€250) for each such notice or information."

Substitution of article 51 of the principal Act.

16. Article 51 of the principal Act shall be substituted by the following new article:

"51. (1) Any person who makes any supply, other than a supply in respect of which a tax invoice is required to be issued in terms of article 50, shall provide to the person to whom the supply is made an invoice, receipt or other document which shall be issued in the form and in the manner and shall contain the details indicated in the Thirteenth Schedule.

(2) The provisions of sub-article (1) shall not apply to supplies which are exempt without credit in accordance with Part Two of the Fifth Schedule other than supplies referred to under sub-item 16(1) of Part Two of the said Schedule."

Amendment of article 56 of the principal Act.

17. In sub-article (5) of article 56 of the principal Act the words "Council Regulation (EU) No. 904/2010 of 7 October 2010 on administrative cooperation and combating fraud in the field of value added tax or of any such other Council Regulation as may be prescribed" shall be substituted by the words "Council Regulation (EU) No. 904/2010 or of any such other Council Regulation as may be prescribed".

Amendment of article 77 of the principal Act.

18. Paragraphs (h) to (k) of article 77 of the principal Act shall be substituted by the following new paragraphs:

"(h) applies to be registered under articles 11 or 11A in circumstances indicating that he knows or could with due diligence have known that he is not entitled to be so classified;

(i) being registered under articles 11 or 11A and not being eligible to remain so registered does not apply for the cancellation of such registration in the manner required and within the time stipulated in this Act;

(j) being registered under articles 11 or 11A purports in connection with any transaction not to be so registered for the purpose of obtaining any financial gain;

(k) not being registered under articles 11, 11A or 11B purports in connection with any transaction to be so registered for the purpose of obtaining any financial gain;".

Passed by the House of Representatives at Sitting No. 294 of the 10th December, 2024.

ANĠLU FARRUGIA

Speaker

ELEANOR SCERRI

Clerk of the House of Representatives

VERŻJONI ELETTRONIKA