

ABBOZZ TA' LIĠI msejjah

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

IL-PRESIDENT, bil-parir u l-kunsens tal-Kamra tad-Deputati, imlaqqa' f'dan il-Parlament, u bl-Awtorità ta' l-istess, hareġ b'liġi dan li ġej:

1. (1) It-titolu fil-qosor ta' dan l-Att huwa Att ta' l-2003 li jemenda l-Att dwar Taxxa fuq il-Valur Miżjud. Dan l-Att għandu jinqara u jiftiehem haġa waħda ma' l-Att dwar Taxxa fuq il-Valur Miżjud, hawnhekk iżjed 'il quddiem imsejjah f'dan l-Att "l-Att prinċipali".

Titolu fil-qosor u bidu fis-sehh.

(2) Dan l-Att għandu jidhol fis-sehh f'dik id-data jew dati li l-Ministru responsabbli għall-finanzi jista' jistabbilixxi b'avviż fil-Gazzetta, u dati differenti jistgħu jiġu hekk stabbiliti dwar disposizzjonijiet differenti ta' dan l-Att, hlief għall-artikolu 20 li għandu jittqies li beda jsehh fl-1 ta' Jannar 1999.

2. L-arranġament ta' l-Att fl-Att prinċipali għandu jinbidel b'dan li ġej:-

Sostituzzjoni ta' l-Arranġament ta' l-Att.

"Arranġament ta' l-Att

Taqsimha I Preliminari

1. Titolu fil-qosor u bidu fis-sehh
2. Tifsir
3. Amministrazzjoni

Taqsimi II Għan tat-Taxxa

4. Ġbir tat-taxxa
5. Persuna Taxxabli u attività ekonomika
6. Operazzjonijiet li jikkostitwixxu provvisti, akkwisti intra-Komunitarji u importazzjonijiet
7. Lok ta' provvista, akkwisti intra-Komunitarji u importazzjonijiet
8. Żmien ta' provvista, akkwisti intra-Komunitarji u importazzjonijiet
9. Eżenzjonijiet

Taqsimi III Reġistrazzjoni u żmien ta' Taxxa

10. Reġistrazzjoni ta' persuni taxxabli
11. Reġistrazzjoni ta' persuni taxxabli li jmessu intrapriżi żgħar
12. Reġistrazzjoni ta' persuni li jagħmlu akkwisti intra-Komunitarji
13. Dispożizzjonijiet ġenerali dwar reġistrazzjoni
14. Aktar klassifikazzjoni ta' persuni reġistrati
15. Avviż li jirrelata ma' ċerti tranżazzjonijiet
16. Tagħrif minn persuni taxxabli mhux reġistrati taht din it-Taqsimi
17. Żmien ta' Taxxa

Taqsimi IV Kif Tiġi Stabbilita u Tithallas it-Taxxa

18. Valur taxxabli
19. Rata ta' Taxxa
20. Persuni responsabbli għall-hlas tat-taxxa
21. Hlas tat-taxxa
22. *Output tax*, *input tax* u kreditu għall-*input tax*
23. Tnaqqis
24. Hlas lura ta' kreditu eċċessiv
25. Hlas lura lill-persuni mhux reġistrati taht l-Artikolu 10
26. Talba għall-hlas lura taht l-Artikolu 25

Taqsimi V Denunzji, Stejjem, Penalitajiet u Appelli

27. Denunzji
28. Aġġustamenti fid-denunzji
29. Preżunzjoni dwar dikjarazzjonijiet fid-denunzji

30. Dikjarazzjonijiet minn persuni eżentati u dikjarazzjonijiet ohra, eċċ.
31. Setgħa li tintgħamel stima meta ma tintbagħtx id-denunzja
32. Setgħa li tintgħamel stima meta tkun intbagħtet id-denunzja
33. Setgħa li tintgħamel stima lil persuni ohra
34. Stejjem
35. Stejjem addizzjonali u stejjem riveduti
36. Preżunzjoni dwar l-ammonti murija fl-istejjem
37. Penali amministrattiva għal denunzja li ma tkunx korretta
38. Penali amministrattiva għal nuqqas li tintbagħat denunzja jew dikjarazzjonijiet ohra jew stqarrijiet
39. Penali amministrattiva fin-nuqqas ta' applikazzjoni għar-reġistrazzjoni jew ta' għoti ta' avviż
40. Penali amministrattiva għal nuqqas minn persuna reġistrata taħt l-artikolu 11
41. Penali mnaqqsa u penali miżjuda
42. Skuża raġonevoli
43. Appell kontra stima
44. Hwejjeġ ohra li jistgħu jinġiebu quddiem l-Appell
45. Bord ta' l-Appelli dwar it-Taxxa fuq il-Valur Miżjud
46. Hwejjeġ regolati bid-Disa' Skeda
47. Appell quddiem il-Qorti ta' l-Appell

Taqsim VI Dokumentazzjoni u Tagħrif

48. Dokumentazzjoni li għandha tinzamm
49. Inkluzjoni tat-taxxa fil-prezz ta' provvisti
50. Fattura ta' Taxxa
51. Dokumenti li għandhom jiġu provduti f'każi ohra
52. Produzzjoni ta' fatturi minn persuni li lilhom tkun ingħatat provvista
53. Spezzjonijiet
54. Dhul f'postijiet ta' abitazzjoni
55. Tagħrif li jkollhom ċerti detenturi ta' licenzja
56. Segretezza ufficjali

Taqsim VII Każijiet Speċjali

57. Każijiet speċjali

Taqsim VIII Ġbir, Garanzija u Hlas Lura

58. Kawża mill-Kummissarju
59. Titolu eżekuttiv

60. Restrizzjonijiet fuq ir-rilaxx ta' oġġetti importati
61. Setghat li ghandhom x'jaqsmu ma' oġġetti importati
62. Privileġġ speċjali
63. Garanzija ghat-taxxa dovuta fuq provvisti
64. Żmien iqsar għall-għemil ta' denunzja
65. Irkant ġudizzjarju
66. Rappreżentanti
67. Tqassim ta' hlas
68. Hlas lura
69. Hlas lura ta' taxxa mhallsa li ma kienitx dovuta u taxxa mhallsa żejda
70. Arranġamenti diplomatiċi u konsulari
71. Hlas lura ta' taxxa f'każijiet ohra

Taqsim IX Mixxellanji

72. Validità ta' avvizi, eċċ.
73. Tqassim u notifika ta' avvizi, eċċ.
74. Mghax
75. Setgha ta' għemil ta' regolamenti

Taqsim X Reati u Pieni

76. Meta wiehed jonqos li japplika għar-registrazzjoni, jew li jżomm u jagħti kull dokumentazzjoni u denunzja
77. Nuqqasijiet f'kull dokumentazzjoni, eċċ. u stqarrijiet qarrieqa
78. Htija regolari
79. Tfixkil ta' uffiċjali
80. Reati li ghandhom x'jaqsmu ma' l-importazzjonijiet
81. Reati ġenerali
82. Reati minn uffiċjali prinċipali ta' korpi ta' persuni u minn min ihaddem
83. Prosekuzzjoni
84. Penali f'każ ta' kompromess

Taqsim XI Dispożizzjonijiet Transitorji

85. Rizerva
86. Tifsir ta' ċerti kuntratti

Skedi

L-Ewwel Skeda Attivitajiet minn Awtoritajiet Pubbliċi

It-Tieni Skeda

Provvisti, Akkwisti Intra-Komunitarji u Importazzjonijiet

1. Provvisti: regola ġenerali
2. Energija
3. Drittijiet fuq il-proprjeta
4. Kunsinna fi żmien imtawwal
5. *Hire purchase*
6. Trasferiment ta' oġġetti taht kuntratt ta' kummisjoni
7. Kuntratt ta' xoghlijiet
8. Obbligazzjoni li jieqaf att jew li jiġi tollerat att
9. Provvisti inċidentali
10. Permuta
11. Provvisti minn aġenti maghrufa
12. Provvisti minn aġenti mhux maghrufa
13. Provvista b'korrissettiv ta' oġġetti li jagħmlu sehem minn attività ekonomika
14. Applikazzjoni ta' oġġetti li jagħmlu sehem minn attività ekonomika
15. Użu privat ta' oġġetti li jagħmlu sehem minn attività ekonomika
16. Trasferiment ta' negozju vijabbli
17. Trasferiment ta' oġġetti lejn Stat Membru iehor
18. Akkwisti intra-Komunitarji
19. Importazzjoni

It-Tielet Skeda

Lok ta' Provvisti, Akkwisti Intra-Komunitarji u Importazzjonijiet

1. Provvista ta' oġġetti: regola ġenerali
2. Oġġetti installati jew immuntati
3. Oġġetti provduti fuq bastimenti, inġenji ta' l-ajru u ferroviji
4. Bejgħ li jsir f'ċertu distanza
5. Provvista ta' servizzi: regola ġenerali
6. Servizzi li għandhom x'jaqsmu ma' proprjeta immobbli
7. Trasport u servizzi anċillari
8. Servizzi kulturali, eċċ.
9. Valutazzjoni ta' xogħol li jsir fuq proprjeta immobbli
10. Servizzi provduti fejn ix-xerrej huwa stabbilit

11. Servizzi ta' telekomunikazzjoni u servizzi provduti b'mod elettroniku
12. Intermedjarji
13. Akkwisti intra-Komunitarji: regola ġenerali
14. Lok ta' akkwist intra-Komunitarju taht numru ta' identifikazzjoni mogħti taht dan l-Att
15. Importazzjonijiet

Ir-Raba' Skeda
Żmien ta' Provvista, Akkwisti Intra-Komunitarji u
Importazzjonijiet

1. Data li fiha jitqies li tkun dovuta t-taxxa fil-każ ta' provvista ta' oġġetti
2. Data li fiha jitqies li tkun dovuta t-taxxa fil-każ ta' provvista ta' servizzi
3. Data li fiha jkollha tithallas it-taxxa fuq provvisti
4. Data li fiha jkollha tithallas it-taxxa fuq provvisti intra-Komunitarji eżentati
5. Data li fiha jitqies li tkun dovuta t-taxxa fil-każ ta' akkwisti intra-Komunitarji
6. Data li fiha jkollha tithallas it-taxxa fuq akkwisti intra-Komunitarji
7. Data li fiha titqies li tkun dovuta t-taxxa u meta jkollha tithallas it-taxxa fil-każ ta' importazzjonijiet

Il-Hames Skeda
Eżenzjonijiet
Taqsim Wiehed
Provvisti eżenti bil-kreditu

1. Oġġetti esportati
2. Traffiku internazzjonali ta' oġġetti
3. Provvisti intra-Komunitarji
4. Trasport internazzjonali u servizzi anċillari
5. Sensala u intermedjarji oħra
6. Bastimenti tal-baħar
7. Inġenji ta' l-ajru
8. Deheb
9. Ikel
10. Oġġetti farmaċewtiċi
11. Trasport

Taqsimat Tnejn Provvisti eżenti bla kreditu

1. Proprjeta immobbli
2. Servizzi ta' assigurazzjoni
3. Servizzi ta' kreditu, bankarji u oħrajn
4. Servizzi kulturali u reliġjużi
5. *Sports*
6. Servizzi li għandhom x'jaqsmu ma' ċerti servizzi eżentati
7. Servizzi minn organizzazzjonijiet li ma jagħmlux profitt lill-membri tagħhom
8. Lotteriji
9. Servizzi postali
10. Saħħa u *welfare*
11. Edukazzjoni
12. Provvisti ta' oġġetti li dwarhom il-bejjiegh ma kienu ikkwalifika għall-kreditu ta' *input tax*

Taqsimat Tlieta Akkwisti intra-Komunitarji eżentati

1. Akkwisti intra-komunitarji magħmula bil-ghan li ssir provvista sussegwenti
2. Akkwisti ta' oġġetti li l-provvista jew l-importazzjoni tagħhom tkun eżentata
3. Akkwisti ta' oġġetti fejn it-taxxa tkun tista' tithallas lura
4. Reġim tas-sospensjoni tad-dazju
5. Ikel
6. Investiment ta' deheb
7. Oġġetti suġġetti għall-iskema ta' taxxa fuq il-margini tal-profitt

Taqsimat Erba' Importazzjonijiet eżentati

1. Importazzjoni ta' oġġetti li l-provvista tagħhom hija eżentata
2. Oġġetti eżentati mid-dazju tad-dwana
3. Oġġetti trasportati minn territorju terz
4. Qabdiet ta' hut
5. Ri-importazzjoni
6. Ikel
7. Investiment ta' deheb

**Taqsimha Hamsa
Tifsiriet**

1. Ikel
2. Provvista ta' ikel fil-kors ta' *catering*
3. Ogġetti farmaċewtiċi
4. Proprjetà immobbli
5. Organizzazzjonijiet li ma jaghmlux profitt
6. Investiment ta' deheb

**Is-Sitt Skeda
Thresholds
Taqsimha Wiehed
Intraprizi zghar**

1. *Threshold* fiż-żmien ta' l-applikazzjoni
2. Persuni reġistrati taht l-Artikolu 10
3. *Threshold* ta' persuni reġistrati taht l-Artikolu 11
4. Valur totali ta' bejgh
5. Żmien relevanti
6. Tlett xhur kalendarji
7. *Threshold* tad-dhul u *threshold* tal-hruġ
8. Tagħrif li għandu jinghata lill-Kummissarju
Tabella

**Taqsimha Tnejn
Threshold ta' Akkwisti**

1. It-*threshold* ta' l-akkwisti
2. Il-valur ta' akkwisti intra-Komunitarji

**Taqsimha Tlieta
Threshold ta' bejgh li jsir f'ċertu distanza**

1. *Threshold* ta' bejgh li jsir f'ċertu distanza
2. Valur ta' bejgh li jsir f'ċertu distanza

**Is-Seba' Skeda
Valur Taxxabbli**

Valur taxxabbli ta' provvisti: Partiti 1 sa 8

Valur taxxabbli ta' akkwisti intra-Komunitarji: Partiti 9 u 10

Valur taxxabbli ta' importazzjonijiet: Partiti 11 sa 13

**It-Tmien Skeda
Rata ta' Taxxa**

Id-Disa' Skeda

Appelli quddiem il-Bord ta' l-Appelli dwar it-Taxxa fuq il-Valur Mizjud

1. Kompożizzjoni tal-Bord
2. Segretarju tal-Bord
3. Kompetenza tal-Bord
4. Appelli kontra stimi
5. Hlas ta' taxxa
6. Referenzi lill-Bord
7. Proċeduri tal-Bord

**L-Għaxar Skeda
Tnaqqis**

1. Eligibilità ta' kreditu għall-*input tax*
2. Prova dwar *input tax*
3. Taxxa li m'għandhiex titqies bhala *input tax*
4. Taxxa li f'parti minnha titqies bhala *input tax*
5. Attribuzzjoni ta' *input tax*
6. Attribuzzjoni parzjali
7. Aġġustamenti li jirrelataw ma' *input tax* dwar l-akkwist ta' oġġetti kapitali
8. Metodi alternattivi ta' attribuzzjoni parzjali
9. *Rounding up*
10. Helsien meta jkun hemm djun
11. Tnaqqis meta jkun hemm tnaqqis fil-valur taxxabbli ta' provvista jew akkwisti intra-Komunitarji
12. Rizerva

**Il-Hdax-il Skeda
Dokumentazzjoni**

1. Dokumentazzjoni li għandha tinzamm minn persuna reġistrata taht l-Artikolu 10
2. Hwejjeg li għandhom jiġu nkluzi fil-kontegġi
3. Il-kont tat-taxxa fuq il-valur mizjud

4. Tiswija ta' żbalji permezz ta' aġġustament fid-denunzja li jkun imiss
5. Kont ta' kull sena tat-taxxa fuq il-valur miżjud
6. Eċċezzjonijiet
7. Dokumentazzjoni ta' akkwisti intra-Komunitarji
8. Dokumentazzjoni ta' bejgh li jsir f'ċertu distanza

It-Tnax-il Skeda Fattura ta' Taxxa

1. Ghamla ta' fattura ta' taxxa
2. Kontenut
3. Kategorija ta' provvisti
4. Fattura ta' taxxa li tinghata mill-bejjiegha bl-imnut
5. Munita
6. Provvisti li fuqhom ma tithallas ebda taxxa
7. *Reverse charge*
8. Mezzi ġodda ta' trasport
9. Skema fuq il-marġini
10. Dokument provdut minn persuna lilha nnifisha
11. Fattura b'mezzi elettronici

It-TleTTax-il Skeda Riċevuta Fiskali

1. Tifsir
2. Obbligu li tinhareġ riċevuta
3. Riċevuta mahruġa minn *cash register* fiskali
4. Bejgh bieb b'bieb ta' gass, halib jew hobż
5. Provvista ta' hobż minn furnara
6. Provvisti minn pompi ta' petrol biċ-ċomb, petrol bla ċomb u diesel (gas) oil
7. Provvista ta' ikel u xorb minn *canteen* li jkun jinsab f'erja tax-xoghol jew studju
8. Provvista ta' oġġetti li jsiru minn *vending machines*
9. Provvista ta' servizzi li jsiru permezz ta' makni
10. Reżokont għal riċevuti fiskali provduti jew approvati mill-Kummissarju
11. Eżenzjoni mill-obbligu li tinhareġ riċevuta fiskali
12. Obbligu li riċevuta tinzamm u tiġi prodotta
13. *Cash register* fiskali
14. *Taxi-meter* fiskali

**L-Erbatax-il Skeda
Każijiet Speċjali
Taqsim Wiehed
Servizzi Profesjonali**

1. Tifsir
2. Żmien ta' provvista
3. Data meta jinghataw servizzi
4. Provvisti maghmula b'xejn
5. Fatturi u riċevuti għal servizzi professjonali
6. Taxxa fuq servizzi fejn it-tariffi tal-hlas huma stabbilit bil-
liġi
7. Taxxa mitluba minn terzi persuni
8. Għażla għall-adozzjoni ta' skema bażata fuq il-ħruġ ta' fattura
9. Servizzi professjonali

Taqsim Tnejn

**Oġġetti wżati, xoghlijiet artistiki, oġġetti għall-kollezzjoni u
antikitajiet**

1. Tifsir
2. Bejjiegh ta' oġġetti wżati
3. Provvisti
4. Valur taxxabbli
5. Għażla applikabbli
6. *Input tax*
7. Konteġġi separati
8. Fattura ta' xiri
9. Fattura ta' bejgħ
10. Għażla li tista' ssir minn bejjiegha ta' oġġetti wżati
11. Bejgħ b'irkant pubbliku
12. Oġġetti li jergħu jittiehdu fil-pussess

Taqsim Tlieta

**Provvisti minn Bejjiegha bl-Imnut u minn Kuntratturi ta'
Inġinerija ċivili, Mekkanika u Elettrika**

**Taqsim Erba'
Aġenti ta' l-Ivjaġġar**

1. Tifsir
2. Applikazzjoni
3. Is-servizzi provduti għandhom jitqiesu li jkunu saru fi
transazzjoni wahda
4. Lok ta' provvista
5. Valur taxxabbli

6. *Input tax*
7. Provvista barra l-Komunità
8. Setghat tal-Kummissarju
9. Dokumentazzjoni

**Taqsuma Hamsa
Taxxa fil-Perikolu**

**Taqsuma Sitta
Investiment ta' Deheb**

1. Tifsira ta' investiment ta' deheb
2. Għażla għat-tassazzjoni
3. Obbligi speċjali għall-negozjanti fl-investiment ta' deheb

**Il-Hmistax-il Skeda
Territorji tal-Komunità**

**Is-Sittax-il Skeda
Oggetti tas-sisa"**

Sostituzzjoni ta' l-
artikolu 2 ta' l-Att
prinċipali.

3. Minflok l-Artikolu 2 ta' l-Att prinċipali, għandu jidhol dan li
gej:

2. (1) F'dan l-Att, sakemm ir-rabta tal-kliem ma tehtiegħ
xort'ohra -

“akkomodazzjoni”, meta provduta fuq bażi ta' *bed and
breakfast, half board*, jew *full board* għandha tinkludi l-provvista
ta' kull servizz li normalment jaqa' fit-tifsira ta' akkomodazzjoni
fuq bażi bħal dik u nkluż fil-prezz tagħha;

“akkwist intra-Komunitarju” għandha t-tifsira lilha mogħtija
fit-Tieni Skeda;

“akkwist taxxabbli” tfisser akkwist intra-Komunitarju li
fuqu għandha tithallas it-taxxa skond l-artikolu 4 u li ma jkunx
eżenti mit-taxxa skond l-artikolu 9;

“attività ekonomika” għandha t-tifsira lilha mogħtija fl-
artikolu 5;

“awtorità pubblika” tfisser il-Gvern ta’ Malta, dipartiment jew diviżjoni tal-Gvern ta’ Malta, kunsill lokali mwaqqaf skond l-Att ta’ l-1993 dwar Kunsilli Lokali, awtorità vestita b’personalità distinta mwaqqfa b’Att tal-Parlament jew korporazzjoni mwaqqfa b’Att tal-Parlament;

“bejgh li jsir f’ċertu distanza” ghandha t-tifsira lilha moghtija fit-Tielet Skeda;

“Bord” tfisser il-Bord ta’ l-Appelli dwar it-Taxxa fuq il-Valur Miżjud imwaqqaf skond l-artikolu 45;

“data ta’ l-adeżjoni” tfisser l-1 ta’ Mejju 2004;

“denunzja” tfisser id-denunzja mehtieġa li tintbaghat skond l-artikolu 27;

“fattura ta’ taxxa” tfisser fattura jew dokument li jservi bhala fattura li jkun fiha t-taghrif mehtieġ skond it-Tlettax-il Skeda;

“importatur” fir-rigward ta’ oġġetti mportati tfisser il-persuna li jkollha l-oġġetti f’isimha meta t-taxxa fuq l-importazzjoni jkollha tithallas skond ir-Raba’ Skeda;

“importazzjoni” ghandha t-tifsira lilha moghtija fit-Tieni Skeda, u “importat” ghandha hekk tiftiehem;

“importazzjoni taxxabbli” tfisser importazzjoni li fuqha ghandha tithallas it-taxxa skond l-artikolu 4 u li mhix eżenti mit-taxxa skond l-artikolu 9;

“*input tax*” ghandha t-tifsira lilha moghtija fl-artikolu 22 (2) u “kreditu ta’ *input tax*” ghandha t-tifsira moghtija fl-artikolu 22 (3);

“Komunità” tfisser it-territorji ta’ l-Istati Membri kif definiti fis-Sittax-il Skeda;

“Kummissarju” tfisser il-Kummissarju tat-Taxxa fuq il-Valur Miżjud mahtur skond id-disposizzjonijiet tas-subartikolu (1) ta’ l-artikolu 3 jew kull uffiċċjal pubbliku jew persuna oħra li jkun inghata delega skond is-subartikolu (2) jew (3) ta’ dak l-artikolu meta jkun qieghed jaġixxi skond it-termini ta’ dik id-delega;

“Malta” ghandha t-tifsira lilha moghtija bil-Kostituzzjoni u tinkludi l-blata kontinentali tagħha;

“mezzi godda ta’ trasport” tfisser mezz ta’ trasport li ghalih japplika l-paragrafu (a) ta’ din it-tifsira u li jikkonforma mal-kondizzjonijiet tal-paragrafu (b) ta’ din it-tifsira -

(a) dan il-paragrafu japplika għall-bastimenti ta’ tul li jeċċedi s-7.5 metri, għal inġenji ta’ l-ajru b’piż *take-off* li jeċċedi l-1,550 kilogrammi jew għal vetturi ta’ l-art bil-mutur b’kapacità li teċċedi t-48 centimetri kubi jew ta’ saħħa li teċċedi s-7.2 *kilowatts*, maħsuba għat-trasport ta’ passiġġieri jew oġġetti hlief għal:

(i) bastimenti li jivvjaġġaw fil-bogħod fuq il-baħar u li jgħorru passiġġieri b’korrisspettiv, jew għall-ghan ta’ attivitajiet kummerċjali, industrijali jew tas-sajd, jew li jintużaw biex jehilsu jew jagħtu għajjnuna fuq il-baħar, jew għal dghajjes li jintużaw għal sajd f’ibhra lokali iżda ma tinkludix provvisti tal-bastimenti; u

(ii) inġenji ta’ l-ajru li jintużaw minn linji ta’ l-ajru li joperaw b’korrisspettiv fil-parti l-kbira tagħhom fuq rotot internazzjonali;

(b) il-kondizzjonijiet li għandhom jitharsu għall-ghan ta’ din it-tifsira huma:

(i) fil-każ ta’ vettura ta’ l-art, li kienet provduta mhux aktar tard minn sitt xhur wara d-data ta’ l-ewwel dhul fis-servizz jew li ma kienitx ivvjaġġat aktar minn 6,000 kilometru;

(ii) fil-każ ta’ bastimenti li jbahhru, li kienu provduti mhux aktar tard minn tlett xhur wara d-data ta’ l-ewwel dhul fis-servizz jew li ma kienux bahhru għal aktar minn 100 siegħa;

(iii) fil-każ ta’ inġenji ta’ l-ajru, li kienu provduti mhux aktar tard minn tlett xhur wara d-data ta’ l-ewwel dhul fis-servizz jew li ma kienux ittajru għal aktar minn 40 siegħa;

“Ministru” tfisser il-Ministru responsabbli għall-finanzi;

“numru ta’ identifikazzjoni tat-taxxa fuq il-valur miżjud” tfisser numru individwali mogħti mill-awtorità kompetenti ta’ Stat Membru li jkollu prefiss skond l-Istandard Internazzjonali ISO 3166 - alpha 2, u “persuna identifikata għall-ghanijiet tat-taxxa fuq il-

valur miżjud fi Stat Membru” tfisser persuna li lilha jkun gie assenjat numru individwali u li, għall-ghan ta’ provvista, jikkomunika dak in-numru lill-provditur;

“oġġetti” tfisser kull attiv li l-provvista tiegħu hija meqjusa bhala provvista ta’ oġġetti skond it-Tieni Skeda;

“oġġetti li jagħmlu parti minn attività ekonomika” tfisser oġġetti, inkluż kapital fiss, użat minn persuna taxxabli għall-ghan ta’ l-attività ekonomika tiegħu;

“oġġetti tas-sisa” tfisser l-oġġetti definiti fis-Sittax-il Skeda;

“*output tax*” għandha t-tifsira lilha mogħtija fl-artikolu 22(1);

“penali amministrattiva” tfisser penali mposta skond id-disposizzjonijiet tat-Taqsima V;

“persuna” tinkludi persuna fiżika, korp ta’ persuni, awtorità pubblika u kull entità li kapaċi twettaq attività ekonomika;

“persuna legali mhux taxxabli” tfisser persuna, barra minn persuna fiżika, li ma tkunx persuna taxxabli;

“persuna mhux taxxabli” tfisser persuna li ma tkunx persuna taxxabli;

“persuna taxxabli” għandha t-tifsira lilha mogħtija fl-artikolu 5;

“provvista” tfisser operazzjoni li hija meqjusa bhala provvista ta’ oġġetti jew provvista ta’ servizzi skond it-Tieni Skeda;

“provvista lilha nnifisha” tfisser l-użu jew l-applikazzjoni ta’ oġġetti li jagħmlu parti mill-attività ekonomika ta’ persuna li ma tkunx tikkonsisti fit-twassil ta’ oġġetti lil jew it-twettiq ta’ servizzi għal persuna oħra iżda li hija meqjusa bhala provvista ta’ oġġetti jew provvista ta’ servizzi skond it-Tieni Skeda;

“provvista eżentata”, “akkwist eżentat” jew “importazzjoni eżentata” tfisser provvista, akkwist intra-Komunitarju jew importazzjoni li hija eżentata skond l-artikolu 9;

“provvista eżentata bil-kreditu” hija provvista li għaliha tapplika it-Taqsima Wiehed tal-Hames Skeda;

“provvista eżentata bla kreditu” hija provvista li għaliha tapplika t-Taqsima Tnejn tal-Hames Skeda;

“provvista intra-Komunitarja” tfisser provvista ta’ oġġetti li jingarru minn jew għan-nom ta’ dak li jipprovdihom jew tal-persuna li lilha ssir il-provvista minn Stat Membru għal Stat Membru ieħor;

“provvista taxxabbli” tfisser provvista li fuqha għandha tithallas it-taxxa skond l-artikolu 4 u li mhix eżentata mit-taxxa skond l-artikolu 9;

“reġim ta’ sospensjoni tad-dazju tad-dwana” għandha t-tifsira lilha mogħtija fir-Raba’ Skeda;

“stabbilit” għanda tiftiehem skond id-disposizzjonijiet tas-subartikoli (2) u (3) ta’ dan l-artikolu;

“Stat Membru” għandha t-tifsira lilha mogħtija fil-Hmistax-il Skeda;

“stima” tfisser stima li tista’ ssir bis-saħħa tad-disposizzjonijiet tat-Taqsima V iżda ma tinkludix stima provvizorja;

“stima provvizorja” tfisser stima provvizorja magħmula skond l-artikolu 32;

“taxxa” tfisser it-taxxa fuq il-valur miżjud li għandha tithallas skond dan l-Att iżda ma tinkludix penali amministrattivi jew mghax;

“territorju terz” tfisser kull territorju li m’huwiex Stat Membru;

“*threshold* ta’ akkwisti” tfisser it-*threshold* stabbilit skond it-Taqsima Tnejn tas-Sitt Skeda;

“trasport” u “trasportat” tinkludi dispaċċ u mibgħut;

“valur taxxabbli” tfisser il-valur ta’ provvista, akkwist intra-Komunitarju jew ta’ importazzjoni stabbilita skond is-Seba’ Skeda;

“żmien ta’ taxxa” tfisser żmien stabbilit skond l-artikolu 17.

(2) Id-disposizzjonijiet ta’ dan is-subartikolu u tas-subartikolu (3) għandhom japplikaw għall-għan biex jiġi deċiż il-lok fejn il-persuna tkun stabbilita:

(a) persuna taxxabli tkun stabbilità fil-pajjiż jekk tkun stabbilixxit l-attività ekonomika tagħha jew ikollha lok fiss stabbilit li minnu twettaq dik l-attività ekonomika f'dak il-pajjiż jew, jekk tkun persuna fiżika li ma tkunx stabbiliet l-attività ekonomika tagħha jew li ma jkollhix lok fiss stabbilit f'xi pajjiż, ikollha indirizz permanenti jew tkun soltu toqghod f'dak il-pajjiż;

(b) persuna legali mhux taxxabli tkun stabbilità f'pajjiż jekk tkun kostitwita skond il-liġi ta' dak il-pajjiż jew jekk ikollha post fiss f'dak il-pajjiż li minnu twettaq l-attivitàjiet tagħha;

(c) persuna fiżika mhux taxxabli hija stabbilita fil-pajjiż fejn ikollha indirizz permanenti jew fejn soltu tkun toqghod.

(3) Fejn, skond is-subartikolu (2), persuna taxxabli titqies bhala li tkun stabbilita f'Malta u f'pajjiż iehor dwar l-istess transazzjoni, u fejn ikun mehtieg għall-applikazzjoni kif imiss ta' xi disposizzjoni ta' dan l-Att li għandha titqies li tkun stabbilita biss f'wiehed minn daww iz-żewġ pajjiżi, għandha, sal-limitu li jkun hekk mehtieg, titqies bhala li tkun stabbilita biss fil-pajjiż li fih it-transazzjoni tkun l-izjed konnessa mill-qrib”.

4. Minflok l-artikolu 4 ta' l-Att prinċipali għandu jidhol dan li ġej:-

Sostituzzjoni ta' l-artikolu 4 ta' l-Att prinċipali.

“Ġbir tat-taxxa.

4. (1) Bla hsara għad-disposizzjonijiet l-oħra ta' dan l-Att għandha tintalab, tiġi mposta u tingabar f'isem il-Gvern taxxa fuq il-valur miżjud -

(a) fuq kull provvista ta' oġġetti jew servizzi magħmula b'korrispettiv f'Malta fl-1 ta' Jannar 1999 jew wara din id-data minn persuna taxxabli waqt li taġixxi bhala tali hlief għal provvista magħmula minn persuna reġistrata taht l-artikolu 11;

(b) fuq kull akkwist intra-Komunitarju magħmul b'korrispettiv fid-data ta' l-adeżjoni jew wara dik id-data f'Malta fejn -

(i) ikun akkwist ta' oġġetti, barra minn mezz ġdid tat-trasport u oġġetti tas-sisa, magħmul minn persuna taxxabli waqt li tkun qed taġixxi bhala tali li tkun reġistrata taht l-artikolu 10 jew 12 jew minn persuna legali mhux taxxabli li tkun reġistrata taht l-artikolu 12 bis-sahha ta' provvista intra-Komunitarja li -

(A) isehh barra minn Malta; u

(B) issir minn persuna taxxabbli waqt li tkun qed taġixxi bhala tali u li ma tkunx eligibbli, dwar dik il-provvista, ghal xi eżenzjoni taht xi skema speċjali għall-intrapriżi żgħar fis-sehh fi Stat Membru;

jew

(ii) ikun akkwist ta' mezz ġdid ta' trasport magħmul minn kull persuna; jew

(iii) ikun akkwist ta' oġġetti tas-sisa magħmul minn persuna taxxabbli jew minn persuna legali mhux taxxabbli;

(ċ) fuq kull importazzjoni li ssehh f'Malta fl-1 ta' Jannar 1999 jew wara dik id-data.”.

Jemenda l-
artikolu 5 ta'
l-Att prinċipali.

5. L-artikolu 5 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

(a) It-titolu marginali tiegħu għandu jiġi sostitut bit-titolu “persuna taxxabbli u attività ekonomika”;

(b) is-subartikoli (1) u (2) tiegħu għandhom jiġu rinumerati bhala subartikoli (2) u (3) rispettivament;

(ċ) għandu jżdied is-subartikolu (1) ġdid li ġej:

“Persuna
taxxabbli
u attività
ekonomika.

“(1) “Persuna taxxabbli” tfisser persuna li twettaq attività ekonomika ikun x'ikun ir-rizultat jew l-għan ta' dik l-attività.”;

(d) fis-subartikolu (3) kif rinumerat il-kliem “li tinsab ma' dan l-Att” għandhom jithassru; u għandhom jżdiedu l-kliem “u meta dak it-trattament bhala persuni mhux taxxabbli ikun iwassal għal tghawwiġ sinifikanti fil-kompetizzjoni”;

(e) minnufih wara s-subartikolu (3) kif rinumerat għandu jżdied dan li ġej:

(4) Persuna li ma twettaqx attività ekonomika skond it-tifsira ta' hawn fuq, iżda li, minn żmien għal żmien, tagħmel akkwist intra-Komunitarju ta' mezz ġdid ta' trasport għandha, għall-għan ta' kull provvista bhal dik, titqies bhala persuna taxxabbli.

(5) Ghall-ghan ta' dan l-artikolu "impjegat" tfisser individwu marbut ma' prinċipal li jimpjegah permezz ta' kuntratt ta' impieg jew permezz ta' rabtiet ohra legali li johlqu r-relazzjoni ta' bejn prinċipal u mpjegat dwar kondizzjonijiet tax-xoghol, hlas u r-responsabbilta ta' l-impjegat u tinkludi d-detentur ta' kariga."

6. Minflok l-artikolu 6 ta' l-Att prinċipali ghandu jidhol dan li ġej:-

Jissostitwixxi l-artikolu 6 ta' l-Att prinċipali.

"Operazzjonijiet li jikkostitwixxu provvisti, akkwisti intra-Komunitarji u importazzjonijiet.

6. Id-disposizzjonijiet tat-Tieni Skeda ghandhom japplikaw għall-ghan biex tiġi deċiża kull kwistjoni dwar jekk operazzjoni ghandhiex titqies bhala:

(a) provvista ta' oġġetti, provvista ta' servizzi, akkwist intra-Komunitarju jew importazzjoni;

(b) maghmula b'korrispettiv;

(ċ) maghmula minn persuna taxxabli waqt li tkun qed taġixxi bhala tali."

7. Minflok l-artikolu 7 ta' l-Att prinċipali ghandu jidhol dan li ġej:

Jissostitwixxi l-artikolu 7 ta' l-Att prinċipali.

"Lok ta' provvisti, akkwisti intra-Komunitarji u Importazzjonijiet.

7. Id-disposizzjonijiet tat-Tielet Skeda ghandhom japplikaw għall-ghan biex jiġi deċiż il-lok fejn issehh provvista jew akkwist intra-Komunitarju jew importazzjoni."

8. Minflok l-artikolu 8 ta' l-Att prinċipali ghandu jidhol dan li ġej:-

Jissostitwixxi l-artikolu 8 ta' l-Att prinċipali.

"Data meta ghandha tintalab it-taxxa u data meta ghandha tiġi mposta t-taxxa.

8. Id-data ta' meta ghandha tintalab it-taxxa u d-data ta' meta dik it-taxxa ghandha tiġi mposta ghandhom jiġu stabbiliti skond id-disposizzjonijiet tar-Raba' Skeda."

9. Minflok l-artikolu 9 ta' l-Att prinċipali ghandu jidhol dan li ġej:-

Jissostitwixxi l-artikolu 9 ta' l-Att prinċipali.

"Eżenzjonijiet.

9. (1) Ghandhom ikunu eżentati mit-taxxa -

(a) il-provvisti li ghalihom tapplika t-Taqsima Wiehed jew it-Taqsima Tnejn tal-Hames Skeda;

(b) l-akkwisti intra-Komunitarji li ghalihom tapplika t-Taqsima Tlieta tal-Hames Skeda;

(ċ) l-importazzjonijiet li ghalihom tapplika t-Taqsima Erba' tal-Hames Skeda.

(2) Kull disposizzjoni li tinsab f'xi liġi jew bis-sahha ta' xi liġi li taghti s-setgħa lill-Ministru li jagħti eżenzjoni fuq l-importazzjoni ta' oġġetti mid-dazji ta' importazzjoni li jithallsu skond l-Att dwar id-Dazji ta' Importazzjoni għandha tiftiehem bhala li tagħti s-setgħa lill-Ministru li jagħti, fl-istess ċirkostanzi, bl-istess mod, u suġġett għall-istess kondizzjonijiet u limitazzjonijiet li dwarhom ikun hemm provdut f'xi disposizzjoni bħal dik, eżenzjoni mit-taxxa li tingabar bis-sahha ta' dan l-Att ma' l-importazzjoni ta' l-imsemmija oġġetti.”.

Jissostitwixxi t-Taqsima III ta' l-Att prinċipali.

10. Minflok it-Taqsima III u t-Taqsima IV ta' l-Att prinċipali għandu jidhol dan li ġej:-

“Taqsima III REGISTRAZZJONI U ŻMIEN TA' TAXXA

Registrazzjoni ta' persuni taxxabpli.

10. (1) Kull persuna taxxabpli stabbilita f'Malta li ma tkunx registrata taht dan l-artikolu jew taht l-artikolu 11 għandha tapplika sabiex tiġi registrata taht dan l-artikolu mhux aktar tard minn tletin jum mid-data li fiha tagħmel provvista b'korrispettiv f'Malta hlief għall-provvista eżenti minghajr kreditu.

(2) Il-paragrafu (1) m'għandux japplika għall-persuna li titqies biss bhala persuna taxxabpli minhabba l-fatt li tagħmel, minn żmien għal żmien, provvista intra-Komunitarja ta' mezz ġdid ta' trasport.

(3) Persuna taxxabpli stabbilita f'Malta li ma tkunx registrata taht dan l-artikolu għandha, jekk hekk tenhtieg li tagħmel mill-Kummissarju, tapplika biex tiġi registrata taht dan l-artikolu fi żmien tletin jum mid-data meta hija tiġi notifikata b'avviz li jkun fih talba bħal dik.

(4) Persuna taxxabpli li ma tkunx stabbilita f'Malta, li mhix registrata skond dan l-artikolu u li għandha l-obbligu għall-hlas tat-taxxa fuq provvista skond l-artikolu 20 għandha

tapplika biex tiġi reġistrata skond dan l-artikolu fi żmien mhux aktar tard minn tletin jum mid-data ta' dik il-provvista.

(5) Kull persuna li ma tkunx persuna reġistrata taht dan l-artikolu u li tkun twettaq jew tkun bi hsiebha twettaq attività ekonomika tista' tapplika sabiex tiġi reġistrata taht dan l-artikolu.

(6) Il-Kummissarju ghandu jirreġistra taht dan l-artikolu:

(a) kull persuna li fl-opinjoni tiegħu jkollha l-obbligu li tapplika għar-reġistrazzjoni skond is-subartikoli (1), (3) jew (4);

(b) kull persuna li tkun għamlet applikazzjoni skond is-subartikolu (5) jekk il-Kummissarju jkun sodifatt li dik il-persuna tkun qed twettaq jew tkun bi hsiebha twettaq attività ekonomika u -

(i) x'aktarx li jkollha l-jedd, jekk tiġi hekk reġistrata, li titlob lura krediti ta' *input tax* skond id-disposizzjonijiet ta' l-artikolu 22; jew

(ii) tkun għamlet jew x'aktarx li tagħmel akkwist intra-Komunitarju f'Malta għall-ghan ta' operazzjonijiet imwettqa barra minn Malta;

(c) kull persuna li r-reġistrazzjoni tagħha skond l-artikolu 11 tiġi mħassra skond is-subartikolu (5) tiegħu.

(7) Kull persuna reġistrata skond dan l-artikolu għandha fi żmien hmistax-il jum mill-ġrajja ta' xi wiehed minn dawn l-avvenimenti li ġejjin tavża bil-miktub lill-Kummissarju b'dik il-ġrajja:

(a) kull bidla fiċ-ċirkostanzi li jista' jkollha effett fuq il-partikolaritajiet dikjarati fl-applikazzjoni għar-reġistrazzjoni tagħha skond dan l-artikolu jew li jiġu b'mod iehor mogħtija lill-Kummissarju fir-rigward tar-reġistrazzjoni tagħha jew li jidru fuq iċ-ċertifikat tar-reġistrazzjoni;

(b) il-waqfien jew it-trasferiment ta' l-attività ekonomika tagħha jew parti minnha;

(ċ) kull grajja ohra kif jista' jiġi preskritt.

(8) Minghajr preġudizzju għas-subartikolu (3) ta' l-artikolu 11, il-Kummissarju jista' f'kull żmien iħassar ir-reġistrazzjoni ta' persuna skond dan l-artikolu jekk ikun tal-fehma li dik il-persuna ma kienx ikollha, kieku ma kienitx hekk reġistrata, l-htieġa li tapplika għar-reġistrazzjoni jew il-jedd li tiġi reġistrata skond dan l-artikolu.

Reġistrazzjoni ta' persuni taxxabbli li jiġġestixxu intrapriża żghira.

11. (1) Meta persuna taxxabbli stabbilita f'Malta li ma tkunx reġistrata skond dan l-artikolu ttwettaq attività ekonomika li tkun tikkwalifika bhala intrapriża żghira skond id-disposizzjonijiet ta' l-Ewwel Parti tas-Sitt Skeda tista' tapplika lill-Kummissarju biex tiġi reġistrata taht dan l-artikolu.

(2) Il-Kummissarju għandu jirreġistra taht dan l-artikolu kull persuna li tkun għamlet applikazzjoni taht is-subartikolu (1) jekk ikun sodisfatt li dik il-persuna tkun tikkwalifika għal dik ir-reġistrazzjoni.

(3) Meta persuna tkun, minnufih qabel ir-reġistrazzjoni tagħha taht dan l-artikolu, reġistrata taht l-artikolu 10 il-Kummissarju għandu, mar-reġistrazzjoni ta' dik il-persuna taht dan l-artikolu, jhassar ir-reġistrazzjoni taht l-artikolu 10.

(4) Kull persuna reġistrata taht dan l-artikolu -

(a) tista', f'kull żmien, tapplika lill-Kummissarju biex thassar ir-reġistrazzjoni tagħha taht dan l-artikolu;

(b) għandha, fi żmien tletin jum mid-data li fiha l-attività ekonomika tagħha ma tkunx aktar eligibbli li tikkwalifika bhala intrapriża żghira skond id-disposizzjonijiet rilevanti tat-Taqsima Wiehed tas-Sitt Skeda, tapplika għand il-Kummissarju biex tiġi mħassra dik ir-reġistrazzjoni.

(5) Meta persuna taxxabbli tagħmel applikazzjoni biex thassar ir-reġistrazzjoni tagħha taht dan l-artikolu jew fejn il-Kummissarju jkun tal-fehma li l-attività ekonomika ta' persuna ma tkunx tikkwalifika aktar bhala intrapriża żghira skond id-disposizzjonijiet rilevanti tat-Taqsima Wiehed tas-Sitt Skeda il-Kummissarju għandu jhassar ir-reġistrazzjoni ta' dik il-persuna taht dan l-artikolu u jirreġistra lil dik il-persuna taht l-artikolu 10.

(6) Minghajr preġudizzju għas-subartikolu (5), il-Kummissarju jista' f'kull żmien iħassar ir-registrazzjoni ta' persuna taht dan l-artikolu jekk ikun tal-fehma li dik il-persuna ma tkunx qegħda jew tkun temmet milli twettaq attività ekonomika jew li x'aktarx l-attività ekonomika tagħha ma tkunx tinkludi attivitajiet hlief għall-provvista eżenti bla kreditu.

Reġistrazzjoni
ta'
persuni li
jaġhmlu
akkwisti intra-
Komunitarji.

12. (1) Meta persuna taxxabbli li ma tkunx reġistrata taht l-artikolu 10 jew persuna legali mhux taxxabbli jkollha l-ħsieb li tagħmel akkwist intra-Komunitarju f'Malta u, minħabba dak l-akkwist, il-valur ta' l-akkwisti intra-Komunitarji tagħha f'Malta matul is-sena kalendarja li fiha tagħmel dak l-akkwist jeċċedi *t-threshold* ta' l-akkwisti għandha tapplika biex tiġi reġistrata taht dan l-artikolu, sakemm ma' tkunx diġa hekk reġistrata, sa mhux aktar tard mid-data ta' dak l-akkwist.

(2) Persuna taxxabbli li ma tkunx reġistrata jew li ma jkollhiex l-obbligu li tkun reġistrata taht l-artikolu 10 jew persuna legali mhux taxxabbli tista, sakemm ma tkunx reġistrata taht dan l-artikolu, f'kull żmien tapplika biex tiġi reġistrata taht dan l-artikolu.

(3) Il-Kummissarju għandu jirreġistra taht dan l-artikolu kull persuna li fl-opinjoni tiegħu jkollha l-obbligu li tapplika għal dik ir-registrazzjoni skond is-subartikolu (1) jew li tagħmel applikazzjoni għar-registrazzjoni meta tkun hekk intitolata skond is-subartikolu (2).

(4) Meta persuna jkollha l-obbligu li tapplika għar-registrazzjoni skond is-subartikolu (1) minħabba akkwist intra-Komunitarju, ir-registrazzjoni ta' dik il-persuna taht dan l-artikolu għandha titqies li jkollha effett mid-data ta' dak l-akkwist.

(5) Persuna reġistrata taht dan l-artikolu fiċ-ċirkostanzi msemmija fis-subartikolu (1) tista' tapplika biex tħassar ir-registrazzjoni tagħha f'kull żmien wara li tintemm is-sena kalendarja li tiġi wara dik li fiha kienet hekk reġistrata jekk il-valur tal-akkwisti intra-Komunitarji tagħha ma jkunx eċċeda *t-threshold* ta' l-akkwisti fis-sena li fiha tagħmel dik l-applikazzjoni jew fis-sena kalendarja li tiġi qabel.

(6) Persuna reġistrata taht dan l-artikolu malli taghmel applikazzjoni skond is-subartikolu (2) tista' tapplika biex thassar ir-reġistrazzjoni taghha f'kull żmien wara li jghaddu sentejn kalendarji konsekuttivi li jiġu wara s-sena li fiha kienet hekk reġistrata jekk il-valur ta' l-akkwisti intra-Komunitarji taghha ma jkunx eċċeda *t-threshold* ta' l-akkwisti fis-sena li fiha jaghmel dik l-applikazzjoni jew fis-sena kalendarja li tiġi qabel.

(7) Il-valur ta' akkwisti intra-Komunitarji ghall-ghan ta' dan l-artikolu ghandu jiġi stabbilit skond it-Taqsima Tnejn tas-Sitt Skeda.

(8) Il-Kummissarju ghandu jhassar ir-reġistrazzjoni ta' persuna taht dan l-artikolu:

(a) jekk dik il-persuna tkun reġistrata taht l-artikolu 10, f'liema każ it-thassir ghandu jkollu effett mid-data tar-reġistrazzjoni:

Izda jekk dik il-persuna tieqaf mill tibqa' reġistrata taht l-artikolu 10 f'data li fiha ma kienitx tkun intitolata li tapplika ghat-thassir tar-reġistrazzjoni taghha taht dan l-artikolu kieku baqghat reġistrata taht dan l-artikolu, il-Kummissarju ghandu, f'dik id-data, jerga jirreġistra lil dik il-persuna taht dan l-artikolu

jew

(b) jekk dik il-persuna jkollha d-dritt li jkollha r-reġistrazzjoni taghha mhassra u tapplika ghal dak it-thassir skond is-subartikolu (5) jew (6), f'dak il-każ it-thassir ghandu jkollu effett mill-1 ta' Jannar tas-sena li fiha ssir l-applikazzjoni.

Dispożizzjo-
nijiet
ġenerali dwar
reġistrazzjoni.

13. (1) Applikazzjoni ghar-reġistrazzjoni jew ghat-thassir tar-reġistrazzjoni taht din it-Taqsima ghandha ssir fuq dik il-formola hekk kif il-Ministru jista' b'regolamenti jippreskrivi u ghandu jkun fiha l-partikolaritajiet speċifikati f'dik il-formola.

(2) Il-Kummissarju ghandu jaghti numru ta' reġistrazzjoni lil kull persuna reġistrata taht l-artikolu 10, 11 jew 12 u ghandu jikkonsenja lil dik il-persuna ċertifikat ta' reġistrazzjoni li jkun fih in-numru tar-reġistrazzjoni, l-artikolu li tahtu tkun intgħamlet ir-reġistrazzjoni, id-data effettiva tar-

reġistrazzjoni u dawk il-partikolaritajiet l-oħra hekk kif il-Kummissarju jista' jidhirlu xierqa. Il-Kummissarju jista' jibdel in-numru tar-reġistrazzjoni ta' kull persuna hekk kif jista' jidhirlu mehtieġ u għandu javża lil dik il-persuna b'kull bidla bħal dik.

(3) Numru tar-reġistrazzjoni mogħti taħt l-artikolu 10 jew 12 għandu jkollu l-prefiss "MT" skond l-Istandard Internazzjonali ISO 3166 - alpha 2. Numru ta' reġistrazzjoni mogħti taħt l-artikolu 11 m'għandux ikollu dak il-prefiss u m'għandux jitqies għall-għanijiet ta' dan l-Att bhala numru ta' l-identifikazzjoni tat-taxxa fuq il-valur miżjud.

(4) Meta r-reġistrazzjoni ta' persuna taħt l-artikolu 10, 11 jew 12 tiġi mhassra l-Kummissarju għandu jibgħat avviz lil dik il-persuna li fih jindika d-data effettiva tat-thassir.

(5) It-thassir ta' reġistrazzjoni ta' persuna m'għandux jehles lil dik il-persuna minn kull responsabbiltà li jkollha taħt dan l-Att bis-saħħa ta' kull haġa li tkun saret qabel id-data ta' thassir jew mill-obbligu li tagħmel applikazzjoni għar-reġistrazzjoni mill-ġdid f'xi wahda miċ-ċirkostanzi li taħtha tkun mehtieġa li tapplika għar-reġistrazzjoni skond xi disposizzjoni ta' din il-Parti.

(6) Il-Ministru jista' b'regolamenti jagħmel disposizzjoni dwar ir-reġistrazzjoni ta' għadd ta' persuni bhala persuna wahda jew sabiex persuna tiġi reġistrata separatament għar-rigward ta' ferġat jew taqsimiet differenti ta' l-attività ekonomika tagħha f'dawk iċ-ċirkostanzi, u għar-rigward ta' dawk il-provvisti u suġġetta għal dawk il-kondizzjonijiet li jistgħu jiġu speċifikati fir-regolamenti msemmija.

(7) Il-Ministru jista' b'regolamenti jeżenta kull persuna jew klassi ta' persuni minn kull disposizzjoni ta' din it-Taqsima u jista' b'dawk ir-regolamenti jagħmel eżenzjoni bħal dik suġġetta għal dawk il-kondizzjonijiet u limitazzjonijiet li jistgħu jiġu preskritti.

Aktar
klassifikazz-
jonijiet
ta' persuni
reġistrati.

14. Mingħajr preġudizzju għad-disposizzjonijiet l-oħra ta' din it-Taqsima il-Kummissarju jista' jikklassifika persuni reġistrati taħt din it-Taqsima b'referenza għad-deskrizzjoni jew settur ta' l-attivitajiet tagħhom u dawk il-kwistjonijiet l-oħra hekk kif jista' jqis xieraq jew addattat u kull klassifikazzjoni hekk magħmula għandha sakemm ma jiġix ippruvat il-kuntrarju titqies li tkun klassifikazzjoni korretta

ghall-ghan biex tiġi stabbilita l-applikabilità jew mod iehor ta' xi disposizzjoni ta' dan l-Att li għaliha l-klassifikazzjoni tista' tkun relevanti.

Tagħrif minn persuni li ma jkunux reġistrati taħt din it-Taqsima.

15. (1) Kull persuna li ma tkunx reġistrata taħt l-artikolu 10 jew 12 u li jkollha l-hsieb li tagħmel akkwist intra-Komunitarju ta' mezz ġdid ta' trasport għandha tagħti avviż ta' dan lill-Kummissarju sa mhux aktar tard mid-data ta' dak l-akkwist.

(2) Kull persuna li ma tkunx reġistrata taħt l-artikolu 10 u li jkollha l-hsieb li tagħmel provvista intra-Komunitarja ta' mezz ġdid ta' trasport għandha tagħti avviż ta' dan lill-Kummissarju sa mhux aktar tard mid-data ta' dik il-provvista.

(3) Kull persuna taxxabli jew persuna legali mhux taxxabli li ma tkunx reġistrata taħt l-artikolu 10 jew 12 u li jkollha l-hsieb li tagħmel akkwist intra-Komunitarju ta' oġġetti tas-sisa għandha tagħti avviż ta' dan lill-Kummissarju sa mhux aktar tard mid-data ta' dak l-akkwist.

(4) Meta persuna taxxabli li ma tkunx reġistrata taħt l-artikolu 10 jew persuna legali mhux taxxabli tkun responsabbli għat-taxxa fuq provvista magħmula lilha skond l-artikolu 20(2) għandha tagħti avviż lill-Kummissarju fi żmien tletin jum mid-data li tirċievi fattura jew dokument simili għal dik il-provvista.

(5) Avviż lill-Kummissarju taħt dan l-artikolu għandu jingħata dwar kull tranżazzjoni li għaliha japplika dan l-artikolu fuq dik il-formola hekk kif il-Ministru jista' b'regolamenti jippreskrivi.

Avviż li jirrelata ma' ċerti operazzjonijiet.

16. Kull persuna taxxabli jew persuna legali mhux taxxabli li ma tkunx reġistrata taħt din it-Taqsima għandha tipprovdi kull tagħrif bħal dak li jirrelata mal-bidu jew waqfien ta' l-attività tagħha, in-natura ta' dik l-attività u t-tranżazzjonijiet magħmula fil-kors jew tkompliġa tagħha hekk kif jista' jiġi preskritt.

Żmien ta' taxxa.

17. (1) Il-Kummissarju għandu jalloka żmien ta' taxxa lil kull persuna reġistrata taħt l-artikolu 10.

(2) Hlief kif hemm provdut xort'ohra f'dan l-artikolu żmien ta' taxxa jfisser żmien ta' tlett xhur kalendarji li jibda

fl-ewwel jum li jiġi minnufih wara t-tmiem taż-żmien ta' taxxa li jkun ġie qabel.

(3) Il-Ministru jista' b'regolamenti jippreskrivi dwar dik il-klassi jew klassijiet ta' persuni hekk kif jista' jiġi speċifikat f'dawk ir-regolamenti żmien ta' taxxa ta' aktar jew anqas minn tlett xhur.

(4) L-ewwel żmien ta' taxxa għal persuna għandu jibda fid-data meta dik il-persuna tiġi reġistrata taht l-artikolu 10 u jintemm f'dik id-data li tista' tiġi stabbilita mill-Kummissarju.

(5) Meta, matul żmien ta' taxxa ta' persuna, ir-registrazzjoni tagħha taht l-artikolu 10 tiġi mhassra, dak iż-żmien għandu jintemm fid-data ta' dak it-thassir u għandu jkun l-aħhar żmien ta' taxxa ta' dik il-persuna, bla hsara għall-allokazzjoni ta' żmien ġdid ta' taxxa lil dik il-persuna jekk hi wara terġa' tirreġistra taht l-artikolu 10.

(6) Il-Kummissarju jista' permezz ta' avviż li jiġi notifikat lil persuna reġistrata taht l-artikolu 10 f'xi każ partikolari jibdel kull żmien ta' taxxa għal dik il-persuna b'dak il-mod li jista' jiġi speċifikat f'dak l-avviż.

TAQSIMA IV

KIF TIĠI STABBILITA U TITHALLAS IT-TAXXA

Valur
taxxabli.

18. Il-valur taxxabli ta' provvisti, akkwisti intra-Komunitarji u importazzjonijiet għandu jiġi stabbilit bil-mod stipulat fis-Seba' Skeda.

Rata ta' taxxa.

19. (1) It-taxxa li għandha tithallas fuq kull provvista taxxabli, hlief għal provvista li għaliha jirreferi s-subartikolu (2), għandha tkun bir-rata ta' hmistax fil-mija tal-valur taxxabli tal-provvista.

(2) It-taxxa li għandha tithallas fuq kull provvista taxxabli speċifikata fit-Tmien Skeda għandha tkun b'dik ir-rata jew rati, li ma jkunux għola minn hmistax fil-mija tal-valur taxxabli tal-provvista, kif speċifikat f'dik l-Iskeda.

(3) It-taxxa li għandha tithallas fuq kull akkwist taxxabli intra-Komunitarju ta' oġġetti għandha tkun dik

applikabbli għall-provvista ta' oġġetti simili skond id-disposizzjonijiet imsemmija hawn fuq ta' dan l-artikolu.

(4) It-taxxa li għandha tithallas fuq kull importazzjoni taxxabli, hliet għal provvista li għaliha jirreferi s-subartikolu (5), għandha tkun bir-rata ta' hmistax fil-mija tal-valur taxxabli ta' l-importazzjoni.

(5) It-taxxa li għandha tithallas fuq kull importazzjoni taxxabli hekk kif jista' jiġi speċifikat fit-Tmien Skeda għandha tkun b'dik ir-rata jew rati, li ma jkunux għola minn hmistax fil-mija tal-valur taxxabli ta' l-importazzjoni, hekk kif jista' jiġi speċifikat f'dik l-Iskeda.

Persuni
responsabbli
għall-hlas tat-
taxxa.

20. (1) Bla hsara għad-disposizzjonijiet l-oħra ta' dan l-artikolu -

(a) il-hlas tat-taxxa fuq provvista taxxabli għandu jkun ir-responsabbilta tal-persuna li tagħmel il-provvista;

(b) il-hlas tat-taxxa fuq akkwist taxxabli għandu jkun ir-responsabbilta tal-persuna li tagħmel l-akkwist;

(ċ) il-hlas tat-taxxa fuq importazzjoni taxxabli għandu jkun ir-responsabbilta ta' l-importatur.

(2) Il-hlas tat-taxxa fuq provvista taxxabli magħmula minn persuna li ma tkunx stabbilita f'Malta u li ma tkunx reġistrata taht l-artikolu 10 lil persuna stabbilita f'Malta għandu jkun ir-responsabbilta tal-persuna li lilha ssir il-provvista jekk il-provvista tkun -

(a) provvista ta' oġġetti magħmula lil persuna taxxabli reġistrata taht l-artikolu 10 jew 12 jew lil persuna legali mhux taxxabli reġistrata taht l-artikolu 12 li tkun hekk identifikata fuq il-fattura ta' taxxa għal dik il-provvista, fejn:

(i) il-persuna li tipprovdi l-oġġetti hija identifikata għall-ghanijiet tat-taxxa fuq il-valur miżjud fi Stat Membru ieħor u tkun għamlet akkwist intra-Komunitarju eżentat ta' dawk l-oġġetti f'Malta għall-ghan ta' dik il-provvista; u

(ii) l-oġġetti akkwistati taht l-imsemmi

akkwist intra-Komunitarju kienu trasportati minn Stat Membru, li ma jkunx dak l-Istat fejn il-persuna taxxabli li tagħmel il-provvista hija hekk identifikata, lill-persuna li lilha ssir il-provvista; u

(iii) il-provditur jinnomina lill-persuna li lilha ssir il-provvista bhala l-persuna responsabbli li thallas it-taxxa fuq dik il-provvista;

jew

(b) provvista ta' servizzi magħmula lill-persuna taxxabli li skond it-Tielet Skeda titqies li ssehh fejn ix-xerrej huwa stabbilit; jew

(c) provvista ta' oġġetti jew ta' servizzi, barra minn provvista li għaliha jirreferi l-paragrafu (a) jew (b), magħmula lil persuna taxxabli registrata taht l-artikolu 10.

(3) Meta persuna turi t-taxxa fuq fattura jew dokument li jservi bhala fattura għall-provvista hija għandha, sakemm ma tkunx il-persuna responsabbli għat-taxxa skond id-disposizzjonijiet imsemmija hawn fuq ta' dan l-artikolu, ikollha responsabbilta kongunta u singola għat-taxxa fuq dik il-provvista flimkien ma' dik il-persuna.

(4) Persuna li tkun rappreżentant ta' persuna oħra skond l-artikolu 66 għandha, sal-limiti mnizzla f'dak l-artikolu, jkollha responsabbilta solidali għat-taxxa flimkien mal-persuna li tagħha tkun rappreżentant.

Hlas tat-taxxa.

21. (1) Kull persuna registrata taht l-artikolu 10 għandha thallas lill-Kummissarju sa mhux aktar tard mid-data fi fiha għandha tibghat id-denunzja għaž-żmien ta' taxxa ammont li jkun daqsinsew għall-eċċess, jekk ikun hemm, li bih l-*output tax* għal dak iż-żmien teċċedi t-tnaqqis li għandha l-jedd li tagħmel skond l-artikolu 23: Izda dik il-persuna tista' tpaċi xi kreditu eċċessiv ta' taxxa għaž-żmien ta' taxxa ta' qabel, li ma jkunx thallas lura jew li għandu jithallas lura skond l-artikolu 24, kontra xi taxxa li għandha tithallas skond dan is-subartikolu.

(2) Kull persuna responsabbli għall-hlas tat-taxxa skond is-subartikoli (1) jew (3) ta' l-artikolu 20, hlief għal taxxa li għandha tithallas skond is-subartikolu (1) ta' dan l-artikolu, għandha thallas dik it-taxxa lill-Kummissarju sa mhux aktar

tard mill-hmistax-il jum tax-xahar li jiġi wara dak li fih issir dovuta.

(3) Kull persuna responsabbli għall-hlas tat-taxxa skond l-artikolu 20(2), hlief għal taxxa li għandha tithallas skond is-subartikolu (1) ta' dan l-artikolu, għandha tħallas dik it-taxxa lill-Kummissarju sa mhux aktar tard mill-hmistax-il jum tax-xahar li jiġi wara dak li matulu tkun meħtieġa li twassal l-avviż speċifikat fl-artikolu 15(4).

(4) Ikun dovut mgħax fuq kull taxxa li ma tithallasx sad-data li fiha jkollha tithallas bir-rata ta' wiehed fil-mija għal kull xahar jew parti minnu li l-imsemmija taxxa tibqa' ma tithallasx jew b'kull rata ohra hekk kif jista' jiġi preskritt.

(5) Il-hlas tat-taxxa għandu jkun akkumpanjat bit-twassil lill-Kummissarju tal-formola rispettiva hekk kif il-Ministru jista' b'regolamenti jippreskrivi: Iżda t-taxxa fuq importazzjonijiet għandha tithallas lill-Kontrollur tad-Dwana għan-nom tal-Kummissarju u għandha ssir f'dak il-lok u tkun akkumpanjata b'dawk il-formoli hekk kif il-Kontrollur jista' jordna.

Output tax, input tax u kreditu għall-input tax.

22. (1) L-*output tax* ta' persuna registrata taht l-artikolu 10 hija t-taxxa fuq provvisti u fuq akkwisti intra-Komunitarji li jkollha tithallas matul dak iż-żmien u li għaliha dik il-persuna tkun responsabbli skond is-subartikoli (1) u (2) ta' l-artikolu 20.

(2) L-*input tax* ta' persuna taxxabbli hija t-taxxa li jkollha tithallas fuq;

- (a) provvista magħmula lilha,
- (b) akkwisti magħmula minnha, u
- (ċ) importazzjonijiet magħmula minnha,

sal-limitu li l-provvisti hekk magħmula u l-oġġetti hekk akkwistati jew importati jintużaw jew ikunu mahsuba li jintużaw kollha kemm huma fil-kors jew avvanz ta' l-attività ekonomika tagħha.

(3) Bla hsara għas-subartikolu (5) -

(a) il-kreditu għall-*input tax* ta' żmien ta' taxxa ta' persuna reġistrata taht l-artikolu 10 huwa ammont li jkun daqsinsew għall-*input tax* ta' dik il-persuna li jkollu jithallas matul dak iż-żmien li huwa attribwibbli għall-provvisti magħmula jew maħsuba li għandhom jintgħamlu minnha, li jkunu provvisti li għalihom japplika s-subartikolu (4) ta' dan l-artikolu;

(b) il-kreditu għall-*input tax* għall-ahhar żmien ta' taxxa ta' persuna li r-reġistrazzjoni tagħha taht l-artikolu 10 tkun giet imħassra huwa ammont li jkun daqsinsew għall-*input tax* ta' dik il-persuna li jkollu jithallas matul dak iż-żmien li huwa attribwibbli għall-provvisti magħmula minnha sa l-ahhar ta' dak iż-żmien, li jkunu provvisti li għalihom japplika s-subartikolu (4) ta' dan l-artikolu.

(4) Dan is-subartikolu japplika għal:

(a) provvisti taxxabbli;

(b) provvisti eżenti bil-kreditu;

(c) provvisti magħmula barra minn Malta li kieku, jekk magħmula f'Malta, kienu jitqiesu taht id-disposizzjonijiet ta' dan l-Att bhala provvisti taxxabbli jew provvisti eżenti bil-kreditu.

(d) operazzjonijiet eżenti mill-VAT, li jirrelataw ma':

(i) il-provvista minn persuni liċenzjati taht l-Att dwar Intrapriżi ta' Assigurazzjoni jew l-Att dwar *Brokers* ta' l-Assigurazzjoni u Intermedjarji oħra, ta' servizzi ta' assigurazzjoni u ri-assigurazzjoni, inklużi transazzjonijiet relatati, li dwarhom huma hekk liċenzjati;

(ii) l-ghoti u n-negozjar ta' kreditu u l-*credit management* mill-persuna li tkun tat dak il-kreditu;

(iii) In-negozjar ta' jew kull għamil ta' negozju fi *credit guarantees* jew kull garanzija oħra dwar flus u l-immaniġġjar ta' *credit guarantees* mill-persuna li tkun qed tagħti dak il-kreditu;

(iv) transazzjonijiet, inkluż negozjar, dwar kontijiet ta' depożitu u korrenti, hlasijiet, trasferimenti, djun, *cheques* u strumenti negozjabbli ohra, iżda eskluż il-ġbir u *factoring* ta' djun;

(v) transazzjonijiet, inkluż negozjar, dwar flus li jiċċirkolaw, noti bankarji, u muniti li normalment jintużaw fil-pajjiż;

(vi) transazzjonijiet, inkluż negozjar, eskluż *management* u *safekeeping*, f'ishma, parteċipazzjoni f'kumpaniji jew assoċjazzjonijiet, *debentures* u titoli ohra, esklużi dokumenti li jistabbilixxu titoli għall-oġġetti:

meta l-klijent ikun stabbilit barra l-Komunità jew meta dawk l-operazzjonijiet ikunu marbuta direttament ma' oġġetti li għandhom ikunu esportati lejn pajjiż barra l-Komunità.

(5) Id-dritt ta' kreditu ta' *input tax*, l-ammont ta' kreditu u l-mod li bih l-*input tax* hija attribwibbli għall-provvisti huwa suġġett għall-kondizzjonijiet, limitazzjonijiet, reviżjonijiet u aġġustamenti mnizzla fl-Għaxar Skeda.

Tnaqqis.

23. Kull persuna reġistrata taht l-artikolu 10 li tibghat denunzja ta' taxxa għal żmien ta' taxxa għandu jkollha d-dritt li tnaqqas mill-output tax għal dak iż-żmien:

(a) il-kreditu ta' *input tax* għal dak iż-żmien;

(b) kull tnaqqis iehor li jista' jkollha dritt għalih għal dak iż-żmien skond l-Għaxar Skeda.

Hlas lura ta' kreditu eċċessiv lill-persuni reġistrati taht l-artikolu 10.

24. (1) Bla hsara għad-disposizzjonijiet l-ohra ta' dan l-Att, meta t-tnaqqis li huwa permess lil persuna reġistrata taht l-artikolu 10 għal żmien ta' taxxa jkun jeċċedi l-*output tax* ta' dik il-persuna għal dak iż-żmien, l-eċċess għandu jkun kreditu eċċessiv ta' dik il-persuna għal dak iż-żmien.

(2) L-ammont ta' kreditu eċċessiv ta' persuna reġistrata taht l-artikolu 10 għal żmien ta' taxxa għandu, sal-limitu li ma tkunx saret tpaċija ma' xi ammont dovut minn dik il-persuna lill-Kummissarju skond l-artikolu 21(1), ikun hlas lura li għandu jithallas lil dik il-persuna sa mhux aktar tard minn hames xhur mit-tmiem taż-żmien li fih għandha tintbagħat id-denunzja ta' dak iż-żmien ta' taxxa jew mill-

jum li l-imsemmija denunzja tkun intbaghtet lill-Kummissarju, skond liema tkun l-aktar tardiva.

(3) Ikun dovut mgħax lil persuna li jkollu jinghatalha hlas lura skond dan l-artikolu bir-rata speċifikata fi jew preskritta skond l-artikolu 21(4) mid-data sa meta l-hlas lura għandu jithallas skond dan l-artikolu sad-data meta jithallas jew meta *cheque* jew *draft* għall-hlas tiegħu jinghata jew jiġi mpostat lil dik il-persuna mill-Kummissarju.

(4) Il-Kummissarju jista', bil-għan ta' kull verifika hekk li jista' jqis mehtieġa sabiex jiġi żgurat l-ammont li jrid jithallas lura, permezz ta' avviż bil-miktub lill-persuna li lilha jkun dovut il-hlas lura, itawwal it-terminu ta' żmien imsemmi fis-subartikolu (2) b'mhux aktar minn tnax-il xahar, iżda sadattant m'għandux jiġi sospiż milli jibqa' għaddej l-imghax fuq l-imsemmi hlas lura.

Hlas lura lil persuni mhux reġistrati taht l-artikolu 10.

25. (1) Persuna li ma tkunx reġistrata jew ma jkollhiex l-obbligu li tiġi reġistrata taht l-artikolu 10 iżda li titqies bħala persuna taxxabbli minhabba l-fatt li tagħmel provvista eżenti ta' mezz ġdid ta' trasport tista' titlob hlas lura tat-taxxa mħallsa fuq dik il-provvista magħmula lilha jew akkwist intra-Komunitarju jew importazzjoni magħmula minnu ta' dak il-mezz ġdid ta' trasport: iżda dak il-hlas lura m'għandux jeċċedi t-taxxa li kien ikollha tithallas kieku l-provvista magħmula minnha tal-mezz ġdid ta' trasport in kwistjoni kienet provvista taxxabbli.

(2) Persuna taxxabbli li ma tkunx reġistrata jew li ma jkollhiex l-obbligu li tirreġistra taht l-artikolu 10 u li ma tkunx stabbilita f'Malta iżda tkun stabbilita fi Stat Membru ieħor tista' titlob hlas lura ta' *l-input tax* tagħha.

(3) Persuna taxxabbli li ma tkunx reġistrata jew li ma jkollhiex l-obbligu li tkun reġistrata taht l-artikolu 10 u li ma tkunx stabbilita fil-Komunità tista' titlob hlas lura ta' *l-input tax* tagħha jekk, skond il-liġijiet tal-pajjiż li fih tkun stabbilita, persuna taxxabbli stabbilita f'Malta kien ikollha d-dritt għal benefiċċju li jikkompara fir-rigward ta' taxxa fuq il-valur miżjud jew taxxi simili mposti f'dak il-pajjiż.

(4) Meta oġġetti trasportati min pajjiż terz jiġu mportati f'Malta minn persuna legali mhux taxxabbli u meta l-lok tal-wasla ta' l-oġġetti trasportati ikun Stat Membru ieħor li ma tkunx Malta, l-importatur jista' jitlob hlas lura tat-taxxa fuq l-importazzjoni ta' dawk l-oġġetti jekk jipprova li l-akkwist

tieghu ta' dawk l-oġġetti kien sugġett ghat-taxxa fuq il-valur miżjud f'dak l-Istat Membru l-iehor.

Talba għall-
hlas
lura taht l-
artikolu 25.

26. Talba għall-hlas lura li għaliha jirreferi l-artikolu 25 għandha ssir fuq dik il-formola hekk kif il-Ministru b'regolamenti jista' jippreskrivi u għandha ssir f'dak il-limitu ta' żmien, tkun akkumpanjata minn dawk id-dokumenti u tagħrif u tkun sugġetta għal dawk il-limitazzjonijiet u kondizzjonijiet hekk kif jista' jiġi preskritt.”.

Jemenda l-
artikolu 27 ta'
l-Att prinċipali.

11. L-artikolu 27 ta' l-Att prinċipali għandu jiġi emendat kif ġej:-

(a) fis-subartikolu (1) tiegħu, minflok il-kliem “Kull persuna reġistrata li ma tkunx persuna eżentata” għandhom jidhlu l-kliem “Kull persuna reġistrata taht l-artikolu 10”;

(b) minflok is-subartikolu (2) tiegħu għandu jidhol dan li ġej:-

“(2) Kull persuna li r-reġistrazzjoni tagħha taht l-artikolu 10 tiġi mħassra għandha tibghat lill-Kummissarju denunzja tat-taxxa li tkun tirreferi għall-aħhar żmien ta' taxxa fi żmien tletin jum mid-data li fiha tiġi notifikata bl-avviż imsemmi fis-subartikolu (3) ta' l-artikolu 13 jew f'dak iż-żmien itwal li jista' jiġi speċifikat fl-imsemmi avviż: iżda dan is-subartikolu m'għandux japplika meta r-reġistrazzjoni taht l-artikolu 10 tithassar fiċ-ċirkostanzi msemmija fis-subartikolu (3) ta' l-artikolu 11.”;

(ċ) fis-subartikolu 3 tiegħu -

(i) minnufih wara l-kliem “Denunzja ta' taxxa” għandhom jiżdiedu l-kliem “mibghuta minn persuna reġistrata taht l-artikolu 10”, u

(ii) minflok il-kliem “fuq il-formola preskritta fl-Għaxar Skeda li tinsab ma' dan l-Att” għandhom jidhlu l-kliem “fuq dik il-formola hekk kif il-Ministru jista' b'regolamenti jippreskrivi”.

Jissostitwixxi l-
l-artikolu 28 ta'
l-Att prinċipali.

12. Minflok l-artikolu 28 ta' l-Att prinċipali għandu jidhol dan li ġej:-

“Aġġustamenti
fid-
denunzji tat-
taxxa.

28. (1) Bla hsara għas-subartikolu (2), persuna reġistrata taht l-artikolu 10 li tkun għamlet dikjarazzjoni mhux

korretta f'denunzja mibghuta lill-Kummissarju ghal żmien ta' taxxa, tista' tikkoreġi d-dikjarazzjoni billi tibghat dik il-formola hekk kif il-Ministru jista' b'regolamenti jippreskrivi. Id-disposizzjonijiet ta' l-artikolu 27(4) dwar denunzji tat-taxxa għandhom jgħoddu *mutatis mutandis* għat-twassil ta' l-imsemmija formola.

(2) Dikjarazzjoni mhux korretta f'denunzja ta' taxxa tista' tiġi korretta bil-mezz ta' aġġustament fid-denunzja tat-taxxa ta' wara minghajr il-htieġa li tintbagħat il-formola kif meħtieġ bis-subartikolu (1) sal-limitu permess bi u bil-mod li għalih tipprovdi l-Hdax-il Skeda, u meta korrezzjoni tkun hekk intgħamlet, id-denunzja tat-taxxa m'għandhiex titqies, dwar il-kwistjonijiet hekk korretti, li jkun fiha xi dikjarazzjonijiet bin-nieqes jew biż-żejjed għall-ghanijiet ta' l-artikolu 37(2).".

13. L-artikolu 29 ta' l-Att prinċipali għandu jiġi emendat kif ġej:-

Jemenda l-artikolu 29 ta' l-Att prinċipali.

(a) minnufih wara l-kliem "Fejn persuna" għandhom jiżdiedu l-kliem "reġistrata taht l-artikolu 10"; u

(b) minflok il-kliem "artikolu 28" għandu jidhol dan li ġej:-

"artikolu 28: Izda kull aġġustament bhal dak m'għandux jagħti lok għal xi tnaqqis fir-responsabbilta tat-taxxa jew kreditu tat-taxxa jew hlas lura fir-rigward ta' dak iż-żmien ta' taxxa jekk isir wara li jgħaddu sitt snin mit-tmiem tas-sena li fiha jintemm dak iż-żmien ta' taxxa.".

14. Minflok l-artikolu 30 ta' l-Att prinċipali għandu jidhol dan li ġej:-

Jissostitwixxi l-artikolu 30 ta' l-Att prinċipali.

"Aktar dikjarazzjonijiet u stqarrijiet.

30. (1) Kull persuna reġistrata taht l-artikolu 11 għandha tibghat lill-Kummissarju dikjarazzjonijiet ta' kull żmien li jirrelataw ma' l-attività ekonomika tagħha fuq dik il-formola u f'dawk l-intervalli hekk kif il-Ministru jista' b'regolamenti jordna.

(2) Kull persuna reġistrata taht l-artikolu 12 għandha tibghat lill-Kummissarju dikjarazzjoni dwar l-akkwisti intra-komunitarji tagħha fuq dik il-formola u f'dawk l-intervalli hekk kif il-Ministru jista' b'regolamenti jordna. Id-disposizzjonijiet ta' l-artikolu 27(4) dwar denunzji tat-taxxa għandhom jgħoddu *mutatis mutandis* għat-twassil ta' l-imsemmija formola.

(3) Kull persuna taxxabbli ghandha taghmel dikjarazzjoni rekapitulattiva tal-provvisti eżenti intra-Komunitarji fuq dik il-formola u f'dawk l-intervalli hekk kif il-Ministru jista' b'regolamenti jordna.

(4) Kull persuna taxxabbli u kull persuna legali mhux taxxabbli ghandha taghmel dawk id-dikjarazzjonijiet u ghandha tipproduci dak it-tagħrif u dokumenti hekk kif il-Kummissarju jista' ragonevolment jehtieg ghal xi ghan ta' dan l-Att jew kif jista' jiġi preskritt.”.

Jemenda l-
artikolu 31 ta'
l-Att prinċipali.

15. Is-subartikolu (1) ta' l-artikolu 31 ta' l-Att prinċipali ghandu jiġi emendat kif ġej:-

(a) minnufih wara l-kliem “persuna li ghandha l-obbligu li tibghat denunzja ta' taxxa” ghandhom jizdiedu l-kliem “taht l-artikolu 29”; u

(b) minflok il-kliem “u l-*input tax*” ghandhom jidhlu l-kliem “u t-tnaqqis”.

Jemenda l-
Artikolu 32 ta'
l-Att prinċipali.

16. L-artikolu 32 ta' l-Att prinċipali ghandu jiġi emendat kif ġej:-

(a) fis-subartikolu (1) tieghu:

(i) minnufih wara l-kliem “maghmula minn persuna” ghandhom jidhlu l-kliem “registrata taht l-artikolu 10”; u

(ii) il-kliem “ta' l-output tax u l-*input tax* ta' dik il-persuna ghal dak iż-żmien u l-penali amministrattiva li ghaluha dik il-persuna tkun għet sugġetta” ghandhom jithassru.

(b) fis-subartikolu (2) tieghu, minnufih wara l-kliem “dawk il-partikolaritajiet” ghandha tizdied il-kelma “kollha”; u

(ċ) fis-subartikolu (3) tieghu, minflok il-kliem “u l-*input tax*” ghandhom jidhlu l-kliem “u t-tnaqqis”.

Jemenda l-
artikolu 33 ta'
l-Att prinċipali.

17. L-artikolu 33 ta' l-Att prinċipali ghandu jiġi emendat kif ġej:-

(a) fit-titolu marginali ta' l-artikolu, minflok il-kelma “eżentata” ghandha tidhol il-kelma “ohra”;

(b) id-disposizzjonijiet li hemm issa ghandhom jiġu enumerata bhala s-subartikolu (1) tieghu;

(ċ) minflok il-kliem “li kienet klassifikata bhala persuna eżentata” ghandhom jidhlu l-kliem “kienet reġistrata taht l-artikolu 11”. fis-subartikolu (1) tiegħu kif enumerat mill-ġdid”

(d) wara s-subartikolu (1) tiegħu, kif enumerat mill-ġdid ghandu jizdied dan li ġej:-

“(2) Meta persuna li ma tkunx reġistrata taht l-artikolu 10 u li jkollha l-obbligu li thallas it-taxxa taht dan l-Att ma thallasx it-taxxa fil-limitu ta’ żmien mogħti skond dan l-Att għall-imsemmi hlas, il-Kummissarju jista’ jagħmel stima tat-taxxa li għandha tithallas minn dik il-persuna.

(3) Meta persuna li ma tkunx reġistrata taht l-artikolu 10 jew 11 issir sugġetta għall-hlas ta’ penali amministrattiva taht dan l-Att, il-Kummissarju jista’ jagħmel stima tal-penali amministrattiva li għaliha dik il-persuna ssir sugġetta u jibgħat dik l-istima lil dik il-persuna f’kull żmien fi żmien sitt snin mid-data li fiha kellha tithallas dik il-penali amministrattiva.”.

18. Minflok is-subartikolu (2) ta’ l-artikolu 34 ta’ l-Att prinċipali, ghandu jidhol dan li ġej:

Jemenda l-artikolu 34 ta’ l-Att prinċipali.

“(2) Tista’ ssir stima b’referenza għal kull tagħrif, stima jew kriterju li l-Kummissarju jista’, skond kif jiddeċiedi, iqis li jkun addattati, u l-Kummissarju jista’ wkoll jattribwixxi l-valur taxxabbli ta’ provvisti taxxabbli, l-*output tax*, it-tnaqqis permissibbli u t-taxxa li għandha tithallas jew kreditu eċċessiv li jirrizulta dwar għadd ta’ żminijiet ta’ taxxa partikolari, iżda l-persuna sugġetta għall-imsemmija stima aggregata ma għandhiex tkun saret sugġetta għal aktar taxxa, penali amministrattiva jew mgħax li kienet tkun sugġetta għalihom li kieku l-ammonti kienu attribwibbli għal żminijiet ta’ taxxa partikolari.”.

19. Minflok l-artikolu 36 ta’ l-Att prinċipali ghandu jidhol dan li ġej:-

Jissostitwixxi l-artikolu 36 ta’ l-Att prinċipali.

“Preżunzjoni kwantu għall-ammonti murija fi stimi.

36. Meta ssir stima lil xi persuna kull ammont ta’ taxxa, tnaqqis jew penali amministrattiva kalkolat f’dik l-istima ghandu jkun meqjus, hlief jekk u sal-limitu li l-istima tkun imhassra jew riveduta, għal xi wiehed mill-għanijiet ta’ dan l-Att li jkun u li dejjem kien it-taxxa, it-tnaqqis u l-penali amministrattiva fil-fatt dovuti u permessi għal dak iż-żmien ta’ taxxa jew it-transazzjonijiet li għalihom tkun tirreferi dik l-istima.”.

Jemenda l-
artikolu 37 ta'
l-Att prinċipali.

20. L-artikolu 37 ta' l-Att prinċipali ghandu jiġi emendat kif ġej:-

(a) fis-subartikolu (1) tiegħu, minnufih wara l-kliem “magħmula minn persuna” ghandhom jiżdiedu l-kliem “reġistrata taht l-artikolu 10”;

(b) fis-subartikolu (2) tiegħu -

(i) minflok il-kelma “tiswija” ghandha tidhol il-kelma “korrezzjoni”; u

(ii) minflok il-kliem “artikolu 28” ghandhom jidhlu l-kliem “subartikolu 28(1)”; u

(ċ) fis-subartikolu (3) tiegħu -

(i) minflok il-kliem “minn persuna reġistrata” ghandhom jidhlu l-kliem “minn persuna reġistrata taht l-artikolu 10”; u

(ii) minflok il-kliem “dik il-persuna ma tagħmilx tiswija ta'” ghandhom jidhlu l-kliem “sal-limitu li dik il-persuna ma' tagħmilx korrezzjoni ta'”.

Jemenda l-
artikolu 38 ta'
l-Att prinċipali.

21. L-artikolu 38 ta' l-Att prinċipali ghandu jiġi emendat kif ġej:-

(a) fit-titolu marginali tiegħu, wara l-kliem “tintbagħat denunzja” ghandhom jiżdiedu l-kliem “jew dikjarazzjonijiet jew stqarrijiet”;

(b) id-disposizzjoni li hemm issa ghandha tiġi enumerata mill-ġdid bħala s-subartikolu (1) tiegħu; u

(ċ) minnufih wara l-kliem “Kull persuna” fis-subartikolu (1) tiegħu ghandhom jiżdiedu l-kliem “reġistrata taht l-artikolu 10”; u

(d) minnufih wara s-subartikolu (1) tiegħu, kif enumerat mill-ġdid, ghandu jiżdied dan li ġej:-

“(2) Kull persuna li, tkun meħtieġa li tagħmel dikjarazzjoni jew stqarrija skond l-artikolu 30, ma tagħmilx dik id-dikjarazzjoni jew stqarrija fil-limitu ta' żmien imniżżel fid-disposizzjonijiet rilevanti ta' dan l-Att tkun suġġetta għal penali amministrattiva ta' ghaxar liri għal kull xahar jew parti

minn xahar li jiskadi mid-data meta kellha ssir id-dikjarazzjoni jew stqarrija skond dan l-Att u d-data meta din tinghata lill-Kummissarju.”.

22. L-artikolu 39 ta' l-Att principali ghandu jigi emendat kif ġej:-

Jemenda l-artikolu 39 ta' l-Att principali.

(a) fit-titolu marginali tiegħu, minflok il-kliem “ta’ applikazzjoni ghar-reġistrazzjoni” ghandhom jidhlu l-kliem “fl-applikazzjoni ghar-reġistrazzjoni jew l-ghoti ta’ avviz”;

(i) minflok il-kliem “taht dan l-Att” ghandhom jidhlu l-kliem “taht l-artikolu 10”; u

(ii) minflok il-kliem “skond l-imsemmija disposizzjonijiet u dik id-data li tiġi l-aktar kmieni mid-data meta tinghata r-reġistrazzjoni” ghandhom jidhlu l-kliem “u dik id-data li tiġi l-aktar kmieni mid-data li fiha tinghata l-applikazzjoni ghar-reġistrazzjoni”;

(b) wara s-subartikolu (1) tiegħu, kif enumerat mill-ġdid, ghandu jizdied dan li ġej:-

“(2) Kull persuna li, tkun mehtieġa li tapplika ghar-reġistrazzjoni taht l-artikolu 12, ma taghmilx dik l-applikazzjoni fil-limitu ta’ żmien imniżżel fid-disposizzjonijiet rilevanti ta’ dan l-Att tkun sugġetta għal penali amministrattiva ta’ l-oghla minn-

(a) wiehed fil-mija tat-taxxa li ghandha tithallas fuq akkwisti intra-Komunitarji li dwarhom tkun mehtieġa li taghmel dik l-applikazzjoni; u

(b) għaxar liri

għal kull xahar jew parti minn xahar li jiskadi mid-data meta kellha ssir l-applikazzjoni u dik id-data li tiġi l-aktar kmieni mid-data meta tinghata l-applikazzjoni lill-Kummissarju u d-data meta dik il-persuna tiġi reġistrata mill-Kummissarju.

(3) Kull persuna li, tkun mehtieġa li taghti avviz taht l-artikolu 15, tonqos li taghti dak l-avviz fil-limitu ta’ żmien imniżżel fid-disposizzjonijiet rilevanti ta’ dan l-Att, ghandha tkun sugġetta għal penali amministrattiva ta’ għaxar liri għal kull xahar jew parti minn xahar li jiskadi mid-data li fiha l-avviz kellu jinghata u d-data meta l-avviz jinghata lill-Kummissarju.”.

Jemenda l-artikolu 40 ta' l-Att prinċipali.

23. L-artikolu 40 ta' l-Att prinċipali ghandu jiġi emendat kif ġej:-

(a) fit-titolu marginali tiegħu, minflok il-kliem “persuna eżentata” ghandhom jidhlu l-kliem “kull persuna reġistrata taht l-artikolu 11”;

(b) minflok il-kliem “Persuna eżentata li ma jkollhiex aktar id-dritt li tibqa’ klassifikata bħala persuna eżentata” ghandhom jidhlu l-kliem “Kull persuna reġistrata taht l-artikolu 11 li ma jkollhiex iktar id-dritt li tibqa’ hekk reġistrata”; u

(ċ) minflok il-kelma “klassifika” kull fejn isehh, ghandhom jidhlu l-kliem “ir-registrazzjoni taht l-artikolu 11”.

Jemenda l-artikolu 44 ta' l-Att prinċipali.

24. L-artikolu 44 ta' l-Att prinċipali ghandu jiġi emendat kif ġej:-

(a) minflok il-paragrafu (b) tiegħu ghandu jidhol dan li ġej:-

“(b) kull taxxa li ghandha tithallas fuq provvista jew akkwist hlief ghal taxxa stmata fi stima u kull tnaqqis li jista’ jintalab lura kontra dik it-taxxa;”.

(b) fil-paragrafu (ċ) tiegħu, minnufih wara l-kliem “provvista taxxabli” ghandhom jiżdiedu l-kliem “jew akkwist taxxabli”;

(ċ) fil-paragrafu (e) tiegħu, minnufih wara l-kliem “ta’ provvista” ghandhom jiżdiedu l-kliem “jew akkwist”; u

(d) fil-paragrafu (f) tiegħu, minflok il-kliem “persuna reġistrata” ghandhom jidhlu l-kliem “persuna reġistrata taht l-artikolu 10”.

(e) minflok il-paragrafu (k) tiegħu ghandu jidhol dan li ġej:

“(k) l-impożizzjoni ta’ kull penali amministrattiva, hlief meta tkun saret stima dwarha,”.

Jissostitwixxi l-artikolu 48 ta' l-Att prinċipali.

25. Minflok l-artikolu 48 ta' l-Att prinċipali ghandu jidhol dan li ġej:-

“Dokumentazzjoni li ghandha tinżamm.

48. (1) Kull persuna taxxabli stabbilita f’Malta ghandha żżomm dokumentazzjoni shiha u kif imiss tat-tinżamm.

transazzjonijiet kollha mwettqa fil-kors jew avvanz ta' l-attività ekonomika tagħha.

(2) Kull persuna li tkun suġġetta għat-taxxa fuq xi transazzjoni jew li tidentifika lilha nnifisha bhala persuna reġistrata taht dan l-Att għall-ghan ta' xi transazzjoni, għandha żzomm dokumentazzjoni shiha u kif imiss ta' kull transazzjoni bhal dik.

(3) Kull persuna taxxabli u kull persuna legali mhux taxxabli għandha żzomm dokumentazzjoni shiha u kif imiss ta' l-akkwisti intra-Komunitarji kollha magħmula minnha.

(4) Id-dokumentazzjoni li għaliha jirreferu s-subartikoli (1), (2) u (3) għandha tinżamm u tinhażen b'dak il-mod, ikun fiha dawk id-dettalji u tkun dokumentata b'dak it-tagħrif, dokumenti u kontijiet murija fil-Ħdax-il Skeda u dik id-dokumentazzjoni, tagħrif, dokumenti u kontijiet għandhom jinżammu għal żmien ta' mill-anqas sitt snin minn tmien is-sena li jkollhom x'jaqsmu magħha, jew dak il-perjodu iehor jew perjodi oħra hekk kif il-Ministru jista', f'kazijiet speċjali jordna permezz ta' regolament.

(5) Il-Kummissarju jista' f'kull żmien matul iż-żmien speċifikat fis-subartikolu (4) ta' dan l-artikolu jehtieg lil xi persuna li tipproduċi d-dokumentazzjoni, dokumenti u kontijiet mehtieġa li jinżammu minnha bis-saħħa ta' dan l-Att.”.

26. L-artikolu 49 ta' l-Att prinċipali għandu jiġi emendat kif ġej:-

Jemenda l-artikolu 49 ta' l-Att prinċipali.

(a) minflok it-titolu marginali tiegħu għandu jidhol dan li ġej: “Inkluzzjoni tat-taxxa fil-prezz għall-provvista.”.

(b) id-disposizzjoni li hemm issa għandha tiġi enumerata mill-ġdid bhala s-subartikolu (1) tiegħu; u

(ċ) minnufih wara s-subartikolu (1), kif enumerat mill-ġdid, għandu jizdied dan li ġej:-

“(2) Fejn l-ammont ta' taxxa li għandu jithallas taht dan l-Att ma jkunx identifikat fi hlas għal provvista taxxabli jew fi prezz imħallas, hlief għal f'fattura jew dokument li jservi bhala fattura mahruġa minn persuna taxxabli lil

persuna taxxabli ohra, ghal provvista taxxabli, dak il-hlas jew prezz ghandu jitqies li jkun jinkludi t-taxxa.

(3) Fejn l-ammont ta' taxxa li ghandu jithallas taht dan l-Att ma jkunx identifikat fil-prezz imhallas ghal provvista fuq fattura jew dokument li jservi bhala fattura mahruġ minn persuna taxxabli lil persuna taxxabli ohra dak il-prezz ghandu jitqies li ma jkunx jinkludi t-taxxa.”.

Jissostitwixxu l-artikolu 50 ta' l-Att prinċipali.

27. Minflok l-artikoli 50 u 51 ta' l-Att prinċipali ghandu jidhol dan li ġej:-

“Fattura ta' taxxa.

50. (1) Kull persuna reġistrata taht l-artikolu 10 li tagħmel provvista, barra minn provvista eżenti bla kreditu, lil persuna ohra li tidentifika lilha nnifisha għall-għan ta' dik il-provvista permezz ta' numru ta' identifikazzjoni tat-taxxa fuq il-valur miżjud għandha tipprovdi lil dik il-persuna l-ohra b'fattura ta' taxxa fi żmien wiehed u tletin jum mid-data li tiġi l-aktar kmieni mid:-

(a) data meta l-oġġetti jiġu kunsinnati jew jitwettqu s-servizzi;

(b) data li fiha jsir il-hlas ghal dik il-provvista.

(2) Fejn ikun hemm l-applikazzjoni, id-disponiment, it-trasport jew l-użu ta' oġġetti li għalihom ma jithallas jew ikollu jithallas ebda korrispettiv iżda li titqies skond it-Tieni Skeda li tkun provvista magħmula b'korrispettiv minn persuna, dik il-persuna għandha, jekk tkun persuna reġistrata taht l-artikolu 10, tohroġ fattura ta' taxxa li fiha tidentifika lilha nnifisha kemm bhala l-persuna li tagħmel il-provvista kif ukoll bhala l-persuna li lilha tkun saret il-provvista.

(3) Kull persuna taxxabli għandha tohroġ fattura ta' taxxa fil-limitu ta' żmien imsemmi fis-subartikolu (1) dwar kull bejgħ li jsir f'ċertu distanza magħmul minnha.

(4) Meta persuna tipprovdi lilha nnifisha b'dokument li jkun mahsub bhala fattura ta' taxxa dwar provvista taxxabli lilha magħmula minn persuna reġistrata taht l-artikolu 10, dak id-dokument jista', bla hsara għad-disposizzjonijiet tat-Tnax-il Skeda, jitqies bhala l-fattura ta' taxxa meħtieġa li tiġi mahruġa u provduta mill-fornitur skond dan l-artikolu.

(5) Fattura ta' taxxa ghandha tinhareg fil-forma u b'dak il-mod u ghandu jkun fiha dawk il-partikolaritajiet murija fit-Tnax-il Skeda.”.

“Dokumenti li ghandhom jigu provduti f'kazi ohra.

51. Kull persuna taxxabli jew persuna legali mhux taxxabli li taghmel xi provvista, hlief ghal provvista li dwarha hija mehtiega li tinhareg fattura ta' taxxa skond l-artikolu 50, ghandha tipprovdi lill-persuna li lilha ssir il-provvista fattura, ricevuta jew dokument ieher li ghandu jinhareg fil-forma u b'dak il-mod u ghandu jkun fih dawk il-partikolaritajiet kif murija fit-Tlettax-il Skeda.”.

28. Fil-paragrafu (c) ta' l-artikolu 53 ta' l-Att principali, minflok il-kliem “jekk ikunux saru xi provvisti taxxabli jew xi provvisti ezenti bil-kreditu minn jew lil dik il-persuna jew il-valur ta' kull tali provvista” ghandhom jidhlu l-kliem “jekk ikunux saru xi provvisti taxxabli jew xi provvisti ezenti bil-kreditu minn jew lil dik il-persuna jew jekk ikunux saru xi akkwisti intra-Komunitarji jew importazzjonijiet minn dik il-persuna jew il-valur ta' dawk il-provvisti, akkwisti jew importazzjonijiet.”.

Jemenda l-artikolu 53 ta' l-Att principali.

29. Wara s-subartikolu (4) ta' l-artikolu 56 ta' l-Att principali ghandu jizdied dan li gej:-

Jemenda l-artikolu 56 ta' l-Att principali.

“(5) Ebda haga f'dan l-artikolu m'ghandha tipprevjeni l-kxif mill-Kummissarju, wara d-data ta' adezjoni, ta' xi taghrif li huwa mehtieg li jinghata skond ir-Regolament tal-Kunsill (EEC) numru 218/92 tas-27 ta' Jannar 1992 dwar kooperazzjoni amministrattiva fil-qasam tat-tassazzjoni indiretta (VAT) jew ta' xi Regolament ieher bhal dak tal-Kunsill hekk kif jista' jigi preskritt.

(6) Ghall-ghanijiet ta' dan l-artikolu kull taghrif moghti lill-Kummissarju mill-awtoritajiet fiskali ta' xi Stat Membru ieher skond xi Regolament tal-Kunsill imsemmi fis-subartikolu (5) ghandu jitqies bhala taghrif li jirrelata ma' u miksub ghall-ghanijiet ta' dan l-Att.”.

30. Minflok l-artikolu 57 ta' l-Att principali ghandu jidhol dan li gej:-

Jissostitwixxu l-artikolu 57 ta' l-Att principali.

“Kazijiet speċjali.

57. (1) Id-disposizzjonijiet ta' l-Erbatax-il Skeda ghandhom japplikaw ghall-operazzjonijiet li gejjin, kif definiti fl-imsemmija Skeda:-

(a) operazzjonijiet minn operaturi ta' vjaġġi u agenti ta' l-ivvjaġġar u ta' persuni oħra li jagħmluha ta' prinċipali jew intermedjarji u li jwettqu operazzjonijiet li soltu jitwettqu minn operaturi ta' vjaġġi u agenti ta' l-ivvjaġġar;

(b) operazzjonijiet li għandhom x'jaqsmu ma' oġġetti sekondaman, xogħlijiet artistici, oġġetti għall-kollezzjoni u antikitajiet;

(c) operazzjonijiet imwettqa minn bejjiegħa bl-imnut;

(d) servizzi professjonali;

(e) operazzjonijiet skond kuntratti li għandhom x'jaqsmu ma' l-inginerija ċivili, elettrika u mekkanika;

(f) operazzjonijiet li għandhom x'jaqsmu ma' l-investment tad-deheb;

(g) il-provvista ta' servizzi elettronici minn persuni stabbiliti barra l-Komunità;

(h) dawk l-operazzjonijiet l-oħra hekk kif jistgħu jiġu msemmija b'ordni skond ma jista jkun magħmul, emendat, sostitwit jew imhassar mill-Ministru u ppubblikat fil-gazzetta.

(2) Dwar l-operazzjonijiet li għalihom tapplika l-Erbatax-il Skeda u l-obbligi tal-persuni nvoluti f'dawk l-operazzjonijiet dik l-Iskeda għandha tapplika minkejja kull haga għall-kuntrarju li tinsab fid-disposizzjonijiet ta' dan l-Att: iżda d-disposizzjonijiet l-oħra ta' dan l-Att għandhom japplikaw għall-imsemmija operazzjonijiet u obbligi sal-limitu li dawn ma jkunux inkonsistenti ma' kull haga li tinsab fl-imsemmija Skeda.”.

Jemenda l-
artikolu 63 ta'
l-Att prinċipali.

ġej:

31. L-artikolu 63 ta' l-Att prinċipali għandu jiġi emendat kif

(a) fis-subartikolu (1) tiegħu il-kelma “reġistrata” għandha tithassar; u

(b) minnufih wara s-subartikolu (2) tiegħu għandu jidhol dan li ġej:

“(3) Il-parti fil-kuntratt mal-persuna li ghandha l-obbligu li thallas it-taxxa ghandha tkun responsabbli *in solidum* ghall-hlas tat-taxxa.

(4) Id-disposizzjonijiet tas-subartikolu (3) m’ghandhiex tapplika ghall-operazzjoni riferita fl-artikolu 20(1) fejn u sal-limitu li dak il-parti fil-kuntratt jaghti prova li jkun hallas il-prezz u t-taxxa relatata dovuta lill-persuna li tagħmillu l-provvista.”.

32. Fl-artikolu 64 ta’ l-Att prinċipali, minflok il-kliem “persuna reġistrata” għandhom jidhlu l-kliem “persuna reġistrata taht l-artikolu 10”.

Jemenda l-artikolu 64 ta’ l-Att prinċipali.

33. Minflok l-artikolu 65 ta’ l-Att prinċipali għandu jidhol dan li ġej:-

Jissostitwixxu l-artikolu 65 ta’ l-Att prinċipali.

“Irkant ġudizzjarju.

65. (1) Meta jinbiegh attiv li jagħmel parti mill-attività ekonomika ta’ persuna permezz ta’ bejgħ f’irkant fil-qorti skond kull proċediment mibdi minn kreditur jew kredituri ta’ dik il-persuna, u fejn dak il-bejgħ jitqies bhala provvista ta’ oġġetti skond id-disposizzjonijiet rilevanti tat-Tieni Skeda u jkun sugġett għat-taxxa taht dan l-Att, ir-reġistratur tal-Qorti li taht l-awtorità tagħha jsir il-bejgħ għandu, wara li jinnotifika b’dan lill-persuna jew persuni li jidhru li jkollhom interess fil-kwistjoni, jhallas lill-Kummissarju mir-rikavat li depożitat fil-qorti, bi preferenza fuq kull persuna ohra li ma jkollhiex preferenza fuq it-talba tal-Kummissarju kif hemm provdut fl-artikolu 62, it-taxxa li jkollha tithallas fuq dik il-provvista.

(2) Tista’ tagħmel oppożizzjoni li jsir il-hlas imsemmi fil-paragrafu (1) ta’ dan l-artikolu kull persuna li jkollha nteress fil-kwistjoni u dan bil-mezz ta’ ċitazzjoni li ssir kontra l-Kummissarju fi żmien sitt ijiem tax-xogħol mid-data tan-notifika msemmija fl-imsemmi paragrafu.

(3) Ma għandha tiġi approvata ebda offerta *animo compensandi* għall-ghanijiet ta’ l-artikolu 331 tal-Kodiċi ta’ Organizzazzjoni u Proċedura ċivili, kemm-il darba t-taxxa li jkollha tithallas, jekk ikun hemm, fuq dik il-provvista ma tkunx giet depożitata fil-Qorti u mhallsa mir-reġistratur skond is-subartikolu (1) ta’ dan l-artikolu.”.

34. Is-subartikolu (2) ta’ l-artikolu 66 ta’ l-Att prinċipali għandu jiġi emendat kif ġej:

Jemenda l-artikolu 66 ta’ l-Att prinċipali.

(a) id-disposizzjoni li hemm issa għandha tiġi enumerata mill-ġdid bhala l-paragrafu (a) tiegħu;

(b) fil-paragrafu (a) tieghu, kif enumerat mill-ġdid, wara l-kliem “mhux stabbilita f’Malta” għandhom jiżdiedu l-kliem “u mhux stabbilita fil-Komunità,” u minflok il-kliem “l-imsemmija persuna.” għandhom jidhlu l-kliem “l-imsemmija persuna;”;

(ċ) minnufih wara l-paragrafu (a) tieghu, kif enumerat mill-ġdid, għandu jiżdied dan li ġej:

“(b) meta persuna li ma tkunx stabbilita f’Malta, iżda tkun stabbilita fil-Komunità, tkun, jew tkun mehtieġa li tkun reġistrata taht dan l-Att, tista’, permezz ta’ avviz bil-miktub lill-Kummissarju, tinnomina bhala r-rappreżentant tagħha, xi persuna residenti f’Malta li tkun aċċettabbli għall-Kummissarju;

(ċ) għall-ghan ta’ dan is-subartikolu, il-Ministru jista’ b’reġolamenti jippreskrivi l-kondizzjonijiet li jirregolaw hatra bhal dik.”.

Jemenda l-
artikolu 68 ta’
l-Att prinċipali.

35. Minflok is-subartikolu (1) ta’ l-artikolu 68 ta’ l-Att prinċipali għandu jidhol dan li ġej:–

“(1) It-taxxa mħallsa ma għandhiex tinghata lura hlief fiċ-ċirkostanzi li dwarhom jipprovdu t-Taqsima IV jew l-artikoli 69, 70 jew 71.”.

Jemenda l-
artikolu 69 ta’
l-Att prinċipali.

36. Is-subartikolu (4) ta’ l-artikolu 69 ta’ l-Att prinċipali għandu jiġi emendat kif ġej:-

(a) minflok il-kliem “is-subartikolu (2) ta’ l-artikolu 22” għandhom jidhlu l-kliem “l-artikolu 21(4)”;

(b) fil-paragrafu (a) tieghu, minflok il-kliem “l-artikolu 26” għandhom jidhlu l-kliem “l-artikolu 24”.

Jemenda l-
artikolu 70 ta’
l-Att prinċipali.

37. L-artikolu 70 ta’ l-Att prinċipali għandu jiġi emendat kif ġej:-

(a) it-titolu marginali tieghu għandu jiġi mibdul b’ “Arrangamenti diplomatiċi u konsulari.”;

(b) is-subartikoli (1), (2) u (4) tieghu għandhom jiġu mħassra; u

(ċ) is-subartikolu (3) tieghu għandu jiġi enumerat mill-ġdid bhala d-disposizzjoni kollha.

38. Minflok l-artikolu 71 ta' l-Att prinċipali ghandu jidhol dan li ġejj:-

Jissostitwixxu l-artikolu 71 ta' l-Att prinċipali.

“Hlas lura ta' taxxa f'kazijiet ohra.

71. Il-Ministru jista' b'regolamenti jipprovdi għall-hlas lura mill-Gvern, bla hsara għal daww il-limitazzjonijiet, kondizzjonijiet u formalitajiet hekk kif jista' jiġi ordnat fl-imsemmija regolamenti,

(a) b'ammont li ma jkunx aktar mit-taxxa mhallsa fuq provvisti magħmula lill-persuni fiżiċi mhux taxxabbli ta' oġġetti esportati minnhom barra minn Malta;

(b) tat-taxxa mhallsa fuq il-provvista ta' oġġetti li huma esportati mill-persuna li takkwisthom fil-qafas ta' attivitajiet tagħha umanitarji, ta' karità jew ta' taġlim;

(ċ) tat-taxxa mhallsa fuq provvisti lil, jew akkwist intra-Komunitarju u importazzjonijiet minn, persuni jew klassijiet ta' persuni eliġibbli taht daww l-iskemi hekk kif jista' jiġi speċifikat fir-regolamenti;

39. L-artikolu 75 ta' l-Att prinċipali ghandu jiġi emendat kif ġejj:-

Jemenda l-artikolu 75 ta' l-Att prinċipali.

(a) fil-paragrafu (g) tiegħu, minflok il-kliem “dan l-Att” għandhom jidhlu l-kliem “l-Att”; u

(b) il-paragrafu (h) tiegħu għandu jithassar.

40. Fil-paragrafu (a) ta' l-artikolu 76 ta' l-Att prinċipali minnufih wara l-kliem “artikolu 10” għandhom jizdiedu l-kliem “jew 12”.

Jemenda l-artikolu 76 ta' l-Att prinċipali.

41. L-artikolu 77 ta' l-Att prinċipali għandu jiġi emendat kif ġejj:-

Jemenda l-artikolu 77 ta' l-Att prinċipali.

(a) fil-paragrafu (a) tiegħu, minnufih wara l-kliem “provvista taxxabbli” għandhom jizdiedu l-kliem “jew xi akkwist intra-Komunitarju”;

(b) il-paragrafi (f) sa (m) tiegħu għandhom jiġu rinumerati bħala (g) sa (n) rispettivament:

(ċ) minnufih wara l-paragrafu (e) tiegħu, għandu jizdied il-paragrafu ġdid li ġejj:

“(f) tkun impjegata jew aġent ta' persuna ohra, u li l-funzjonijiet tagħha f'dik il-kariga jkunu jinkludu daww li

taghti jew tipproduċi fattura ta' taxxa jew fattura ohra jew dokument li dik il-persuna l-ohra hija mehtieġa li taghti jew li tipproduċi skond l-artikolu 50, 51 jew 52, tonqos li taghti jew tipproduċi dik il-fattura ta' taxxa jew fattura ohra jew dokument jew taghti xi fattura ta' taxxa bħal dik jew fattura ohra jew dokument li jkunu mhux korretti jew qarrieqa f'xi rigward materjali:".

(d) fil-paragrafu (h) tiegħu kif enumerat mill-ġdid, minflok il-kliem "klassifikata bhala persuna eżentata għall-ghanijiet ta' dan l-Att" għandhom jidhlu l-kliem "reġistrata taht l-artikolu 11";

(e) fil-paragrafu (i) tiegħu kif enumerat mill-ġdid

(i) minflok il-kliem "klassifikata bhala persuna eżentata għall-ghanijiet ta' dan l-Att" għandhom jidhlu l-kliem "reġistrata taht l-artikolu 11"; u

(ii) minflok il-kelma "hekk klassifikata" għandha tidhol il-kelma "hekk reġistrata"; u

(iii) minflok il-kelma "klassifikazzjoni" għandha tidhol il-kelma "reġistrazzjoni";

(f) fil-paragrafu (j) kif enumerat mill-ġdid tiegħu:

(i) minflok il-kliem "klassifikata bhala persuna eżentata għall-ghanijiet ta' dan l-Att" għandhom jidhlu l-kliem "reġistrata taht l-artikolu 11"; u

(ii) minflok il-kelma "hekk klassifikata" għandha tidhol il-kelma "hekk reġistrata"; u

(g) fil-paragrafu (k) kif enumerat mill-ġdid tiegħu:

(i) minflok il-kliem "klassifikata bhala persuna eżentata għall-ghanijiet ta' dan l-Att" għandhom jidhlu l-kliem "reġistrata taht l-artikolu 11"; u

(ii) minflok il-kelma "hekk klassifikata" għandha tidhol il-kelma "hekk reġistrata";

minghajr preġudizzju għal kull obbligazzjoni ta' xi mpjegat jew persuna oħra, meta xi haġa".

43. Fis-subartikolu (3) ta' l-artikolu 84 ta' l-Att prinċipali. Minflok il-kliem "sebat ijiem" għandhom jidhlu l-kliem "hmistax-il jum".

Jemenda l-artikolu 84 ta' l-Att prinċipali.

44. L-artikolu 85 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

Jemenda l-artikolu 85 ta' l-Att prinċipali.

(a) fis-subartikolu (1) tiegħu:

(i) minflok il-kliem "bejgħ ta' prodotti magħmula qabel id-data effettiva" għandhom jidhlu l-kliem "bejgħ ta' oġġetti magħmula qabel l-1 ta' Jannar 1999"; u

(ii) minflok il-kliem "taht dak l-Att qabel id-data effettiva" għandhom jidhlu l-kliem "taht dak l-Att qabel dik id-data";

(b) fis-subartikolu (2) tiegħu, minflok il-kliem "qabel id-data effettiva" għandhom jidhlu l-kliem "qabel l-1 ta' Jannar 1999"; u

(ċ) is-subartikolu (3) tiegħu għandu jiġi mhassar.

45. L-artikoli 86, 87, 88 u 89 għandhom jiġu mhassra u l-artikolu 89 ta' l-Att għandu jiġi enumerat mill-ġdid bħala l-artikolu 86 tiegħu.

Ihassar l-Artikoli 86, 87 88 u 90 ta' l-Att prinċipali.

46. Fl-artikolu 89 ta' l-Att prinċipali minflok il-kliem "id-data effettiva" kull fejn isehhu, għandhom jidhlu l-kliem "l-1 ta' Jannar 1999".

Jemenda l-artikolu 89 ta' l-Att prinċipali.

47. Minflok l-Iskedi li jinsabu ma' l-Att prinċipali għandhom jidhlu l-Iskedi li ġejjin:

Jissostitwixxi l-Iskedi li jinsabu ma' l-Att prinċipali.

L-EWWEL SKEDA*(Artikolu 5(3))***ATTIVITAJIET TA' AWTORITAJIET PUBBLIĊI**

L-attivitajiet elenkati fit-tieni kolonna ta' l-awtoritajiet pubbliċi elenkati fl-ewwel kolonna ta' din l-Iskeda ghandhom jitqiesu li jkunu attivitajiet ġestiti fit-twettiq jew fit-tkomplija ta' attività ekonomika.

<i>L-ewwel kolonna</i> Awtorità pubblika	<i>It-tieni kolonna</i> Attivitajiet
Ċentru tal-Mediterran ghall-Konferenzi	L-attivitajiet kollha;
Korporazzjoni tat- Tarzna ta' Malta	L-attivitajiet kollha;
Awtoritajiet pubbliċi ohra	<p>Manifattura u bejgh ta' muniti numismatiċi u midalji</p> <p>Bejgh ta' petrol biċ-ċomb, petrol bla ċomb, diesel (<i>gas</i>) <i>oil</i>, gass fiċ-ċilindri u l-provvista ta' elettriku u stijm;</p> <p>Telekomunikazzjonijiet;</p> <p>Il-provvista ta' ilma u gass;</p> <p>It-trasport ta' oġġetti;</p> <p>Servizzi tal-port u l-mitjar;</p> <p>Trasport tal-passiġġieri;</p> <p>Provvista ta' oġġetti ġodda manifatturati għall-bejgh;</p> <p>It-transazzjonijiet ta' aġenziji agrikoli ta' intervent dwar prodotti agrikoli mwettqa skond ir-Regolamenti dwar l-organizzazzjoni komuni tas-suq f'dawn il- prodotti;</p> <p>L-organizzazzjoni ta' fieri tal-kummerċ u esibizzjonijiet;</p> <p>Magazzinagg;</p>

<i>L-ewwel kolonna</i> Awtorità pubblika	<i>It-tieni kolonna</i> Attivitajiet
	<p>L-attivitajiet ta' korpi kummerċjali pubbliċi;</p> <p>L-attivitajiet ta' aġenziji ta' l-ivvjaġġar;</p> <p>L-organizzazzjoni ta' hwienet għall-impjegati, kooperattivi u <i>canteens</i> industrijali u istituzzjonijiet simili;</p> <p>Transazzjonijiet ta' natura kummerċjali ta' korpi tar-radju t-televishin;</p> <p>Provvista ta' servizzi meteoroloġiċi;</p> <p>Bejgh ta' vetturi bil-mutur maqbuda mid-Dwana;</p> <p>Il-provvista ta' akkomodazzjoni għal zghażaġh u studenti li jkunu għal żjara f'Malta, gruppi ta' studenti u individwi;</p> <p>Analizi fil-laboratorju;</p> <p>Eżamijiet għall-kwalità u hruġ ta' ċertifikati għall-oġġetti esportati;</p> <p>Għoti ta' pariri tekniċi li għandhom x'jaqsmu ma' diffikultajiet tekniċi lill-industriji privati;</p> <p>Servizz ta' stampar lil dipartimenti tal-gvern u korpi parastatali;</p> <p>Bejgh ta' pubblikazzjonijiet ohra;</p> <p>Bejgh ta' mediċini u tilqim;</p> <p>Bejgh u tindif ta' siti ta' oqbra;</p> <p>Legar ta' kotba;</p> <p>Bejgh ta' hobż;</p> <p>Kiri ta' <i>patrol boats, helicopters</i> u tagħmir lill-privat;</p> <p>Spezzjonijiet ta' qxur ta' bastimenti minn Bugħaddasa;</p> <p>Attivitajiet ta' sigurtà ma' banek u attivitajiet simili;</p> <p>Servizzi ta' kwarantina;</p> <p>Bejgh ta' trab tal-halib, bajd u prodotti magħmula mill-halib;</p> <p>Bejgh ta' haxix;</p>

<i>L-ewwel kolonna</i> Awtorità pubblika	<i>It-tieni kolonna</i> Attivitajiet
	<p>Bejgh ta' bhejjem;</p> <p>Bejgh ta' pjanti dekorattivi, sigar tal-frott, żraġen xtieli tal-frott, pjanti u fjuri;</p> <p>Bejgh ta' qamh tiben u demel;</p> <p>Bejgh ta' hut u tagħmir għas-sajd;</p> <p>Servizzi ta' l-ilma tal-bowser;</p> <p>Servizzi ta' tilqim, żbir u bexx;</p> <p>Kiri u provvista ta' faċilitajiet għall-friza u bejgh ta' silġ;</p> <p>Servizzi ta' biċċerija;</p> <p>Provvista ta' komunikazzjoni bit-telefon;</p> <p>Jaġixxi bhala kuntrattur għal servizzi ta' tindif;</p> <p>Bejgh ta' <i>compost</i>;</p> <p>Tiswija ta' hsrat;</p> <p>Xogħol ta' mastrudaxxa;</p> <p>Kiri ta' tagħmir u vetturi;</p> <p>Provvista ta' oġġetti fis-sengha tal-metall;</p> <p>Tiswija ta' tagħmir u vetturi;</p> <p>Bejgh ta' pjanti;</p> <p>Bejgh ta' ikel imsajjar mill-istudenti bhala parti mit-tagħlim tagħhom ta' kuljum</p>

IT-TIENI SKEDA

(Artikolu 6)

PROVVISTI, AKKWISTI INTRA-KOMUNITARJI U IMPORTAZZJONIJIET

Provvisti: regola ġenerali

1. Hlief kif mod iehor provdut f'din l-Iskeda -

(a) provvista ta' oġġetti hija t-traferiment tad-dritt ta' disponiment ta' proprjetà tangibbli bhala sid;

(b) provvista ta' servizzi tfisser provvista li mhix provvista ta' oġġetti.

Energija

2. Il-provvista ta' kurrent elettriku, gass, shana, refriġerazzjoni u sorsi ohra ta' enerġija ghandha titqies bhala l-provvista ta' oġġetti.

Drittijiet fuq proprjetà

3. (1) It-trasferiment ta' attiv li jkun definit mill-liġi bhala proprjetà immobbli ghandu jitqies bhala provvista ta' oġġetti: iżda konċessjoni ta' ċens li ma jecċedix 'il hamsin sena ghandha titqies bhala provvista ta' servizzi.

(2) Bla hsara ghad-dispożizzjonijiet l-ohra tal-paragrafu (1) ta' din il-partita l-assenjament ta' kull jedd fuq proprjetà jew ta' kull proprjetà intangibbli sew jekk tkun is-suġġett ta' dokument li jstabilixxi t-titolu sew jekk le huwa provvista ta' servizzi.

Kunsinna fi żmien imtawwal

4. Il-kunsinna tal-pussess ta' oġġetti wara u skond ftehim għall-bejgħ ta' dawk l-oġġetti fi żmien imtawwal ghandha titqies bhala provvista ta' dawk l-oġġetti.

Hire purchase

5. Il-kunsinna tal-pussess ta' oġġetti wara u skond ftehim għall-kiri ta' dawk l-oġġetti għal ċertu żmien bi hsieb espress li l-proprjetà ta' dawk l-oġġetti tghaddi għal għand l-iehor f'waqt li ma jkunx aktar tard mid-data meta jkun thallas il-prezz miftiehem kollu ghandha titqies bhala provvista ta' dawk l-oġġetti.

Trasferiment ta' oġġetti skond kuntratt għall-kommissjoni

6. It-trasferiment ta' oġġetti skond kuntratt li tahtu tithallas kommissjoni fuq xiri jew bejgħ huwa provvista ta' dawk l-oġġetti.

Kuntratt ta' xogħlijiet

7. Il-kunsinna ta' oġġeti wara u skond kuntratt ta' xogħlijiet, inkluż kuntratt ta' kostruzzjoni, sew jekk il-materjal ikun ġie provdut kollu kemm hu jew f'parti minnu mill-kompratur sew jekk le, għandha titqies bhala provvista ta' oġġetti.

Obbligazzjoni li jieqaf att jew li jiġi tollerat att

8. Obbligazzjoni li jieqaf att jew li jiġi tolerat att jew sitwazzjoni hija provvista ta' servizzi.

Provvisti incidental

(1) Il-provvista minn persuna ta' oġġetti għall-ghan u fil-kors ta' servizzi ta' manutenzjoni jew tiswija provduti minn dik il-persuna għandhom jitqiesu bhala provvista ta' servizzi.

(2) Salv kif provdut mod iehor fl-Att jew xi regolamenti magħmula taht l-Att, meta provvista tkun tinkludi l-provvista sew ta' oġġetti sew ta' servizzi u l-korrispettiv għal dik il-provvista ma jkunx jiddistingwi bejn il-korrispettiv għall-oġġetti u l-korrispettiv għas-servizzi, il-provvista għandha titqies bhala provvista ta' oġġetti jew provvista ta' servizzi skond ix-xorta prinċipali ta' dik il-provvista.

Permuta

10. F'kuntratt ta' permuta kull parti għandha titqies li tagħmel provvista ta' kull oġġett u servizz li tagħti jew tipprovdi wara u skond dak il-kuntratt.

Provvista minn aġenti magħrufa

11. Meta provvista tingħamel permezz ta' intermedjarju li jaġixxi f'isem u għan-nom ta' persuna oħra dik il-provvista għandha titqies bhala provvista magħmula minn dik il-persuna l-oħra.

Provvista minn aġenti mhux magħrufa

12. Meta ssir provvista ta' oġġetti jew servizzi permezz ta' aġent li jaġixxi f'ismu stess dik il-provvista għandha titqies kemm bhala provvista lil dak l-aġent u provvista minn dak l-aġent.

Provvista b'korrispettiv ta' oġġetti li jaġhmlu sehem minn attività ekonomika

13. It-trasferiment jew tnehhija minn persuna taxxabli ta' oġġetti li jaġhmlu sehem mill-attività ekonomika tagħha b'korrispettiv inkluż:

(a) il-bejgħ b'irkant ġudizzjarju skond kull proċediment mibdi minn kreditur jew kredituri ta' dik il-persuna

(b) it-trasferiment ta' dawk l-oġġetti b'ordni magħmul minn jew f'isem awtorità pubblika skond il-liġi bil-hlas ta' korrispettiv,

għadha titqies bhala provvista ta' oġġetti minn dik il-persuna taxxabli waqt li taġixxi bhala tali.

Applikazzjoni ta' oġġetti li jaġhmlu sehem minn attività ekonomika

14. (1) Bla hsara għall-paragrafu (3), l-applikazzjoni minn persuna reġistrata taht l-artikolu 10 ta' oġġetti li jaġhmlu sehem mill-attività ekonomika tagħha għall-użu privat tagħha, jew ta' l-impjegati tagħha, jew it-tnehhija tagħhom minghajr hlas jew, b'mod aktar ġenerali, l-applikazzjoni tagħhom għal għanijiet hlief dawk ta' l-attività ekonomika tagħha, fejn it-taxxa fuq il-valur miżjud fuq l-imsemmija oġġetti jew il-partijiet komponenti tagħhom kienet imnaqqsa kollha kemm hi jew parti minnha għandha titqies bhala provvista ta' oġġetti b'korrispettiv minn dik il-persuna taxxabli waqt li taġixxi bhala tali.

(2) Il-paragrafu (1) japplika wkoll dwar l-oġġetti li jaġhmlu sehem mill-attività ekonomika ta' persuna fiż-żmien meta r-reġistrazzjoni tagħha taht l-artikolu 10 tiġi, għal xi raġuni imhassra:

Iżda l-Kummissarju jista' jeżenta lil persuna milli taghti kont għall-provvista meta jkollu għaliex jahseb li l-valur taxxabli jkun anqas minn mitt lira.

(3) Din il-partita ma tapplikax għal -

(a) rigal ta' oġġetti magħmul fil-kors jew avvanz ta' dik l-attività, minbarra meta dan ikun jaġhmel sehem minn għadd ta' rigali li jsiru lill-istess persuna, meta n-nefqa li d-donatur jaġhmel ma tkunx aktar minn għoxrin lira;

(b) rigal li jkun kampjun industrijali f'ghamla li l-pubbliku ma jkunx jista' normalment isibu għall-bejgh.

Użu privat ta' oġġetti li jagħmlu sehem minn attività ekonomika

15. L-użu ta' oġġetti li jagħmlu sehem minn attività ekonomika ta' persuna taxxabli registrata taht l-artikolu 10 minn dik il-persuna stess jew minn xi persuna oħra għal xi għan li ma jkunx l-għan ta' dik l-attività ekonomika, għandu jitqies bhala provvista ta' servizzi b'korrissetiv magħmul minn dik il-persuna taxxabli waqt li taġixxi bhala tali.

Trasferiment ta' negozju vijabbli

16. Minkejja d-dispożizzjonijiet l-oħra ta' din l-Iskeda, it-trasferiment minn persuna ta' l-attiv ta' l-attività ekonomika tagħha ma għandha titqies la bhala provvista ta' oġġetti u lanqas bhala provvista ta' servizzi jekk:

(a) l-attiv jiġi trasferit lil persuna registrata taht l-artikolu 10 li lilha tagħmel it-trasferiment ta' l-attività ekonomika tagħha, jew parti minn dik l-attività li tkun tista' tithaddem separatament, bhala negozju vijabbli; u

(b) kull attiv bħal dak għandu jintuża minn min isirli t-trasferiment fit-twettiq ta' l-istess xorta ta' attività sew bhala parti minn attività ekonomika li teżisti sew jekk le, bħal dik li titwettaq minn min jagħmel it-trasferiment; u

(c) dak it-trasferiment jiġi registrat fid-dokumentazzjoni ta' min jagħmel it-trasferiment billi jindika n-numru tar-registrazzjoni ta' min ikun sarli t-trasferiment.

Trasferiment ta' oġġetti għal Stat Membru ieħor

17. (1) It-trasferiment minn persuna taxxabli ta' oġġetti li jagħmlu sehem mill-attività ekonomika tagħha lejn Stat Membru ieħor għandu jitqies bhala provvista intra-Komunitarja ta' dawk l-oġġetti b'korrissetiv.

(2) Oġġetti għandhom jitqiesu li jkun trasferiti minn persuna taxxabli lejn Stat Membru ieħor jekk ikunu trasportati minn jew għan-nom tagħha minn Malta lejn Stat Membru ieħor ("it-tieni Stat") għall-għanijiet ta' l-attività ekonomika tagħha minbarra mill-għanijiet ta' xi wahda mit-transazzjonijiet li ġejjin:

(a) l-istallazzjoni jew l-immuntar ta' dawk l-oġġetti, bi *trial run* jew minghajru, minn jew għan-nom tal-persuna taxxabli fit-tieni Stat;

(b) il-provvista ta' dawk l-oġġetti taht transazzjoni li tikkostitwixxi bejgħ li jsir f'ċertu distanza li jsehh fit-tieni Stat;

(ċ) il-provvista ta' dawk l-oġġetti minn jew għan-nom tal-persuna taxxabbli abbord bastimenti, inġenji ta' l-ajru jew ferroviji matul it-trasport ta' passigġieri fejn il-punt tat-tluq ta' dak it-trasport ikun fit-tieni Stat;

(d) il-provvista ta' dawk l-oġġetti minn persuna taxxabbli fit-tieni Stat taht transazzjoni li kienet tkun meqjusa bhala provvista eżenti bil-kreditu skond id-dispożizzjonijiet tal-partiti 1 sa 9 tat-Taqsima Wiehed tal-Hames Skeda kieku kellha ssir f'Malta;

(e) il-provvista ta' servizzi lil persuna taxxabbli li tkun tinvolvi xogħol fuq dawk l-oġġetti fiżikament imwettaq fit-tieni Stat b'dan illi l-imsemmija oġġetti jinbagħtu lura lil dik il-persuna f'Malta malli jitlestha l-imsemmi xogħol;

(f) l-użu temporanju ta' dawk l-oġġetti fit-tieni Stat għall-għan ta' provvista ta' servizzi mill-persuna taxxabbli jekk dik il-persuna tkun stabbilita f'Malta;

(g) l-użu temporanju ta' dawk l-oġġetti fit-tieni Stat għal żmien li ma jeċċedix l-erba' u għoxrin xahar jekk l-importazzjoni ta' dawk l-oġġetti f'dak l-Istat għall-użu temporanju jkunu jikkwalifikaw għal eżenzjoni shiha mid-dazji ta' importazzjoni;

(3) Fejn it-trasport ta' oġġetti jissodisfa l-kondizzjonijiet ta' xi subparagrafu tal-paragrafu (2) u, fi stadju sussegwenti dawk il-kondizzjonijiet ma jibqgħux aktar jitharsu, it-trasport għandu, f'dak l-istadju sussegwenti, jitqies bhala trasferiment li għalih japplika l-paragrafu (1).

(4) Il-Ministru jista' b'regolamenti jippreskrivi miżuri ta' simplifikazzjoni għall-applikazzjoni ta' din il-partita u tal-partita 18, skond l-Artikolu 27 tad-Direttiva 77/388/EEC jew bis-saħħa ta' kull Artikolu iehor li jidhol minn floku.

Akkwisti intra-Komunitarji

18. (1) Akkwist intra-Komunitarju huwa:

(a) l-akkwist tad-dritt tad-disponiment bhala s-sid ta' oġġetti li huma trasportati minn jew għan-nom tal-fornitur jew il-persuna li takkwisthom minn Stat Membru lill-persuna li takkwistathom fi Stat Membru iehor; jew

(b) l-użu fi Stat Membru minn persuna taxxabbli għall-għan ta' l-attività ekonomika tagħha ta' oġġetti trasportati minnha jew għan-nom tagħha minn Stat Membru iehor li fit-territorju tiegħu dawk l-oġġetti kienu magħmula, estratti, mixtrija, akkwistati jew importati minnha għall-għan ta' l-attività ekonomika tagħha, fejn it-trasport ta' dawk l-oġġetti kien ikun, kieku kien magħmul minn Malta lejn Stat Membru iehor, meqjus bhala trasferiment ta' oġġetti lejn Stat Membru iehor skond il-partita 17.

(ċ) l-akkwist minn persuna legali mhux taxxabbli ta' oġġetti importati minn dik il-persuna fil-Komunità u trasportati lejn Stat Membru iehor li ma jkunx l-Istat ta' l-importazzjoni.

(2) Kull trasazzjoni li titqies taht dan l-Att bhala provvista ta' oġġetti jew provvista ta' oġġetti b'korrispettiv, għanda wkoll titqies li tinvolve l-akkwist tad-dritt ta' disponiment bhala sid ta' dawk l-oġġetti jew l-akkwist ta' dawk l-oġġetti b'korrispettiv.

Importazzjoni

19. (1) Importazzjoni tfisser:

(a) Id-dhul f'Malta qabel id-data ta' shubija ta' oġġetti trasportati minn kull pajjiż iehor;

(b) id-dhul fil-Komunità fid-data ta' l-adeżjoni jew wara dik id-data ta' oġġetti trasportati minn pajjiż terz, esklużi, iżda:

(i) oġġetti li jharsu l-kondizzjonijiet imnizzla fl-artikoli 9 u 10 tat-Trattat li jwaqqaf il-Komunità Ekonomika Ewropea; u

(ii) oġġetti koperti bit-Trattat li jwaqqaf il-Komunità Ewropea dwar il-Faham u l-Azzar li jinsabu f'ċirkolazzjoni hielsa.

IT-TIELET SKEDA

*(Artikolu 7)*LOK TA' PROVVISTA, AKKWISTI INTRA-KOMUNITARJI U
IMPORTAZZJONIJIET*Provvista ta' oġġetti: regola ġenerali*

1. Hlief kif mod iehor provdut f'din l-Iskeda -

(a) provvista ta' oġġetti li m'humiex trasportati ssehh fil-lok fejn l-oġġetti jkunu fiz-żmien meta jitqeghdu għad-dispożizzjoni tal-persuna li takkwista dawk l-oġġetti;

(b) provvista ta' oġġetti li jkunu trasportati ssehh fil-lok fejn l-oġġetti jkunu fiz-żmien meta jibda t-trasport ta' dawk l-oġġetti;

(ċ) meta t-trasport ta' oġġetti jibda barra l-Komunità u jintemm fi Stat Membru l-provvista ta' dawk l-oġġetti mill-importatur u kull provvista sussegwenti sa l-akkwist ta' dawk l-oġġetti ssehh fl-Istat Membru li fih jiġu importati.

Oġġetti stallati jew immuntati

2. Provvista ta' oġġetti li huma stallati jew immuntati, sew jekk bi *trial run* sew jekk le, minn jew għan-nom ta' fornitur issehh fil-lok fejn l-oġġetti jiġu stallati jew immuntati.

Oġġetti provduti abbord bastimenti, inġenji ta' l-ajru jew ferroviji

3. Provvista ta' oġġetti abbord bastimenti, inġenji ta' l-ajru jew ferroviji matul il-parti mit-trasport ta' passigġieri effettwata fil-Komunità issehh fl-punt tat-tluq tat-trasport tal-passigġieri u, għall-ghan ta' din il-partita -

(a) "parti mit-trasport ta' passigġieri effettwata fil-Komunità" tfisser il-parti tat-trasport effettwata, mingħajr waqfa f'pajjiż terz, bejn it-punt tat-tluq u l-punt tal-wasla tat-trasport tal-passigġieri;

(b) "il-punt ta' tluq ta' trasport ta' passigġieri" tfisser l-ewwel punt ta' imbarkazzjoni ta' passigġieri mahsuba li ssir fil-Komunità, fejn relevanti wara parti mill-vjaġġ barra l-Komunità;

(ċ) “il-punt tal-wasla ta’ trasport ta’ passiġġieri” tfisser l-ahhar punt ta’ sbark ta’ passiġġieri maħsub li jsir fil-Komunità ta’ passiġġieri li jinbarkaw fil-Komunità, fejn relevanti qabel parti mill-vjaġġ barra l-Komunità;

(d) il-vjaġġ lura ghandu jitqies bhala vjaġġ separat.

Bejgħ li jsir f’ċertu distanza

4. (1) Bejgħ li jsir f’ċertu distanza tfisser provvista intra-Komunitarja ta’ oġġetti trasportati minn jew ghan-nom tal-fornitur li jissodisfa l-kondizzjonijiet kollha li ġejjin:

(a) l-oġġetti ma jkunux:

(i) mezz ġdid ta’ trasport; jew

(ii) oġġetti li huma stallati jew immuntati minn jew ghan-nom tal-fornitur fl-Istat Membru fejn jintemm it-trasport; jew

(iii) oġġetti li huma provduti taht transazzjoni sugġetta għall-iskemi fuq il-margini fuq oġġetti sekondaman, xoghlijiet artistici, oġġetti ta’ kollezzjoni u antikitajiet fl-Istat Membru fejn jibda’ t-trasport;

(b) meta t-trasport jintemm f’Malta, l-oġġetti jkunu akkwistati minn persuna li ma tkunx reġistrata taht l-artikolu 10 jew l-artikolu 12;

(ċ) meta l-oġġetti jkunu trasportati minn Malta ix-xerrej ma jkunx identifikat fuq il-fattura għal dak il-bejgħ b’numru ta’ identifikazzjoni tat-taxxa fuq il-valur miżjud assenjat mill-Istat Membru fejn jintemm it-trasport.

(2) Bejgħ li jsir f’ċertu distanza jsehh fl-Istat Membru fejn jintemm it-trasport ta’ l-oġġetti in kwistjoni, iżda bejgħ li jsir f’ċertu distanza ta’ oġġetti li ma jkunux oġġetti tas-sisa ghandu jitqies li jsehh fl-Istat Membru minn fejn l-oġġetti jkunu trasportati jekk il-kondizzjonijiet li ġejjin jiġu mharsa:

(a) fil-każ ta’ oġġetti trasportati lejn Malta -

(i) il-valur totali ta’ provvisti ta’ oġġetti trasportati lejn Malta mill-istess furnitur matul is-sena li fiha jsehh il-bejgħ li jsir f’ċertu distanza, inkluż il-valur tal-bejgħ li jsir f’ċertu distanza in kwistjoni, jew matul is-sena kalendarja li tiġi minnufih qabel dik is-sena ma jkunx jeċċedi t-threshold tal-Bejgħ li jsir f’ċertu Distanza stabbilit skond it-Taqsima Tlieta tas-Sitt Skeda; u

(ii) il-fornitur ma jkunx għamel għażla valida fl-Istat Membru minn fejn jiġu trasportati l-oġġetti u li skond din il-bejgħ li jsir f’ċertu distanza ghandu jitqies li jsehh f’Malta;

(b) fil-każ ta' oġġetti trasportati minn Malta -

(i) il-valur totali tal-provvista ta' oġġetti trasportati lejn l-Istat Membru fejn jintemm it-trasport mill-fornitur tal-bejgħ li jsir f'ċertu distanza in kwistjoni matul is-sena li fiha jsehh dak il-bejgħ jew matul is-sena kalendarja li tiġi minnufih qabel dik is-sena ma jkunx jeċċedu *t-threshold* li l-fuq minnu, skond il-leġislazzjoni tat-taxxa fuq il-valur miżjud ta' dak l-Istat, il-bejgħ li jsir f'ċertu distanza jkun sugġett għat-taxxa f'dak l-Istat minhabba l-valur tiegħu; u

(ii) il-fornitur ma jkunx għamel għażla valida f'Malta li skond din il-bejgħ li jsir f'ċertu distanza għandu jitqies li jsehh fl-Istat Membru fejn jintemm it-trasport.

(3) Għażla valida għall-ghan tat-(2)(b)(ii) għandha ssir bil-mezz ta' avviż bil-miktub lill-Kummissarju fuq formola aċċettabbli għall-Kummissarju li tispeċifika d-data li minnha għandha tapplika, liema data ma tkunx aktar kmieni minn tletin jum mid-data li fiha tintbagħat, u għandha tkun tapplika għall-bejgħ kollu li jsir f'ċertu distanza magħmul matul is-sena kalendarja li fiha ssir l-għażla u għas-sentejn kalendarji ta' wara.

Provvista ta' servizzi: regola ġenerali

5. Hlief kif mod ieħor provdut f'din l-Iskeda provvista ta' servizzi ssehh fil-lok fejn tkun stabbilita l-persuna li tagħmel il-provvista.

Servizzi li jirrelataw ma' proprjetà immobbli

6. Provvisti ta' servizzi li għandhom x'jaqsmu ma' proprjetà immobbli, inklużi s-servizzi ta' perit arkitett, aġent ta' proprjetà immobbljari jew espert, prezzatur jew stimatur, xogħol ta' bini u sorveljar fuq is-sit tax-xogħol ta' xogħlijiet ta' kostruzzjoni għandhom jitqiesu bħala li jkunu saru fil-pajjiż fejn tkun tinstab il-proprjetà immobbli.

Trasport u servizzi ancillari

7. (1) Servizzi ta' trasport, minn barra minn servizzi intra-Komunitarji ta' trasport, għandhom jitqiesu li jkunu saru fil-lok fejn jibda t-trasport, waqt li jingħata kont tad-distanzi koperti.

(2) Provvista ta' servizzi li tkun tikkonsisti f'servizzi ta' trasport provduti fi trasport intra-Komunitarju ta' oġġetti issehh fl-Istat Membru tat-tluq: iżda fejn is-servizzi jingħataw lill-klijent li jkun identifikat għall-ghan ta' dik il-provvista b'numru ta' identifikazzjoni tat-taxxa fuq il-valur miżjud assenjat mill-awtoritajiet kompetenti ta' Stat Membru ieħor il-provvista għandha titqies li ssehh f'dak l-Istat Membru l-ieħor.

(3) Provvista ta' servizzi li tkun tikkonsisti f'attivitajiet li ghandhom x'jaqsmu ma' trasport, bhal taghbija, hatt u manigg, issehh fil-pajjiz fejn ikunu materjalment twettqu l-attivitajiet: izda meta jinvolvu attivitajiet ancillari ghal trasport intra-Komunitarju u jinghataw lill-klijent li jkun identifikat ghall-ghanijiet ta' dik il-provvista b'numru ta' identifikazzjoni tat-taxxa fuq il-valur miżjud assenjat mill-awtoritajiet kompetenti ta' Stat Membru li ma jkunx l-Istat Membru fejn is-servizzi jitwettqu materjalment, il-provvista ghandha titqies li ssehh f'dak l-Istat Membru l-iehor.

(4) Provvista ta' servizzi moghtija minn intermedjarji li jagixxu ghan-nom u akkont ta' persuni ohra li taghmel parti minn provvista ta' servizzi ta' trasport intra-Komunitarju ta' oggetti issehh fl-Istat Membru tat-tluq tat-trasport: izda fejn is-servizzi ta' l-intermedjarju jinghataw lill-klijent li jkun identifikat ghall-ghanijiet ta' dik il-provvista b'numru ta' identifikazzjoni tat-taxxa fuq il-valur miżjud assenjat mill-awtoritajiet kompetenti ta' Stat Membru iehor il-provvista ghandha titqies li ssehh f'dak l-Istat Membru l-iehor.

(5) Provvista ta' servizzi moghtija minn intermedjarji li jagixxu ghan-nom u akkont ta' persuni ohra li taghmel parti minn provvista ta' servizzi li l-ghan taghha huwa attivitajiet li ghandhom x'jaqsmu ma' trasport intra-Komunitarju ta' oggetti issehh fejn is-servizzi ancillari jitwettqu materjalment: izda fejn is-servizzi ta' l-intermedjarju jinghataw lill-klijent li jkun identifikat ghall-ghanijiet ta' dik il-provvista b'numru ta' identifikazzjoni tat-taxxa fuq il-valur miżjud assenjat mill-awtoritajiet kompetenti ta' Stat Membru li ma jkunx dak fejn is-servizzi li ghandhom x'jaqsmu ma' trasport jitwettqu materjalment il-provvista ghandha titqies li ssehh fl-Istat Membru li jkun assenja n-numru ta' identifikazzjoni.

(6) Ghall-ghanijiet ta' din il-partita -

(a) trasport intra-Komunitarju ta' oggetti tfisser trasport ta' oggetti fejn:

(i) il-post tat-tluq u l-post tal-wasla ta' l-oggetti ikunu lokati f'zewg Stati Membri differenti; jew

(ii) il-post tat-tluq u l-post tal-wasla ta' l-oggetti ikunu lokati fl-istess Stat Membru izda t-trasport ikun direttament marbut mat-trasport li ghalih jirreferi s-subparagrafu (i);

(b) il-lok tat-tluq ta' l-oggetti jkun il-lok fejn it-trasport ta' l-oggetti jibda attwalment, minghajr ma jinghata kaz ta' xi distanza attwalment maghmula sal-lok fejn ikunu jinsabu l-oggetti;

(c) il-lok tal-wasla ta' l-oggetti jkun il-lok fejn it-trasport ta' l-oggetti attwalment jintemm.

Attivitajiet kulturali, eċċ.

8. Provvista ta' servizzi li tkun tikkonsisti f'attivitajiet kulturali, artistici, sportivi, xjentifiċi, edukattivi jew ta' divertiment, l-attivitajiet ta' promoturi u organizzaturi ta' l-imsemmija attivitajiet u kull attività li għandha x'taqsam ma' dawn issehh fil-attivitajiet jitwettqu materjalment.

Valutazzjoni ta' u xogħol fuq proprjetà mobbli

9. (1) Bla hsara għall-paragrafu (2) provvista ta' servizzi li tkun tikonsisti fil-valutazzjoni ta' proprjetà mobbli tanġibbli jew ta' xogħol fuq proprjetà mobbli tanġibbli issehh fil-pajjiż fejn ikunu materjalment twettqu s-servizzi.

(2) Fejn is-servizzi li għalihom jirreferi l-paragrafu (1) ikunu jirreferu għal oġġetti trasportati barra mill-Istat Membru fejn is-servizzi jkunu materjalment twettqu wara li jkunu ġew ipproċessati u jiġu provduti lill-xerrejja identifikati għall-ghan ta' dawk is-servizzi b'numru ta' identifikazzjoni tat-taxxa fuq il-valur miżjud assenjat mill-awtoritajiet kompetenti ta' Stat Membru iehor il-provvista għandha titqies li tkun saret fl-Istat Membru msemmi l-ahhar.

Servizzi provduti fejn ix-xerrej huwa stabbilit

10. Il-provvista ta' servizzi elenkati f'din il-partita lil xerrej stabbilit barra l-Komunità jew lil xerrej li jkun persuna taxxabli li jkun qed jaġixxi bhala tali stabbilit fil-Komunità iżda mhux fl-istess Stat Membru bhal dak tal-fornitur issehh fil-pajjiż fejn ix-xerrej ikun stabbilit:

(a) it-trasferiment jew assenjament ta' *copyright, patent, trade mark*, isem kummerċjali jew liċenzja u drittijiet simili;

(b) servizzi ta' reklamar;

(ċ) servizzi ta' konsulenti, inginieri, *consultancy bureaux*, avukati, prokuraturi legali, *accountants*, awdituri, konsulenti finanzjarji u servizzi ohra simili, kif ukoll *data processing* u l-provvista ta' tagħrif;

(d) obbligazzjonijiet biex wiehed jieqaf milli jwettaq jew jahdem għal kollox jew f'parti f'xi attività ekonomika jew ta' xi dritt riferit f'din il-partita;

(e) transazzjonijiet bankarji, finanzjarji, ta' assigurazzjoni u ri-assigurazzjoni, minbarra il-kiri ta' fond sabiex fih jiġu depożitati b'mod fiż-żgur kull oġġett jew dokument;

(f) il-provvista ta' *personnel*;

(g) il-kiri ta' kull proprjetà mobbli tanġibbli bl-eċċezzjoni ta' kull forma ta' trasport;

(h) is-servizzi ta' intermedjarju li jaġixxi f'isem u minflok haddiehor, meta huwa jikseb għall-prinċipal tiegħu xi wiehed mis-servizzi msemmija f'din il-partita;

Servizzi ta' telekomunikazzjoni u servizzi provduti elettronikament

11. (1) Provvista li tkun tikkonsisti f'servizzi ta' telekomunikazzjoni jew ta' servizzi provduti elettronikament mogħtija lil persuna stabbilita barra l-Komunità jew lil persuna taxxabli stabbilita fi Stat Membru iżda mhux fl-istess Stat Membru bħal dak tal-fornitur issehh fil-pajjiż fejn ix-xerrej ikun stabbilit.

(2) Minkejja l-paragrafu (1) provvista ta' servizzi ta' telekomunikazzjoni jew ta' servizzi provduti elettronikament mogħtija minn persuna stabbilita barra l-Komunità lil persuna li ma tkunx persuna taxxabli u li tkun stabbilita fil-Komunità għandha titqies li tkun sehhet f'Malta jekk l-użu effettiv u t-tgawdija ta' daww is-servizzi issehh f'Malta.

(3) F'din il-partita, "servizzi ta' telekomunikazzjoni" tfisser servizzi li jirrelataw ma' trasmissjoni, emissjoni jew riċeviment ta' sinjali, kitba, xbiehat u hoss jew tagħrif tkun xi tkun in-natura tiegħu bil-mezz ta' wajer, radju, sistemi ottiċi jew elettromanjetiċi oħra, inkluż it-trasferiment relatat jew l-assenjament tad-dritt għall-użu tal-kapaċità għal trasmissjoni, emissjoni jew riċeviment bħal dak, kif ukoll tal-provvista ta' aċċess għall-netwerks globali ta' tagħrif. "Servizzi ta' telekomunikazzjoni" għandhom ukoll jinkludu servizzi ta' xandir bir radju u bit-telewixin.

(4) F'din il-partita "servizzi provduti elettronikament" tfisser servizzi li jirrelataw mal-provvista ta' *websites*, *web-hosting*, manutenzjoni li ssir f'ċertu distanza ta' programmi u ta' tagħmir, il-provvista ta' *software* u l-aġġornar tagħha, il-provvista ta' xbieghat, testi u tagħrif u t-tagħmil disponibbli ta' *databases*, il-provvista ta' mużika, *films* u loġhob, inkluż loġhob tax-xorti u loġhob ta' l-ażżard u ta' xandir u ġrajjet politiċi, kulturali, artistiċi, sportivi, xjentifiċi u ta' divertiment u l-provvista ta' tagħlim li jsir f'ċertu distanza.

Meta l-fornitur ta' servizz u l-klijent tiegħu jikkomunikaw ma' xulxin permezz ta' posta elettronika, dan m'għandux fih innifsu jfisser li s-servizz imwettaq huwa servizz elettroniku skond it-tifsira ta' din il-partita.

Intermedjarji

12. Il-provvista ta' servizzi minn intermedjarji li jaġixxu f'isem u ghan-nom ta' persuni ohra, meta dawk is-servizzi jkunu jaghmlu parti minn transazzjonijiet ohra hlief għal dawk li għalihom jirreferi l-paragrafu (4) jew (5) tal-partita 7, fil-partita 10 jew fil-partita 11, issehħ fil-pajjiż fejn jitwettqu dawk it-transazzjonijiet: izda fejn dawk is-servizzi jinghataw lil xerrej li jkun identifikat għall-ghan ta' dik il-provvista b'numru ta' identifikazzjoni tat-taxxa fuq il-valur miżjud assenjat mill-awtoritajiet kompetenti ta' Stat Membru li ma jkunx l-Istat Membru li fih jitwettqu dawk it-transazzjonijiet il-provvista għandha titqies li tkun sehħet fl-Istat Membru li jkun assenja dak in-numru ta' identifikazzjoni.

Akkwisti intra-Komunitarji: regola ġenerali

13. Akkwist intra-Komunitarju jsehħ fil-pajjiż fejn ikunu l-oġġetti meta t-trasport ta' l-oġġetti lill-persuna li takkiwsthom jintemm.

Lok ta' akkwist intra-Komunitarju taħt numru ta' identifikazzjoni assenjat taħt dan l-Att

14. (1) Minghajr preġudizzju għall-partita 13, meta persuna taxxabli taghmel akkwist intra-Komunitarju li fuqu tiġi identifikata bhala li reġistrata taħt l-artikolu 10 l-akkwist għandu jitqies li jkun sehħ f'Malta sakemm il-persuna li takkwista l-oġġetti ma tistabilixxix li l-akkwist kien tqies li sehħ fi Stat Membru iehor u kien sugġett għat-taxxa fuq il-valur miżjud f'dak l-Istat skond id-dispożizzjonijiet fis-sehħ taħt il-liġi ta' dak l-Istat li tikkorrispondi mal-partita 13.

(2) Għall-ghan tal-paragrafu (1) akkwist intra-Komunitarju ta' oġġetti għandu jitqies li jkun ġie sugġett għat-taxxa fuq il-valur miżjud fi Stat Membru skond id-dispożizzjonijiet fis-sehħ taħt il-liġi ta' dak l-Istat li tikkorrispondi mal-partita 13 jekk il-kondizzjonijiet kollha li ġejjin ikunu mharsa:

(a) ikun magħmul għall-ghan ta' provvista sussegwenti ta' dawk l-oġġetti f'dak l-Istat Membru l-iehor;

(b) il-provvista sussegwenti ssir lil persuna taxxabli jew persuna legali mhux taxxabli identifikata għall-ghanijiet tat-taxxa fuq il-valur miżjud fl-Istat Membru ta' destinazzjoni;

(ċ) il-persuna li lilha ssir il-provvista sussegwenti tkun mahsuba mill-fornitur bhala l-persuna li għandha r-responsabbiltà għall-hlas tat-taxxa fuq dik il-provvista;

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(d) il-persuna taxxabli registrata taht l-artikolu 10 tirrapporta il-provvista sussegwenti fid-dikjarazzjoni rikapitulattiva mehtiega skond l-artikolu 30(3).

Importazzjonijiet

15. Importazzjoni ta' oggetti ssehħ fil-pajjiż fejn ikunu l-oggetti fiz-zmien meta t-taxxa ssir dovuta.

IR-RABA' SKEDA

*(Artikolu 8)*DATA META SSEHH ĠRAJJA TAXXABBLI U META JKOLLHA
TITHALLAS IT-TAXXA*Data tal-ġrajja taxxabbli fil-każ ta' provvista ta' oġġetti*

1. (1) Provvista ta' oġġetti ghandha titqies li ssehh fid-data li fiha jiġu kunsinnati l-oġġetti.

(2) Għall-ghan tal-paragrafu (1), meta l-kunsinna ta' oġġetti, barra minn oġġetti li għalihom jirreferi l-paragrafu (3), taghti lok għal dikjarazzjonijiet suċċessivi ta' kontijiet jew hlasijiet, l-oġġetti għandhom jitqiesu bhala kunsinnati, sal-limitu kopert b'dawk id-dikjarazzjonijiet, fl-ahhar jum ta' kull żmien li għalih jirreferu dawk id-dikjarazzjonijiet ta' kontijiet jew hlasijiet.

(3) Il-paragrafu (2) m'għandux japplika għal kunsinna ta' oġġetti skond kuntratt għall-kiri ta' oġġetti għal ċertu żmien jew għall-bejgħ ta' oġġetti fi żmien imtawwal, li jipprovdi fil-kors normali tal-ġrajja li jipprovdi li l-proprjeta' tghaddi għal għand l-iehor f'waqt li ma jkunx aktar tard mid-data meta jsir l-ahhar hlas.

Data tal-ġrajja taxxabbli fil-każ ta' provvista ta' servizzi

2. (1) Provvista ta' servizzi ghandha titqies li ssehh fid-data meta jitwettqu dawk is-servizzi.

(2) Għall-ghan tal-paragrafu (1), meta provvista ta' servizzi taghti lok għal dikjarazzjonijiet suċċessivi ta' kontijiet jew hlasijiet, dawn għandhom jitqiesu bhala li twettqu, sal-valur kopert b'dawk id-dikjarazzjonijiet, fl-ahhar jum ta' kull żmien li għalih jirreferu dawk id-dikjarazzjonijiet ta' kontijiet jew hlasijiet.

Data meta jkollha tithallas it-taxxa fuq provvisti

3. It-taxxa fuq provvista li ssehh f'Malta, hlief għal provvista li għaliha tapplika l-partita 4, jkollha tithallas fid-data l-aktar kmieni miż-żewġ dati li ġejjin:

(a) id-data li fiha titqies li tkun sehhet il-provvista;

(b) id-data li fiha jsir il-hlas tal-provvista sal-limitu kopert b'dak il-hlas:

Iżda meta tinhareg fattura ta' taxxa fi żmien tletin jum mid-data stabbilita taht id-dispożizzjonijiet ta' hawn fuq it-taxxa jkollu jinghata kont taghha fid-data ta' dik il-fattura.

Data meta jkollha tithallas it-taxxa fuq provvisti intra-Komunitarji eżenti

4. It-taxxa fuq provvista intra-Komunitarja eżenti jkollha tithallas fid-data li tiġi l-aktar kmieni miż-żewġ dati li ġejjin:

- (a) Il-hmistax-il jum tax-xahar li jiġi wara d-data meta jitqies li tkun sehhet il-provvista;
- (b) Id-data li fiha tinhareg fattura għal dik il-provvista.

Data li fiha jitqiesu li jsehhu akkwisti intra-Komunitarji

5. Fil-każ ta' akkwist intra-Komunitarju ta' oġġetti il-provvista titqies li sseh fid-data li fiha d-data tal-provvista kienet titqies li sehhet li kieku dawk l-oġġetti kienu provduti fl-Istat Membru li fih isir l-akkwist.

Data li fiha jkollha tithallas it-taxxa fuq akkwisti intra-Komunitarji

6. It-taxxa fuq akkwisti intra-Komunitarji għandha tithallas fid-data li tiġi l-aktar kmieni miż-żewġ dati li ġejjin -

- (a) il-hmistax-il jum tax-xahar li jiġi wara d-data ta' l-akkwist;
- (b) id-data li fiha tinhareg fattura lill-persuna li taghmel l-akkwist tal-provvista ta' l-oġġetti in kwistjoni.

Id-data li fiha titqies li tkun saret il-provvista u meta jkollha tithallas it-taxxa fil-każ ta' importazzjonijiet

7. (1) Meta oġġetti li, ma' l-importazzjoni tagħhom, jitqieghdu taht reġim ta' sospensjoni tad-dazju tad-dwana il-provvista titqies li tkun sehhet u t-taxxa jkollha tithallas fid-data li fiha ma jibqghux suġġetti għal dak ir-reġim.

(2) Meta oġġetti li, ma' l-importazzjoni tagħhom, ikunu suġġetti għal dażji tad-dwana, imposti agrikoli jew għal hlasijiet li jkollhom effetti ekwivalenti stabbiliti taht politika komuni, il-provvista titqies li tkun sehhet u t-taxxa jkollha tithallas meta l-provvista kienet titqies li tkun sehhet għal dawk id-dazji tal-Komunità u dawk id-dazji kien ikollhom jithallsu.

(3) Fil-każ ta' importazzjoni ta' oġġetti li ma jkunux suġġetti għad-dazji tal-Komunità riferiti fil-paragrafu (2), il-provvista titqies li tkun sehhet u t-taxxa jkollha tithallas meta, kieku l-importazzjoni kienet suġġetta għal dawk id-dazji, il-provvista kienet titqies li tkun sehhet għal dawk id-dazji tal-Komunità u dawk id-dazji kien ikollhom jithallsu.

(4) “Regim ta' sospensjoni tad-dazju tad-dwana” tfisser kull wiehed mill-arrangamenti jew proċeduri li ġejjin sal-limitu li jipprovdu, taht il-leġislazzjoni tad-dwana ta' Stat Membru, għal eżenzjoni temporanja mid-dazju li jkollu jithallas mad-dhul ta' dawk l-oġġetti f'dak l-Istat waqt li l-kondizzjonijiet mehtieġa taht dawk l-arrangamenti jew proċeduri jiġu mharsa:

- (a) il-hażna temporanja ta' oġġetti;
- (b) it-tqeghid ta' oġġetti f'zona hielsa jew magazzinagġ hieles;
- (ċ) magazzinagġ tad-dwana jew ipproċessar 'il ġewwa;
- (d) id-dhul fl-ibhra territorjali ta' oġġetti fuq pjattaformi ta' thaffir u produzzjoni;
- (e) id-dhul temporanju ta' oġġetti f'dak l-Istat;
- (f) proċeduri ta' transit estern;
- (g) proċeduri ta' transit intern.

IL-HAMES SKEDA

(Artikolu 9)

Eżenzjonijiet

Taqsimi Wiehed

Eżenzjonijiet bil-Kreditu

Din it-Taqsimi tapplika għall-provvisti elenkati fiha suġġetti għat-tifsiriet li jinsabu fit-Taqsimi Hamsa.

Esportazzjoni

1. (1) Il-provvista ta' oġġetti mibghuta jew trasportati lejn destinazzjoni barra mill-Komunità mill-bejjiegh jew għan-nom tiegħu.

(2) Il-provvista ta' oġġetti trasportati lejn destinazzjoni barra mill-Komunità mix-xerrej jew għan-nom ta' xerrej mhux stabbilit f'Malta, bl-eċċezzjoni ta' oġġetti trasportati mix-xerrej innifsu għat-tagħmir, għoti ta' karburanti u provizjon ta' dghajjes ta' delizzju u inġenji ta' l-ajru privati jew xi mezzi oħra ta' trasport għall-użu privat.

(3) Il-provvista ta' servizzi hlief għal dawk eżentati taht il-partita 5, li jikkonsistu f'xogħol fuq oġġetti mobbli akkwistati jew importati bil-għan li jsir dak ix-xogħol fuqhom f'Malta, u trasportati barra l-Komunità mill-persuna li tkun għamlet il-provvista tas-servizzi jew mix-xerrej jekk ma jkunx stabbilit f'Malta, jew għan-nom ta' xi wiehed minnhom.

Traffiku internazzjonali ta' oġġetti

2. (1) Il-provvista ta' oġġetti maħsuba li jitqieghdu jew waqt li jitqieghdu taht reġim ta' sospensjoni tad-dazju tad-dwana.

(2) Il-provvista ta' servizzi hlief għal dawk eżentati taht il-partita 6, li jikkonsistu f'xogħol fuq oġġetti mobbli li huma maħsuba li jitqieghdu jew waqt li jitqieghdu taht reġim ta' sospensjoni ta' dazju tad-dwana.

Provvisti intra-Komunitarju

3. (1) Il-provvista intra-Komunitarja ta' oġġetti lil persuna li tkun identifikata fuq il-fattura relattiva permezz ta' numru ta' identifikazzjoni tat-taxxa fuq il-valur miżjud, eskluża:

(a) provvista magħmula minn persuna reġistrata taht l-artikolu 11;

(b) provvista li hija suġġetta għall-iskema speċjali tal-margini ta' profitt skond it-Taqsima Tnejn ta' l-Erbatax-il Skeda.

(2) Il-provvista intra-Komunitarja ta' mezz ġdid ta' trasport lil persuna li ma tkunx identifikata għall-ghan ta' dik il-provvista b'numru ta' identifikazzjoni tat-taxxa fuq il-valur miżjud.

(3) Il-provvista intra-Komunitarja ta' oġġetti tas-sisa lil persuna li ma tkunx identifikata għall-ghan ta' dik il-provvista b'numru ta' identifikazzjoni tat-taxxa fuq il-valur miżjud fejn it-trasport ta' l-oġġetti jitwettaq skond l-Artikolu 7 (4) u (5), jew l-Artikolu 16 tad-Direttiva 92/12/EEC, esklużi:

(a) provvista magħmula minn persuna reġistrata taht l-artikolu 11;

(b) provvista li hija suġġetta għall-iskema speċjali tal-margini ta' profitt skond it-Taqsima Tnejn ta' l-Erbatax-il Skeda.

(4) Il-provvista intra-Komunitarja ta' l-oġġetti riferiti fil-partita 17(1) tat-Tieni Skeda li kienet tibbenefika mill-eżenzjoni riferita fil-paragrafu (1) ta' din il-partita kieku kellha ssir għan-nom ta' persuna taxxabbli ohra, eskluża provvista li hija suċċ etta għall-iskema speċjali tal-margini ta' profitt skond it-Taqsima Tnejn ta' l-Erbatax-il Skeda.

Trasport internazzjonali u servizzi li għandhom x'jaqsmu miegħu

4. (1) It-trasport internazzjonali ta' persuni; it-trasport internazzjonali ta' bagolli u vetturi bil-mutur li jakkumpanjaw lill-passiġġieri u l-provvista ta' servizzi li għandhom x'jaqsmu mat-trasport internazzjonali tal-passiġġieri.

(2) It-trasport ta' oġġetti minn territorju terz u l-provvista ta' servizzi li għandhom x'jaqsmu miegħu, fejn il-valur ta' dawn is-servizzi ta' trasport u servizzi li għandhom x'jaqsmu miegħu jkun inkluz fil-valur taxxabbli ta' l-importazzjoni ta' dawk l-oġġetti.

(3) It-trasport ta' oġġetti li għandu x'jaqsam direttament ma' l-esportazzjoni ta' dawk l-oġġetti barra mill-Komunità.

(4) It-trasport ta' oġġetti li huma suġġetti għal reġim ta' sospensjoni tad-dazju tad-dwana.

(5) Il-provvista ta' servizzi wżati għall-ghanijiet tat-trasport li għalih jirreferu l-paragrafi (3) u (4) u li għandhom x'jaqsmu mat-tagħbija, hatt, trasbord, maniġġ, stivar, użin, kejl, kontroll, valutazzjoni, hażna, sorveljanza jew kunsinna.

(6) Il-provvista ta' servizzi li ghandhom x'jaqsmu mal-formalitajiet tad-dwana dwar importazzjoni fi jew esportazzjoni barra mill-Komunità jew ma' *transit*;

(7) It-trasport intra-Komunitarju ta' oġġetti magħmul lejn jew mill-gżejjer li jiffurmaw ir-reġjuni awtonomi ta' l-Azores jew Madera kif ukoll tas-servizzi li ghandhom x'jaqsmu miegħu.

Sensara u intermedjarji oħra

5. Il-provvista ta' servizzi minn sensara u intermedjarji oħra li jaġixxu f'isem u għan-nom ta' persuna oħra meta dawn il-persuni jiehdu sehem fl-operazzjonijiet eżentati bil-partiti 1, 2, 6, 7, 8, 9 u 10 ta' din it-Taqsima ta' l-Iskeda.

Bastimenti li jbaħħru

6. (1) Il-provvista ta' bastimenti:

(a) li jivvjaġġaw fil-bogħod bil-baħar u li jgħorru passigġieri b'korrispettiv jew użati bil-għan li jwettqu attivitajiet kummerċjali, industrijali jew tas-sajd;

(b) li jintużaw sabiex jehilsu u jagħtu għajjnuna fuq il-baħar jew li jintużaw għal sajd f'ibhra lokali;

(ċ) tal-gwerra.

(2) Il-provvista lill-kostrutturi, sidien jew operaturi tal-bastimenti riferiti fil-(1) u tat-tagħmir inkorporat jew użat fihom.

(3) Il-provvista ta' servizzi li tikkonsisti fit-tibdil, tiswija *chartering* u kiri tal-bastimenti riferiti fil-(1) u t-tagħmir riferit fit-(2).

(4) Il-provvista lis-sidien jew operaturi tal-bastimenti riferiti fil-(1) ta' oġġetti għall-ghoti ta' karburanti u l-provizjon tagħhom: iżda -

(a) dwar il-bastimenti wżati għal sajd f'ibhra lokali din l-eżenzjoni ma tapplikax għall-provizjon abbord, u

(b) dwar bastimenti tal-gwerra, din l-eżenzjoni hija limitata għall-ghoti ta' karburanti u proviżjon maħsub għall-bastimenti definiti fis-subintestatura 89.01 tat-Tariffa tad-Dwana, li jhallu l-pajjiż u jbaħħru lejn portijiet jew ankraġġi barranin.

(5) Il-provvista ta' servizzi hlief għal dawk riferiti fit-(3), imwettqa għall-htigiet diretti tal-bastimenti riferiti fil-(1), bl-eċċezzjoni ta' bastimenti tal-gwerra, u għall-htigiet diretti tal-merkanzija tagħhom bħal irmonk, pilotaġġ, irmiġġar, servizzi biex

jehilsu, valutazzjoni, użu tal-portijiet, servizzi provduti lis-sidien tal-bastimenti mill-agenzi marittimi waqt li jaġixxu bhala tali, servizzi mehtieġa għad-dhul, tluq jew qagħad tal-bastimenti fil-portijiet, u għajnuna provduta lill-passiġġieri jew lill-ekwipaġġ għan-nom tas-sidien tal-bastiment.

Inġeni ta' l-ajru

7. (1) Il-provvista ta' inġeni ta' l-ajru maħsuba biex jintużaw minn operaturi tal-linji ta' l-ajru b'korrissettiv prinċipalment fit-trasport internazzjonali tal-passiġġieri u/jew oġġetti.

(2) Il-provvista lill-kostrutturi, sidien jew operaturi ta' l-inġeni ta' l-ajru riferiti fil-(1) u tat-tagħmir inkorporat jew użat fihom.

(3) Il-provvista ta' servizzi li tikkonsisti fit-tibdil, tiswija *chartering* u kiri ta' l-inġeni ta' l-ajru riferiti fil-(1) u t-tagħmir riferit fit-(2).

(4) Il-provvista lis-sidien jew operaturi ta' l-inġeni ta' l-ajru riferiti fil-(1) ta' oġġetti għall-ghoti ta' karburanti u l-provizjon tagħhom.

(5) Il-provvista ta' servizzi hlief għal dawk riferiti fit-(3), imwettqa għall-htigiet diretti ta' l-inġeni ta' l-ajru riferiti fil-(1), u għall-htigiet diretti tal-merkanzija tagħhom bhal irmonk, pilotaġġ, servizzi biex jehilsu, valutazzjoni, użu tal-mitjar, servizzi provduti lill-operaturi ta' l-inġeni ta' l-ajru mill-agenzi tagħhom waqt li jaġixxu bhala tali, servizzi mehtieġa għall-inżul, tluq, jew qagħad f'xi mitjar, u għajnuna provduta lill-passiġġieri jew lill-ekwipaġġ għan-nom ta' l-operaturi tal-linji ta' l-ajru.

Deheb

8. (1) Il-provvista ta' deheb lill-Bank ċentrali ta' Malta.

(2) Il-provvista ta' deheb għall-investment, inkluż deheb għall-investment rappreżentat b'ċertifikati għal deheb allokat jew mhux allokat jew negozjat fuq kontijiet tad-deheb, inkluż, b'mod partikolari, self ta' deheb u tpartit, li jinvolvi d-dritt ta' proprjetà jew klejm dwar deheb għall-investment, kif ukoll transazzjonijiet li jikkonċernaw deheb għall-investment li jinvolvi kummerċ bi prezz miftiehem, li għandu jiġi kunsinnat u mhallas fi żmien speċifikat fil-futur, u kuntratti bil-quddiem li jwasslu għat-trasferiment jew dritt ta' proprjetà jew klejm dwar deheb għall-investment.

(3) Il-provvista ta' servizzi ta' agenti li jaġixxu f'isem u għan-nom ta' haddiehor meta jintervjenu fil-provvista ta' deheb għall-investment għall-prinċipal tagħhom.

(4) L-eżenzjonijiet fil-paragrafi (2) u (3) għandhom ikunu suġġetti għall-għażla għat-tassazzjoni skond il-Partita Sitta ta' l-Erbatax-il Skeda.

Ikel

9. Il-provvista ta' ikel għall-konsum mill-bniedem minbarra l-provvista ta' ikel fil-kors ta' *catering*.

Ogġetti farmaċewtiċi

10. Il-provvista ta' ogġetti farmaċewtiċi.

Trasport

11. Il-provvista ta' -

(a) trasport provdut minn *shedule bus service* li jkun jikkonsisti fi vjaġġi *scheduled* fuq rotot *scheduled*;

(b) vjaġġi bil-baħar *scheduled* għall-ġarr tal-passiġġieri bejn gżira u ohra minn trasportaturi awtorizzati u servizzi ohra ta' trasport ta' passiġġieri bil-baħar *scheduled* li għandhom dak l-għarfien mill-Kummissarju;

(ċ) trasport għal skola provvist minn stabbiliment edukattiv li għandu l-għarfien bhala hekk mill-Kummissarju jew li jiġi provdut minn xi stabbiliment bhal dak bil-għan li jiġi provdut minnu bhala trasport għal skola u trasport għal skola organizzat jew provvist minn ufficċju ċentrali;

(d) trasport provdut jew organizzat minn prinċipal jew minn ufficċju ċentrali biex iġorr lill-impjegati minn u lejn il-post tax-xogħol tagħhom u li għandu dak l-għarfien mill-Kummissarju.

Fil-paragrafu (ċ) u (d) ta' din il-partita "ufficċju ċentrali" għandu jkollha t-tifsira mogħtija bl-Avviz Legali Nru. 144 ta' l-1991 jew f'xi regolamenti ohra li jissostitwixxu dak l-Avviz Legali.

Taqsimta Tnejn Eżenzjonijiet bla Kreditu

Din it-Taqsimta tapplika għall-provvisti elenkati fiha bla hsara għat-tifsiriet li jinsabu fit-Taqsimta Hamsa.

Proprjetà immobbli

1. (1) Il-kiri ta' proprjetà immobbli minbarra -

(a) il-kiri jew l-ghoti ta' akkomodazzjoni f'kull fond li għall-ghan ta' dak il-kiri jew dik l-akkomodazzjoni jkun meħtieġ li jkollu liċenza bis-saħħa ta' l-Att dwar is-Servizzi ta' l-Ivvjaġġar u tat-Turiżmu għal Malta jew bis-saħħa ta' xi Att li jissostitwih jew ġewwa *holiday camp* jew *camping site*;

(b) il-kiri ta' fondi u siti għall-parkeġġ ta' vetturi meta dwak il-fondi jew siti jkunu ġew dikjarati mill-Kummissarju bhala erji ta' parkeġġ jew li jmisshom jitqiesu bhala hekk skond dawk ir-regolamenti li jistgħu jiġu preskritti;

(c) il-kiri ta' tagħmir u makkinarju installat b'mod permanenti u l-kiri ta' *safes*;

(d) il-kiri ta' proprjetà minn *limited liability company* lil persuna reġistrata taħt l-artikolu 10 għall-ghan ta' l-attività ekonomika ta' dik il-persuna l-oħra.

(2) It-trasferiment ta' proprjetà immobbli.

Servizzi ta' assigurazzjoni

2. Il-provvista minn persuni liċenzjati taħt l-Att ta' Intrapriżi ta' Assigurazzjoni jew l-Att dwar *Brokers* ta' Assigurazzjoni u Intermedjarji oħra, ta' servizzi ta' assigurazzjoni u ri-assigurazzjoni, inklużi transazzjonijiet relatati, li dwarhom huma hekk liċenzjati.

Servizzi ta' kreditu, bankarji u oħrajn

3. (1) L-ghoti u n-negozjar ta' kreditu u l-*credit management* mill-persuna li tkun tat dak il-kreditu.

(2) In-negozjar jew kull għamil ta' negozju f'garanziji ta' kreditu jew kull garanzija oħra dwar flus u l-immaniġġar tal-garanziji ta' kreditu mill-persuna li tkun qed tagħti dak il-kreditu.

(3) Transazzjonijiet, inkluż negozjar, dwar kontijiet ta' depożitu u korrenti, hlasijiet, trasferimenti, djun, *cheques* u strumenti negozjabbli oħra, iżda eskluż il-ġbir u l-*factoring* ta' djun.

(4) Transazzjonijiet, inkluż negozjar, dwar flus li jiċċirkolaw, karti tal-flus u muniti li normalment jintużaw bħala flus validi.

(5) Transazzjonijiet, inkluż negozjar, eskluż l-immaniġġar u *safekeeping*, f'ishma, parteċipazzjoni f'kumpaniji jew assoċjazzjonijiet, *debentures* u titoli oħra, esklużi

(a) dokumenti li jistabbilixxu titolu ta' oġġett;

(b) xi interess fi proprjetà immobli;

(c) drittijiet *in rem* li jagħtu lid-detentur tagħhom dritt ta' użu fuq proprjetà immobbli;

(d) Ishma jew interessi ekwivalenti għal ishma li jagħtu lid-detentur tagħhom drittijiet ta' proprjetà jew ta' pussess *de jure* jew *de facto* fuq proprjetà immobbli jew parti minnha.

(6) Il-provvista ta' servizzi li tkun tikkonsisti fl-immaniġġar jew l-arranġament ta' xi skema kif speċifikat fl-Ewwel Skeda li tinsab ma' l-Att dwar Servizzi ta' Investiment, minn persuna awtorizzata kif imiss skond liżenzja mahruġa taht dak l-Att.

Servizzi reliġjużi u kulturali

4. (1) Servizzi reliġjużi

(2) Il-provvista ta' dawk is-servizzi kulturali u oġġetti marbuta fil-qrib magħhom hekk kif jistgħu jiġu approvati mill-Ministru.

Sports

5. Il-provvista minn organizzazzjonijiet li ma jagħmlux profitt ta' dawk is-servizzi li għandhom x'jaqsmu ma' rikreazzjoni sportiva jew fiżika u provduta lill-persuni li jieħdu sehem fl-isport jew rikreazzjoni fiżika hekk kif jistgħu jiġu approvati mill-Ministru.

Servizzi li għandhom x'jaqsmu ma' ċerti servizzi eżentati

6. (1) Il-provvista ta' *personnel* minn istituzzjonijiet reliġjużi jew filosofiċi li jkollhom dak l-għarfien mill-Kummissarju għall-ghan li jipprovdu s-servizzi imsemmijin fil-paragrafu (2) jew (4) tal-partita 11 jew fil-paragrafu (1) jew (2) tal-partita 12 ta' din it-Taqsima bil-ħsieb ta' welfare spirtwali.

(2) Il-provvista ta' oġġetti u servizzi minn organizzazzjoni li ma tagħmilx profitt fil-kors ta' attività maħsuba għall-ġbir ta' fondi li jintużaw għall-provvista ta' oġġetti u servizzi li huma eżentati skond il-paragrafu (2) jew (4) tal-partita 11 jew skond il-paragrafu (1) jew (2) tal-partita 12 ta' din it-Taqsima: b'dan illi dik l-attività jkollha l-għarfien tal-Kummissarju bhala li tkun b'mod esklussiv maħsuba għall-imsemmi għan u sakemm din l-eżenzjoni ma tkunx x'aktarx se tikkaguna xi tghawwiġ fil-kompetizzjoni.

Servizzi fornuti minn gruppi indipendenti

7. Servizzi fornuti minn gruppi ta' persuni indipendenti li jkollhom l-attivitajiet tagħhom eżenti jew mhux soġġetti għat-taxxa fuq il-valur miżjud, għall-fini li jagħtu lill-membri tagħhom is-servizzi direttament meħtieġa għat-twettiq ta' l-attività tagħhom, meta dawk il-gruppi jkunu biss jitolbu minghand il-membri tagħhom hlasijiet lura eżatti tas-sehem tagħhom ta' l-ispejjeż solidali bejnithom, sakemm dik l-eżenzjoni ma tkunx x'aktarx se tikkaguna xi tghawwiġ fil-kompetizzjoni.

Servizzi minn organizzazzjonijiet li ma jagħmlux profitt lill-membri tagħhom

8. Il-provvista ta' servizzi għall-benefiċċju tal-membri tagħhom wara li jsir hlas li jiġi stabbilit skond ir-regoli ta' organizzazzjonijiet li ma jagħmlux profitt b'għanijiet ta' xorta politika, ta' *trade union*, reliġjuża, patrijottika, filisofika, filantropika jew ċivika jew li l-ghan ewlieni tagħhom ikun li jirrappreżentaw u jġibu 'l quddiem is-sehem komuni jew l-interessi professjonali tal-membri tagħhom; iżda f'kull każ meta' fil-fehma tal-Ministru, dik l-eżenzjoni x'aktarx tikkaguna tghawwiġ fil-kompetizzjoni, dik l-eżenzjoni għandha tkun suġġetta għal dawk l-eċċezzjonijiet u limitazzjonijiet li l-Ministru jista' b'ordni bil-miktub jistabbilixxi.

Lotteriji

9. Lottu u lotteriji tal-gvern, il-provvista ta' servizzi ta' aġenziji li għandhom x'jaqsmu ma' dan, u dawk il-provvisti l-oħra li għandhom x'jaqsmu mal-logħob ta' l-ażżard, li l-Ministru jista' japprova.

Servizzi postali

10. Il-provvista ta' servizzi postali pubbliċi, minbarra trasport tal-passiġġieri u servizzi ta' telekomunikazzjoni, u ta' oġġetti, inklużi bolli postali, inċidentali ghalihom.

Saħħa u welfare

11. (1) Il-provvista ta' servizzi minn persuna fl-eżerċizzju ta' professjoni regolata bl-Ordinanza dwar il-Professjoni Medika u il-Professjonijiet li ghandhom x'jaqsmu magħha.

(2) L-ghoti ta' harsien jew kura medika jew kirurġija f'xi sptar jew istituzzjoni tal-gvern jew f'kull sptar jew istituzzjoni ohra li jiġu approvati mill-Ministru għall-ghanijiet ta' dan il-paragrafu.

(3) Il-provvista ta' organi umani, demm uman u halib uman.

(4) Il-provvista ta' servizzi tal-*welfare*, maghdudin servizzi mogħtija minn djar għal persuni anzjani, u servizzi għall-protezzjoni u harsien tat-tfal u żgħażaġh mogħtija minn istituzzjoni tal-gvern jew minn istituzzjoni jew organizzazzjoni li tingħata għarfien mill-Kummissarju bhala istituzzjoni li ma tagħmilx profitt jew approvata mill-Ministru għall-ghanijiet ta' dan il-paragrafu bhala istituzzjoni li l-attivitajiet tagħha jaqgħu fi hdan il-politika soċjali u ta' *welfare* tal-gvern.

(5) Il-provvista ta' servizzi ta' trasport għall-morda, miġruhin jew persuni b'diżabilità b'vetturi attrezzati proprju għal dan il-ghan.

(6) Il-provvista ta' oġġetti meta dik il-provvista ikollha x'taqsam mal-provvista ta' servizzi imsemmija fil-paragrafi (2) u (4) ta' din il-partita u tkun essenzjali għall-isptar, istituzzjoni jew dar, skond il-każ, li jkunu qegħdin jipprovdu daww is-servizzi.

Edukazzjoni

12. (1) Il-provvista ta' edukazzjoni jew riċerka edukattiva, inkluż taġħlim li jsir f'ċertu distanza, minn skola jew istituzzjoni tal-gvern, mill-Università ta' Malta, minn skola jew istituzzjoni reġistrata taħt l-Att dwar l-Edukazzjoni jew minn kull stabbiliment edukattiv li jkollu għarfien bhala hekk mill-Kummissarju.

(2) Il-provvista ta' edukazzjoni jew riċerka edukattiva, inkluż taġħlim li jsir f'ċertu distanza, ta' l-ghamla provdut minn skola jew università, jew ta' taġħlim reliġjuż minn istituzzjoni li ma jkollhiex bhala l-ghan li tagħmel il-profitti, u li jkollha dak l-gharfien mill-Kummissarju.

(3) Tagħlim privat mogħti minn għalliema li jaġixxu f'kapaċità individwali f'suġġetti li s-soltu jiġu mgħallma fil-kors ta' edukazzjoni provduta minn skola jew università iżda eskluż it-tagħlim f'attivitajiet jew dixxiplini rikreattivi, fiżiċi jew sportivi.

(4) Il-provvista ta' oġġetti fejn l-imsemmija provvista jkollha x'taqsam u tkun essenzjali għall-provvista tas-servizzi riferiti fil-paragrafi (1), (2) u (3) ta' din il-partita, mill-iskola, istituzzjoni, università jew għalliem, skond il-każ, li jipprovdu dawk is-servizzi.

Il-provvista ta' oġġetti li dwarhom il-fornitur ma jkunx ikkwalifika għal krediti ta' input tax

13. Il-provvista ta' oġġetti li jkunu miksuba minn dik il-persuna jew li kienu manifatturati jew prodotti minn komponenti miksuba minn dik il-persuna taħt provvista li dwarha dik il-persuna ma kienitx tikkwalifika għal xi kreditu ta' *input tax*.

Taqsimha Tlieta
Akkwisti intra-Komunitarji eżenti

Din it-Taqsimha tapplika għall-akkwisti intra-Komunitarji elenkati fiha bla hsara għat-tifsiriet li jinsabu fit-Taqsimha Hamsa.

Akkwisti intra-Komunitarji magħmula bil-għan ta' provvista sussegwenti

1. L-akkwist intra-Komunitarju ta' oġġetti minn persuna taxxabbli li ma tkunx stabbilita f'Malta u li tkun identifikata għall-għanijiet tat-taxxa fuq il-valur miżjud fi Stat Membru ieħor jekk il-kondizzjonijiet kollha li ġejjin ikunu mharsa:

(a) L-akkwist ta' l-oġġetti jsir bil-għan ta' provvista sussegwenti ta' dawk l-oġġetti f'Malta minn dik il-persuna;

(b) l-oġġetti akkwistati jkunu direttament trasportati minn Stat Membru li ma jkunx dak li fih tkun identifikata il-persuna għall-għanijiet tat-taxxa fuq il-valur miżjud lill-persuna li lilha ssir il-provvista sussegwenti;

(ċ) il-persuna li lilha ssir il-provvista sussegwenti tkun persuna taxxabbli jew persuna legali mhux taxxabbli reġistrata taht l-artikolu 10 jew 12;

(d) il-persuna li lilha il-provvista sussegwenti tintgħamel tkun responsabbli għall-hlas tat-taxxa fuq dik il-provvista.

Akkwist ta' oġġetti li l-provvista jew l-importazzjoni tagħhom tkun eżentata

2. L-akkwist intra-Komunitarju ta' oġġetti li l-provvista tagħhom magħmula minn persuna stabbilita f'Malta tkun fiċ-ċirkostanzi kollha provvista eżentata jew li l-importazzjoni tagħhom magħmula f'Malta tkun fiċ-ċirkostanzi kollha importazzjoni eżentata.

Akkwist ta' oġġetti fejn it-taxxa tkun tista' tithallas lura

3. L-akkwist intra-Komunitarju ta' oġġetti minn persuna li ma tkunx reġistrata jew li ma jkollhix il-htieġa li tirreġistra taht l-artikolu 10 meta dik il-persuna jkollha fiċ-ċirkostanzi kollha d-dritt għall-hlas lura tat-taxxa li jkollha tithallas fuq dak l-akkwist kieku ma kienx eżentat.

Reġim ta' sospensjoni ta' dazju

4. L-akkwist intra-Komunitarju ta' oġġetti maħsuba li jitqiegħdu jew waqt li jkunu mqiegħeda taħt reġim ta' sospensjoni tad-dazju tad-dwana.

Ikel

5. L-akkwist intra-Komunitarju ta' ikel.

Deheb għall-investment

6. L-akkwist intra-Komunitarju ta' deheb għall-investment, hliet għall-ghazla ta' tassazzjoni skond it-Taqsima Sitta ta' l-Erbatax-il Skeda.

Oġġetti suġġetti għall-iskema tal-margini

7. L-akkwist intra-Komunitarju ta' oġġetti li huma provduti taħt transazzjoni suġġetta għall-iskema tal-margini dwar oġġetti sekondaman, xgħolijiet artistici, oġġetti għall-kollezzjoni u antikitajiet fl-Istat Membru fejn jibda t-trasport.

Taqsimha Erba' Importazzjonijiet eżentati

Din it-Taqsimha tapplika għall-importazzjonijiet elenkati fiha bla hsara għat-tifsiriet li jinsabu fit-Taqsimha Hamsa.

Importazzjoni ta' oġġetti li l-provvista tagħhom hija eżentata

1. L-importazzjoni ta' oġġetti li l-provvista tagħhom minn persuna taxxabbli f'Malta tkun fiċ-ċirkostanzi kollha provvista eżentata.

Oġġetti eżentati mid-dazju tad-dwana

2. (a) L-importazzjoni ta' oġġetti li l-importazzjoni definittiva tagħhom f'Malta hija eżentata mid-dazji tad-dwana;

(b) oġġetti li huma maħsuba li jitqegħdu taħt reġim ta' sospensjoni tad-dazju tad-dwana.

Oġġetti trasportati minn territorju terz

3. L-importazzjoni ta' oġġetti trasportati minn territorju terz u importati f'Malta meta l-provvista ta' dawn l-oġġetti mill-importatur tkun provvista eżentata skond il-partita 3(1) jew 3(4) tat-Taqsimha Wiehed ta' din l-Iskeda.

Qabdiet ta' ħut

4. L-importazzjoni f'portijiet minn intrapriżi ta' sajd fil-baħar tal-qabdiet tagħhom, mhux proċessati jew wara li jkunu għaddew minn priżervazzjoni għat-tqegħid fis-suq iżda qabel ma' jiġu provduti.

Ri-importazzjoni

5. Ir-ri-importazzjoni minn persuna li tkun esportathom barra l-Komunità:

(a) ta' oġġetti fl-istat li fih kienu esportati barra l-Komunità;

(b) ta' oġġetti li jkunu għaddew barra l-Komunità minn tiswija, tibdil jew adattazzjoni jew wara li jkunu ġew immuntati jew maħduma mill-ġdid barra minn Malta: iżda din l-eżenzjoni hija limitata għall-valur ta' l-oġġetti fiż-żmien meta kienu esportati barra mill-Komunità.

Ikel

6. L-importazzjoni ta' ikel.

Deheb għall-investment

7. L-importazzjoni ta' deheb għall-investment, hlief għall-ghażla ta' tassazzjoni skond it-Taqsima Sitta ta' l-Erbatax-il Skeda.

**Taqsimha Hamsa
Tifsiriet**

Ghall-ghanijiet ta' din l-Iskeda, l-espressjonijiet li ġejjin ghandu jkollhom it-tifsira moghtija lilhom f'din il-Parti.

Ikel

1. "Ikel" tfisser l-oġġetti speċifikati fit-Tariffa tad-Dwana li hemm fl-Ewwel Skeda li tinsab ma' l-Att dwar id-Dazji ta' Importazzjoni taht:

(a) Kapitulu 1 iżda esklużi affarijiet li jidhru taht is-subintestaturi
0101.10.10.00; 0101.90.19.10; 0105.11.11.10; 0105.11.19.10;
0105.11.91.10; 0105.11.99.10; 0105.12.00.10; 0105.19.20.10;
0105.19.90.10; 0105.92.00.10; 0105.93.00.10; 0105.99.10.10;
0105.99.20.10; 0105.99.30.10; 0105.99.50.10; 0106.11.00.00;
0106.12.00.00; 0106.19.90.00; 0106.20.00.00; 0106.31.00.00;
0106.32.00.00; 0106.39.10.90; 0106.39.90.00; 0106.90.00.00.

(b) Kapitoli 2 sa 4 inklużi, iżda esklużi affarijiet li jidhru taht is-subintestaturi
0206.10.10.00; 0206.29.10.00; 0206.80.10.00 u 0206.90.10.00 fil-Kapitolu 2 u
0301.10.10.00 u 0301.10.90.00 f'Kapitolu 3.

(c) Affarijiet li jidhru taht is-subintestaturi
0504.00.00.00; 0506.90.00.10; 0508.00.00.10;
0510.00.00.10; 0511.10.00.00; 0511.91.10.00;
0511.91.90.10; 0511.91.90.00; 0511.99.90.00

fil-Kapitolu 5.

(d) Affarijiet li jidhru taht is-subintestaturi
0601.20.10.00; 0602.10.10.00; 0602.20.10.00;
0602.20.90.00; 0602.90.10.00; 0602.90.20.00;
0602.90.30.00 fil-Kapitolu 6.

(e) Kapitoli 7 sa 12 inklużi, iżda esklużi affarijiet li jidhru taht is-subintestaturi
1207.30.90; 1207.99.91.00; 1209.30.00.00;
1209.99.10; 1209.99.91.00; 1209.99.99.00;
1211.90.30 fil-Kapitolu 12.

(f) Kapitulu 13 iżda esklużi affarijiet li jidhru taht is-subintestaturi
1301.10.00.00; 1302.11.00; 1302.14.00; 1302.19.05; 1302.19.30; 1302.19.91;
1302.19.98; 1302.20.10; 1302.20.90.

(g) Kapitoli 15 sa 20 inklużi, iżda esklużi affarijiet li jidhru taht is-subintestaturi

1501.00.11.00; 1502.00.10.00; 1503.00.11.00; 1503.00.19;
 1503.00.30.00; 1505.00.10.00; 1505.00.90.00; 1507.10.10.00;
 1507.90.10.00; 1508.10.10.00; 1508.90.10.00; 1511.10.10.00;
 1511.90.91.00; 1512.11.10.00; 1512.19.10.00; 1512.21.10.00;
 1512.29.10.00; 1513.11.10.00; 1513.19.30.00; 1513.21.11.00;
 1513.21.19.00; 1513.29.30.00; 1514.11.10.00; 1514.19.10.00;
 1514.91.10.00; 1514.99.10.00; 1515.11.00.00; 1515.19.10.00;
 1515.21.10.00; 1515.29.10.00; 1515.30.10.00; 1515.30.90.00;
 1515.40.00.00; 1515.50.11.00; 1515.50.91.00; 1515.90.15.00;
 1515.90.15.20; 1515.90.15.90; 1515.90.21.00; 1515.90.31.00;
 1515.90.40.00; 1515.90.60.00; 1516.20.10.00; 1517.90.93;
 1518.00.10.00; 1518.00.31.00; 1518.00.39.00; 1518.00.91.00;
 1518.00.95.00; 1518.00.99.00; 1520.00.00; 1521.10.00.10;
 1521.10.00.90; 1521.90.10.00; 1522.00.10; 1522.00.31.00;
 1522.00.39.00; 1522.00.91.00; fil-Kapitolu 15; u 1702.90.10;
 1704.10.11.00; 1704.10.19; 1704.10.91; 1704.10.99;
 1704.90.10; 1704.90.55; 1704.90.61; 1704.90.65;
 1704.90.71; 1704.90.75 u 1704.90.81 fil-Kapitolu 17 u 2006.00.10 u l-intestatura 2009 fil-Kapitolu 20.

(h) Kapitolu 21 iżda esklużi affarijiet li jidhru taht it-testatura 2105.00 u s-subintestaturi 2016.90.20; 2106.90.98.42; 2106.90.98.46; 2106.90.98.49.

(i) Is-subintestaturi

2202.90.10.11; 2202.90.10.31; 2202.90.10.39;
 2202.90.91.11; 2202.90.95.11; 2202.90.99.11;
 2202.90.99.40; 2209.00.11.00; 2209.00.19.00;
 2209.00.91.00; 2209.00.99.00 fil-Kapitolu 22.

(j) Il-Kapitolu 23 iżda affarijiet li jidhru taht l-intestatura 2307.00.

(k) Is-subintestatura 2501.00.91.00 fil-Kapitolu 25.

(l) Is-subintestaturi

3301.90.21.00; 3302.10.29.91; 3302.10.29.93; 3302.10.40.00;
 3302.10.90.00 fil-Kapitolu 33.

Il-provvista ta' ikel fil-kors ta' catering

2. (1) “Il-provvista ta' ikel fil-kors ta' *catering*” tfisser ikel li jkun tajjeb għall-konsum immedjat, sew jekk dak l-ikel jiġi kkunsmat fil-post fejn ikun provdut sew jekk le, li jkun jikkonsisti fi -

- (a) ikliet jew *snacks*;
- (b) *milkshake*, tè, kafe jew ċikkulata provduti f' għamla likwida;
- (ġ) ġelat jew prodotti li jkun fihom il-ġelat barra minn family packs;

(2) Għall-finijiet tal-paragrafu (1) ta' din il-partita:

(a) “ikliet jew *snacks*” tfisser u tinkludi:

(i) ikliet shan jew keshin inkluzi *antipasto* u deżerta;

(ii) *sandwiches*, *toast*, *chips* tal-patata, *sausage rolls*, pizza, pastizzi, qassatat u *snacks* simili;

(iii) gallettini, kejkijiet, helu u oġġetti simili, iżda esklużi dawk sigillati f' pakketti mill-manifattur u provduti f' dak il-pakkett sigillat oriġinali, u dawk l-oġġetti li kull wiehed wahdu jiżen 500 gramma jew aktar;

(b) “*family packs*” tfisser ġelati li jkunu jikkonsistu f' komponent wiehed li jkun jiżen 350 gramma jew aktar.

Oġġetti farmaċewtiċi

3. “Oġġetti farmaċewtiċi” tfisser l-oġġetti speċifikati fit-Tariffa tad-Dwana li hemm fl-Ewwel Skeda li tinsab ma' l-Att dwar id-Dazji ta' Importazzjoni taht:

(a) Il-Kapitolu 30 esklużi affarijiet li jidhru taht l-intestaturi 3001, 3002, 3005 u 3006.

(b) Is-subintestatura 3301.90.30.00; fil-Kapitolu 33.

(ċ) Is-subintestatura 3507.10.00.00 f' Kapitolu 35.

(d) Is-subintestatura 3824.90.64.00 fil-Kapitolu 38.

(e) Is-subintestaturi 4818.40.91.00 u 4818.40.99.00 fil-Kapitolu 48.

(f) Is-subintestatura 5601.10.90.90 fil-Kapitolu 56.

(g) Is-subintestatura 9004.90.10.10; it-testatura 9020 esklużi affarijiet li jidhru taht is-subintestatura 9020.00.10; 9021 esklużi affarijiet li jidhru taht is-subintestaturi 9021.21.10 u 9021.21.90 fil-Kapitolu 90.

Proprjetà immobbli

4. (1) Salv id-dispożizzjonijiet tal-paragrafu (2) ta' din il-partita "proprjetà immobbli" tfisser kull attiv li huwa proprjetà immobbli skond kif imfisser bil-liġi.

(2) "Kiri ta' proprjetà immobbli" tinkludi -

(a) il-provvista ta' kull akkomodazzjoni taht kull titolu ġewwa proprjetà immobbli u kull forma oħra ta' provvista għall-użu ta' proprjetà immobbli;

(b) konċessjoni ta' ċens għal anqas minn hamsin sena.

Organizzazzjonijiet li ma jagħmlux profitt

5. "Istituzzjoni jew organizzazzjoni li ma tagħmilx profitt" tfisser istituzzjoni jew organizzazzjoni:

(a) li l-għanijiet huma mfissra ċar fl-istatut tagħha;

(b) li l-għanijiet tagħha jeskludu espressament li jintgħamel xi profitt;

(ċ) li l-istatut tagħha jkun jipprovdli li ebda parti mill-qliegħ jew proprjetà tagħha ma tkunx direttament jew indirettament disponibbli lil xi membru, proprjetarju jew azzjonist;

(d) li fil-fehma tal-Kummissarju, titmexxa u tiġi amministrata skond id-dispożizzjonijiet ta' l-istatut tagħha u bil-ghan ta' l-iskopijiet dikjarati tagħha;

(e) li m'għandhix xi skop sistematiku li tagħmel profitt.

Deheb għall-investment

6. "Deheb għall-investment" għandha t-tifsira mogħtija lilha fit-Taqsima Sitta ta' l-Erbatax-il Skeda.

IS-SITT SKEDA
Thresholds

Taqsimha Wiehed

(Artikolu 11)

Intrapriża Żghar

Threshold fiż-żmien ta' l-applikazzjoni

1. (1) Bla ħsara għall-paragrafu (2), l-attività ekonomika ta' persuna li tapplika għar-reġstrazzjoni taht l-artikolu 11 tikkwalifika bħala intrapriża żghira fiż-żmien ta' l-applikazzjoni tagħha jekk il-valur tal-bejgħ tagħha fil-perijodu rilevanti ikun anqas mit-*Threshold* tad-Dhul.

(2) Meta persuna taxxabbli tapplika għar-reġstrazzjoni taht l-artikolu 11 fil-bidu ta' l-attività ekonomika tagħha jew fi żmien tletin jum minn din l-attività ekonomika tagħha tikkwalifika bħala intrapriża żghira fiż-żmien ta' l-applikazzjoni u tkompli hekk tikkwalifika bħala intrapriża żghira sat-tmiem ta' l-ewwel tlett xhur kalendarji shaħ li jiġu wara dawk li matulhom tkun bdiet l-attività ekonomika tagħha jekk il-Kummissarju jkun sodisfatt li l-valur totali tal-bejgħ ta' dik il-persuna fl-ewwel tmax-il xahar li jibdeu fid-data tal-bidu ta' l-attività ekonomika tagħha ma jkunx jeċċedi t-*Threshold* tad-Dhul.

Persuni reġistrati taht l-artikolu 10

2. Minkejja d-dispożizzjonijiet tal-partita 1, l-attività ekonomika ta' persuna reġistrata taht l-artikolu 10 ma tkunx tikkwalifika bħala intrapriża żghira f'kull żmien matul l-ewwel sitta u tletin xahar kalendarji shaħ mid-data ta' l-imsemmija reġstrazzjoni.

Iżda persuna li titqies li hija reġistrata taht l-artikolu 10 bis-saħha tas-subartikolu (9) tiegħu għandha titqies għall-ghanijiet ta' din il-partita bħala li kienet reġistrata taht dak l-artikolu fid-data li fiha għet reġistrata l-ewwel darba taht dan l-Att.

Threshold ta' persuni reġistrati taht l-artikolu 11

3. L-attività ekonomika ta' persuna reġistrata taht l-artikolu 11 tibqa' tikkwalifika bħala intrapriża żghira sakemm il-valur tal-bejgħ ta' dik il-persuna għaż-żmien rilevanti ma jeċċedix it-*Threshold* tal-Hruġ.

Valur tal-bejgħ

4. (1) Bla hsara għad-dispożizzjonijiet l-oħra ta' din il-partita il-valur ta' bejgħ ta' persuna għall-għanijiet ta' din it-Taqsima huwa l-valur totali taxxabbli tal-provvisti kollha magħmula minn dik il-persuna fil-kors jew tkomplija ta' l-attività ekonomika tagħha matul iż-żmien rilevanti, esklużi:

- (a) provvisti eżenti bla kreditu;
- (b) it-trasferiment ta' negozju bhala negozju vijabbli;
- (ċ) transazzjonijiet li jitqiesu taht dan l-Att bhala provvisti li jkunu saru minn persuna lilha nnifisha;
- (d) it-trasferiment jew tnehhija ta' attiv fiss.

(2) Minghajr preġudizzju għall-paragrafu (1) ta' din il-partita, meta persuna reġistrata taht l-artikolu 11 tipprovi kemm oġġetti sew servizzi, *it-threshold* applikabbli għandu jiġi stabbilit skond in-natura prinċipali tal-provvista, waqt li jinghata kont tal-valut totali tal-provvisti kollha.

(3) Meta l-Kummissarju jkun jidhirlu li l-valur ta' bejgħ għal żmien rilevanti jkun intlaqat hażin minhabba ċirkostanzi speċifiċi straordinarji, inkluż il-waqfien temporanju ta' l-attività ekonomika, il-valur ta' bejgħ għandu jkun dak l-ammont li jirriżulta wara dik it-tiswija hekk kif il-Kummissarju jista' jqis xierqa fiċ-ċirkostanzi.

(4) Fil-każ ta' kumpanija mwaqqfa f'Malta li tagħmel parti minn grupp ta' kumpaniji il-valur tal-bejgħ tagħha għandu jitqies li jkun it-total ta' l-ammonti tal-valur ta' bejgħ tal-kumpaniji kollha imwaqqfa f'Malta li jagħmlu parti minn dak il-grupp. F'dan il-paragrafu "grupp ta' kumpaniji" tfisser żewġ kumpaniji jew aktar li huma kontrollati mill-istess persuna, u għall-għanijiet ta' din it-tifsira persuna għandha titqies li tkun tikkontrolla kumpanija jekk tkun proprjetarja, direttament jew indirettament, ta' aktar minn 50% ta' l-ishma jew drittijiet tal-vot ta' dik il-kumpanija jew ta' xi kumpanija oħra li tikkontrolla, skond l-imsemmija tifsira, dik il-kumpanija.

(5) Għall-għanijiet tal-kalkolazzjoni tal-valur ta' bejgħ għal żmien li jibda qabel l-1 ta' Jannar 1999 il-valur taxxabbli u d-deskrizzjoni tal-provvisti magħmula qabel dik id-data u t-tifsiriet l-oħra kollha rilevanti għal dak il-ghan għandhom jiftiehemu skond it-tifsira tagħhom taht dan l-Att daqs li kieku daww il-provvisti kienu magħmula wara dik id-data.

Żmien relevanti

5. (1) Għall-għanijiet ta' din it-Taqsima, u bla hsara għall-paragrafu (2), iż-żmien relevanti f'xi data partikolari għandu jkun żmien ta' tnax-il xahar li jntemm fl-ahhar jum tat-tlett xhur kalendarji li jiġu qabel dawk li fihom tiġi dik id-data partikolari.

(2) Meta l-ewwel jum taż-żmien ta' tnax-il xahar li għalih jirreferi l-paragrafu (1) stabbilit f'data partikolari jiġi qabel id-data tal-bidu ta' l-attività ekonomika, iż-żmien relevanti f'dik id-data partikolari huwa ż-żmien li jibda fl-ewwel jum tat-tlett xhur kalendarji li jiġu wara dawk li matulhom tkun inbdiet l-attività ekonomika u jntemmu fl-ahhar jum tat-tlett xhur kalendarji li jiġu qabel dawk li fihom tiġi dik id-data partikolari.

Tlett xhur kalendarji

6. Għall-għanijiet ta' din it-Taqsima, "tlett xhur kalendarji" ifissru żmien ta' tlett xhur kalendarji li jntemm fil-31 ta' Marzu, it-30 ta' Ġunju, it-30 ta' Settembru u l-31 ta' Dicembru, skond il-każ.

Threshold tad-Dhul u Threshold tal-Hruġ

7. Għall-għanijiet ta' din it-Taqsima it-*Threshold* tad-Dhul u t-*Threshold* tal-Hruġ huwa l-ammont li jidher fit-Tieni jew it-Tielet Kolonna rispettivament fit-Tabella ta' din it-Taqsima li tkun tikkorrispondi mal-kategorija li tidher fl-Ewwel Kolonna ta' dik it-Tabella li fiha l-attività ekonomika ta' dik il-persuna tkun ġiet klassifikata mill-Kummissarju.

Iżda it-*Threshold* tad-Dhul jew tal-Hruġ għal żmien relevanti ta' anqas minn tnax-il xahar stabbilit skond il-paragrafu (2) tal-partita 5 huwa l-proporzjon tat-*threshold* relattiv kalkolat billi dak it-*threshold* jiġi diviż b'erba' u r-rizultat jiġi multiplikat bin-numru ta' tlett xhur kalendarji nkluzi fiż-żmien relevanti hekk stabbilit.

Tagħrif li għandu jingħata lill-Kummissarju

8. Kull persuna li tapplika għar-registrazzjoni taht l-artikolu 11 għandha tagħti dak it-tagħrif kollu hekk kif il-Kummissarju jista' raġonevolment jitlob għall-għan ta' l-applikazzjoni tad-dispożizzjonijiet ta' din it-Taqsima

TABELLA

L-Ewwel Kolonna		It-Tieni Kolonna	It-Tielet Kolonna
Kategorija		Threshold tad-Dhul Lm	Threshold tal-Hruġ Lm
A	Attivitajiet ekonomiċi li jikkonsistu prinċipalment fil-provvista ta' oġġetti	12000	15000
B	Attivitajiet ekonomiċi li jikkonsistu prinċipalment fi provvista ta' servizzi b'valur miżjud relattivament baxx	8000	10000
Ċ	Attivitajiet ekonomiċi ohra	5000	6000

Taqsimat Tnejn

(Artikolu 12)

Threshold ta' l-Akkwisti

It-threshold ta' l-akkwisti

1. *It-Threshold ta' l-Akkwisti* huwa l-ekwivalenti f' liri Maltin ta' Euro 10,000 bl-użu ta' l-ahhar rati ta' kambju pubblikati l-aktar reċenti mill-Bank Ċentrali qabel l-1 ta' Jannar tas-sena li dwarha dak *it-threshold* huwa rilevanti.

Il-valur ta' akkwisti intra-Komunitarji

2. Għall-ghan biex jiġi stabbilit jekk il-valur ta' akkwisti intra-Komunitarji f' xi każ partikolari jeċċedix jew le *it-Threshold ta' l-Akkwisti* l-valur ta' l-akkwisti intra-Komunitarji in kwistjoni għandu jittiehed li jkun il-valur taxxabli li kien jiġi stabbilit skond id-dispożizzjonijiet rilevanti tas-Seba' Skeda kieku kienu akkwisti intra-Komunitarji taxxabli, iżda ebda kont ma għandu jingħata tal-valur ta':

(a) akkwisti intra-Komunitarji ta' mezzi ġodda ta' trasport jew oġġetti tas-sisa;

(b) it-taxxa fuq il-valur miżjud imhallsa jew li ghandha tithallas fi Stat Membru li ma jkunx Malta fuq il-provvista intra-Komunitarja ta' l-oġġetti in kwistjoni.

Taqsimat Tlieta

Partita 2 tat-Tielet Skeda

Threshold ta' Bejgħ li Jsir f'ċertu Distanza

Threshold ta' Bejgħ li Jsir f'ċertu Distanza

1. It-*Threshold* ta' Bejgħ li Jsir f'ċertu Distanza għal kull sena kalendarja huwa l-ekwivalenti f'li Maltin ta' euro 35,000 bl-użu tar-rata tal-kambju tan-nofs l-ahhar ippublikata mill-Bank Ċentrali qabel l-1 ta' Jannar ta' dik is-sena.

Valur ta' bejgħ li jsir f'ċertu distanza

2. Għall-ghan biex jiġi stabbilit jekk il-valur ta' bejgħ li jsir f'ċertu distanza f'xi każ partikolari jkunx jeċċedi jew le it-*Threshold* ta' Bejgħ li Jsir f'ċertu Distanza il-valur tal-bejgħ ta' l-oġġetti in kwistjoni għandu jittiehed li jkun il-valur taxxabli li kien jiġi stabbilit skond id-dispożizzjonijiet rilevanti tas-Seba' Skeda kieku kienu provvisti taxxabli, eskluż il-valur ta' xi oġġetti tas-sisa.

IS-SEBA' SKEDA

(Artikolu 18)

VALUR TAXXABBLI

Valur taxxabbli ta' provvisti

1. Hlief kif mod iehor provdut fid-dispożizzjonijiet l-oħra ta' din l-Iskeda, il-valur taxxabbli ta' provvista għandu jkun il-valur totali tal-prezz imhallas jew li għandu jithallas lill-fornitur mix-xerrej, mill-klijent jew minn xi persuna oħra għall-provvista, inkluż kull sussidju direttament marbut ma' l-ghoti ta' dik il-provvista, iżda eskluża t-taxxa fuq il-valur miżjud li għandha tithallas taht dan l-Att fuq dik il-provvista.

2. Il-valur taxxabbli ta' provvista għandu jinkludi, sakemm dawn ma jkunux inklużi fil-valur stabbilit skond il-partita 1:

(a) taxxi, dazji, mposti, drittijiet u kull hlas iehor (eskluzi t-taxxa fuq il-valur miżjud li għandha tithallas taht dan l-Att) li għandu jithallas minhabba fil-provvista;

(b) spejjeż inċidentali, bhal kummissjonijiet, spejjeż ta' pakkjar, spejjeż ta' trasport u assigurazzjoni mitluba minn min jagħmel il-provvista lix-xerrej jew kompratur ukoll jekk ikunu koperti b'xi ftehim separat jew b'dokument separat;

3. Il-valur taxxabbli ta' provvista m'għandux jinkludi:

(a) kull tnaqqis fil-prezz minhabba fi skonti għal hlas malajr;

(b) kull skont fil-prezz u roħs iehor mogħti direttament minn min jagħmel il-provvista lill-kompratur li jitqies fiż-żmien meta jkollha tithallas it-taxxa;

(ċ) multi u mgħax imhallsa għal hlas tard wara ż-żmien tal-provvista;

(d) kull hlas lura imhallsa f'isem u akkont tal-persuna li lilha ssir il-provvista, u li jirriżulta minn dokumenti miżmuma minn min jagħmel il-provvista li jkunu hekk ġew imhallsa, u li jiddahhal fid-dokumentazzjoni ta' min jagħmel il-provvista f'*suspense account*;

(e) kull ammont imhallas mill-kompratur bhala depożitu fuq pakkeġġar ta' oġġetti li jista' jingħata lura fejn id-depożitu jkun anqas mill-ispiza tal-pakkeġġar.

4. Meta, wara li ssehh provvista:

(a) il-prezz ta' dik il-provvista jitnaqqas permezz ta' skont jew roħs mogħti lill-kompratur għal raġunijiet kummerċjali li jkunu saru in *bona fede*;

(b) il-hlas għall-provvista ma jkollux jithallas jew jithallas lura lill-kompratur minhabba t-thassir tal-kuntratt ta' dik il-provvista li jiġi dikjarat bil-mezz ta' sentenza definittiva jew għoti f'arbitraġġ jew bi ftehim bil-miktub bejn il-partijiet għal raġunijiet li kienu jkunu biżżejjed f'qorti għal dak it-thassir;

(ċ) l-ammont li għandu jsir bħala hlas għal dik il-provvista isir dejn li ma jistgħax jingabar;

il-valur taxxabli ta' dik il-provvista għandu hekk jitnaqqas: iżda ma għandu jsir ebda aġġustament fit-taxxa li għandha tithallas fuq dik il-provvista minhabba dak it-naqqis hlief bil-mod li għalih tipprovdi l-Għaxar Skeda.

5. (1) Meta jithallas jew ikollu jithallas il-korrispettiv shih jew parti minnu b'ogġetti jew fejn il-valur tal-korrispettiv għall-provvista ma jkunx jista' jiġi stabbilit b'mod hafif, il-valur taxxabli ta' dik il-provvista għandu jkun, sal-limitu li l-korrispettiv hekk jithallas jew ma jkunx jista' jiġi hekk stabbilit, il-valur tiegħu fis-suq liberu.

(2) Il-valur fis-suq liberu ta' ogġetti jew servizzi tfisser il-prezz li dawn iġibu jekk jinbiegħu jew jitqegħdu fis-suq liberu fid-data u fl-istat li jkunu jinsabu fih meta dawk l-ogġetti jiġu kunsinnati jew jitwettqu dawk is-servizzi.

6. (1) Il-valur taxxabli ta' provvista li tkun tikkonsisti fl-applikazzjoni jew fid-disponiment ta' ogġetti li dwarhom ebda korrispettiv ma jithallas jew ikollu jithallas iżda li jitqies skond il-partita 17 tat-Tieni Skeda (Trasferiment ta' ogġetti lejn Stat Membru iehor) huwa l-prezz tax-xiri ta' dawk l-ogġetti jew ogġetti simili jew, fin-nuqqas ta' prezz tax-xiri, il-prezz tan-nefqa, stabbilit fiż-żmien tal-provvista.

(2) Il-valur taxxabli ta' servizzi magħmula minn persuna lilha nnifisha huwa in-nefqa shiha għall-persuna li tagħmel il-provvista biex tipprovdi dawk is-servizzi.

7. Il-valur taxxabli ta' provvista li tkun tikkonsisti fit-trasferiment ta' ogġetti b'ordni magħmul minn jew f'isem awtorità pubblika jew skond il-liġi bi hlas ta' kumpens huwa l-kumpens għal dak it-trasferiment.

8. Meta xi ammont rilevanti biex jiġi stabbilit il-valur taxxabli ta' provvista jingħata f'munita barranija, ir-rata ta' kambju li tkun tapplika tkun l-aħhar rata tal-bejgħ li tkun għet stabbilita mill-Bank Ċentrali qabel id-data li fiha ssehh il-provvista.

Valur taxxabli ta' akkwisti intra-Komunitarji

9. Il-valur taxxabli ta' akkwist intra-Komunitarju taxxabli huwa l-ammont li kien ikun jirrappreżenta l-valur taxxabli skond din l-Iskeda tal-provvista li skond dan isir dak l-akkwist kieku dik il-provvista kienet provvista taxxabli, u għandu jinkludi kull dazju tas-sisa mħallas jew li għandu jithallas fi Stat Membru mill-persuna li tagħmel l-akkwist fuq l-ogġetti akkwistati.

10. (1) Meta l-valur taxxabli ta' akkwist intra-Komunitarju jinkludi taxxa tas-sisa mhallsa jew li ghandha tithallas fi Stat Membru li ma jkunx Malta u l-persuna li taghmel l-akkwist tkun tikkwalifika ghall-hlas lura ta' dik it-taxxa tas-sisa, il-valur ta' dak l-akkwist ghandu jitnaqqas proporzjonalment.

(2) Meta akkwist intra-Komunitarju jitqies li jkun sehh f'Malta minhabba l-fatt li jkun maghmul minn persuna identifikata ghal dak l-akkwist b'numru ta' identifikazzjoni tat-taxxa fuq il-valur mizjud mahrug mill-Kummissarju u sussegwentement jitqies ukoll bhala li jkun sehh u jkun suggett ghat-taxxa fi Stat Membru iehor minhabba l-fatt li t-trasport ta' l-oġġetti jintemm f'dak l-Istat, il-valur ta' dak l-akkwist li fuqu ghandha tithallas it-taxxa taht dan l-Att ghandu jitnaqqas bl-ammont suggett ghat-taxxa f'dak l-Istat Membru l-iehor.

(3) Meta l-valur ta' provvista wara li jkun sar akkwist intra-Komunitarju jitnaqqas wara li jsehh dak l-akkwist ghal xi wahda mir-raġunijiet imsemmija fil-partita 4, il-valur taxxabli ta' l-akkwist ghandu hekk jitnaqqas.

(4) Meta l-valur taxxabli ta' akkwist intra-Komunitarju jitnaqqas f'xi wahda miċ-ċirkostanzi msemmija f'din il-partita, it-taxxa fuq dak l-akkwist li tikkorrispondi ghal dak it-tnaqqis, jekk tkun thallset, ghandha titqies bhala taxxa mhux dovuta ghall-ghanijiet ta' l-artikolu 69 ta' dan l-Att.

Valur taxxabli ta' importazzjonijiet

11. Bla hsara ghad-dispożizzjonijiet l-ohra ta' din l-Iskeda il-valur taxxabli ta' importazzjoni ta' oġġetti ghandu jkun il-valur stabbilit skond l-Att tad-Dazji ta' Importazzjoni biex jiġi stabbilit il-valur li fuqu jithallas id-dazju *ad valorem* taht dak l-Att, u d-dispożizzjonijiet l-ohra kollha relevanti ghandhom japplikaw *mutatis mutandis*, u ghall-ghan ta' din il-partita, ir-referenza fl-imsemmija dispożizzjonijiet ghall-Kontrollur tad-Dwana ghandhom jiftiehm bhal referenzi ghall-Kontrollur tad-Dwana li jkun qieghed jaġixxi f'isem il-Kummissarju.

12. Il-valur stabbilit taht il-partita 11 ghandu jiżdied, sal-limitu li dan ma jkunux ġie inkluz fil-valur stabbilit skond il-partita 11, bi:

(a) kull taxxi, imposti, dazji u hlasijiet ohra li ghandhom jithallsu barra minn Malta, kull dazji ta' importazzjoni li ghandhom jithallsu fuq l-imsemmija importazzjoni bis-sahha ta' l-Att dwar il-Promozzjoni ta' Prodotti Lokali, kull dazju tas-sisa li ghandu jithallas skond l-Att dwar id-Dazju tas-Sisa minhabba l-importazzjoni ta' dawk l-oġġetti u, fil-każ ta' vetturi bil-mutur, it-taxxa li ghandha tithallas skond l-Att dwar it-Taxxa ta' Registrazzjoni ta' Vetturi bil-Mutur;

(b) spejjeż inċidentali, bhal kummissjonijiet, pakkeġġar, spejjeż ta' aġenzija tad-dwana u spejjeż tat-trasport u ta' l-assigurazzjoni magħmula sal-kunsinna ta' l-oġġetti fid-destinazzjoni f'Malta murija fuq id-dokument li permezz tiegħu l-oġġetti huma importati jew, fin-nuqqas ta' dik l-indikazzjoni, il-lok ta' l-ewwel trasferiment ta' l-oġġetti f'Malta.

(ċ) in-nefqa għat-trasport ta' l-oġġetti lejn destinazzjoni oħra fil-Komunità jekk dik id-destinazzjoni tkun magħrufa fiż-żmien ta' l-importazzjoni.

13. Il-valur taxxabbli ta' importazzjoni m'għandux jinkludi:

(a) kull skont u rohs iehor mogħti direttament mill-persuna li ttiprovdi l-oġġetti lill-kompratur u li jkun ingħata kont tagħhom fiż-żmien ta' l-importazzjoni.

(b) rohs fil-prezz minhabba skond għall-hlas malajr.

It-Tmien Skeda

(Artikolu 19(2))

Rata ta' taxxa

It-taxxa li ghandha tithallas taht dan l-Att fuq il-valur taxxabli tal-provvisti muriija fl-ewwel kolonna tat-Tabella f'din l-Iskeda ghandha tkun ir-rata speċifikata fit-tieni kolonna ta' dik it-Tabella.

TABELLA

L-Ewwel Kolonna	It-Tieni Kolonna
<p>1. Akkomodazzjoni</p> <p>Il-provvista ta' akkomodazzjoni f'xi fond li ghall-ghan ta' dik il-provvista ta' dik l-akkomodazzjoni jkun mehtieg li jkollu licenza bis-sahha ta' l-Att dwar is-Servizzi ta' l-Ivvjaġġar u tat-Turiżmu ghal Malta jew bis-sahha ta' xi Att li jissostitwih.</p> <p>B'dan iżda li meta l-prezz li ghandu jithallas ghall-provvista ta' akkomodazzjoni jinkludi l-provvista ta' oġġetti li ma taqax fit-tifsira ta' akkomodazzjoni l-valur tal-provvista ta' akkomodazzjoni ghandu jitqies li jkun tmenin fil-mija ta' l-imsemmi prezz u ghoxrin fil-mija ta' dak il-prezz ghandu jitqies li hu l-valur taxxabli ta' provvisti li ma humiex msemmija f'din il-kolonna.</p>	5%
<p>2. Il-provvista ta' enerġija elettrika skond l-artikolu 12 tad-Direttiva 77/388/EEC jew kull Artikolu iehor li jissostitwih</p>	5%
<p>3. Helu u oġġetti simili</p> <p>L-oġġetti speċifikati fit-Tariffa tad-Dwana fl-Ewwel Skeda li tinsab ma' l-Att dwar id-Dazji ta' Importazzjoni taht:</p> <p>(a) subintestaturi 1207.30.90 u 1207.99.91.00 fil-Kapitolu 12;</p> <p>(b) subintestaturi 1302.11.00; 1302.14.00; 1302.19.05; 1302.19.30; 1302.19.91; 1302.19.98; 1302.20.10 u 1302.20.90 fil-Kapitolu 13;</p>	5%

L-Ewwel Kolonna	It-Tieni Kolonna
<p>(c) subintestaturi 1503.00.19; 1517.90.93; 1520.00.00 u 1522.00.10 fil-Kapitolu 15;</p> <p>(d) subintestaturi 1702.90.10; 1704.10.11.00; 1704.10.19; 1704.10.91; 1704.10.99; 1704.90.10; 1704.90.55; 1704.90.61; 1704.90.65; 1704.90.71; 1704.90.75 u 1704.90.81 fil-Kapitolu 17;</p> <p>(e) subintestaturi 2006.00.10 u l-intestatura 2009 fil-Kapitolu 20;</p> <p>(f) subintestaturi 2105.00.10.19; 2105.00.91.19 u 2105.00.99.19 fil-Kapitolu 21;</p> <p>(g) subintestatura 2501.00.10 fil-Kapitolu 25;</p> <p>(h) subintestatura 3302.10.21 fil-Kapitolu 33.</p>	
<p>4. Accessorji mediċi</p> <p>L-oġġetti speċifikati fit-Tariffa tad-Dwana fl-Ewwel Skeda li tinsab ma' l-Att dwar id-Dazji ta' Importazzjoni taht:</p> <p>(a) Is-subintestatura 2905.45.00 fil-Kapitolu 29;</p> <p>(b) l-intestaturi 3001, 3005 u 3006 fil-Kapitolu 30;</p> <p>(c) l-intestatura 3306 u s-subintestatura 3307.90.00.10 fil-Kapitolu 33;</p> <p>(d) is-subintestatura 3407.00.00 fil-Kapitolu 34;</p> <p>(e) is-subintestaturi 3822.00.00; 3824.90.61.00 u 3824.90.62 fil-Kapitolu 38;</p> <p>(f) is-subintestatura 5601.10.10 fil-Kapitolu 56;</p> <p>(g) l-intestatura 7015.10.00 fil-Kapitolu 70;</p> <p>(h) l-intestaturi 9001.30.00; 9001.40.41.00; 9001.40.49; 9001.40.80; 9001.50.41; 9001.50.49; 9001.50.80; 9004.90.90; 9021.21.10 and 9021.21.90 fil-Kapitolu 90;</p>	5%
<p>5. Oġġetti stampati</p> <p>L-oġġetti speċifikati fit-Tariffa tad-Dwana fl-Ewwel Skeda li tinsab ma' l-Att dwar id-Dazji ta' Importazzjoni taht:</p> <p>(a) Is-subintestatura 4820.20.00.00 fil-Kapitolu 48;</p> <p>(b) Il-kapitolu 49 iżda eskluhi l-oġġetti li jidhru taht is-subintestaturi 4905.10.00; 4906.00.00.00; 4907.00.10; 4907.00.90.00; 4908.10.00.00; 4908.90.00.00; l-intestatura 4909; u s-subintestaturi 4910.00.00.90; 4911.91.10 u 4911.99.00.10.</p>	5%

Id-Disa' Skeda

(Artikolu 46)

APPELLI QUDDIEM IL-BORD TA' L-APPELLI DWAR IT-TAXXA FUQ IL-VALUR MIŻJUD

Kompożizzjoni tal-Bord

1. (1) Il-Bord ta' l-Appelli dwar it-Taxxa fuq il-Valur Miżjud (f'din l-Iskeda imsejjah "il-Bord") jintgħamel minn Chairman u żewġ membri ohra li jinhatru mill-Ministru għal żmien tliet snin.

(2) Il-Ministru jista' jahtar *panel* ta' persuni li jistgħu jagħmulha ta' *Chairmen* u panel ta' persuni li jistgħu jagħmluha ta' membri ohra tal-Bord, f'liema każ il-membri għandhom hekk joqogħdu skond dik id-distribuzzjoni ta' dmirijiet, inkluża kull dispożizzjoni dwar l-inkapaċità ta' membri li joqogħdu u ċikostanzi ohra, hekk kif il-Ministru jista' jistabbilixxi.

(3) Ma jistax jitnehha membru tal-Bord matul iż-żmien tal-hatra tiegħu hlief għal imġiba hażina bil-provi jew l-inkapaċità tiegħu li jwettaq il-funzjonijiet tiegħu.

(4) Id-dispożizzjonijiet ta' l-artikoli 733 sa 739 tal-Kodiċi ta' Organizzazzjoni u Proċedura Ċivili għandhom japplikaw għal kull *Chairman* u membri ohra tal-Bord dwar appelli u referenzi li jinġiebu quddiem il-Bord bl-istess mod hekk kif japplikaw għal imhallfin għar-rigward ta' kawża li tingieb quddiem il-qorti.

(5) Persuna tkun skwalifikata milli tinhatar jew milli tkompli tkun membru tal-Bord jekk hija tkun membru tal-Kamra tad-Deputati.

(6) Fil-każ ta' vakanza fil-Bord li ma tkunx tista' timtela skond id-distribuzzjoni ta' dmirijiet stabbilita skond il-paragrafu (2) ta' din il-partita, l-Avukat Ġenerali għandu jahtar persuna sabiex toqgħod hi minfok fis-smigh u d-deċiżjoni tal-kawża fejn ikun hemm dik il-vakanza.

(7) Il-membri tal-Bord jirċievu dik ir-rimunerazzjoni li tista' tiġi stabbilita mill-President ta' Malta.

(8) Il-membri tal-Bord ma jkunux personalment responsabbli għal xi haġa li ssir jew li tonqos milli ssir in *bona fide* fit-twettiq tal-funzjonijiet tal-Bord.

Segretarju tal-Bord

2. (1) Ghandu jkun hemm segretarju tal-Bord, li jkun uffiċjal pubbliku li jinhatar segretarju mill-Ministru.

(2) Il-Ministru jista' jahtar uffiċjali pubbliċi oħra biex jaghmluha ta' segretarji deputati.

Kompetenza tal-Bord

3. (1) Il-Bord ikun kompetenti li jisma' kull appell li jsir kontra xi stima u li jikkonferma, inaqas jew iżid kull valur taxxabbli jew kreditu jew taxxa li jkunu ġew stmati mill-Kummissarju jew li jhassar l-istima jew li jaghmel kull dikjarazzjoni jew ordni oħra hekk kif jidhirlu xieraq.

(2) Il-Bord ikun kompetenti li jiddeċidi kull kwistjoni li ssirli riferenza dwarha skond l-artikolu 44 ta' dan l-Att.

(3) Il-Bord jista' f'kull deċiżjoni li jaghti dik l-ordni fuq l-ispejjeż tal-kaz hekk kif jidhirlu xieraq.

Appelli kontra stimi

4. (1) Appell kontra stima ma jkunx validu kemm-il darba:

(a) ma tkunx saret denunzja lill-Kummissarju għaž-żmien ta' taxxa li dwaru tkun tirreferi l-istima qabel ma jingieb l-appell; u

(b) ma tkunx thallset it-taxxa kollha li m'hemmx kwistjoni dwarha li kellha tithallas mill-appellant; u

(ċ) ma jkunx thallas ammont ta' hamsa fil-mija tat-taxxa li jkun hemm kwistjoni dwarha jew hamsin lira skond liema jkun oghla u dritt amminsitrattiv ta' hamsa u ghoxrin lira; u

(d) l-appell ma jsirx fi żmien tletin jum mid-data tan-notifika ta' l-avviz li kontrih isir l-appell; u

(e) l-appell ma jsirx b'dik l-ghamla u b'dak il-mod kif jista' jiġi preskritt; u

(f) ma jsirx il-hlas ta' dritt amministrattiv hekk kif jista' jiġi preskritt.

(2) Ikun dmir ta' l-appellant li jġib prova li xi valur taxxabbli li ssir stima dwaru mill-Kummissarju jkun eċċessiv jew li xi kreditu li ssir stima dwaru mill-Kummissarju ma jkunx suffiċjenti.

(3) Il-Bord jista' jirrifjuta li jikkunsidra xi prova bhala sufficjenti ghall-ghanijiet tal-paragrafu (2) ta' din il-partita jekk l-appellant ikun naqas li jzomm kull dokumentazzjoni u dokument li huma mehtiega li jinzammu b'dan l-Att jew jonqos milli jipproduci kull dokumentazzjoni jew dokument bhal dawk.

(4) Il-Bord ghandu jaghti d-decizjoni tieghu bil-miktub u jara li kopja ta' dik id-decizjoni tigi notifikata lill-appellant.

Hlas tat-Taxxa

5. (1) Meta jkun sar appell validu kontra stima, il-hlas ta' daqstant mit-taxxa stmata li jkun hemm kwistjoni dwarha u li ma tehtiegx li tithallas qabel ma jsir l-appell skond il-partita 4 (1) (c) ta' din l-Iskeda jista' jinzamm rizervat sakemm dak l-appell jigi sa fl-ahhar deciz: izda sadattant ma ghandux jigi sospiz milli jibqa' ghaddej l-imghax fuq dik it-taxxa.

(2) Il-moghdija taz-zmien imsemmi fl-artikolu 58(2) ta' dan l-Att ghandu jkun sospiz ghar-rigward ta' kull taxxa jew multa amministrattiva ghal kull zmien li matulu l-hlas taghhom jista' jinzamm rizervat skond din il-partita.

(3) Meta t-taxxa li jkollha tithallas b'rizultat ta' decizjoni tal-Bord wara appell kontra xi stima tkun iktar mit-taxxa indikata bhala li ghandha tithallas f'dik l-istima, l-ammont zejzed ghandu jithallas sa mhux aktar tard mill-ahhar tax-xahar li matulu dik id-decizjoni tkun giet notifikata lill-appellant u jkun dovut fuq dak l-ammont zejzed mghax bir-rata specifikata fl-artikolu 22(4) ta' dan l-Att mid-data msemmija ghal kull zmien li matulu dak l-ammont zejzed jibqa' mhux imhallas.

Referenzi lill-Bord

6. (1) Riferenza lill-Bord fuq kull kwistjoni msemmija fl-artikolu 44 ta' dan l-Att ma tistax tintghamel, sakemm ma tkunx tqajmet f'korrispondenza mal-Kummissarju u ghandha ssir bil-mezz ta' rikors bil-miktub li fih ikun hemm imnizzla l-fatti kollha rilevanti ghal dik il-kwistjoni u l-mod kif, fil-fehma ta' l-applikant, dik il-kwistjoni ghandha tigi deciza.

(2) Referenza lill-Bord dwar kwistjoni li ghaliha jirreferi l-artikolu 44(k) (l-impozizzjoni ta' penali amministrattiva) ma tkunx valida sakemm ma ssirx mhux aktar tard minn sentejn mid-data li fiha jkun inghata avviz ta' l-impozizzjoni tal-penali amministrattiva in kwistjoni lill-persuna li fuqha tkun giet imposta.

(3) Il-Bord ghandu, wara li jkun sema' lil kull min kellu nteress fil-kwistjoni, u jkun kiseb it-taghrif kollu mehtieg, jiddeciedi l-kwistjoni u jara li d-decizjoni tieghu tigi notifikata lill-partijiet kollha.

Proċeduri tal-Bord

7. (1) Il-Bord ikollu s-setgħa li jharrek lil kull persuna sabiex tagħti xhieda jew sabiex iġib quddiemu kotba jew dokumenti oħra u *ċ-Chairman* ikollu s-setgħa li jagħti l-gurament lil kull persuna li tidher quddiem il-Bord.

(2) Il-Ministru jista' b'regolamenti jippreskrivi l-mod kif għandu jsir appell jew rikors quddiem il-Bord, il-post fejn il-Bord għandu jzomm is-seduti tiegħu, il-mod kif il-partijiet jistgħu jiġu assistiti, id-drittijiet li jithallsu għall-appelli, id-dokumentazzjoni li għandha tinzamm mill-Bord, il-funzjonijiet tas-segretarju tal-Bord, u b'mod ġenerali kull haġa li għandha x'taqsam mal-proċeduri tal-Bord.

L-GHAXAR SKEDA

(Artikoli 22 u 23)

Tnaqqis

Eligibbilità għall-kreditu għal input tax

1. Hlief hekk kif il-Kummissarju jista' mod ieħor jippermetti ma ghandu jiġi permess lil persuna ebda kreditu għal *input tax* għal xi żmien ta' taxxa kemm-il darba ma ssirx talba skond id-dispożizzjoni rilevanti ta' dan l-Att.

Prova dwar input tax

2. (1) Ma ghandu jitqies ebda ammont bhala *input tax* ta' persuna kemm-il darba dik il-persuna ma għibx prova li dik it-taxxa kellha tithallas fuq il-provvisti ta' oġġetti u servizzi jew akkwisti intra-Komunitarji jew fuq importazzjonijiet ta' oġġetti li jkunu ġew jew ser jiġu wżati minnha fil-kors ta' l-avvanz ta' l-attività ekonomika tagħha.

(2) Hlief hekk kif il-Kummissarju jista' mod ieħor jippermetti, ebda ammont ma ghandu jitqies bhala *input tax* ta' persuna kemm-il darba:

(a) ma jkunx appoġġat b' -

(i) fattura ta' taxxa dwar it-taxxa li ghandha x'taqsam ma' l-oġġetti jew servizzi provduti lilu; jew

(ii) fattura ta' taxxa dwar it-taxxa li ghandha x'taqsam ma' l-oġġetti miksuba minnu taht akkwist intra-Komunitarju; jew

(iii) b'dokument ta' importazzjoni li jkun jindika lilha bhala importatur dwar it-taxxa fuq importazzjoni; u

(b) dwar kull taxxa fuq xi provvista li skond dan l-Att ghandha tithallas minn dik il-persuna jew fuq akkwist intra-Komunitarju, tkun nizzlet dik it-taxxa bhala dovuta lilha fuq id-denunzja tat-taxxa tagħha; u

(c) id-dokument riferit fil-paragrafu (a) jkun miżmum minn dik il-persuna u jinghata, fuq talba, lill-Kummissarju; u

(d) l-ammont tat-taxxa jkun inghata kont tieghu kif imiss fid-dokumentazzjoni miżmuma minn dik il-persuna sal-limitu mehtieg għall-ghanijiet ta' l-Att.

Taxxa li ma għandhiex titqies bhala input tax

3. (1) Bla hsara għall-paragrafu (2) ta' din il-partita, ma għandu jitqies ebda ammont bhala *input tax* ta' persuna sal-limitu li dak jirrappreżenta taxxa li jkollha tithallas dwar:

(a) il-provvista lil dik il-persuna jew l-akkwist intra-Komunitarju jew importazzjoni minn dik il-persuna ta':

(i) tabakk jew prodotti tat-tabakk;

(ii) xorb alkoholiku;

(iii) xoghlijiet artistici, oġġetti għall-kollezzjoni u antikitajiet;

(iv) vetturi bil-mutur, bastimenti jew inġenji ta' l-ajru, inkluż il-provvista tagħhom għall-kiri jew arrangamenti ta' *leasing*;

(v) oġġetti u servizzi bil-ghan li ssir tiswija, manutenzjoni, għoti ta' karburanti u żamma ta' oġġetti li tapplika għalihom il-partita (iv) ta' dan is-subparagrafu

(b) il-provvista ta' kull oġġett u servizz jew akkwist intra-Komunitarju jew importazzjoni ta' kull oġġett li jintuża fl-għoti minn dik il-persuna ta' riċevimenti, divertiment jew ospitalità hliet meta dak l-għoti jsir b'kumpens fil-kors normali ta' l-attività ekonomika ta' dik il-persuna;

(ċ) il-provvista ta' kull oġġett u servizz jew akkwist intra-Komunitarju jew importazzjoni ta' kull oġġett li jintuża fl-għoti minn dik il-persuna lill-impjegati tagħha jew, fil-każ ta' korp ta' persuni, lill-uffiċjali jew impjegati tiegħu, ta' trasport jew divertiment: iżda din id-disposizzjoni m'għandhiex tapplika għal trasport mogħti minn dik il-persuna lill-impjegati tagħha fuq vetturi fejn jistgħu jiġu okkupati mhux inqas minn seba' postijiet.

(2) Id-disposizzjonijiet tal-partiti (i) sa (iv) tal-paragrafu (1)(a) ma għandhomx japplikaw għal:

(a) oġġetti provduti lil jew akkwistati taht akkwist intra-Komunitarju jew importati minn persuna bil-ghan li jergħu jinbiegħu, sew fl-istat kif ikunu ġew akkwistati jew wara xi trattar jew proċessar jew inklużi f'oġġetti ohra mogħtija bi provvista minn dik il-persuna, fil-kors normali ta' l-attività ekonomika ta' dik il-persuna;

(b) vetturi bil-mutur, bastimenti u inġenji ta' l-ajru provduti lil jew akkwistati taht akkwist intra-Komunitarju jew importati minn persuna u li jintużaw minnha bil-ghan ta' trasport ta' oġġetti jew passigġieri b'kumpens;

(ċ) bastimenti u inġenji ta' l-ajru provduti lil jew akkwistati taht akkwist intra-Komunitarju jew importati minn persuna bil-ghan li jiġu provduti minnha bis-saħħa ta' ftehim ta' *charter* jew kiri;

(d) vetturi bil-mutur provduti lil jew akkwistati taht akkwist intra-Komunitarju jew importati minn persuna bil-ghan li jiġu provduti minnha għall-kiri bix-xufier jew għall-kiri *self-drive* (eskluż l-ghoti ta' karburanti lil dawk il-vetturi bil-mutur *self-drive*) jew li jiġu wżati fit-tagħlim tas-sewqan, sakemm dawn jiġu hekk użati, f'kull każ, fil-kors normali ta' l-attività ekonomika ta' dik il-persuna;

(e) vetturi bil-mutur disinjati u manifatturati għall-ġarr ta' oġġetti u hekk disinjati u manifatturati b'postijiet għall-persuni bilqegħda normalment biswit ix-xufier, jew b'postijiet bilqegħda għal disa' persuni jew aktar.

(3) F'din il-partita "xoghlijiet artistici, oġġetti għall-kollezzjoni u antikitajiet" għandu jkollha t-tifsira mogħtija lilha fit-Taqsima B ta' l-Erbatax-il Skeda.

(4) It-taxxa mħallsa jew li għandha tithallas fuq kull provvista lil jew kull akkwist intra-Komunitarju jew importazzjoni minn persuna f'isem u għan-nom ta' persuna ohra dwar xi hlas lura li, skond is-Seba' Skeda, ma tagħmilx parti mill-valur taxxabli ta' provvisti magħmula lil dik il-persuna l-ohra m'għandhix titqies bħala *input tax* tal-persuna msemmija l-ewwel.

Taxxa li f'parti minnha titqies bħala input tax

4. Meta xi oġġetti jew servizzi jintużaw jew ikunu ser jintużaw iżda mhux għal kollox fil-kors jew fl-avvanz ta' xi attività ekonomika għandu jitqies bħala *input tax* dak is-sehem mit-taxxa li jkollha tithallas fuq il-provvisti, akkwisti intra-Komunitarji jew importazzjonijiet in kwistjoni daqskemm il-Kummissarju jista' jikkunsidra li jkun raġonevoli li jqis il-proporzjon ta' l-użu ta' dawk l-oġġetti jew servizzi fil-kors jew avvanz ta' l-attività ekonomika għall-użu shih tagħhom.

Attribuzzjoni ta' input tax

5. (1) Kull *input tax* ta' persuna reġistrata taht l-artikolu 10 għal żmien ta' taxxa li jkun esklużivament attribwibbli għal provvisti li japplika għalihom l-artikolu 22(4) għandha tiġi permessa bħala kreditu għal dak il-perijodu.

(2) Kull *input tax* li jkun esklussivament attribwibbli għal provvisti li ma jkunux imsemmija fil-paragrafu (1) ma għandhomx jiġu permessi bħala kreditu.

(3) Kull *input tax* għal żmien ta' taxxa attribwibbli kemm għall-provvisti li japplika għalihom l-artikolu 22(4) kif ukoll għal provvisti ohra għandu jiġi f'sehem minnu permess bħala kreditu għal dak iż-żmien ta' taxxa, liema sehem għandu jiġi stabbilit skond il-partita 6 jew 8.

Attribuzzjoni parzjali

5. (1) Is-sehem ta' *input tax* permess bhala kreditu lil persuna skond il-partita 5(3) ghandu jiġi kalkolat kif ġej:

(a) il-valur totali ta' provvisti li ghalihom japplika l-artikolu 22(4) maghmula minn dik il-persuna matul iż-żminijiet kollha ta' taxxa li jintemmu matul sena kalendarja huwa diviż bil-valur totali ta' provvisti maghmula minn dik il-persuna matul dawk iż-żminijiet ta' taxxa;

(b) ir-rizultat miksub skond il-paragrafu (a) ghandu jkun il-proporzjon definittiv ghas-sena li ghalha jirreferi dak il-paragrafu u l-proporzjon provvizorju ghas-sena ta' wara;

(ċ) il-kreditu ta' dik il-persuna ghal kull żmien ta' taxxa li jintemm matul sena kalendarja ghandu jiġi kalkolat provvizorjament billi jiġi multiplikat il-valur ta' *input tax* ta' dik il-persuna ghal dak iż-żmien ta' taxxa bil-proporzjon provvizorju ghal dik is-sena;

(d) il-kreditu totali ta' *input tax* ta' dik il-persuna ghaż-żminijiet kollha ta' taxxa li jintemmu matul sena kalendarja ghandu jiġi kalkolat definittivament billi jiġi multiplikat l-*input tax* totali ghal dawk iż-żminijiet bil-proporzjon definittiv ghal dik is-sena;

(e) id-differenza bejn it-total ta' *input tax* ghal żminijiet ta' taxxa li jintemmu matul sena kalkolata provvizorjament taht il-paragrafu (ċ) u l-kalkolu definittiv ghal dik is-sena skond il-paragrafu (d) ghandha tirrappreżenta t-taxxa dovuta minn dik il-persuna jew it-tnaqqis permissibbli ta' dik il-persuna, skond il-każ, liema taxxa jew tnaqqis ghandu jinghata kont tiegħu fid-denunzja tat-taxxa għall-ewwel żmien ta' taxxa li jintemm fis-sena li tiġi wara dik li fiha kien intgħamel il-kalkolu provvizorju: izda t-taxxa jew tnaqqis dwar sena li matulha ir-registrazzjoni ta' persuna taht l-artikolu 10 kienet imhassra ghandu jinghata kont tiegħu fl-ahhar żmien ta' taxxa tagħha.

(2) Għall-ghanijiet tal-paragrafu (1):

(a) il-valur ta' provvisti mhux suġġetti ghat-taxxa taht dan l-Att ghandu jiġi stabbilit bil-mod li japplika sabiex jiġi stabbilit il-valur taxxabbli ta' provvisti taxxabbli;

(b) ghandu jiġi eskluż mill-valur tal-provvisti maghmula minn dik il-persuna -

(i) il-valur ta' kull provvista ta' oġġetti kapitali wżati fl-attività ekonomika tagħha;

(ii) il-valur ta' kull provvista li dik il-persuna tagħmel lilha nnifisha;

(iii) il-valur ta' kull provvista li ma ssirx minn persuna taxxabli li taġixxi bhala tali;

Aġġustamenti li għandhom x'jaqsmu ma' l-input tax fuq l-akkwist ta' oġġetti kapitali

7. (1) Meta l-kreditu ta' *input tax* ta' persuna ("is-sid") għal xi żmien ta' taxxa matul sena kalendarja ("is-sena ta' l-akkwist") ikun jinkludi taxxa fuq il-provvista lil dik il-persuna jew akkwist intra-Komunitarju jew importazzjoni minn dik il-persuna ta' oġġetti kapitali, u meta l-*input tax* għal xi sena matul ż-żmien ta' aġġustament ikun permissibbli b'rata li tkun għola jew aktar baxxa minn dik permissibbli fis-sena ta' l-akkwist, għandu jsir aġġustament għall-*input tax* permissibbli għal dik is-sena ta' aġġustament.

(2) Il-Ministru jista' b'regolamenti:

- (a) jagħti t-tifsira ta' l-oġġetti kapitali li għalihom għanda tapplika din il-partita;
- (b) jagħti t-tifsira taż-żmien jew żminijiet ta' aġġustament applikabbli għal oġġetti kapitali;
- (ċ) jippreskrivi l-metodu li bih l-aġġustament għandu jiġi kalkolat u l-mod li bih għandu jsir;

Metodi alternattivi ta' attribuzzjoni parzjali

8. (1) Meta jkun jidher li l-metodu ta' attribuzzjoni ta' *input tax* stipulat fil-partita 6 ma jkunx jagħti riżultat ġust u raġonevoli, l-Kummissarju jista' permezz ta' avviż bil-miktub lil persuna reġistrata jordna li l-imsemmi metodu ma għandux ikun japplika għall-attribuzzjoni ta' l-*input tax* tal-provvisti ta' dik il-persuna, u meta tkun ingħatat ordni bħal dik, dik il-persuna għandha taddotta dak il-metodu ieħor ta' attribuzzjoni parzjali hekk kif il-Ministru jista' b'regolament japprova.

(3) Fl-ghoti ta' l-approvazzjoni tiegħu skond il-paragrafu (1) ta' din il-partita l-Kummissarju jista' -

- (a) jehtieg li l-istess metodu jibqa' jintuza għal dak iż-żmien li jista' jispeċifika;
- (b) jimponi dawk il-kundizzjonijiet l-oħra u jehtieg dik il-garanzija hekk kif hu jista' jqis li tkun xierqa.

Rounding up

9. (1) Frazzjoni li tirriżulta mill-hdim ta' xi kalkolu magħmul skond din l-Iskeda għandha tingieb fis-shih sa l-eqreb lira.

(2) Meta l-ammont ta' *input tax* li jirriżulta li ma jkunx permess bhala kreditu wara u skond taqsim f'ishma magħmul skond il-partita 6 jew 8 jkun anqas minn Lm10 multiplikata bl-għadd ta' xhur jew parti minnhom inkluzi f'dak iż-żmien ta' taxxa dak l-ammont għandu jitqies, minkejja l-imsemmija disposizzjonijiet, bhala li hu permessibbli bhala kreditu għal *input tax*.

Helsien meta jkun hemm djun

10. (1) Meta persuna registrata taht l-artikolu 10 ta' dan l-Att turi għas-sodisfazzjoni tal-Kummissarju li xi ammont lilha dovut bhala kumpens għal provvista magħmula lil persuna oħra, matul żmien ta' taxxa, jkun sar dejn u li tkun thallset jew ikollha tithallas xi *output tax* mill-imsemmija persuna għar-rigward ta' dik il-provvista, dik il-persuna tista' titlob sabiex l-ammont ta' dak l-*output tax* li jkun jikkorrispondi ma' dak id-dejn jiġi permess bhala tnaqqis permezz ta' helsien mid-dejn b'żieda ma' kull tnaqqis ieħor lilha permess bhala *input tax* skond id-dispożizzjonijiet l-oħra ta' din l-Iskeda għal dak iż-żmien ta' taxxa jew għal dak iż-żmien ta' taxxa li jiġi wara hekk kif il-Kummissarju jista' jippermetti.

(2) Talba għal tnaqqis dwar helsien minn xi dejn għandha tkun suġġetta għal dawk l-ordnijiet li l-Kummissarju jista' jagħti dwar iċ-ċirkostanzi ta' kif dak jista' jsir u dwar id-dokumenti jew kull prova oħra li jkollha tingieb.

(3) L-irkupru ta' debitu li jkun ġie permess dwaru tnaqqis skond din il-partita jew ta' parti minn dak id-debitu għandu jitqies, sal-limitu ta' l-ammont irkuprat, bhala provvista taxxabbli li tkun qed issehħ f'dak il-waqt li jithallas id-debitu jew parti minnu u għandu hekk jinghata kont tagħha mill-persuna li t-tnaqqis ikun hekk ġie permess lilha.

Tnaqqis minhabba roġs fil-valur taxxabbli ta' provvisti jew akkwisti intra-Komunitarji

11. (1) Meta, skond is-Seba' Skeda, il-valur taxxabbli ta' provvista jew ta' akkwist intra-Komunitarju jitnaqqas wara li tkun sehhet dik il-provvista jew akkwist kull *output tax* li tkun tikkorrispondi għal dak it-tnaqqis għandha tkun permessa bhala tnaqqis lil persuna li lilha kienet thallset jew kellha tithallas dik l-*output tax* għaż-żmien ta' taxxa li matulu tiġri l-kawża ta' dak it-tnaqqis.

(2) It-tnaqqis permissibbli skond din il-partita huwa suġġett għall-kondizzjoni li l-persuna li tagħmel it-talba tkun tat kont kif imiss għall-*output tax* fuq il-provvista taxxabbli in kwistjoni qabel it-tnaqqis.

(3) Talba għal tnaqqis skond din il-partita għandha tkun suġġetta għal dawk l-ordnijiet hekk kif il-Kummissarju jista' jagħti dwar id-dokumenti jew prova oħra li għandha tinghata.

Dispożizzjoni ta' riżerva

12. Id-dispożizzjonijiet ta' din l-Iskeda huma minghajr preġudizzju għad-dispożizzjonijiet ta' l-Erbatax-il Skeda u, b'mod partikolari l-limitazzjonijiet provduti f'dik l-Iskeda għad-dritt ta' kreditu ta' *input tax* permissibbli fil-każ ta' provvisti suġġetti għall-iskema tal-margini.

IL-ĦDAX-IL SKEDA

(Artikolu 48)

Dokumentazzjoni ta' Taxxa

Dokumentazzjoni li għandha tinzamm minn persuni reġistrati taħt l-artikolu 10

1. Kull persuna reġistrata taħt l-artikolu 10 għandha żżomm id-dokumentazzjoni u d-dokumenti li ġejjin:

- (a) kontijiet u dokumentazzjoni xierqa ta' l-attività ekonomika tagħha;
- (b) kont tat-taxxa fuq il-valur miżjud;
- (ċ) kont ta' kull sena tat-taxxa fuq il-valur miżjud;
- (d) kopja ta' kull fattura ta' taxxa mahruġa minnha;
- (e) kull fattura ta' taxxa li tkun irċeviet;
- (f) kull dokumentazzjoni li jkollha x'taqsam mad-dwana u, fejn japplika, proċeduri tas-sisa dwar l-importazzjoni u l-esportazzjoni ta' oġġetti minnha;
- (g) il-kopji kollha tar-riċevuti fiskali mahruġa minnha skond it-TleTTax-il Skeda li tinsab ma' dan l-Att;
- (h) kull nota ta' kreditu, nota ta' debitu u kull dokument ieħor li tkun harget jew irċeviet li jagħtu prova ta' zieda jew tnaqqis fil-kumpens għal xi provvisti, akkwisti intra-Komunitarji jew importazzjonijiet;
- (i) reġistru ta' l-oġġetti trasportati minnha jew għan-nom tagħha barra minn Malta iżda fil-Komunità għall-għan tat-transazzjonijiet riferiti fil-partita 17 tat-Tieni Skeda (Trasferiment ta' oġġetti lejn Stat Membru ieħor) li juri:-
 - deskrizzjoni ta' l-oġġetti;
 - il-kwantita tagħhom;
 - il-valur tagħhom;
 - iċ-ċaqliq tagħhom;
 - deskrizzjoni u l-kwantita ta' l-oġġetti mhux trasportati lura, u id-data u r-referenza tad-dokumenti mahruġa, jekk ikun hemm, li għandhom x'jaqsmu ma dawn l-operazzjonijiet;
- (j) dokumentazzjoni ta' l-oġġetti mobbli tanġibbli trasportati lilha minn Stat Membru ieħor minn jew għan-nom ta' persuna taxxabli identifikata għall-għanijiet

tat-taxxa fuq il-valur miżjud f'dak l-Istat l-iehor għall-ghan tal-valutazzjoni ta' jew xogħol fuq dawk l-oġġetti li tkun turi:

- numru ta' sekwenza;
- id-data ta' meta ġew riċevuti l-oġġetti;
- l-isem u l-indirizz tal-kompratur;
- in-numru ta' identifikazzjoni tat-taxxa fuq il-valur miżjud tal-kompratur;
- il-kwantita ta' l-oġġetti li ġew riċevuti;
- deskrizzjoni ta' l-oġġetti li ġew riċevuti;
- id-data tat-trasport ta' l-oġġetti pprocessati wara valutazzjoni lill-kompratur;
- il-kwantita u d-deskrizzjoni ta' l-oġġetti li ma ġewx trasprotati lura lix-xerrej;
- id-data u referenza tad-dokumenti mahruġa li għandhom x'jaqsmu mas-servizzi provduti.

Affarijiet li għandhom jiġu nkluzi fil-kontegġi

2. Il-kontegġi ta' l-attività ekonomika ta' kull persuna reġistrata taħt l-artikolu 10 għandhom jinżammu b'dak il-mod li jkunu jippermettu li tiġi aċċertata l-verifika ta' dan li ġej:

(a) il-valur totali, eskluża t-taxxa, tal-provvisti magħmula minnha matul kull żmien ta' taxxa;

(b) il-valur totali, eskluża t-taxxa mitluba lura bħala kreditu ta' *input tax*, ta' l-inputs tagħha għal kull żmien ta' taxxa;

(ċ) l-*output tax* u kull taxxa oħra li għandha tithallas minn dik il-persuna għal kull żmien ta' taxxa;

(d) il-kreditu ta' *input tax*, it-tnaqqis, il-kreditu eċċessiv ta' taxxa u t-taxxa li għandha tithallas lura għal kull żmien ta' taxxa;

(e) il-kalkolazzjoni, meta l-kreditu ta' *input tax* huwa permissibbli skond metodu ta' attribuzzjoni parzjali, tal-kreditu provvizorju ta' *input tax* għal kull żmien ta' taxxa, u l-kreditu definittiv ta' *input tax* għal kull sena u ta' l-aġġustamenti tal-kreditu ta' *input tax*;

(f) is-sub-totali, *breakdowns* u noti tal-kontegġi hekk kif ikun meħtieġ biex jiġi identifikat b'mod hafif is-sors tat-tagħrif muri fil-kont tat-taxxa fuq il-valur miżjud.

Il-kont tat-taxxa fuq il-valur miżjud

3. (1) Il-kont tat-taxxa fuq il-valur miżjud għandu jkun kont separat li jinżamm għal kull żmien ta' taxxa minn persuna taxxabbli u għandu jkun fih it-tagħrif kollu,

nkluzi t-totali kollha, is-sub-totali u l- *breakdowns* mehtieġa li jintbaghtu fid-denunzja tat-taxxa għal dak iż-żmien.

(2) Il-kont tat-taxxa fuq il-valur miżjud għandu jkun fih *cross reference* għall-kwistjonijiet riferiti fil-partita 2 li tkun tippermetti t-tqabbil u r-rikonċiljazzjoni tat-tagħrif kollu li jkun jinsab fih.

Tiswija ta' żbalji permezz ta' aġġustament fid-denunzja tat-taxxa li jkun imiss

4. (1) Meta persuna registrata taht l-artikolu 10, f'denunzja għal żmien ta' taxxa magħmula lill-Kummissarju -

(a) tiddikjara *output tax* biż-żejjed jew bin-nieqes u dak iż-żejjed jew in-nieqes ma jkunx ta' aktar minn hamsa fil-mija ta' l-*output tax* dikjarat f'dik id-denunzja u/jew

(b) tiddikjara l-kreditu ta' *input tax* biż-żejjed jew bin-nieqes u dak iż-żejjed jew in-nieqes ma jkunx ta' aktar minn hamsa fil-mija tal-kreditu ta' *input tax* dikjarat f'dik id-denunzja,

hija tkun tista' tikkoreġi dak l-iżball billi tagħmel l-aġġustamenti mehtieġa fil-kont tat-taxxa fuq il-valur miżjud u fid-denunzja tat-taxxa għaž-żmien tat-taxxa li matulu jkun ġie skopert id-dikjarar biż-żejjed jew bin-nieqes.

2. Ma jista' jsir ebda aġġustament skond il-paragrafu (1) ta' din il-partita għal żmien ta' taxxa li jkun jibda aktar tard minn sitt xhur minn meta jintemm iż-żmien ta' taxxa li għalih ikun jirreferi l-iżball.

3. Meta ssir tiswija skond din il-partita l-kont tat-taxxa fuq il-valur miżjud għandu jkun fih referenza ċara għaž-żmien ta' taxxa li għalih ikun jirreferi l-iżball u għad-dokumenti kollha li jkollhom x'jaqsmu mat-transazzjonijiet relattivi.

4. Żball f'denunzja ta' taxxa ma jistgħax jissewwa permezz ta' tiswija fid-denunzja tat-taxxa li tiġi wara hliet sal-limitu permess u bil-mod li għalih tippovdi din il-partita.

Kont ta' kull sena tat-taxxa fuq il-valur miżjud

5. Il-kont ta' kull sena tat-taxxa fuq il-valur miżjud għandu jkun kont imhejji kull sena kalendarja u għandu juri t-totali tal-valuri kollha mdahhla fil-kont tat-taxxa fuq il-valur miżjud għal kull wiehed miż-żminijiet ta' taxxa li jintemmu matul dik is-sena kalendarja.

Eċċezzjonijiet

6. (1) Il-Kummissarju jista' jehtieg, f'xi kazijiet jew tipi ta' kazijiet partikolari, li jinżammu kull dokumentazzjoni jew dokumenti addizzjonali, jew jippermetti dawk il-varjazzjonijiet għad-dokumentazzjoni u dokumenti li għandhom jinżammu skond din l-Iskeda bil-mod li jista' jqis li jkun xieraq għal kull għan li johroġ mill-Att.

(2) Din l-Iskeda għandha tkun bla hsara għall-htigijiet ġenerali ta' l-artikolu 48 u minghajr preġudizzju għal kull dokumentazzjoni u konteġġi addizzjonali li tista' tkun mehtieġa skond xi dispożizzjoni speċjali li tinsab fl-Att jew f'xi regolament magħmul bis-sahha ta' l-Att.

Dokumentazzjoni ta' akkwisti intra-Komunitarji

7. Kull persuna taxxabbli li ma tkunx reġistrata taht l-artikolu 10 u kull persuna legali mhux taxxabbli għandha żżomm dokumentazzjoni f'dettal biżżejjed li jkun jippermetti li jiġi stabbilit il-valur ta' akkwisti intra-Komunitarji magħmula minnha f'Malta inkluż:

- (a) deskrizzjoni ta' l-oġġetti u l-korrispettiv imhallas għal kull akkwist;
- (b) il-fatturi relattivi;
- (ċ) kull taghrif iehor relevanti għall-għan li jiġi stabbilit il-valur ta' akkwisti intra-Komunitarji għall-għanijiet tat-Taqsima Tnejn tas-Sitt Skeda;
- (d) kull dokumenti ohra ta' sostenn.

Dokumentazzjoni ta' bejgħ li jsir f'ċertu distanza

8. Kull persuna taxxabbli għandha żżomm dokumentazzjoni f'dettal biżżejjed li tkun tippermetti li jiġi stabbilit il-valur ta' bejgħ li jsir f'ċertu distanza magħmul minnha ta' oġġetti trasportati minn Malta inkluż:

- (a) deskrizzjoni ta' l-oġġetti u l-korrispettiv imhallas għal kull bejgħ
- (b) kopja tal-fatturi relattivi;
- (ċ) kull taghrif iehor relevanti għall-għan biex jiġi stabbilit il-valur ta' bejgħ li jsir f'ċertu distanza għall-għanijiet tat-Taqsima Tlieta tas-Sitt Skeda;
- (d) kull dokumenti ohra ta' sostenn.

IT-TNAX-IL SKEDA

(Artikolu 50(5))

Fattura ta' Taxxa

Ghamla ta' fattura ta' taxxa

1. Salv hekk kif il-Kummissarju jista' jippermetti mod iehor, dokument ma jikkostitwix fattura ta' taxxa kemm-il darba l-partikolaritajiet kollha mehtieġa b'din l-Iskeda ma jkunux tniżzlu kif imiss u fis-shuhija kollha tagħhom.

Kontenut

2. Bla hsara għad-dispożizzjonijiet l-oħra ta' din l-Iskeda, fattura ta' taxxa għandu jkun fiha dawn il-partikolaritajiet li ġejjin -

- (a) id-data tal-hruġ;
- (b) numru sekwenzjali, bażat fuq serje wahda jew aktar li unikament jidentifika l-fattura;
- (c) l-isem u l-indirizz ta' min jagħmel il-provvista u n-numru ta' identifikazzjoni tat-taxxa fuq il-valur miżjud li tahtu jkun għamel dik il-provvista ;
- (d) l-isem u l-indirizz tal persuna li tkun irċeviet il-provvista u numru ta' identifikazzjoni tat-taxxa fuq il-valur miżjud li tahtu tkun akkwistat l-oġġetti jew is-servizzi provduti lilha;
- (e) it-tip tal-provvista billi ssir riferenza għall-kategoriji elenkati fil-partita 3 ta' din l-Iskeda;
- (f) deskrizzjoni li tkun biżżejjed sabiex tidentifika l-kwantita u n-natura ta' l-oġġetti jew il-limitu u n-natura tas-servizzi provduti;
- (g) id-data li fiha l-provvista kienet magħmula jew mitmuma jew id-data li fiha sar hlas akkont tal-provvista sal-limitu li dik id-data tista' tiġi stabbilita u tkun differenti mid-data tal-hruġ tal-fattura;
- (h) il-valur taxxabbli skond ir-rata jew eżenzjoni, il-prezz bil-wiehed eskluż mit-taxxa u kull skont jew rohs jekk dawn ma jkunux inklużi fil-prezz bil-wiehed;
- (i) ir-rata ta' taxxa li għandha tithallas, jekk ikun hemm, f'kull rata li hekk tithallas;

- (j) l-ammont totali tat-taxxa li ghandha tithallas, jekk ikun hemm.

Kategoriji ta' provvisti

3. Il-kategoriji msemmija fis-subparagrafu (e) tal-paragrafu (1) tal-partita 2 huma:

- (a) provvista li ssir b'bejgh;
- (b) provvista ta' oġġetti li ssir bi ftehim ta' *hire-purchase* jew skond patti li bihom il-pussess ta' l-oġġetti jiddewwem;
- (c) provvista li ssir b'kiri;
- (d) provvista bis-sahha ta' kuntratt ta' permuta;
- (e) provvista li tkun tikkonsisti fil-kunsinna ta' oġġetti maghmula minn materjal fornut mill-kompratur;
- (f) provvista li jsir b'bejgh b'kummissjoni;
- (g) provvista li sir ma' bejgh jew radd lura jew b'patti simili;
- (h) provvista intra-Komunitarja;
- (i) esportazzjoni;
- (j) kull provvista oħra.

Fattura ta' Taxxa li tingħata minn bejjiegħa bl-imnut

4. Fattura ta' taxxa li tenhtieg li tingħata minn bejjiegħ bl-imnut ghandu jkun fiha biss dawn il-partikolaritajiet:

- (a) numru konsekuttiv tat-transazzjoni;
- (b) id-data tal-provvista;
- (c) l-isem, l-indirizz u n-numru ta' identifikazzjoni tat-taxxa fuq il-valur miżjud ta' min jagħmel il-provvista;
- (d) in-numru ta' identifikazzjoni tat-taxxa fuq il-valur miżjud tal-persuna li tirc ievi l-provvista;

(e) deskrizzjoni li tkun biżżejjed sabiex tidentifika l-oġġetti provduti;

(f) għal kull deskrizzjoni, l-għadd ta' oġġetti, ir-rata tat-taxxa li tithallas fuqhom u l-prezz li jkollu jithallas, inkluża t-taxxa;

(g) l-ammont totali tat-taxxa li jkollha tithallas:

Iżda riċevuta fiskali mahruġa permezz ta' *Cash Register* fiskali kif imfisser fit-Tlettax-il Skeda li tinsab ma' dan l-Att, għandha titqies li tkun tissodisfa l-htigijiet ta' din il-partita jekk ikun fiha b'żieda mat- tagħrif mehtieġ mill-imsemmija partita n-numru ta' identifikazzjoni tat-taxxa fuq il-valur miżjud mitbuq permezz tal-makna, tal-persuna li lilha ssir il-provvista relattiva.

Munita

5. It-taxxa li jkollha tithallas taht dan l-Att għandha tkun espressa f' Lm u għandha tinhadem fuq l-ekwivalenza ta' Lm tal-valur taxxabbli stabbilit skond is-Seba' Skeda.

Provvisti li fuqhom ma tithallas ebda taxxa

6. Meta fattura ta' taxxa tkun tirreferi għall-provvisti li fuqhom ma jkollha tithallas ebda taxxa għandha turi referenza fil-qosor għad-dispożizzjonijiet relevanti ta' dan l-Att li fuq il-bażi tagħhom ma jkollha tithallas ebda taxxa, u għandha ssir distinzjoni bejn:

- (a) provvisti magħmula barra minn Malta;
- (b) provvisti eżenti bil-kreditu;
- (ċ) provvisti eżenti bla kreditu.

Reverse Charge

7. Meta l-kompratur ikun responsabbli għat-taxxa fuq provvista, il-fattura għandu jkun fih indikazzjoni ta' dan billi jiddaħhlu l-kliem "*Reverse Charge*" u referenza fil-qosor għad-dispożizzjoni ta' l-Att li tahta hija provduta l-proċedura ta' *reverse charge*. Meta l-fattura tkun tirreferi għal provvista li għaliha japplika l-artikolu 22(2)(a) għandha, b'żieda jkun fiha l-kelma "Trijangulazzjoni".

Mezz ġdid ta' trasport

8. Fattura għall-provvista intra-Komunitarja ta' mezz ġdid ta' trasport għandu jkun fiha l-partikolaritajiet riferiti fit-tifsira ta' mezz ġdid ta' trasport skond l-artikolu 2.

Skema tal-Margini

9. Meta fattura tkun tirreferi ghal provvista li ghaliha tapplika l-iskema tal-margini skond xi wahda mid-dispozizzjonijiet ta' l-Erbatax-il Skeda ghandu jkun fiha indikazzjoni ta' dan billi jiddahhlu l-kliem "Skema tal-Margini" u referenza ghall-iskema rilevanti.

Dokument provdut minn persuna lilha nnifisha

10. Meta ssir provvista ta' taxxa minn persuna u ma tinhareg ebda fattura ta' taxxa ghal dik il-provvista, dik il-persuna tista' tipprovdi dokument lilha nnifisha dwar dik il-provvista u dak id-dokument ghandu jitqies bhala fattura ta' taxxa jekk ikun jikkonforma mal-htigijiet ta' din l-Iskeda u jkun hekk approvat mill-Kummissarju: izda ebda approvazzjoni bhal dik ma tkun mehtiega jekk dik il-persuna tkun il-persuna responsabbli ghat-taxxa fuq dik il-provvista.

Fatturi li jintbagħtu b'mezzi elettronici

11. Fatturi li jkun fihom id-dettalji speċifikati fil-partita 2, u bla hsara li jiġu aċċettati mill-kompratur, jistghu jintbagħtu b'mezzi elettronici b'dan illi l-awtenticita ta' l-origini u l-integrita tal-kontenut ikunu garantiti hekk kif jista' jiġi provdut permezz ta' leġislazzjoni nazzjonali fir-rigward ta' l-użu ta' firem elettronici, jew hekk kif jista' jiġi mehtieġ u approvat mill-Kummissarju.

IT-TLETTAX-IL SKEDA

(Artikolu 51)

RIĊEVUTI FISKALI

Tifsir

1. F'din l-Iskeda, kemm-il darba r-rabta tal-kliem ma tkunx tehtieg mod iehor -

“*cash register* fiskali” tfisser *cash register* li jkun jikkonforma mal-htigijiet speċifikati fil-partita 13 ta' din l-Iskeda;

“*fiscal taxi meter*” tfisser *taxi meter* li jkun jikkonforma mal-htigijiet speċifikati fil-partita 14 ta' din l-Iskeda;

“riċevuta fiskali” tfisser riċevuta jew fattura mahruġa f'ghamla li tiġi provduta jew approvata bil-miktub mill-Kummissarju u li jkun fiha t-taghrif dettalji kollha mehtieġa li jiġu speċifikati fuqha skond dik l-ghamla, jew riċevuta mahruġa permezz ta' *cash register* fiskali, jew riċevuta mahruġa permezz ta' *fiscal taxi meter*.

Obbligu li tinħareġ riċevuta

2. Bla hsara għad-disposizzjonijiet l-oħra ta' din l-Iskeda, kull persuna taxxabbli li tagħmel provvista hlief għal provvista eżenti bla kreditu għandha, hlief meta tenhtieg li toħroġ fattura ta' taxxa għar-rigward ta' dik il-provvista, toħroġ riċevuta fiskali skond din l-Iskeda għall-kumpens lilha mħallas għal dik il-provvista, u dik ir-riċevuta fiskali għandha, sakemm ma tkunx inħarġet qabel ikun sar il-hlas, tinħareġ u tingħata lill-persuna li tkun għamlet il-hlas jew lill-persuna li tkun irċeviet il-provvista minnufih wara li jkun sar il-hlas, sal-limitu ta' dak il-hlas:

Iżda dwar provvista li għaliha ma jsir ebda hlas iżda li titqies li tkun magħmula bi hlas skond it-Tieni Skeda li tinsab ma' dan l-Att, ir-riċevuta fiskali għandha tinħareġ fid-data li fiha ssir dik il-provvista.

Riċevuta li tinħareġ minn cash register fiskali

3. (1) Bla hsara għad-disposizzjonijiet tal-partiti 4, 5, 6 u 7 ta' din l-Iskeda, riċevuta fiskali li tinħareġ minn persuna li tkun bejjieġha bl-imnut jew li n-negozju tagħha jinkludi provvisti ta' ikel imsemmija fil-partita 2 tat-Taqsima Hamsa tal-Hames Skeda li tinsab ma' dan l-Att għandha tinħareġ permezz ta' *cash register* fiskali: iżda għar-rigward ta' xi provvista li ssir minn dik il-persuna f'xi żmien li matulu hija ma

tkunx tista' ghal raġuni valida, tohroġ riċevuta fiskali permezz ta' *cash register* fiskali, hija ghandha tohroġ riċevuta fiskali f'ghamla li tiġi provduta mill-Kummissarju.

(2) Riċevuta li hija mehtieġa li tinhareġ ghal servizz *bit-taxi*, ghandha tinhareġ permezz ta' *taxi meter* fiskali: iżda ghar-rigward ta' xi provvista li ssir minn dik il-persuna f'xi żmien li matulu hija ma tkunx tista', ghal raġuni valida, tohroġ riċevuta fiskali permezz ta' *taxi meter* fiskali, hija ghandha tohroġ riċevuta fiskali f'ghamla li tiġi provduta mill-Kummissarju.

(3) Għall-ghanijiet tal-paragrafi (1) u (2) ta' din il-partita, dan li ġej ma ghandux jitiqes bhala raġuni valida:

(a) li wiehed ma jkollux *cash register* fiskali jew *taxi meter* fiskali;

(b) li wiehed ma jkollux il-kartolerija jew materjal iehor mehtieġ biex jithaddem il-*cash register* fiskali jew *taxi meter* fiskali;

(ċ) difetti fit-thaddim ta' *cash register* fiskali jew *taxi meter* fiskali hlief meta jkunu ttiehdu miżuri ta' malajr u raġonevoli biex daww id-difetti jkunu jistgħu jitrangaw.

Bejgħ li jsir bieb b'bieb ta' gass, ħalib jew ħobż

4. (1) Persuna li tagħmel provvista minn vettura li tikkonsisti f'konsenja bieb b'bieb, jew f'konsenja li ssir lill-pubbliku fi triq pubblika, ta' gass, ħalib u prodotti tal-ħalib jew ħobż ma ghandhiex tenhtieġ li tohroġ riċevuta fiskali għal kull tali provvista jekk hija tohroġ riċevuta fiskali wahda (hawnhekk iżjed 'il quddiem f'din il-partita msejha "riċevuta ta' kuljum") li tkun prova ta' daww il-provvisti kollha magħmulin f'kull jum bil-mod preskritt fid-dispożizzjonijiet l-oħra ta' din il-partita.

(2) Riċevuta ta' kuljum tkun riċevuta fiskali li tagħti kont tad-differenza bejn l-oġġetti mgħobbija fuq il-vettura li minnha jsiru daww il-provvisti u l-oġġetti li jifdal fuq il-vettura wara li daww il-provvisti jkunu twasslu għal dak il-jum bħallikieku dik id-differenza kienet turi oġġetti provvisti f'konsenja wahda.

(3) Persuna li tohroġ riċevuta ta' kuljum ghandha żżomm l-original ta' daww l-irċevuti flimkien mad-dokumentazzjoni l-oħra li tkun mehtieġa li żżomm għall-ghanijiet ta' dan l-Att.

(4) Persuna li tohroġ riċevuti ta' kuljum tkun mehtieġa li tohroġ riċevuti fiskali skond il-partiti l-oħra ta' din l-Iskeda dwar kull provvista li ma tissemmiex f'din il-partita.

Provvisti ta' hobż minn furnara

5. (1) Persuna li tagħmel provvista ta' hobż mill-forn fejn ikun inhema dak il-hobż tista' tapplika bil-miktub għand il-Kummissarju għal awtorizzazzjoni biex tohroġ riċevuta fiskali waħda (hawnhekk iżjed 'il quddiem f'din il-partita msejha "riċevuta fiskali ta' kuljum"), liema riċevuta fiskali ta' kuljum tagħti kont ta' dawk il-provvisti kollha msemmija magħmulin f'kull jum bil-mod preskritt fid-dispożizzjonijiet l-oħra ta' din il-partita.

(2) Riċevuta fiskali ta' kuljum tkun riċevuta fiskali li tagħti kont għall-provvisti separati kollha ta' dak il-jum bħallikieku dawk l-oġġetti kienu provvisti f'konsenja separata waħda.

(3) Il-Kummissarju jista', b'avviż bil-miktub, f'kull żmien jirtira dik l-awtorizzazzjoni mingħajr ma jagħti ebda raġuni.

(4) Persuna li tohroġ riċevuti fiskali ta' kuljum għandha żżomm l-oriġinal ta' dawk ir-riċevuti flimkien mad-dokumentazzjoni l-oħra li tkun meħtieġa żżomm għall-ghanijiet ta' dan l-Att.

(5) Persuna li tohroġ riċevuti fiskali ta' kuljum tkun meħtieġa li tohroġ riċevuti fiskali skond il-partiti l-oħra ta' din l-Iskeda dwar kull provvista oħra li ma tissemmiex f'din il-partita, sakemm dawk il-provvisti l-oħra ma jkunux f'ammonti relattivament żgħar.

Provvisti minn pompi ta' petrol biċ-ċomb, petrol mingħajr ċomb u diesel (gas) oil

6. (1) Persuna li tagħmel provvista minn pompi, barra minn pompi awtomatiċi, ta' *petrol biċ-ċomb, petrol mingħajr ċomb u diesel (gas) oil* ma għandhix tenhtieg li tohroġ riċevuta fiskali għal kull tali provvista jekk hija tohroġ riċevuta fiskali waħda (hawnhekk iżjed 'il quddiem f'din il-partita msejha "riċevuta ta' kuljum") li tkun prova ta' dawk il-provvisti kollha magħmulin f'kull jum bil-mod preskritt fid-dispożizzjonijiet l-oħra ta' din il-partita.

(2) Riċevuta ta' kuljum tkun riċevuta fiskali li tagħti kont għall-imsemmija provvisti kollha ta' dak il-jum bħallikieku kienu oġġetti provvisti f'konsenja waħda.

(3) Persuna li tohroġ riċevuta ta' kuljum għandha żżomm l-oriġinal ta' dawk ir-riċevuti flimkien mad-dokumentazzjoni l-oħra li tkun meħtieġa żżomm għall-ghanijiet ta' dan l-Att.

(4) Persuna li tohroġ riċevuta ta' kuljum tkun meħtieġa li tohroġ riċevuta fiskali skond il-partiti l-oħra ta' din l-Iskeda dwar kull provvista li ma tissemmiex f'din il-partita.

Provvista ta' ikel u xorb minn canteen li jkun jinsab f'area tax-xogħol jew studju

7. (1) Persuna li taghmel provvista ta' ikel u xorb minn *canteen* li jkun jinsab f'erja tax-xogħol jew studju tista' tapplika bil-miktub għand il-Kummissarju għal awtorizzazzjoni biex tohroġ riċevuta fiskali wahda dwar il-provvista ta' ikel u riċevuta fiskali ohra dwar il-provvista ta' xorb (kull tali riċevuta hawnhekk iżjed 'il quddiem f'din il-partita msejha "riċevuta ta' kuljum") liema riċevuta ta' kuljum tkun prova ta' dawk il-provvisti separati kollha magħmulin f'kull jum bil-mod preskritt fid-dispożizzjonijiet l-ohra ta' din il-partita.

(2) Riċevuti ta' kuljum ikunu riċevuti fiskali li jagħtu kont għall-imsemmija provvisti separati kollha ta' dak il-jum bhallikieku dawk l-oġġetti kienu provvisti f'żewġ konsenji separati wahda dwar ikel u l-ohra dwar xorb.

(3) Il-Kummissarju jista', b'avviż bil-miktub, f'kull żmien jirtira dik l-awtorizzazzjoni minghajr ma jagħti ebda raġuni.

(4) Persuna li tohroġ riċevuti ta' kuljum għandha żżomm l-original ta' dawk ir-riċevuti flimkien mad-dokumentazzjoni l-ohra li tkun mehtieġa żżomm għall-għanijiet ta' dan l-Att.

(5) Persuna li tohroġ riċevuti ta' kuljum tkun mehtieġa li tohroġ riċevuti fiskali skond il-partiti l-ohra ta' din l-Iskeda dwar kull provvista li ma tissemmiex f'din il-partita.

Provvista ta' oġġetti li jsiru minn vending machines

8. (1) Riċevuta fiskali għar-rigward ta' provvisti ta' oġġetti li jsiru permezz ta' *vending machine* għandha tagħti kont tad-differenza fl-ghadd ta' oġġetti magazzinati fil-makna kull darba u minnufih wara li l-oġġetti magazzinati fil-makna u l-ghadd ta' oġġetti magazzinati fil-makna minnufih qabel ma l-oġġetti jerġgħu jiġu magazzinati fil-makna bhallikieku dik id-differenza kienet tirrappreżenta l-oġġetti provvisti f'konsenja wahda: b'dan illi l-ewwel riċevuta li tinhareġ skond din il-partita minn persuna li tkun persuna taxxabli fl-1 ta' Jannar, 1999 għandha tagħti kont għad-differenza fl-oġġetti magazzinati fil-makna fl-1 ta' Jannar, 1999 u l-oġġetti magazzinati fil-makna minnufih qabel l-ewwel darba fl-1999 li jiġu magazzinati oġġetti fil-makna.

(2) Persuna li taghmel provvisti ta' oġġetti permezz ta' *vending machine* għandha tiehu qari tal-hażniet kull darba li jiġu magazzinati oġġetti fil-makna u hija għandha żżomm dokumentazzjoni ta' dak il-qari u l-original ta' kull riċevuta mahruġa skond din il-partita flimkien ma' kull dokumentazzjoni li hija mehtieġa li żżomm għall-għanijiet ta' dan l-Att.

Provvista ta' servizzi li jsiru permezz ta' makna

9. (1) Riċevuta fiskali għar-rigward ta' provvisti ta' servizzi li jsiru minn makna li taħdem bil-muniti għandha tinhareġ kull darba li jbattlu l-muniti minn ġewwa l-makna, u għandha tagħti kont għall-valur ta' servizzi mogħtija fi provvista waħda.

(2) Persuna li tagħmel il-provvisti speċkati fil-paragrafu (1) ta' din il-partita għandha żżomm dokumentazzjoni tal-muniti mbattla minn ġewwa l-makna u tal-muniti u oġġetti maħżuna minnha (jekk ikun hemm) fil-makna, u għandha żżomm l-originali ta' kull riċevuta maħruġa skond l-imsemmi paragrafu flimkien ma' kull dokumentazzjoni oħra li tenhtieg li żżomm għall-għanijiet ta' dan l-Att.

(3) Riċevuta fiskali għar-rigward ta' provvisti ta' servizzi magħmula permezz ta' makna li tithaddem b'biljett elettroniku jew b'xi mezz ieħor għandha tinhareġ kull darba li dak il-biljett jew mezz ieħor jiġi provvist u għandha tkun tikkorrispondi għall-prezz imħallas jew li għandu jithallas għall-provvista ta' dak il-biljett jew mezz ieħor bħallikieku l-provvista ta' dak il-biljett jew mezz ieħor kienet tirrappreżenta l-provvista ta' servizzi li jistgħu jiġu provduti permezz ta' dak il-biljett jew mezz ieħor.

Reżokont għal riċevuti fiskali provduti jew approvati mill-Kummissarji

10. (1) Kull persuna li tiġi provduta b'għamla ta' riċevuti fiskali mill-Kummissarju għandha tagħti kont ta' kull għamla bħal dik billi żżomm għandha u tkun tista' tipproduċi meta l-Kummissarju hekk jehtieg, kull għamla mhux użata, u billi żżomm kopja waħda u tipproduċi lill-Kummissarju l-kopja l-oħra ta' kull riċevuta maħruġa fuq tali għamla u ta' kull għamla mħassra.

(2) Il-kopji ta' kull għamla użata jew imħassra ta' riċevuti fiskali provduti mill-Kummissarju għandhom jingħataw lill-Kummissarju kemm jista' jkun malajr wara li l-ktejjeb jew għamla oħra ta' legar li fiha jkun għew provduti r-riċevuti fiskali jkun nħlew jew f'dik id-data l-oħra li l-Kummissarju jista' jehtieg

(3) Kull persuna li tohroġ riċevuti fiskali fuq formoli approvati mill-Kummissarju għandha tagħti kont għal dawk il-formoli kollha b'dak il-mod li jiġi mitlub mill-Kummissarju u għal dan il-għan il-Kummissarju jista' jagħti dawk id-direzzjonijiet dwar l-ipproċessar, reġistrar u hażna u tat-tagħrif li għandu jingħata fihom, kif jidhirlu xieraq.

(4) Kull persuna taxxabli li tonqos milli tagħti kont għal għamla ta' riċevuti fiskali bil-mod preskritt f'din il-partita għandha titqies, kemm-il darba ma tingiebx prova kontra, li tkun naqset li tagħti kont għall-provvista taxxabli.

Eżenzjoni mill-obbligu li tinħareġ riċevuta fiskali

11. (1) Il-Kummissarju jista', permezz ta' avviż bil-miktub, jeżenta lil xi persuna, u permezz ta' avviż pubblikat fil-Gazzetta jeżenta lil klassi ta' persuni minn kull obbligu impost permezz ta' din l-Iskeda u dik l-eżenzjoni tista' tingħata għal dak iż-żmien u b'dawk il-limitazzjonijiet u bla hsara għal dawk il-kondizzjonijiet li jistgħu jiġu speċifikati f'dak l-avviż

(2) Il-Kummissarju jista' f'kull żmien b'avviż bil-miktub jew b'avviż ippubblikat fil-Gazzetta, skond il-każ, jirtira kull eżenzjoni li tingħata bis-sahha ta' din il-partita.

Obbligu li riċevuta tinżamm u tiġi prodotta

12. Kull persuna li tinħarġilha riċevuta fiskali għandha żżomm dik ir-riċevuta għal żmien erbgha u għoxrin siegħa u għandha, meta hekk tintalab matul dak iż-żmien mill-Kummissarju jew minn uffiċjal awtorizzat mill-Kummissarju, tipproduċi dik l-irċevuta lill-Kummissarju jew lill-uffiċjal minnu awtorizzat.

Cash register fiskali

13. (1) *Cash register* fiskali għandu :

(a) jkun suffiċjenti biex jagħmel dawk il-funzjonijiet li jinsabu elenkati fil-paragrafu (2) ta' din il-partita; u

(b) jkun ta' tip speċifikatament approvat mill-Kummissarju permezz ta' avviż ippubblikat fil-Gazzetta jew approvat għall-ghanijiet ta' u skond l-Att ta' l-1997 dwar it-Taxxa tad-Dwana u tas-Sisa jew l-Att ta' l-1994 dwar it-Taxxa fuq il-Valur Miżjud.

(2) Il-funzjonijiet li *cash register* għandu jkun suffiċjenti għalihom għall-ghanijiet tas-subparagrafu (a) tal-paragrafu (1) ta' din il-partita huma:

(a) l-istampar ta' riċevuta maqsuma f'partiti għall-provvisti magħmula f'kull transazzjoni b'mod li jiġi indikat -

(i) isem u indirizz ta' min jagħmel il-provvista u n-numru ta' identifikazzjoni tat-taxxa fuq il-valur miżjud;

(ii) xi jkunu l-oġġetti jew servizzi provvisti;

(iii) l-ghadd ta' kull oġġett provvist;

(iv) jekk kull oġġetti ikunx taxxabbli jew eżenti mit-taxxa;

(v) it-total tal-kumpens, inkluża t-taxxa, imhallas għall-provvisti inklużi fit-transazzjoni;

(vi) numru konsekuttiv tat-transazzjoni;

(vii) il-*logo* tat-taxxa kif speċifikat mill-Kummissarju;

(viii) in-numru tas-serje tal-*cash register*;

(ix) id-data u hin tal-provvista;

(x) u/jew kull tagħrif iehor hekk kif il-Kummissarju jista' jehtieg;

(b) ir-registrazzjoni ta' kull transazzjoni odjerna fuq ġurnal stampat;

(ċ) il-hażna ta' tagħrif fih mgharraf li jkun mehtieg f'memorja li hadd ma jista' jidhol jew ibagħbas fiha.

Taxi meter fiskali

14. (1) *Taxi meter* fiskali għandu -

(a) jkun suffiċjenti biex jagħmel dawk il-funzjonijiet li jinsabu elenkati fil-paragrafu (2) ta' din il-partita; u

(b) jkun ta' tip speċifikatament approvat mill-Kummissarju permezz ta' avviż ippublikat fil-Gazzetta.

(2) Il-funzjonijiet li *taxi meter* fiskali għandu jkun suffiċjenti għalihom għall-ghanijiet tas-subparagrafu (a) tal-paragrafu (1) ta' din il-partita huma:

(a) l-istampar ta' riċevuti b'mod li jiġi ndikat:

(i) l-isem u n-numru tar-registrazzjoni tat-*taxi* tal-fornitur u n-numru ta' identifikazzjoni tat-taxxa fuq il-valur miżjud;

(ii) it-total, inkluża t-taxxa, imhallas għal dak is-servizz;

(iii) in-numru konsekuttiv tat-transazzjoni;

(iv) il-*logo* tat-taxxa kif speċifikat mill-Kummissarju;

(v) in-numru tas-serje tat-*taxi meter* fiskali;

- (vi) id-data u l-hin tal-provvista;
 - (vii) u/jew kull taghrif iehor hekk kif il-Kummissarju jista' jehtieg.
- (b) ir-registrazzjoni ta' kull transazzjoni odjerna fuq gurnal stampat;
- (c) il-hażna ta' taghrif kif mgharraf li jkun mehtieg f'memorja li hadd ma' jista' jidhol jew ibagħbas fiha.

L-ERBATAX-IL SKEDA

(Artikolu 57)

KAŻIJIET SPEĊJALI

Taqsimawiehed

Servizzi Professjonali

Tifsir

1. F'din l-Iskeda:

“riċevuta fiskali” għandu jkollu t-tifsir mogħti lilha fit-Tlettax-il Skeda li tinsab ma' dan l-Att.

“servizzi professjonali” tfisser kull wiehed mis-servizzi speċifikati fil-partita 10 ta' din it-Taqsimawiehed.

Żmien ta' provvista

2. Bla hsara għad-dispożizzjonijiet l-oħra ta' din it-Taqsimawiehed, provvista ta' servizzi professjonali għandha titqies li tkun saret fiż-żmien li jiġi l-iżjed kmieni minn:

(a) id-data li fattura tat-taxxa jew riċevuta fiskali, skond il-każ tinharegħ għall-imsemmija provvista, sal-limitu inkluż f'dik il-fattura jew riċevuta; u

(b) id-data meta jsir hlas għal dik il-provvista, sal-limitu inkluż f'dak il-hlas.

Data meta jingħataw servizzi

3. Meta, għal xi għan ta' dan l-Att, ikun meħtiegħ li tiġi stabbilita d-data li fiha jitwettqu s-servizzi riferiti f'din il-partita, għandhom japplikaw id-dispożizzjonijiet li ġejjin:

(a) is-servizzi ta' avukat jew ta' prokuratur legali fl-assistenza li tingħata lil xi parti fi proċeduri għudizzjarji għandhom jitqiesu li jkunu għew mogħtija fid-data meta digriet finali jew sentenza f'dawk il-proċedimenti tingħata mill-qorti li fiha jkunu nfethu dawk il-proċedimenti (servizzi li għandhom x'jaqsmu ma' proċedimenti miftuħa fi qrati differenti jitqiesu bħala li jkunu għew provduti separatament) jew, meta l-avukat jew il-prokuratur legali jitlaq jew jinbidel mill-klijent tiegħu f'data li tiġi qabel, f'dik id-data li tiġi qabel.

(b) is-servizzi ta' perit ġudizzjarju jew ta' espert mahtur minn qorti jew minn tribunal imwaqqaf skond il-liġi għandhom jitqiesu li jkunu ngħataw fid-data li fiha r-rapport jiġi ppreżentat jew magħmul lill-qorti jew tribunal jew, meta l-hatra tiġi mitmuma f'xi data li tiġi qabel, f'dik id-data li tiġi qabel.

(ċ) is-servizzi ta' arbitru għandhom jitqiesu li jkunu ngħataw fi-data meta tinghata d-deċiżjoni jew, meta l-hatra tiġi mitmuma f'xi data li tiġi qabel, f'dik id-data li tiġi qabel.

Provvisti magħmula b'xejn

4. Meta ebda hlas ma jsir jew ma jkollu jsir għall-provvista ta' servizzi professjonali u fejn dik il-provvista għandha titqies bhala provvista taxxabbli magħmula bi hlas skond id-disposizzjonijiet tat-Tieni Skeda li tinsab ma' dan l-Att, id-data li fiha jkollha tithallas it-taxxa għandha titqies li ssehh fid-data stabbilita skond id-dispożizzjonijiet tar-Raba' Skeda mingħajr ebda riferenza għal din it-Taqsima.

Fatturi u riċevuti għal servizzi professjonali

5. (1) Fejn hu mehtieg li tinhareg fattura ta' taxxa għal provvista ta' servizzi professjonali din għandha tinhareg mhux aktar tard minn wiehed u tletin jum mid-data li fiha jsir il-hlas għall-imsemmija provvista ta' servizzi, sal-limitu ta' dak il-hlas:

Izda fil-każ ta' provvista msemmija fil-partita 4 ta' din it-Taqsima, il-fattura ta' taxxa għandha tinhareg fi żmien wiehed u tletin jum mid-data li fiha jkunu ngħataw is-servizzi.

(2) Fejn hu mehtieg li tinhareg riċevuta fiskali għal provvista ta' servizzi professjonali din għandha, sakemm ma tkunx inharġet qabel ikun sar il-hlas, tinhareg u tinghata lil persuna li tkun għamlet il-hlas jew lil persuna li tkun irċeviet il-provvista minnufih wara li jkun sar il-hlas, sal-limitu ta' dak il-hlas:

Izda fil-każ ta' provvista msemmija fil-partita 4 ta' din it-Taqsima, l-irċevuta fiskali għandha tinhareg fid-data li fiha jkunu ngħataw is-servizzi.

(3) Fattura ta' taxxa jew riċevuta fiskali li tinkludi hlas għal provvista ta' servizzi professjonali ma għandha tinkludi ebda hlas ieħor għal xi provvista oħra.

Taxxa fuq servizzi fejn it-tariffi tal-hlas huma stabbiliti bil-liġi

6. (1) It-taxxa li għandha tithallas fuq provvista ta' servizzi professjonali għandha tkun ta' ammont b'żieda ma' l-ammont li jirriżulta li għandu jithallas għal

dawk is-servizzi skond xi tariffa ta' hlas stabbilita bis-sahha ta' xi liġi li tkun fis-sehh f'Malta.

(2) Ebda haġa f'din il-partita ma ghandha tinftiehem bhala li tenhtieg' lil xi persuna li tkun mehtieġa skond il-liġi li tistma jew tiddikjara l-hlas li ghandu jithallas skond dik it-tariffa milli tiddikjara jew tistma ukoll l-imsemmija taxxa.

(3) F'kull kawża ghat-twettiq tat-titolu esekuttiv imsemmi fis-subartikolu (ċ) ta' l-artikolu 253 tal-Kodiċi ta' Organizzazzjoni u Proċedura ċivili, l-ammont li ghalih il-hlas jista' jkun esegwibbli ghandu jkun l-ammont li jintwera fit-taxxa ta' l-ispejjeż in kwistjoni miżjud b'kull taxxa li ghandha tithallas fuq il-provvista ta' servizzi professjonali li ghalihom tirreferi t-taxxa ta' l-ispejjeż kif ippruvat permezz ta' fattura ta' taxxa jew irċevuta fiskali jew kopja awtentika taghha, mehmuzà ma' l-imsemmija taxxa.

(4) Id-dispożizzjonijiet tal-paragrafu (3) ta' din il-partita ghandhom ikunu bla preġudizzju ghad-dritt tad-debitur li jitlob li jinghata l-fattura ta' taxxa jew irċevuta fiskali oriġinali skond il-partita 7 ta' din it-Taqsima.

Taxxa mitluba minn terzi persuni

7. Id-dispożizzjonijiet ta' din il-partita ghandhom japplikaw ghal kull kawża ghall-hlas ta' drittijiet ta' servizzi professjonali maghmula kontra persuna li ma tkunx dik il-persuna li lilha tkun saret il-provvista tas-servizzi:

(a) il-persuna li kontra taghha tkun saret il-kawża ma ghandhiex tkun marbuta li tithallas l-ammont li jirreferi ghat-taxxa, jekk ikun hemm, li ghandha tithallas fuq il-provvista ta' dawk is-servizzi sakemm l-oriġinal tal-fattura ta' taxxa jew irċevuta fiskali ghal dawk is-servizzi kif mitlub fid-dispożizzjonijiet tal-paragrafu (b) ta' din il-partita ma tinghatax lilha, jew, fejn il-kawża tkun saret kontra ghadd ta' persuni flimkien, lil xi wiehed minnhom;

(b) fattura ta' taxxa jew irċevuta fiskali moghtija skond kif imsemmi hawn fuq ghandu jkun fiha, minbarra t-taghrif mehtieġ skond l-Att -

(i) id-dikjarazzjoni li tidher hawn taht iffirmata mill-persuna lil lilha jkunu inghataw l-imsemmija servizzi:

“Niddikjara li ebda kreditu ghall-*input tax* ma ntablab jew ser jintalab lura minni fir-rigward tas-servizzi professjonali li ghalihom tirreferi din il-fattura ta' taxxa/riċevuta fiskali”;

(ii) meta l-persuna li kontra taghha tkun saret il-kawża jew it-talba tkun persuna registrata taht l-artikolu 10, jew, meta l-kawża tkun saret kontra ghadd ta' persuni flimkien, jekk xi wiehed minnhom ikun persuna registrata taht l-artikolu 10, l-isem u

n-numru ta' identifikazzjoni tat-taxxa fuq il-valur miżjud ta' l-imsemmija persuna reġistrata;

(ċ) meta fattura ta' taxxa jew riċevuta fiskali għall-hlas ta' servizzi professjonali li tkun tikkonforma mad-dispożizzjonijiet tal-paragrafu (b) ta' din il-partita tinghata lil persuna taxxabli li hi marbuta bil-liġi li thallas jew tirrifondi l-imsemmi hlas din għandha għall-ghanijiet ta' dan l-Att titqies daqslikieku kienet fattura ta' taxxa għal servizzi professjonali provduti lilha.

Għażla għall-adozzjoni ta' skema bażata fuq il-ħruġ ta' fattura

8. (1) Kull persuna li tipprovdi servizzi professjonali tista' titlob lill-Kummissarju biex jawtorizzaha li tistabblilixxi d-data meta jkollha thallas it-taxxa fil-każ meta jsehhu dawk is-servizzi bil-mod kif provdut fir-Raba' Skeda minghajr ma ssir riferenza għal din it-Taqsima, u kull persuna li tkun hekk awtorizzata tista' titlob lill-Kummissarju biex jawtorizzaha li tagħti rendikont għaż-żmien ta' provvisti skond din it-Taqsima.

(2) Il-Kummissarju jista' jiċhad li jagħti awtorizzazzjoni mitluba skond il-paragrafu (1) ta' din il-partita għal xi raġuni li tidhirlu xierqa jew minghajr ma tinghata ebda raġuni u jista' jagħti dik l-awtorizzazzjoni taht dawk il-kondizzjonijiet hekk kif jista' jidhirlu xieraq li jagħmel, inkluż il-hlas ta' kull ammont stabbilit minnu li jirrappreżenta xi taxxa li, minhabba fil-bidla fil-mod ta' rendikont dwar it-taxxa, jista' b'xi mod jibqa' skopert.

Kif japplika l-Att

9. Salv b'kull mod iehor provdut f'din it-Taqsima, id-dispożizzjonijiet ta' dan l-Att u ta' kull regolament magħmul bis-sahha ta' dan l-Att għandhom ikunu jghoddu għall-provvisti ta' servizzi professjonali.

Servizzi professjonali

10. Din it-Taqsima tapplika għal -

(a) Servizzi mogħtija minn persuna li jkollha warrant mahruġ bis-sahha ta' xi liġi fis-sehh f'Malta biex teżercita l-professjoni tagħha b'mod indipendenti fl-eżerċizzju ta' dik il-professjoni;

(b) Servizzi minn grupp ta' persuni li għandhom warrant mahruġ bis-sahha ta' xi liġi fis-sehh f'Malta biex jeżercitaw professjoni kemm jekk imsieħba f'soċjeta sew jekk le iżda eskluża soċjeta kummerċjali;

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(c) Servizzi moghtija minn arbitru fuq talba ghal arbitraġġ maghmula skond l-Att dwar l-Arbitraġġ;

(d) Servizzi moghtija minn perit ġudizzjarju jew minn espert appuntat minn qorti jew minn tribunal imwaqqfa skond il-liġi.

Taqsimha Tnejn

Artikoli 57 u 75

Oggetti uzati, xoghlijiet artistici, oggetti għall-kollezzjoni u antikitajiet

Tifsir

1. F'din it-Taqsimha sakemm ir-rabta tal-kliem ma tehtiegħ xort'ohra:

(1) “xoghlijiet artistici” tfisser -

(a) stampi, *collage* u plakki dekorativi bħalhom, pitturi u tpingijiet li jsuru bl-idejn mill-artist, minbarra minn pjanti u tpingijiet għall skopijiet ta' arkitettura, inġinerija, industrija, kummerċ, topografija jew skopijiet ohra bħal dawkw, oggetti manufatturati dekorati bl-idejn, xenarju tat-teatru, *studio back cloths* jew oggetti bħalhom impingija fuq il-luna;

(b) inċizjonijiet, stampi u litografiji oriġinali, meta dawn ikunu impressjonijiet prodotti f'għadd limitat dirett bl-abjad u l-iswed jew bil-kulur ta' xi illustrazzjoni wahda jew diversi li jkunu għalkollox saru mill-artist bl-idejn, irrISPETTIVAMENT mill-proċess jew mill-materjal uzat minnu, imma ma jinkludi ebda proċess mekkaniku jew fotomekkaniku;

(ċ) skulturi u statwarji oriġinali, f'kull materjal, sakemm dawn ikunu għalkollox saru mill-artist; forom ta' skulturi li l-produzzjoni tagħhom tkun limitata għal tmien kopji u sorveljata mill-artist jew mis-suċċessur tiegħu fit-titolu;

(d) tapezzeriji u tessuti li jiddendlu mal-hajt magħmulin bl-idejn minn disini oriġinali, sakemm ma jkunx hemm iżjed minn tmien kopji ta' kull oġġett;

(e) biċċiet ta' ċeramika individwali li jkunu għalkollox saru mill-artist u/ jew iffirmati minnu;

(f) *enamels* fuq ir-ram, li jkunu għalkollox saru bl-idejn, limitati għal tmien kopji enumerati li jkollhom il-firma ta' l-artist jew ta' *stodio* partikolari, esklużi oġġetti ta' gojjellerija u oġġetti maħdumin minn haddiema tad-deheb u l-fidda (argentera);

(g) fotografiji li jkunu ttieħdu minn artist, jew stampati minnu jew taħt is-sorveljanza tiegħu, iffirmati u enumerati u limati għal 30 kopja, inklużi dawkw ta' kull daq u manufatura.

(2) “oggetti għall-kollezzjoni” tfisser:

(a) bolli postali, timbri postali, bolli postali ttimbrati bid-data ta' l-ewwel jum tal-hruġ, karti ta' l-ittri ttimbrati minn qabel u oġġetti simili, ittimbrati u jekk mhux ittimbrati li ma jkunux valuta legali jew li ma jkunux maħsuba biex ikunu valuta legali;

(b) kollezzjonijiet u oġġetti għall-kollezzjoni ta' interess żoologiku, botaniku, minerarju, anatomiku, storiku, arkejologiku, paleontologiku, etnografiku jew ta' interess numismatiku.

(3) "antikitajiet" tfisser oġġetti minbarra xoghlijiet artistici jew oġġetti għall-kollezzjoni eqdem iżjed minn mitt sena.

(4) "oġġetti użati" tfisser proprjetà mobbli tangibbli li tkun tista' terġa tintuża kif inhi jew wara li tissewwa, minbarra xoghlijiet artistici, oġġetti għall-kollezzjoni jew antikitajiet u minbarra metalli prezzjużi u haġar prezzjuż.

(5) "bejjiegh ta' oġġetti użati" tfisser persuna taxxabbli li, fil-kors ta' l-attività ekonomika tagħha, tixtri jew takkwista bil-għan tan-negozju tagħha, jew timporta bl-iskop li tbiegħ, oġġetti użati u/jew xoghlijiet artistici, oġġetti għall-kollezzjoni jew antikitajiet, sew jekk dik il-persuna tkun qed taġixxi f'isimha sew jekk għan-nom ta' xi persuna ohra skond ftehim li tithallas kummissjoni fuq dak ix-xiri jew bejgħ.

(6) "irkantatur" tfisser persuna taxxabbli li, fil-kors ta' l-attività ekonomika tagħha, toffri oġġetti għall-bejgħ b'irkant pubbliku bl-iskop li tbiegħ dawk l-oġġetti lil min jagħmel l-ogħla offerta.

(7) "principal ta' l-irkantatur" tfisser persuna li tagħti oġġetti lil irkantatur skond kuntratt li tithallas kummissjoni fuq bejgħ skond dawn id-disposizzjonijiet li ġejjin -

(a) l-irkantatur joffri l-oġġetti għall-bejgħ f'ismu iżda għan-nom tal-principal tiegħu;

(b) l-irkantatur jgħaddi l-oġġetti, f'ismu iżda għan-nom tal-principal tiegħu, lill-persuna li jagħmel l-ogħla offerta f'irkant pubbliku.

Bejjiegh ta' oġġetti użati

2. Bejjiegh ta' oġġetti użati li jagħmel provvisti ta' oġġetti użati, xoghlijiet artistici, oġġetti għall-kollezzjoni u antikitajiet, għandu jitlob u jigbor taxxa fuq il-margini tal-profitt, skond id-dispożizzjonijiet l-ohra ta' din it-Taqsima.

Provvisti

3. Il-provvisti ta' l-oġġetti msemmija fil-partita 2 ta' din it-Taqsima għandhom ikunu provvisti ta' oġġetti użati, xoghlijiet artistici, oġġetti għall-kollezzjoni u antikitajiet, magħmula minn bejjiegh ta' oġġetti użati, li jkunu ġew provvisti lilu f'Malta -

(a) minn persuna mhux taxxabli; jew

(b) minn persuna taxxabli oħra, sakemm dik il-provvista ta' oġġetti minn dik il-persuna taxxabli l-oħra tkun provvista eżentata bla kreditu; jew

(ċ) minn persuna taxxabli oħra, li tkun registrata taħt l-artikolu 11, u sal-limitu li dik il-provvista tkun tinvolvi kapital attiv; jew

(d) minn bejjiegh iehor ta' oġġetti użati sakemm il-provvista ta' oġġetti minn dak il-bejjiegh l-iehor ta' oġġetti użati tkun thallset fuqha t-taxxa fuq il-valur miżjud skond id-dispożizzjonijiet l-oħra ta' din it-Taqsima.

Valur Taxxabli

4. (1) Il-valur taxxabli tal-provvisti ta' l-oġġetti msemmija fil-partita 3 ta' din it-Taqsima għandu jkun il-margini ta' profitt magħmul minn dak il-bejjiegh ta' oġġetti użati wara li jitnaqqas l-ammont ta' taxxa fuq il-valur miżjud li jirrelata għal dak il-margini ta' profitt. Dak il-margini ta' profitt għandu jkun daqs in sew id-differenza bejn il-prezz tal-bejgħ mitlub mill-bejjiegh ta' oġġetti użati għal dawk l-oġġetti u l-prezz imhallas għall-akkwist tagħhom.

(2) Għall-ghanijiet tal-paragrafu (1) ta' din il-partita -

(a) “prezz tal-bejgħ” tfisser kull ammont li jagħmel parti mill-prezz mitlub, jew li għandu jintalab, mill-bejjiegh ta' l-oġġetti użati mingħand ix-xerrej, u għandu jinkludi kull sussidju li jkollu x'jaqsam direttament ma' dik it-transazzjoni, taxxi, dazji, imposti u hlasijiet jew spejjeż inċidentali bħalma huma kummissjoni, ippakkjar, trasport u spejjeż ta' assigurazzjoni mitluba minn dak il-bejjiegh ta' l-oġġetti użati lix-xerrej iżda eskluż kull skontijiet, jew hlas lura ta' spejjeż imhallas għan-nom u akkont tax-xerrej;

(b) “prezz tax-xiri” tfisser kull ma jagħmel parti mill-hlas kif imfisser fis-subparagrafu (a) ta' dan il-paragrafu, imhallas jew li għandu jithallas, mill-bejjiegh ta' l-oġġetti użati lill-persuna li tagħmillu l-provvista.

Għażla applikabbli

5. (1) Bejjiegha ta' oġġetti użati għandu jkollhom l-għażla li japplikaw id-dispożizzjonijiet ta' din it-Taqsima, wara li jkunu kisbu il-permess bil-miktub mill-Kummissarju, dwar provvisti ta':

(a) xoghlijiet artistici, oġġetti għall-kollezzjoni jew antikitajiet li jkunu importaw huma stess;

(b) xoghlijiet artistici pprovduti lilhom mill-artist li jkun għamilhom jew mill-eredi tiegħu.

(2) Meta bejjiegh ta' oġġetti użati jagħmel l-għażla imsemmija fil-paragrafu (1) ta' din il-partita, dik l-għażla għandha tkun tkopri mill-inqas, sentejn kalendarji.

(3) Meta bejjiegh ta' oġġetti użati jagħmel l-għażla msemmija fil-paragrafu (1) ta' din il-partita, il-valur taxxabli għandu jiġi kalkolat skond il-partita 4 ta' din it-Taqsima. Meta l-provvista tkun provvista li għaliha jirreferi is-subparagrafu (a) tal-paragrafu (1) ta' din il-partita, il-prezz tax-xiri li għandu jittiehed kont tiegħu fil-kalkolu tal-margini ta' profitt għandu jkun daqs il-valur taxxabli ta' l-importazzjoni, miżjud bit-taxxa fuq il-valur miżjud imhallsa jew li għandha tithallas fuq l-importazzjoni.

Input tax

6. (1) Persuni taxxabli ma jkollhomx dritt li jnaqqsu t-taxxa fuq il-valur miżjud dovuta jew li tkun hallset fuq oġġetti li ġew, jew li għandhom jiġu, pprovduti lilhom minn bejjiegha ta' oġġetti użati, meta l-provvista ta' daww l-oġġetti tkun saret skond id-dispożizzjonijiet ta' din it-Taqsima.

(2) Meta bejjiegh ta' oġġetti użati ikun ta rendikont tat-taxxa fuq il-valur miżjud skond id-dispożizzjonijiet ta' din it-Taqsima, ma jkollux dritt jitlob lura:

(a) taxxa fuq il-valur miżjud imhallsa jew li għandha tithallas fuq xoghlijiet artistici, oġġetti għall-kollezzjoni jew antikitajiet li jkun importa hu stess;

(b) taxxa fuq il-valur miżjud dovuta jew imhallsa fuq xoghlijiet provduti, jew li għandhom jiġu provduti, lilu mill-artist li jkun għamilhom jew mill-eredi tiegħu;

(c) taxxa fuq il-valur miżjud dovuta jew imhallsa fuq xoghlijiet artistici provduti, jew li għandhom jiġu provduti, lilu minn persuna taxxabli li ma tkunx bejjiegh ta' oġġetti użati.

Kontegġi separati

7. Meta bejjiegħ ta' oġġetti użati jagħmel provvisti li għalihom tirreferi din it-Taqsima u provvisti oħra, huwa għandu jżomm kontijiet separati biex jiddistingwi bejn il-provvisti li għalihom tirreferi din it-Taqsima u dawk il-provvisti l-oħra.

Fattura ta' xiri

8. Meta provvista ta' oġġetti użati lill-bejjiegħ ta' oġġetti użati tkun saret minn persuna li ma tkunx għamlet il-provvista ta' dawk l-oġġetti fit-twettiq ta' l-attività ekonomika tagħha, dak il-bejjiegħ għandu johroġ fattura ta' xiri fiż-żmien meta dawk l-oġġetti jkunu ġew provvuti lilu, li għandu jkun fiha dan it-tagħrif li ġej -

- (a) in-numru tal-fattura ta' xiri;
- (b) id-data tax-xiri;
- (ċ) isem u l-indirizz tal-bejjiegħ;
- (d) isem u l-indirizz tax-xerrej;
- (e) deskrizzjoni ta' l-oġġetti;
- (f) il-prezz shih imhallas;
- (g) ir-referenza relattiva għar-registrazzjoni fil-kotba tal-kontijiet tax-xerrej dwar dik it-transazzjoni;
- (h) il-firma tal-bejjiegħ.

Fattura ta' bejgħ

9. Bejjiegħ ta' oġġetti wżati li jagħmel provvista li għaliha tirreferi din it-Taqsima ma għandux johroġ fattura ta' taxxa jew xi dokument ieħor li jkun juri li xi ammont ikun taxxa jew li jkun attribwibbli għal taxxa, iżda għandu johroġ fattura ta' bejgħ li jkun fiha t-tagħrif li ġej u għandu jżomm kopja tagħha -

- (a) in-numru tal-fattura tal-bejgħ;
- (b) id-data tal-bejgħ;
- (ċ) l-isem, l-indirizz u n-numru ta' identifikazzjoni tat-taxxa fuq il-valur miżjud tal-bejjiegħ;

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- (d) l-isem u l-indirizz tax-xerrej;
- (e) deskrizzjoni ta' l-oġġetti;
- (f) il-prezz shih inkluża t-taxxa;
- (g) ir-referenza relattiva ghar-registrazzjoni fil-kotba tal-kontijiet tal-bejjiegh dwar dik it-transazzjoni;
- (h) din id-dikjarazzjoni li ġejja li tiġi ffirmata mill-bejjiegh: “Niddikjara li ma nta lab jew ser jintalab ebda kreditu għall-*input tax* minni dwar oġġetti mibjugħin f’ din il-fattura”.

Għażla li tista' ssir minn bejjiegha ta' oġġetti uzati

10. (1) Bejjiegh ta' oġġetti uzati jista' jagħti kont għat-taxxa fuq il-valur miżjud skond id-dispożizzjonijiet l-oħra ta' l-Att dwar kull provvista li għaliha jirreferu l-partiti 2 u 3 ta' din it-Taqsima, minghajr ebda referenza għal din it-Taqsima.

(2) Meta bejjiegh ta' oġġetti uzati hekk jagħzel dwar:

(a) il-provvista ta' xoghlijiet artistici, oġġetti għall-kollezzjoni jew antikitajiet li jkun importa hu stess, ikollu d-dritt jitlob lura t-taxxa fuq il-valur miżjud imhallsa jew li għandha tithallas fuq l-importazzjoni ta' dawk l-oġġetti;

(b) il-provvista ta' xoghlijiet artistici li tkun saret lilu minn min ikun għamilhom, ikollu d-dritt jitlob lura t-taxxa fuq il-valur miżjud dovuta jew imhallsa fuq dawk ix-xoghlijiet artistici provduti lilu;

(c) il-provvista ta' xoghlijiet artistici li tkun saret lilu minn persuna taxxabbli li ma tkunx bejjiegh ta' oġġetti uzati, hu jkollu d-dritt jitlob lura t-taxxa fuq il-valur miżjud dovuta jew imhallsa fuq ix-xogħol artistiku provdut lilu.

(3) Id-dritt li tintalab lura *input tax* fuq provvisti li għalihom jirreferi l-paragrafu (1) ta' din il-partita jsehh fiż-żmien li fih għandha tintbagħat id-denunzja tat-taxxa fuq il-valur miżjud.

Bejgħ b'irkant pubbliku

11. (1) Meta rkantatur jagħmel provvista ta' oġġetti uzati, xoghlijiet artistici, oġġetti għall-kollezzjoni jew antikitajiet b'irkant pubbliku, meta jkun qed jaġixxi f'ismu, skond ftehim li bis-sahħa tiegħu tithallas kummissjoni fuq il-bejgħ ta' dawk l-oġġetti b'irkant pubbliku, għan-nom ta':

(a) persuna mhux taxxabli; jew

(b) persuna taxxabli ohra sakemm il-provvista ta' l-oġġetti mill-persuna taxxabli l-ohra ssir skond ftehim li bis-sahha tieghu tithallas kummissjoni fuq il-bejgh jew ix-xiri u tkun provvista ezentata skond it-Taqsima Tnejn tal-Hames Skeda li tinsab ma' l-Att; jew

(c) persuna taxxabli ohra li tkun registrata skond l-artikolu 11 sakemm il-provvista ta' l-oġġetti minn dik il-persuna l-ohra tkun tinvolvi attiv kapital u ssir skond ftehim li bis-sahha tieghu tithallas kummissjoni fuq il-bejgh jew ix-xiri; jew

(d) bejjiegh ta' oġġetti użati iehor, sakemm il-provvista ta' oġġetti minn dak il-bejjiegh ta' oġġetti użati l-iehor issir skond kuntratt li bis-sahha tieghu tithallas kummissjoni fuq il-bejgh jew ix-xiri u jkun sugġett ghat-taxxa fuq il-valur miżjud skond id-dispożizzjonijiet l-ohra ta' din it-Taqsima;

il-valur taxxabli ta' kull provvista ta' oġġetti ghandu jkun dak speċifikat fil-paragrafi l-ohra ta' din il-partita.

(2) Il-valur taxxabli ta' kull provvista ta' oġġetti li ghalihom japplika l-paragrafu (3) ta' din il-partita jkun l-ammont shih mitlub lix-xerrej mill-irkantatur skond il-paragrafu (4) ta' din il-partita, nieqes -

(a) l-ammont nett imhallas jew li ghandu jithallas mill-irkantatur lill-principjal tieghu, stabbilit skond il-paragrafu (3) ta' din il-partita; u

(b) l-ammont ta' taxa dovut mill-irkantatur dwar dik il-provvista.

(3) L-ammont nett imhallas jew li ghandu jithallas mill-irkantatur lill-principjal tieghu ghandu jkun daqsinsaw id-differenza bejn:

(a) il-prezz ta' l-oġġetti fl-irkant publiku; u

(b) l-ammont ta' kummissjoni miksuba jew li ghandha tinkiseb mill-irkantatur minghand il-principjal tieghu, skond ftehim li bis-sahha tieghu tithallas dik il-kummissjoni fuq dak il-bejgh.

(4) Irkantatur ghandu jaghti lix-xerrej fattura ta' bejgh li jkun fiha dan it-taghrif li ġej-

(a) in-numru tal-fattura tax-xiri;

(b) id-data tal-bejgh;

(c) l-isem, l-indirizz u numru ta' identifikazzjoni tat-taxxa fuq il-valur miżjud tal-bejjiegh;

(d) l-isem u l-indirizz tax-xerrej;

(e) deskrizzjoni ta' l-oġġetti;

(f) l-prezz ta' l-oġġetti fl-irkant;

(g) taxxi, dazji, imposti u spejjeż;

(h) spejjeż incidental bhal ma huma kummissjoni, pakkettjar, spejjeż ta' trasport u assigurazzjoni mitluba mill-irkantatur lix-xerrej;

(i) ir-referenza relattiva ghat-transazzjoni mnizzla fil-kotba tal-kontijiet tal-bejjiegh

(j) din id-dikjarazzjoni li ġejja li tiġi ffirmata mill-bejjiegh: "Niddikjara li ma nta lab jew ser jintalab ebda kreditu ghall-*input tax* minni dwar l-oġġetti mibjughin fuq din il-fattura.";

il-fattura ta' bejgh m'ghandha turi ebda ammont ta' taxxa fuq il-valur miżjud separatament.

(5) L-irkantatur li lilu jkunu nghataw l-oġġetti skond ftehim li bis-sahha tieghu tithallas kummissjoni fuq bejgh b'irkant pubbliku ghandu johroġ fattura lill-principjal tieghu, li jkun fiha dan it-taghrif li ġej:

(a) numru konsekuttiv tal-fattura;

(b) id-data tat-transazzjoni;

(c) l-isem u l-indirizz tal-principjal;

(d) l-isem, l-indirizz u n-numru ta' identifikazzjoni tat-taxxa fuq il-valur miżjud ta' l-irkantatur;

(e) id-deskrizzjoni ta' l-oġġetti;

(f) l-ammont tat-transazzjoni (jiġifieri l-prezz ta' l-irkant ta' l-oġġetti nieqes l-ammont tal-kummissjoni miksuba jew li ghandha tinkiseb minghand il-principjal);

(g) il-firma tal-principjal:

Iżda meta l-prinċipal ikun persuna taxxabbli, il-fattura hekk mahruġa ghandha sservi bhala l-fattura ta' taxxa li tkun mehtieġa li tinhareġ skond it-Tnax-il Skeda li tinsab ma' l-Att.

(6) L-irkantaturi li jipprovdu oġġetti skond il-kondizzjonijiet speċifikati fil-paragrafu (1) ta' din il-partita, ghandhom juru fis-*suspense account* tal-kotba tagħhom:

(a) l-ammonti miksuba jew li ghandhom jinkisbu mix-xerrej ta' l-oġġetti;

(b) l-ammont imhallas lura jew li ghandu jithallas lura lill-bejjiegh ta' l-oġġetti;

u l-ammonti msemmija hawn qabel ghandhom ikunu sostanzjati bid-dokumentazzjoni rilevanti.

(7) Il-provvista ta' oġġetti minn irkantatur ghandha titqies li tkun saret fiż-żmien meta jsir il-bejgħ ta' dawk l-oġġetti b'irkant pubbliku.

Oġġetti li jittieħdu lura fil-pussess

12. Meta xi oġġetti jittieħdu lura fil-pussess -

(a) taht il-patti ta' xi ftehim finanzjarju; jew

(b) minn xi assigurator fil-konkluzjoni ta' *claim* taht polza ta' l-assigurazzjoni; jew

(c) minn *mortgagee* skond id-drittijiet tiegħu taht *mortgage* fuq bastiment jew inġenji ta' l-ajru,

u jiġu provduti mill-persuna li tkun hadithom lura fil-pussess tagħha fl-istess kundizzjoni bhalma kienu fiha fiż-żmien meta ttieħdu lura fil-pussess, dik il-provvista minn dik il-persuna ma ghandha titqies la bhala provvista ta' oġġetti u lanqas bhala provvista ta' servizzi.

Taqsuma Tlieta

(Artikolu 57 (1) (e))

Provvisti minn Bejjiegha bl-Imnut u minn Kuntratturi ta' Inġinerija ċivili, Mekkanika u Elettrika

1. Din it-Taqsuma tirreferi għal -

- (a) bejjiegha bl-imnut;
- (b) kuntratturi ta' inġinerija ċivili, mekkanika u elettrika.

2. Il-Kummissarju jista' jordna li ż-żmien ta' provvisti magħmula minn jew lil persuna taxxabbli li għaliha tirreferi din it-Taqsuma għandu jkun iż-żmien meta jsir jew jiġi riċevut hłas, skond il-każ, għal dawk il-provvisti, sal-limitu ta' kull hłas bħal dak, u li l-valur taxxabbli ta' dawk il-provvisti għandu jiġi stabbilit b'riferenza għal kull hłas bħal dak li jkun sar jew jiġi riċevut.

3. Direttiva skond il-partita 2 ta' din it-Taqsuma għandha tingħata bil-mezz ta' avviz bil-miktub jew b'avviz li jiġi publikat fil-Gazzetta, u tista', b'avviz bħal dak, tiġi emendata jew revokata. Sakemm ma jiġix speċifikat xort'ohra, dik id-direttiva għandha tkun tapplika għall-provvisti kollha magħmula mill-persuna jew lill-persuna li tkun irċeviet dik id-direttiva b'seħħ mid-data ta' dik id-direttiva u sakemm dik id-direttiva tiġi revokata.

4. Meta ordni mogħti skond il-partita 2 ta' din it-Taqsuma jiġi msewwi jew imħassar, il-Kummissarju jista' jehtieg lill-persuna li lilha jkun ingħata dak l-ordni, li thallas taxxa f'dak l-ammont li l-Kummissarju jista' jidhirlu xieraq u raġonevoli biex jagħmel tajjeb għat-taxxa fuq provvisti li, minhabba dik it-tiswija jew thassir, jista' ma jkunx b'mod iehor kopert u dik it-taxxa titqies, għall-ghanijiet kollha ta' dan l-Att li tkun it-taxxa li għandha tithallas fuq provvisti taxxabbli magħmula minn dik il-persuna fid-data li dik it-tiswija jew thassir isir effettiv.

5. Minkejja d-dispożizzjonijiet l-ohra ta' din it-Taqsuma, ordni li jingħata skond id-dispożizzjonijiet tal-partita 1 ta' din it-Taqsuma, ma għandux japplika għal xi provvista li għaliha jirreferu l-partiti 14, (*Applikazzjoni ta' oġġetti li jagħmlu sehem minn attività ekonomika*) u 15 (*Użu privat ta' oġġetti li jagħmlu sehem minn attività ekonomika*) tat-Tieni Skeda li tinsab ma' dan l-Att.

Taqsimta Erba'

(Artikolu 57 1(a))

Aġenti ta' l-Ivvjaġġar

Tifsir

1. F'din it-Taqsima, "aġent ta' l-ivvjaġġar" tfisser u tinkludi lil kull persuna li, minghajr ebda tibdil materjali, tixtri u terġa tbiegħ servizzi ta' vjaġġi, lukandi, vakanzi u servizzi relatati oħra għal vjaġġaturi, u jinkludu wkoll operaturi tal-vjaġġi.

Applikazzjoni

2. Id-dispożizzjonijiet ta' din it-Taqsima għandhom japplikaw għall-operat ta' aġenti ta' l-ivvjaġġar, meta l-aġent ta' l-ivvjaġġar jaġixxi max-xerrej f'ismu stess u juża l-provvisti u servizzi ta' persuna oħra fil-provvista ta' faċilitajiet għall-ivvjaġġar:

Izda din it-Taqsima ma għandhiex tapplika għal aġent ta' l-ivvjaġġar li jkun qiegħed jaġixxi bhala intermedjarju u jkun qiegħed sempliċement ihallas lura spejjeż lil persuna oħra għan-nom u akkont ta' dik il-persuna li tkun ser tivvjaġġa.

Is-servizzi provduti għandhom jitqiesu li jkunu saru fi transazzjoni waħda

3. Kull transazzjoni magħmula minn aġent ta' l-ivvjaġġar għall-benefiċċju ta' persuna li tkun ser tivvjaġġa li jkollha x'taqsam ma' dak il-vjaġġ għandha titqies bhala provvista waħda ta' servizzi provduti minnu lil dik il-persuna.

Lok ta' provvista

4. Il-lok ta' provvista tas-servizzi li għalihom tapplika l-partita 3 għandu jitqies li jkun il-lok fejn dak l-aġent ta' l-ivvjaġġar ikun stabbilit.

Valur taxxabbli

5. Il-valur taxxabbli tal-provvisti li għalihom tirreferi l-partita 3 ta' din it-Taqsima magħmula minn aġent ta' l-ivvjaġġar għandu jkun id-differenza bejn in-nefqa, inkluża t-taxxa fuq il-valur miżjud, ta' l-aġent ta' l-ivvjaġġar għall-akkwist ta' dawk il-provvisti u l-prezz totali, eskluża t-taxxa fuq il-valur miżjud, imhallas mill-persuna li tkun ser tivvjaġġa, meta l-provvisti jkunu għall-benefiċċju dirett ta' dik il-persuna li tkun ser tivvjaġġa:

Iżda meta provvista magħmula lil aġent ta' l-ivvjaġġar tkun meħtieġa skond id-dispożizzjonijiet ta' dan l-Att li tkun appoġġata minn fattura ta' taxxa, għandu jittiehed kont biss tan-nefqa ta' dik il-provvista għall-għanijiet ta' din il-partita, jekk l-aġent ta' l-ivvjaġġar ikollu f'idejh dik il-fattura ta' taxxa.

Input tax

6. It-taxxa fuq il-valur miżjud imhallsa minn aġent ta' l-ivvjaġġar lil persuni taxxabli ohra fuq provvisti magħmula minn dawk il-persuni taxxabli lil dak l-aġent ta' l-ivvjaġġar għall-benefiċċju dirett tal-persuna li tkun ser tivvjaġġa ma għandhiex tkun eliġibbli li titnaqqas jew tithallas lura.

Provvisti barra l-Komunità

7. Jekk transazzjonijiet fdati mill-aġent ta' l-ivvjaġġar lil persuni ohra taxxabli jiġu mwettqa minn dawk il-persuni barra l-Komunità, is-servizz ta' l-aġent ta' l-ivvjaġġar għandu jitqies bhala s-servizz ta' intermedjarju li huwa eżenti bil-kreditu skond il-partita 6 tat-Taqsima Wiehed tal-Hames Skeda. Meta dawn it-transazzjonijiet jitwettqu kemm gewwa l-Komunità kif ukoll barra l-Komunità, dik il-parti biss ta' l-aġent ta' l-ivvjaġġar li jkollha x'taqsam ta' transazzjonijiet barra l-Komunità għandha hekk titqies bhala eżenti bil-kreditu.

Setgħat tal-Kummissarju

8. Il-Kummissarju jista' jagħti dawk id-direttivi lil, u jeħtieġ dak it-tagħrif minghand, aġent ta' l-ivvjaġġar hekk kif jista' jqis li jkun meħtieġ sabiex tkun tista' tithaddem sew din it-Taqsima.

Dokumentazzjoni

9. Aġent ta' l-ivvjaġġar għandu jzomm, b'żieda ma' kull dokumentazzjoni meħtieġa li tinżamm skond id-dispożizzjonijiet l-ohra ta' dan l-Att, dik id-dokumentazzjoni ohra li tkun meħtieġa hekk li jkun jista' jiġi aċċertat l-ammont ta' taxxa li għandu jithallas skond din it-Taqsima.

Taqsimha Hamsa

(Artikoli 57 u 75)

Taxxa fil-Perikolu

1. Meta, f'kuntratt partikolari ta' provvista, u biex ikun assigurat il-hlas regolari tat-taxxa skond l-Att, il-Kummissarju jista', permezz ta' avviz bil-miktub lill-partijiet ta' dak il-kuntratt jordna li l-persuna li tkun irċeviet il-provvista ghandha titqies li tkun ghamlet dik il-provvista lilha nnifisha fit-twettiq jew fit-tkomplija ta' l-attività ekonomika taghha u d-dispżizzjonijiet ta' l-Att, inkluż l-obbligu li taghti r-rendikont u thallas it-taxxa, ghandhom hekk jinqraw u jiftehmu.

2. Meta ordni li ghalih jirreferi l-partita 1 ta' din it-Taqsimha jkun inghata mill-Kummissarju, il-persuna li tkun irċeviet dik il-provvista ghandha żzomm, b'żieda ma' kull dokumentazzjoni mehtieġa skond id-dispożizzjonijiet l-oħra ta' dan l-Att, kull dokumentazzjoni oħra li tista' tkun mehtieġa hekk li jkun jista' jiġi aċċertat l-ammont ta' taxxa li ghandu jithallas taht din it-Taqsimha.

3. Meta jkun inghata ordni mill-Kummissarju skond id-dispożizzjonijiet tal-partita 1 ta' din it-Taqsimha, il-fattura ta' taxxa li ghandha tinhareġ skond l-Att mill-persuna li taghmel il-provvista, ghandha minflok it-taghrif mehtieġ fil-partita 2(1)(j) tat-Tnax-il Skeda li tinsab ma' l-Att, tindika l-kliem "ordni skond l-Erbatax-il Skeda li tinsab ma' l-Att".

4. Meta jkun inghata ordni mill-Kummissarju skond id-dispożizzjonijiet tal-partita 1 ta' din it-Taqsimha, dak l-ordni ma ghandu bl-ebda mod jillimita d-dritt li tintalab lura xi *input tax* li għaliha xi wahda minn dawn il-persuni li tkun inghatatilhom l-ordni, ikun ghad ghandha d-dritt li titlob skond id-dispożizzjonijiet l-oħra ta' l-Att.

Taqsimta Sitta

(Artikolu 57(1)(f))

Deheb għall- Investment

Tifsira ta' deheb għall-investment

1. (1) “Deheb għall-investment” tfisser:

(a) deheb fil-forma ta' virga jew wejfer ta' piżijiet aċċettati mis-swieq tal-*bullion* tad-deheb, ta' purita ugwali għal jew aktar minn 995 parti minn kull elf, sew jekk rappreżentat b' sigurtajiet sew jekk le. Izda din it-tifsira ma tinkludix vireg żgħar u wejfers ta' piż ta' kilogramm jew anqas;

(b) muniti tad-deheb li:

(i) ikunu ta' purita ugwali jew aktar minn 900 parti kull elf,

(ii) mġahmula wara l-1880,

(iii) huma jew kienu valuta legali fil-pajjiż ta' oriġini, u

(iv) normalment jinbiegħu bi prezz li ma jkunx jeċċedi il-valur fis-suq hieles tad-deheb li jkun jinsab fil-muniti b'aktar minn 80%.

(2) Il-muniti li għalihom jirreferi l-paragrafu (1)(b) m'għandhomx, għall-ghan ta' dan l-Att jitqiesu li jinbiegħu għall-interess numismatiku.

Għażla għat-tassazzjoni

2. (1) Persuni taxxabli li jipproduċu deheb għall-investment jew jibdlu xi deheb f' deheb għall-investment għandhom id-dritt għall-għażla għat-tassazzjoni tal-provvisti ta' deheb għall-investment lil persuna taxxabli ohra li mod iehor kienet tkun eżentata skond it-Taqsimta Wiehed tal-Hames Skeda.

(2) Aġent li, li waqt li jaġixxi f'isem u għan-nom ta' iehor, jintervjeni għall-prinċipal tiegħu fi provvista li dwarha l-fornitur li jkun eżerċita l-għażla riferita fil-paragrafu (1) ikollu d-dritt ta' l-għażla għat-tassazzjoni fuq il-provvista tas-servizzi tiegħu.

(3) L-għażla riferita f'din il-partita għandha tiġi eżerċitata bil-mezz ta' avviz irrevokabbli bil-miktub mibgħut lill-Kummissarju. Dak l-avviz:

(a) ghandu jkun jispeċifika b'mod ċar li huwa avviż magħmul skond din il-partita u jindika jekk hix għażla tal-fornitur jew għażla ta' l-aġent;

(b) ghandu jsir qabel ma jsiru l-provvisti li għalihom ikun jirreferi jew sa mhux aktar tard minn tletin jum wara d-data ta' xi provvisti bħal dawk;

(ċ) ghandu jispeċifika l-isem u n-numru ta' identifikazzjoni tat-taxxa fuq il-valur miżjud tal-persuna taxxabli li lilha ssir jew ghandha ssir il-provvista u l-valur taxxabli tagħha.

Obbligazzjonijiet speċjali ta' negozjanti f'deheb għall-investment

3. Negozjant tad-deheb għall-investment għandhom iżommu kont tat-transazzjonijiet sostanzjali kollha ta' deheb għall-investment u jzommu dokumentazzjoni li tkun tippermetti l-identifikazzjoni tax-xerrej f'dawk it-transazzjonijiet.

Taqsimha Seba'

Skema speċjali għal servizzi provduti elettronikament

Tifsir

1. F'din it-Taqsimha, sakemm ir-rabta' tal-kliem ma tehtiegħ xort'ohra:

(1) "persuna taxxabblha mhux stabbilita" tfisser persuna taxxabblha li la jkollha n-negozju tagħha stabbilit u lanqas ma jkollha stabbiliment fiss fit-territorju tal-Komunità u li ma tkunx xort'ohra mehtiegħa li tkun identifikata għall-għanijiet tat-taxxa taht l-artikolu 10 ta' l-Att.

(2) "Servizzi elettronici" u "servizzi provduti elettronikament" tfisser dawk is-servizzi riferiti fil-paragrafu (4) tal-partita 11 tat-Tielet Skeda li tinsab ma' l-Att.

(3) "Stat Membru ta' konsum" tfisser l-Istat Membru li fih titqies li tkun sehhet il-provvista ta' servizzi elettronici skond il-paragrafu (1) tal-partita 11 tat-Tielet Skeda li tinsab ma' l-Att.

(4) "Denunzja tat-taxxa fuq il-valur miżjud" tfisser id-dikjarazzjoni li jkun fiha t-tagħrif mehtiegħ biex jiġi stabbilit l-ammont ta' taxxa li jkollu jithallas f'kull Stat Membru.

2. Il-Kummissarju għandu jippermetti li persuna taxxabblha li ma tkunx stabbilita li tkun tipprovdi servizzi elettronici lil persuna mhux taxxabblha li tkun stabbilita jew li jkollha l-indirizz permanenti tagħha jew tkun normalment residenti fi Stat Membru li tuża skema speċjali skond id-dispożizzjonijiet ta' din it-Taqsimha.

3. Il-persuna taxxabblha mhux stabbilita għandha tiddikjara lill-Kummissarju dwar meta tkun bdiet l-attività tagħha bħala persuna taxxabblha, tieqaf minn dik l-attività taxxabblha jew tibdel, sal-limitu li ma tkunx aktar tikkwalifika għall-iskema speċjali. Dikjarazzjoni bħal dik għandha ssir b' mod elettroniku.

It-tagħrif mill-persuna taxxabblha mhux stabbilita lill-Kummissarju meta din tibda l-attività taxxabblha tagħha għandu jkun fiha d-dettalji li ġejjin għall-identifikazzjoni tagħha, jiġifieri, l-isem, l-indirizz postali, l-indirizzi elettronici, inklużi l-*web sites*, in-numru nazzjonali tat-taxxa, jekk ikollha, u dikjarazzjoni li ma tkunx identifikata fil-Komunità għall-għanijiet tat-taxxa fuq il-valur miżjud. Il-persuna taxxabblha mhux reġistrata għandha tinnotifika lill-Kummissarju fi żmien tletin jum b'kull tibdil fit-tagħrif mibghut.

4. Il-Kummissarju għandu jidentifika lill-persuna taxxabblha mhux reġistrata bil-mezz ta' numru tar-reġistrazzjoni tal-VAT. Fuq il-bażi tat-tagħrif użat għal din l-identifikazzjoni, l-Istati Membri ta' konsum jistgħu jżommu s-sistemi tagħhom ta' identifikazzjoni.

Il-Kummissarju ghandu jinnotifika b'mezzi elettronici lill-persuna taxxabli mhux stabbilita bin-numru tar-registrazzjoni tal-VAT allokat lilha.

5. Il-Kummissarju ghandu jeskludi mir-registru ta' l-identifikazzjoni lill-persuna taxxabli mhux stabbilita jekk:

(a) tkun innotifikat lill-Kummissarju li ma tkunx ghadha aktar tipprovdi servizzi elettronici; jew

(b) jista' jigi mod iehor prezunt li l-attivitajiet taxxabli taghha jkunu ntemmu; jew

(c) ma tkunx ghada tikkonforma mal-htigijiet mehtiega biex tkun permessa li tuza l-iskema speċjali; jew

(d) tonqos b'mod persistenti li tikkonforma mad-dispożizzjonijiet ta' din it-Taqsima.

6. Il-persuna taxxabli mhux stabbilita ghandha tibghat lill-Kummissarju b'mezzi elettronici denunzja tat-taxxa fuq il-valur miżjud ghal kull tlett xhur kalendarji, sew jekk ikunu ġew provduti servizzi elettronici sew jekk le. Id-denunzja ghandha tintbaghat fi żmien 20 jum li jigu wara t-tmiem taż-żmien ta' taxxa li ghalih tkun tirreferi dik id-denunzja.

7. Id-denunzja tat-taxxa fuq il-valur miżjud ghandha ssir fuq dik il-formola hekk kif il-Ministru jista' b'regolamenti jippreskrivi.

8. Id-denunzja tat-taxxa fuq il-valur miżjud ghandha ssir f'euro. Sa dak iż-żmien li l-munita nazzjonali tkun l-euro, il-Kummissarju jista' jehtieg li d-denunzja tat-taxxa ssir bil-Lira. Jekk il-provvisti jkunu saru f'muniti ohra, ir-rata tal-kambju valida ghall-ahhar data li fiha ghandha tigi rapportata t-taxxa ghandha tintuza biex tintela d-denunzja tat-taxxa fuq il-valur miżjud. Ir-rati tal-kambju ghandhom ikunu dawk ippublikati mill-Bank Ċentrali Ewropej f'dak il-jum, jew jekk ma jkun hemm ebda pubblikazzjoni f'dak il-jum, fil-pubblikazzjoni tal-jum li jigi wara.

9. Il-persuna taxxabli mhux stabbilita ghandha thallas it-taxxa fuq il-valur miżjud fiż-żmien li tibghat id-denunzja. Il-hlas ghandu jsir f'kont tal-bank f'denominazzjoni euro, komunikat lill-Kummissarju. Sa dak iż-żmien li l-munita nazzjonali tkun l-euro, il-Kummissarju jista' jehtieg li l-hlas f'kont tal-bank b'denominazzjoni Lira.

10. Persuna taxxabli mhux stabbilita li taghmel użu mill-iskema ghandha, minflok li taghmel it-tnaqqis skond l-artikolu 23 ta' dan l-Att, fuq talba, taghmel dan taht dawk il-kondizzjonijiet u suggetta ghal dawk il-limitazzjonijiet hekk kif il-Ministru jista' b'regolamenti jippreskrivi.

11. Il-persuna taxxabli mhux stabbilita ghandha żżomm dokumentazzjoni tat-transazzjonijiet koperti b'din l-iskema speċjali f'dettal suffiċjenti biex tkun tippermetti lill-amministrazzjoni tat-taxxa ta' l-Istat Membru ta' konsum li jistabbilixxi li d-denunzja tat-taxxa fuq il-valur miżjud li ghalha tirreferi l-partita 6 ta' din it-Taqsima tkun kif imiss. Din id-dokumentazzjoni ghandha tintgħamel disponibbli elettronikament fuq talba tal-Kummissarju u ta' l-Istat Membru ta' konsum. Din id-dokumentazzjoni ghandha tinżamm għal żmien ta' 6 snin mid-data li fiha tkun twettqet it-transazzjoni.

IL-ĦMISTAX-IL SKEDA*(Artikolu 2)***Territorji tal-Komunità**

1. Bla hsara għad-dispożizzjonijiet l-oħra ta' din l-Iskeda, "Stat Membru" tfisser l-erja ta' applikazzjoni tat-Trattat li jwaqqaf il-Komunità Ekonomika Ewropea kif definit dwar dak l-Istat fl-Artikolu 299 ta' dak it-Trattat esklużi, dwar l-Istati elenkati fl-Ewwel Kolonna tat-Tabella f'din il-partita, it-territorji elenkati fit-Tieni Kolonna:

L-Ewwel Kolonna	It-Tieni Kolonna Territorji Eskluhi
Finlandja	Il-Gzejjer Aland
Repubblika Federali tal-Ġermanja	Il-Gżira ta' Heligoland It-territorju ta' Busingen
Repubblika Franciża	Id-dipartimenti barranin
Repubblika Griega	Il-Muntanja Athos
Renju ta' Spanja	Ceuta Melilla Il-Gzejjer Canary
Repubblika ta' l-Italja	Livigno Campine d'Italia
Renju Unit	Ġibilta Iċ-Channel Islands

2. Minkejja d-dispożizzjonijiet ta' hawn fuq, l-Isle of Man u l-Prinċipalita ta' Monaco għandhom jitqiesu bħala territorji ta' Stati Membri u transazzjonijiet li joriġinaw fi jew huma maħsuba għal:

(a) l-Isle of Man għandhom jitqiesu li joriġinaw fi jew maħsuba għar-Renju Unit tal-Gran Brettanja u l-Irlanda ta' Fuq;

(b) Prinċipalita ta' Monaco għandhom jitqiesu li joriġinaw fi jew maħsuba għar-Repubblika Franciża.

IS-SITTAX-IL SKEDA

(Artikolu 2)

OĠĠETTI TAS-SISA

“Oġġetti tas-sisa” tfisser oġġetti ta’ xi wahda mid-deskrizzjonijiet li ġejjin sal-limitu li dawn huma suġġetti għad-dazju tas-sisa skond l-Att dwar id-Dazju tas-Sisa:

- (a) żjut minerali;
- (b) alkohol u xorb alkoholiku;
- (ċ) tabakk manifatturat.

48. (1) Persuna li kienet, minnufih qabel id-dhul fis-sehh ta' l-artikolu 10 ta' l-Att prinċipali kif sostitwit bl-artikolu 10 ta' dan l-Att, reġistrata taht l-Att prinċipali, ghandha, kemm-il darba ma titqiesx li tkun reġistrata taht l-artikolu 11 ta' l-Att prinċipali kif sostitwit b'dan l-Att, titqies li tkun fid-data tad-dhul fis-sehh ta' dak l-artikolu 10 kif sostitwit persuna reġistrata taht dak l-artikolu 10 kif hekk sostitwit.

Jissostitwixxi l-Iskedi li jinsabu ma' l-Att prinċipali.

(2) Persuna li minnufih qabel id-dhul fis-sehh ta' l-artikolu 11 ta' l-Att prinċipali kif sostitwit bl-artikolu 10 ta' dan l-Att, kienet klassifikata taht l-Att prinċipali kif kien qabel fis-sehh bhala persuna eżenti ghandha fid-data tad-dhul fis-sehh ta' dak l-artikolu 11 ta' l-Att prinċipali kif hekk sostitwit titqies li tkun persuna reġistrata taht l-artikolu 11 u mhux bhala reġistrata taht l-artikolu 10, it-tnejn ta' l-Att prinċipali kif sostitwiti bl-artikolu 10 ta' dan l-Att.

(3) Minkejja t-thassir ta' l-artikolu 86, 87, 88 u 90 bl-artikolu 45 ta' dan l-Att u tas-subartikolu 85 (3) bl-artikolu 44 ta' dan l-Att, id-disposizzjonijiet ta' dawk l-artikoli kif kienu fis-sehh qabel id-dhul fis-sehh ta' l-artikoli 44 u 45 ta' dan l-Att ghandhom jibqgħu jirregolaw kull haġa hemm fihom regolata li tigri matul kull żmien hemm indikat.

(4) Sabiex jiġi evitat kull dubju qiegħed hawn jiġi provdut li l-Att dwar Taxxa fuq Valur Miżjud li sar liġi bl-Att XXIII ta' l-1998 ghandu jitqies li kien dejjem fis-sehh sa mill-bidu fis-sehh tiegħu skond id-disposizzjonijiet tiegħu u li kull emenda li saret fih sa minn meta sar liġi ilhom fis-sehh sa mid-data li dawn ġew fis-sehh kif hemm provdut fl-Att u dan minkejja kull tilwima jew pretensjoni dwar ir-regolarità tal-mod kif dawn saru liġi fil-Kamra; u d-disposizzjonijiet ta' dan is-subartikolu ghandhom ikunu awtorità biżżejjed sabiex l-Att jibqa' jkollu effett legali (bla hsara għal dawk l-emendi li jkunu saru wara) u kull validament ulterjuri għal kull ma sar jew naqas milli jsir skond id-disposizzjonijiet tiegħu.

49. (1) Meta oġġetti:

Dispożizzjonijiet tranżitorji speċjali dwar ċerti mportazzjonijiet.

(a) jidhlu f'Malta qabel id-data tal-adeżjoni; u

(b) kienu tqegħdu mad-dhul f'Malta taht reġim ta' sospensjoni ta' dazju tad-dwana; u

(ç) ma kienux rilaxxati minn dan ir-reġim qabel id-data ta' l-adeżjoni,

id-disposizzjonijiet fis-sehh fiż-żmien li l-oġġetti kienu tqeghdu taht dan ir-reġim għandhom ikomplu japplikaw wara d-data ta' l-adeżjoni sakemm l-oġġetti jieqfu milli jibqgħu taht dan ir-reġim.

(2) Il-ġrajja ta' xi wahda mill-ġrajjet li ġejjin fid-data ta' l-adeżjoni jew wara dik id-data għandha titqies bhala importazzjoni f'Malta:

(a) it-tnehhija, ukoll jekk irregolari, ta' l-oġġetti f'Malta mir-reġim ta' importazzjoni temporanja li tahtu kienu tqeghdu qabel id-data ta' l-adeżjoni;

(b) it-tnehhija, ukoll jekk irregolari, ta' l-oġġetti f'Malta mir-reġim ta' sospensjoni ta' dazju tad-dwana, hlief għal importazzjoni temporanja u *transits*, li tahtu kienu tqeghdu qabel id-data ta' l-adeżjoni;

(ç) it-terminazzjoni f'Malta ta' proċedura nterna ta' *transit* li bdiet qabel id-data ta' l-adeżjoni fil-Komunita għall-ghanijiet ta' provvista ta' oġġetti mwettqa qabel id-data ta' l-adeżjoni b'korrispettiv fit-territorju tal-Komunita minn persuna taxxabbli waqt li tagixxi bhala tali. Il-provvista ta' oġġetti bil-posta għandha għal dan il-ghan titqies bhala proċedura nterna ta' *transit*;

(d) it-terminazzjoni f'Malta ta' proċedura esterna ta' *transit* li bdiet qabel id-data ta' l-adeżjoni;

(e) kull irregolarita jew ksur magħmul f'Malta matul proċedura ta' *transit* li bdiet fil-kondizzjonijiet imsemmija fil-paragrafu (ç) jew matul proċedura ta' *transit* estern imsemmija fil-paragrafu (d);

(f) l-użu f'Malta, minn kull persuna, ta' oġġetti li kienu ġew fornuti lilha qabel id-data ta' l-adeżjoni fit-territorju ta' Stat Membru iehor, jekk:

(i) il-provvista ta' dawn l-oġġetti kienet eżentata jew sugġetta li tkun eżentata minhabba esportazzjoni; u

(ii) dawn l-oġġetti ma kienux importati f'Malta qabel id-data ta' l-adeżjoni.

(3) Meta l-importazzjoni ta' oġġetti ssehh f'xi wahda miċ-ċirkostanzi msemmija fis-subartikolu (2), ebda grajja taxxabbli ma ssehh jekk:

(a) l-oġġetti huma trasportati barra l-Komunita; jew

(b) l-oġġetti mportati skond it-tifsira tal-paragrafu (2)(a) ma jkunux mezz ta' trasport u jkunu trasportati lejn l-Istat Membru li minnu kienu esportati u lill-persuna li esportathom; jew

(ċ) l-oġġetti mportati skond it-tifsira tal-paragrafu (2)(a) ikunu mezz ta' trasport li jkun gie miksub jew importat, qabel id-data ta' l-adeżjoni, fil-kondizzjonijiet ġenerali ta' tassazzjoni ta' Stat Membru u, jew, ma jkunux ibbenefikaw minn eżenzjoni jew hlas lura tat-taxxa fuq il-valur miżjud minhabba l-esportazzjoni tagħhom. Din il-kondizzjoni titqies li tkun tharset meta d-data tad-dhul fis-servizz ta' dan il-mezz ta' trasport tkun aktar kmieni mill-1 ta' Jannar 1996.”.

(4) Kliem u frażijiet użati f'dan l-artikolu jkollhom l-istess tifsir mogħti lilhom fl-Att prinċipali kif emendat b'dan l-Att u għandhom jiftehmu skond dan.

(5) Id-disposizzjonijiet tal-partita 19 tat-Tieni Skeda u tal-partita 15 tat-Tielet Skeda (it-tnejn ta' l-Att prinċipali kif sostitwit bl-artikolu 47 ta' dan l-Att) għandhom ikunu minghajr preġudizzju għad-disposizzjonijiet ta' dan l-artikolu.”.

Għanijiet u Raġunijiet

L-għan ewlieni ta' dan l-Abbozz hu li jagħmel id-dispożizzjonijiet ta' l-Att dwar il-Valur Miżjud konformi ma' l-*Aquis* Ewropew u skond l-obligazzjonijiet ta' Malta fit-Trattat ta' Adeżjoni ma' l-Unjoni Ewropea.

**A BILL
entitled**

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, 2003. This Part shall be read and construed as one with the Value Added Tax Act, hereinafter in this Part referred to as “the principal Act”. Short Title and commencement.

(2) This Act shall come into force on such date or dates as the Minister of Finance may by notice in the Gazette appoint, and different dates may be so appointed with respect to different provisions thereof, except for article 20 which shall be deemed to have come into force on the 1st January 1999.

2. For the Arrangement of Act in the principal Act there shall be substituted the following:- Substitution of Arrangement of Act.

“ARRANGEMENT OF THE ACT

Part I Preliminary

1. Short title and commencement
2. Interpretation
3. Administration

Part II Scope of the Tax

4. Charge to tax
5. Taxable person and economic activity
6. Operations constituting supplies, intra community acquisitions and importations
7. Place of supply, intra community acquisitions and importations
8. Time of supply, intra community acquisitions and importations
9. Exemptions

Part III Registration and tax period

10. Registration of taxable persons
11. Registration of taxable persons carrying on small undertakings
12. Registration of persons making intra-community acquisitions
13. General provisions with respect to registrations
14. Further classification of registered persons
15. Notice relating to certain transactions
16. Information by taxable persons not registered under this Part
17. Tax period

Part IV Determination and Payment of the Tax

18. Taxable value
19. Rate of tax
20. Persons liable for the payment of the tax
21. Payment of the tax
22. Output tax, input tax and credit for input tax
23. Deductions
24. Refund of excess credit
25. Refunds to persons not registered under article 10
26. Claim for refund under article 25

Part V Returns, Assessments, Penalties and Appeals

27. Tax returns
28. Adjustments to tax returns
29. Presumption as to declarations in tax returns
30. Declarations by exempt persons and other statements, etc
31. Power to make assessments where a return has not been furnished
32. Power to make assessments when a return has been furnished
33. Power to make assessments on other persons
34. Assessments
35. Additional and revised assessments
36. Presumption as to amounts shown in assessments
37. Administrative penalty for incorrect tax return
38. Administrative penalty for default in the furnishing of a tax return or other declarations or statements
39. Administrative penalty for default in application for registration or giving a notice

40. Administrative penalty for default by any person registered under article 11
41. Reduced and increased penalties
42. Reasonable excuse
43. Appeal against an assessment
44. Other matters that may be referred to Appeal
45. Value Added Tax Appeals Board
46. Matters regulated by the Ninth Schedule
47. Appeal to the Court of Appeal

Part VI Records and Information

48. Records to be kept
49. Inclusion of tax in the price of supplies
50. Tax Invoice
51. Documents to be provided in other cases
52. Production of invoices by persons to whom a supply is made
53. Inspections
54. Access to places of habitation
55. Information held by certain licensed persons
56. Official secrecy

Part VII Special Cases

57. Special cases

Part VIII Collection, Security and Refunds

58. Suit by the Commissioner
59. Executive title
60. Restrictions on the release of imported goods
61. Powers relating to imported goods
62. Special privilege
63. Security for tax due on supplies
64. Shorter period for the delivery of a return
65. Judicial auction
66. Representatives
67. Appropriation of payment
68. Refunds
69. Repayment of tax that was paid but not due and of overpaid tax
70. Diplomatic and consular arrangements
71. Repayment of tax in other cases

Part IX Miscellaneous

72. Validity of notices, etc
73. Delivery and service of notices, etc
74. Interest
75. Power to make regulations

Part X Offences and Penalties

76. Failure to apply for registration, or to keep or deliver records and returns
77. Irregularities in records, etc and false representations
78. Recurrent offences
79. Obstruction of officials
80. Offences relating to importations
81. General offence
82. Offences by principal officers of bodies of persons and by employers
83. Prosecution
84. Compromise penalty

Part XI Transitional Provisions

85. Saving
86. Interpretation of certain contracts

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Second Schedule

Supplies, Intra-Community Acquisitions and Importations

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2. Energy
3. Rights over property
4. Delivery on deferred terms
5. Hire purchase
6. Transfer of goods under a contract for commission
7. Contract of works
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9. Incidental supplies
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Place of Supplies, Intra-Community Acquisitions and Importations

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Fourth Schedule

Time of Supplies, Intra-Community Acquisitions and Importations

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Substitution of
article 2 of the
principal Act.

3. For article 2 of the principal Act there shall be substituted the following:

“Interpretation. 2. (1) In this Act, unless the context otherwise requires -

“accession date” means the 1st May 2004;

“accommodation”, when provided on a bed and breakfast, half board or full board basis, includes the provision of any services normally falling within the meaning of accommodation on such a basis and included in the price therefor;

“acquisitions threshold” means the threshold determined in accordance with Part Two of the Sixth Schedule;

“administrative penalty” means a penalty imposed in virtue of the provisions of Part V;

“assessment” means an assessment that may be made in virtue of the provisions of Part V but does not include a provisional assessment;

“Board” means the Value Added Tax Appeals Board established in terms of article 45;

“Commissioner” means the Commissioner of Value Added Tax appointed in terms of the provisions of sub-article (1) of article 3 or any public officer or other person to whom a delegation has been made in accordance with sub-article (2) or (3) of that article while he is acting within the terms of that delegation;

“Community” means the territories of the Member States as defined in the Fifteenth Schedule;

“customs duty suspension regime” has the meaning assigned to it in the Fourth Schedule;

“distance sale” has the meaning assigned to it in the Third Schedule;

“economic activity” has the meaning assigned to it in article 5;

“established” shall be construed in accordance with the provisions of sub-articles (2) and (3) of this article;

“excise goods” means the goods defined in the Sixteenth Schedule;

“exempt supply”, “exempt acquisition” or “exempt importation” means a supply, an intra-community acquisition or an importation which is exempt in terms of article 9;

“exempt with credit supply” is a supply to which Part One of the Fifth Schedule applies;

“exempt without credit supply” is a supply to which Part Two of the Fifth Schedule applies;

“goods” means any asset the supply of which is treated as a supply of goods in terms of the Second Schedule;

“goods forming part of an economic activity” means goods, including fixed assets, used by a taxable person for the purpose of his economic activity;

“importation” has the meaning assigned to it in the Second Schedule, and “imported” shall be construed accordingly;

“importer” with respect to imported goods means the person in whose name the goods are at the time when tax on the importation becomes chargeable in accordance with the Fourth Schedule;

“input tax” has the meaning assigned to it in article 22(2) and “input tax credit” has the meaning assigned to it in article 22(3);

“intra-community acquisition” has the meaning assigned to it in the Second Schedule;

“intra-community supply” means a supply of goods that are transported by or on behalf of the supplier or the person to whom the supply is made from a Member State to another Member State;

“Malta” has the meaning assigned to it by the Constitution and includes the continental shelf thereof;

“Member State” has the meaning assigned to it in the Fifteenth Schedule;

“Minister” means the minister responsible for finance;

“new means of transport” means a means of transport to which paragraph (a) hereof applies and which meets the conditions of paragraph (b) hereof-

(a) this paragraph applies to a vessel exceeding 7.5 metres in length, an aircraft the take-off weight of which exceeds 1,550 kilograms or a motorised land vehicle the capacity of which exceeds 48 cubic centimetres or the power of which exceeds 7.2 kilowatts, intended for the transport of passengers or goods except for:

(i) a sea-going vessel which is used for navigation on the high seas and carrying passengers for reward, or for the purpose of commercial, industrial or fishing activities, or for rescue or assistance at sea, or for inshore fishing but does not include ships' provisions; and

(ii) aircraft used by airlines operating for reward chiefly on international routes;

(b) the conditions that must be met for the purpose of this definition are:

(i) in the case of a land vehicle, that it was supplied not more than six months after the date of first entry into service or has not travelled more than 6,000 kilometres;

(ii) in the case of sea vessels, that it was supplied not more than three months after the date of first entry into service or has not sailed for more than 100 hours;

(iii) in the case of an aircraft, that it was supplied not more than three months after the date of first entry into service or has not flown for more than 40 hours;

“non-taxable legal person” means a person, other than a physical person, who is not a taxable person;

“non-taxable person” means a person who is not a taxable person;

“output tax” has the meaning assigned to it in article 22(1);

“person” includes a physical person, a body of persons, a public authority and any entity capable of carrying on an economic activity;

“provisional assessment” means a provisional assessment made in terms of article 32;

“public authority” means the Government of Malta, a department or division of the Government of Malta, a local council set up in accordance with the Local Councils Act, an authority vested with distinct personality set up by an Act of Parliament or a corporation constituted by an Act of Parliament;

“self-supply” means the use or application of goods forming part of the economic activity of a person that does not consist of the delivery of goods to or the performance of services for another person but which is treated as a supply of goods or a supply of services in terms of the Second Schedule;

“supply” means an operation which is treated as a supply of goods or a supply of services in terms of the Second Schedule;

“tax” means the value added tax chargeable under this Act but does not include an administrative penalty or interest;

“tax invoice” means an invoice or a document serving as invoice that contains the information required by the Twelfth Schedule;

“tax period” means a period determined in accordance with article 17;

“tax return” means the return required to be furnished in terms of article 27;

“taxable acquisition” means an intra-community acquisition on which tax is chargeable in terms of article 4 and which is not exempt from tax in terms of article 9;

“taxable importation” means an importation on which tax is chargeable in terms of article 4 and which is not exempt from tax in terms of article 9;

“taxable person” has the meaning assigned to it in article 5;

“taxable supply” means a supply on which tax is chargeable in terms of article 4 and which is not exempt from tax in terms of article 9;

“taxable value” means the value of a supply, of an intra-community acquisition or of an importation determined in accordance with the Seventh Schedule;

“third territory” means any territory which is not a Member State;

“transport” and “transported” include dispatch and dispatched;

“value added tax identification number” means an individual number assigned by the competent authority of a Member State that has a prefix in accordance with ISO International Standard 3166 - alpha 2, and “a person identified for value added tax purposes in a Member State” means a person to whom such an individual number has been assigned and who, for the purpose of a supply, communicates that number to the supplier”;

(2) The provisions of this sub-article and of sub-article (3) shall apply for the purpose of determining the place where a person is established:

(a) a taxable person is established in a country if he has established his economic activity or has a fixed place of establishment from which he carries on that economic activity in that country or, being a physical person who has not fixed his economic activity or who does not have a fixed place of establishment in any country, has a permanent address or usually resides in that country;

(b) a non-taxable legal person is established in a country if it is constituted under the law of that country or if it has a fixed place in that country from which it carries on its activities;

(c) a non-taxable physical person is established in the country where he has a permanent address or usually resides.

(3) Where, in terms of sub-article (2), a taxable person falls to be treated as established in Malta and in another country with respect to the same transaction, and where it is necessary for the proper application of any provision of this Act that he should be treated as established only in one of those two countries, he shall, to the extent that it is so necessary, be treated as established only in the country with which that transaction is more closely connected.”.

4. For article 4 of the principal Act there shall be substituted the following:-

4. Subject to the other provisions of this Act there shall be charged, levied and collected on account of the Government a value added tax -

(a) on every supply of goods or of services that takes place in Malta made on or after the 1 January 1999 for consideration by a taxable person acting as such other than a supply made by a person registered under article 11;

(b) on every intra-community acquisition made for consideration on or after the accession date in Malta where -

(i) it is an acquisition of goods, other than new means of transport and excise goods, made by a taxable person acting as such who is registered under article 10 or 12 or a non-taxable legal person who is registered under article 12 pursuant to an intra-community supply that -

(A) takes place outside Malta; and

(B) is made by a taxable person acting as such who is not eligible, with respect to that supply, for an exemption under a special scheme for small undertakings in force in a Member State;

or

(ii) it is an acquisition of new means of transport made by any person; or

(iii) it is an acquisition of excise goods made by a taxable person or a non-taxable legal person;

(c) on every importation that takes place in Malta on or after 1 January 1999.”.

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

(a) for the marginal note thereof there shall be substituted “Taxable person and economic activity”;

“Charge to tax.” (b) sub-articles (1) and (2) thereof shall be renumbered as sub-articles (2) and (3) respectively;

(c) there shall be added the following new sub-article (1):

“(1) “Taxable person” means a person who carries on an economic activity, whatever the purpose or result of that activity.”;

(d) in sub-article (3) as renumbered the words “to this Act” shall be deleted and there shall be added the words “and where such treatment as non-taxable persons would lead to significant distortions in competition”;

(e) immediately after sub-article (3) as renumbered there shall be added the following:

“(4) A person who does not carry on an economic activity within the meaning of the foregoing provisions but who, from time to time, makes an intra-community supply of new means of transport shall, for the purpose of any such supply, be treated as a taxable person.

(5) For the purpose of this article “employee” means an individual bound to an employer by a contract of employment or by other legal ties creating the relationship of employer and employee as regards working conditions, remuneration and the employee’s liability and includes the holder of an office;”.

6. For article 6 of the principal Act there shall be substituted the following:-

Substitution of article 6 of the principal Act.

“Operations constituting supplies, intra-community acquisitions and importations.

6. The provisions of the Second Schedule shall apply for the purpose of determining any question as to whether an operation is to be treated as:

(a) a supply of goods, a supply of services, an intra-community acquisition or an importation;

(b) made for consideration;

(c) made by a taxable person acting as such.”.

Substitution of article 7 of the principal Act.

7. For article 7 of the principal Act there shall be substituted the following:-

“Place of supplies, intra-community acquisitions and importations.

7. The provisions of the Third Schedule shall apply for the purpose of determining the place where a supply or an intra-community acquisition or an importation takes place.”.

Substitution of article 8 of the principal Act.

8. For article 8 of the principal Act there shall be substituted the following:-

“Date of the chargeable event and date when tax becomes chargeable .

8. The date when a chargeable event takes place and the date when tax thereon becomes chargeable shall be determined in accordance with the provisions of the Fourth Schedule.”.

Substitution of article 9 of the principal Act.

9. For Article 9 of the principal Act there shall be substituted the following:-

“Exemptions.

9. (1) There shall be exempt from tax -

(a) the supplies to which Part One or Part Two of the Fifth Schedule applies;

(b) the intra-community acquisitions to which Part Three of the Fifth Schedule applies;

(c) the importations to which Part Four of the Fifth Schedule applies.

(2) Any provision contained in or under any law empowering the Minister to grant an exemption from import duties on the importation of goods chargeable under the Import Duties Act shall be construed as empowering the Minister to grant, in the same circumstances, in the same manner, and subject to the same conditions and limitations provided for in any such provision, an exemption from tax chargeable under this Act on the importation of the said goods.”.

Substitution of Part III and Part IV of the principal Act.

10. For Part III and Part IV of the principal Act there shall be substituted the following:-

“PART III
REGISTRATION AND TAX PERIOD

Registration
of taxable
persons.

10. (1) A taxable person established in Malta who is not registered under this article or under article 11 shall apply to be registered under this article by not later than thirty days from the date on which he makes a supply for consideration in Malta other than an exempt without credit supply.

(2) Paragraph (1) does not apply to a person who is treated as a taxable person only by reason of the fact that he makes, from time to time, an intra-community supply of new means of transport

(3) A taxable person established in Malta who is not registered under this article shall, if so requested by the Commissioner, apply to be registered under this article within thirty days from the date on which he is served with a notice containing such a request.

(4) A taxable person who is not established in Malta, who is not registered under this article and who is liable for the payment of the tax on a supply in terms of article 20 shall apply to be registered under this article by not later than thirty days from the date of that supply.

(5) Any person who is not a person registered under this article and who carries on or intends to carry on an economic activity may apply to be registered under this article.

(6) The Commissioner shall register under this article:

(a) every person who in his opinion is liable to apply for registration in terms of sub-articles (1), (3) or (4);

(b) any person who has made an application in terms of sub-article (5) if the Commissioner is satisfied that that person carries on or intends to carry on an economic activity and -

(i) is likely to be entitled, if he becomes so registered, to claim input tax credits under the provisions of article 22; or

(ii) has made or is likely to make an intra-community acquisition in Malta for the purpose of operations carried out outside Malta;

(c) any person whose registration under article 11 is cancelled in accordance with sub-article (5) thereof.

(7) Every person registered under this article shall within fifteen days from the happening of any of the following events notify that event in writing to the Commissioner:

(a) a change in circumstances that affects the particulars declared in the application for his registration under this article or otherwise furnished to the Commissioner in connection with his registration or appearing in the registration certificate;

(b) the cessation or transfer of his economic activity or part thereof;

(c) such other event as may be prescribed.

(8) Without prejudice to sub-article (3) of article 11, the Commissioner may at any time cancel the registration of a person under this article if he has reason to believe that that person would not, if he were not so registered, be required to apply for registration or entitled to be registered under this article.

Registration
of taxable
persons
carrying on
a small
undertaking.

11. (1) When a taxable person established in Malta who is not registered under this article carries on an economic activity which qualifies as a small undertaking in terms of the provisions of the First Part 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 made an application under sub-article (1) if he is satisfied that that person is eligible for such registration.

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

(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 thirty days from the date on which his economic activity does no longer qualify as a small undertaking in terms of the relevant provisions of Part One of the Sixth Schedule, apply to the Commissioner for the cancellation of that registration.

(5) When a taxable person makes an application for the cancellation of his registration under this article or where the Commissioner has reason to believe that the economic activity of a person does no longer qualify as a small undertaking in terms of the relevant provisions of Part One of the Sixth Schedule, the Commissioner shall cancel the registration of that person under this article and register that person under article 10.

(6) Without prejudice to sub-article (5), the Commissioner may at any time cancel the registration of a person under this article if he has reason to believe that that person does not carry on or has ceased to carry on an economic activity or that it is not likely that his economic activity will include any activities other than exempt without credit supplies.

Registration
of persons
who make
intra-
community
acquisitions.

12. (1) When a taxable person who is not registered under article 10 or a non-taxable legal person intends to make an intra-community acquisition in Malta and, on account of that acquisition, the value of his intra-community acquisitions in Malta during the calendar year in which he makes that acquisition exceeds the acquisitions threshold he shall apply to be registered under this article, unless he is already so registered, by not later than the date of that acquisition.

(2) A taxable person who is not registered or liable to be registered under article 10 or a non-taxable legal person may, unless he is registered under this article, at any time apply to be registered under this article.

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

(4) When a person is liable to apply for registration in terms of sub-article (1) on account of an intra-community acquisition, the registration of that person under this article shall be deemed to be effective as from the date of that acquisition.

(5) A person registered under this article in the circumstances mentioned in sub-article (1) may apply for the cancellation of his registration at any time after the expiration of the calendar year following that in which he was so registered if the value of his intra-community acquisitions has not exceeded the acquisitions threshold in the year in which he makes such an application or in the preceding calendar year.

(6) A person registered under this article upon an application in accordance with sub-article (2) may apply for the cancellation of his registration at any time after the expiration of two consecutive calendar years following the year in which he was so registered if the value of his intra-community acquisitions has not exceeded the acquisitions threshold in the year in which he makes such an application or in the preceding calendar year

(7) The value of intra-community acquisitions for the purpose of this article shall be determined in accordance with Part Two of the Sixth Schedule

(8) The Commissioner shall cancel the registration of a person under this article:

(a) if that person is registered under article 10, in which case the cancellation shall take effect upon the said registration;

Provided that if that person ceases to be registered under article 10 on a date when he would not have been entitled to apply for the cancellation of his registration under this article had he remained registered under this article, the Commissioner shall, on that date, register that person again under this article;

or

(b) if that person is entitled to have his registration under this article cancelled and applies for such a cancellation in accordance with sub-article (5) or (6), in which case the cancellation shall take effect on the 1 January of the year in which the application is made..

General provisions with respect to registrations.

13. (1) An application for registration or for the cancellation of a registration under this Part shall be made on such form as the Minister may by regulations prescribe and shall contain the particulars specified in that form.

(2) The Commissioner shall allocate a registration number to every person registered under article 10, 11 or 12 and shall deliver 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 that person of any such change.

(3) A registration number allocated under article 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) When the registration of a person under article 10, 11 or 12 is cancelled the Commissioner shall serve a notice on that person indicating the effective date of the cancellation.

(5) The cancellation of the registration of a person shall not relieve that person from any liability incurred under this Act in virtue of anything done before the date of the cancellation or from the obligation to make 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.

(6) The Minister may by regulations make provision for the registration of a number of persons as one person or for a person to be registered separately in respect of different branches or departments of his economic activity in such circumstances, in respect of such supplies and subject to such conditions as may be specified in the said regulations.

(7) 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.

Further classification of registered persons.

14. Without prejudice to the other provisions of this Part the Commissioner may classify persons registered under this Part by reference to the description or sector of their activities and such other matters as he may deem necessary or appropriate and any classification so made shall unless the contrary is proved be deemed to be a correct classification for the purpose of determining the applicability or otherwise of any provision of this Act to which the classification may be relevant.

Notice relating to certain operations.

15. (1) Any person who is not registered under article 10 or 12 and who intends to make an intra-community acquisition of a new means of transport shall give notice thereof to the Commissioner by not later than the date of that acquisition.

(2) Any person who is not registered under article 10 and who intends to make an intra-community supply of a new means of transport shall give notice thereof to the Commissioner by not later than the date of that supply.

(3) Any taxable person or non-taxable legal person who is not registered under article 10 or 12 and who intends to make an intra-community acquisition of excise goods shall give notice thereof to the Commissioner by not later than the date of that acquisition.

(4) When a taxable person who is not registered under article 10 or a non-taxable legal person becomes liable for the tax on a supply made to him in terms of article 20(2) he shall give notice to the Commissioner within thirty days from the date on which he receives an invoice or similar document for that supply.

(5) A notice to the Commissioner under this article shall be given with respect to each transaction to which this article applies on such form as the Minister may by regulations prescribe.

Information
by persons
who are not
registered
under this
Part.

16. Every taxable person or non-taxable legal person who is not registered under this Part shall supply any such information relating to the date of the commencement or cessation of his activity, the nature of that activity and the transactions made in the course or furtherance thereof as may be prescribed.

Tax period.

17. (1) The Commissioner shall allocate a tax period to every person registered under article 10.

(2) Except as otherwise provided in this article a tax period means a period of three 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 more or less than three months.

(4) The first tax period for a person shall commence on the date that person is registered under article 10 and end on such date as may be determined by the Commissioner.

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

(6) The Commissioner may by means of a notice served on a person registered under article 10 in any particular case vary any tax period for that person in such manner as may be specified in that notice.”.

**“PART IV
DETERMINATION AND PAYMENT OF THE TAX**

Taxable value. 18. The taxable value of supplies, intra-community acquisitions and importations shall be established in the manner laid down in the Seventh Schedule.

Rate of tax. 19. (1) The tax chargeable on every taxable supply, other than a supply referred to in sub-article (2), shall be at the rate of fifteen per cent of the taxable value of the supply.

(2) The tax chargeable on every taxable supply specified in the Eighth Schedule shall be at such rate or rates, not being higher than fifteen per cent or lower than five per cent of the taxable value of the supply, as specified in that Schedule.

(3) The tax chargeable on every taxable intra-community acquisition of goods shall be that applicable to the supply of like goods in terms of the foregoing provisions of this article.

(4) The tax chargeable on every taxable importation, other than a supply referred to in sub-article (5), shall be at the rate of fifteen per cent of the taxable value of the importation.

(5) The tax chargeable on every taxable importation as may be specified in the Eighth Schedule shall be at such rate or rates, not being higher than fifteen per cent or lower than five per cent of the taxable value of the importation, as may specified in that Schedule.

Persons liable for the payment of the tax. 20. (1) Saving the other provisions of this article -

- (a) the payment of the tax on a taxable supply shall be a liability of the person who makes the supply;
- (b) the payment of the tax on a taxable acquisition shall be a liability of the person who makes the acquisition;
- (c) the payment of the tax on a taxable importation shall be a liability of the importer.

(2) The payment of the tax on a taxable supply made by a person who is not established in Malta and who is

not registered under article 10 to a person established in Malta shall be a liability of the person to whom the supply is made if the supply is -

(a) a supply of goods made to a taxable person registered under article 10 or 12 or to a non-taxable legal person registered under article 12 who is identified as such on a tax invoice for that supply, where:

(i) the person who supplies the goods is identified for value added tax purposes in another Member State and has made an exempt intra-community acquisition of those goods in Malta for the purpose of that supply; and

(ii) the goods acquired under the said intra-community acquisition were transported from a Member State, other than the State where the taxable person who made the supply is so identified, to the person to whom the supply is made; and

(iii) the supplier designates the person to whom the supply is made as the person liable to pay the tax on that supply;

or

(b) a supply of services made to a taxable person which in terms of the Third Schedule is treated as taking place where the customer is established; or

(c) a supply of goods or of services, other than a supply to which paragraph (a) or (b) refers, made to a taxable person registered under article 10.

(3) When a person mentions the tax on an invoice or a document serving as invoice for a supply he shall, unless he is the person liable for the tax in terms of the foregoing provisions of this article, be jointly and severally liable for the tax on that supply together with that person.

(4) A person who is a representative of another person in terms of article 66 shall, within the limits set out in that article, be jointly and severally liable for the tax together with the person of whom he is a representative.

Payment of
the tax.

21. (1) Every person registered under article 10 shall pay to the Commissioner by not later than the date on which he is required to furnish a tax return for a tax period an amount equivalent to the excess, if any, of the output tax for that period over the deductions that he has a right to make in accordance with article 23: Provided that that person may set off any excess tax credit for a previous tax period that has not been refunded or become refundable in terms of article 24 against any tax payable in accordance with this sub-article.

(2) Every person liable for the payment of the tax in accordance with sub-articles (1) or (3) of article 20, other than tax payable in accordance with sub-article (1) of this article, shall pay that tax to the Commissioner by not later than the fifteenth day of the month following that during which it becomes chargeable.

(3) Every person liable for the payment of the tax in accordance with article 20(2), other than tax payable in accordance with sub-article (1) of this article, shall pay that tax to the Commissioner by not later than the fifteenth day of the month following that during which he is required to deliver the notice specified in article 15(4).

(4) Interest shall be due on any tax which is not paid by the date on which it becomes payable at the rate of one per cent for each month or part thereof during which that tax remains unpaid or at such other rate as may be prescribed.

(5) The payment of the tax shall be accompanied by the delivery to the Commissioner of the respective form as the Minsiter may by regulations prescribe: Provided that tax on importations shall be payable to the Comptroller of Customs on behalf of the Commissioner and shall be made at such place and be accompanied by such forms as the Comptroller may direct.

Output tax,
input tax and
credit for
input tax.

22. (1) The output tax of a person registered under article 10 is the tax on supplies and on intra-community acquisitions that becomes chargeable during that period and for which that person is liable in terms of sub-articles (1) and (2) of article 20;

(2) The input tax of a taxable person is the tax that becomes chargeable on:

- (a) supplies made to him,
- (b) intra-community acquisitions made by him, and
- (c) importations made by him,

to the extent that the supplies so made and the goods so acquired or imported have been or are intended to be wholly used by him in the course or furtherance of his economic activity.

(3) Subject to sub-article (5) -

(a) the input tax credit for a tax period of a person registered under article 10 is an amount equivalent to so much of the input tax of that person that becomes chargeable during that period as is attributable to supplies made or intended to be made by him, being supplies to which sub-article (4) of this article applies;

(b) the input tax credit for the last tax period of a person whose registration under article 10 has been cancelled is an amount equivalent to so much of the input tax of that person that becomes chargeable during that period as is attributable to supplies made by him up to the end of that period, being supplies to which sub-article (4) of this article applies;

(4) This sub-article applies to:

- (a) taxable supplies;
- (b) exempt with credit supplies;

(c) supplies which take place outside Malta which would, if made in Malta, be treated under the provisions of this Act as taxable supplies or as exempt with credit supplies;

(d) operations exempt from VAT, relating to:

(i) supplies by persons licensed under the Insurance Business Act or the Insurance Brokers and other Intermediaries Act, of insurance and re-insurance services, including related transactions, in respect of which they are so licensed;

(ii) the granting and negotiation of credit and the management of credit by the person granting it;

(iii) the negotiation of or any dealings in credit guarantees or any other security for money and the management of credit guarantees by the person who is granting the credit;

(iv) transactions, including negotiation, concerning deposit and current accounts, payments, transfers, debts, cheques and other negotiable instruments, but excluding debt collecting and factoring;

(v) transactions, including negotiation, concerning currency, bank notes and coins normally used as legal tender;

(vi) transactions, including negotiation, excluding management and safekeeping, in shares, interest in companies or associations, debentures and other securities, excluding documents establishing title to goods,

when the customer is established outside the Community or when those operations are directly linked with goods to be exported to a country outside the Community.

(5) The right to an input tax credit, the amount of the credit and the manner in which input tax is attributable to supplies are subject to the conditions, limitations, revisions and adjustments set out in the Tenth Schedule.

Deductions.

23. Every person registered under article 10 who furnishes a tax return for a tax period shall have the right to deduct from the output tax for that period:

(a) the input tax credit for that period;

(b) any other deductions to which he may be entitled for that period in accordance with the Tenth Schedule.

Refund of
excess credit
to persons
registered
under article
10.

24. (1) Saving the other provisions of this Act, when the deductions allowable to a person registered under article 10 for a tax period exceed the output tax of that person for that period the excess shall be an excess credit of that person for that period.

(2) The amount of excess credit of a person registered under article 10 for a tax period shall, to the extent that it is not set off against any amount due by that person to the Commissioner in accordance with article 21(1), be a refund payable to that person by not later than five months from the expiration of the time allowed for the furnishing of the tax return for that tax period or from the day on which the said return has been furnished to the Commissioner, whichever is the later.

(3) Interest shall be due to a person to whom a refund is due in accordance with this article at the rate specified in or prescribed in terms of article 21(4) from the date by which the refund is payable in accordance with this article until the date when it is paid or when a cheque or draft for the payment thereof is given or posted to that person by the Commissioner.

(4) For the purpose of any such verifications as he may consider necessary to ascertain the amount refundable, the Commissioner may, by notice in writing to the person to whom a refund is due, extend the time limit referred to in sub-article (2) by not more than twelve months: provided that the running of interest on the said refund shall not be meanwhile suspended.

Refunds to
persons not
registered
under article
10.

25. (1) A person who is not registered or liable to be registered under article 10 but who is treated as a taxable person by reason of the fact that he makes an exempt supply of new means of transport may claim a refund of the tax charged on the supply to him or the intra-community acquisition or importation by him of that new means of transport: provided that the refund shall not exceed the tax that would be chargeable if the supply by him of the new means of transport in question were a taxable supply.

(2) A taxable person who is not registered or liable to be registered under article 10 and who is not established in Malta but is established in another Member State may claim a refund of his input tax.

(3) A taxable person who is not registered or liable to be registered under article 10 and who is not established in the Community may claim a refund of his input tax if, in terms of the laws of the country in which he is established, a taxable person established in Malta would be entitled to a comparable benefit with respect to value added tax or similar taxes levied in that country.

(4) When goods transported from a third territory are imported into Malta by a non-taxable legal person, and when the place of arrival of the goods transported is a Member State other than Malta, the importer may claim a refund of the tax on the importation of those goods if he establishes that his acquisition of those goods was subject to value added tax in that other Member State.

Claim for refund under article 25.

26. A claim for a refund referred to in article 25 shall be made on such form as the Minister may by regulations prescribe and shall be made within such time, be accompanied by such documents and information and be subject to such limitations and conditions as may be prescribed.”.

Amendment of article 27 of the principal Act.

11. Article 27 of the principal Act shall be amended as follows:-

(a) in sub-article (1) thereof, for the words “Every registered person who is not an exempt person” there shall be substituted the words “Every person registered under article 10”;

(b) for sub-article (2) thereof there shall be substituted the following:-

“(2) Every person whose registration under article 10 is cancelled shall furnish the Commissioner with a tax return relating to the last tax period within thirty days from the date on which he is served with a notice referred to in sub-article (3) of article 13 or within such longer period as may be specified in the said notice: provided that this sub-article does not apply when the registration under article 10 is cancelled in the circumstances mentioned in sub-article (3) of article 11.”.

(c) in sub-article (3) thereof –

(i) immediately after the words “A tax return” there shall be added the words “furnished by a person registered under article 10”; and

(ii) for the words “on the form as prescribed in the Tenth Schedule to this Act” there shall be substituted the words “such form as the Minister may by regulations prescribe”.

12. For Article 28 of the principal Act there shall be substituted the following:-

Substitution of article 28 of the principal Act.

“Adjustments to tax returns.

28. (1) Subject to sub-article (2), a person registered under article 10 who has made an incorrect declaration in a tax return furnished to the Commissioner for a tax period may correct the declaration by the delivery of such form as the Minister may by regulations prescribe. The provisions of article 27(4) with respect to tax returns shall apply *mutatis mutandis* to the delivery of the said form.

(2) An incorrect declaration in a tax return may be corrected by means of an adjustment in a subsequent tax return without the need for the delivery of a form as required by sub-article (1) to the extent allowed by and in the manner provided in the Eleventh Schedule, and when a correction has been so made the tax return shall not be deemed, with respect to the matters so corrected, to have contained any understatement or overstatement for the purpose of article 37(2)”.

13. Article 29 of the principal Act shall be amended as follows:-

Amendment of article 29 of the principal Act .

b) immediately after the words “When a person” there shall be added the words “registered under article 10”; and

c) for the words “article 28 of this act.” there shall be substituted the following:-

“article 28: Provided that any such adjustment shall not give rise to any reduction in the tax liability or a tax credit or refund with respect to that tax period if it is made after the expiration of six years from the end of the year in which that tax period ends.”.

14. For article 30 of the principal Act there shall be substituted the following:-

Substitution of article 30 of the principal Act.

“Further declarations and statements.

30. (1) Every person registered under article 11 shall furnish the Commissioner with periodical declarations relating to his economic activity on such form and at such intervals as the Minister may by regulations prescribe.

(2) A person registered under article 12 shall furnish the Commissioner with declarations of his intra-community acquisitions on such form and at such intervals as the Minister may by regulations prescribe.

The provisions of article 27(4) with respect to tax returns shall apply *mutatis mutandis* to the delivery of the said form.

(3) Every taxable person shall make a recapitulative statement of exempt intra-community supplies on such form and at such intervals as the Minister may by regulations prescribe.

(4) 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.”.

Amendment of article 31 of the principal Act.

15. Sub-article (1) of article 31 of the principal Act shall be amended as follows:-

(a) immediately after the words “a person liable to furnish a tax return” there shall be added the words “under article 29”; and

(b) for the words “and the input tax” there shall be substituted the words “and the deductions”.

Amendment of article 32 of the principal Act.

16. Article 32 of the principal Act shall be amended as follows:-

(a) in sub-article (1) thereof:

(i) immediately after the words “furnished by a person” there shall be added the words “registered under article 10”; and

(ii) the words “of the output tax and the input tax of that person for that period and of the administrative penalty to which that person became liable” shall be deleted.

(b) in sub-article (2) thereof, immediately after the words “shall contain” there shall be added the word “all”; and

(c) in sub-article (3) thereof, for the words “and the input tax” there shall be substituted the words “and the deductions”.

17. Article 33 of the principal Act shall be amended as follows:- Amendment of article 33 of the principal Act.

(a) in the marginal note thereto, for the word “exempt” there shall be substituted the word “other”;

(b) the present provision shall be renumbered as sub-article (1) thereof:

(c) for the words “he was classified as an exempt person” in sub-article (1) thereof as renumbered, there shall be substituted the words “he was registered under article 11”;

(d) after sub-article (1) thereof, as renumbered there shall be added the following sub-article:

“(2) When a person who is not registered under article 10 and who is liable to pay tax under this Act does not pay the tax within the time allowed in terms of this Act for the said payment, the Commissioner may make an assessment of the tax payable by that person.

(3) When a person who is not registered under article 10 or 11 becomes liable to an administrative penalty under this Act the Commissioner may make an assessment of the administrative penalty to which that person became liable and serve that assessment on that person at any time within six years from the date on which that administrative penalty was payable.”.

18. For subarticle (2) of article 34 of the principal Act, there shall be substituted the following: Amendment of article 34 of the principal Act.

“(2) An assessment may be made by reference to such information, estimations or criteria as the Commissioner may, in his judgement, deem appropriate, and the Commissioner may also attribute the taxable value of taxable supplies, the output tax, the deductions allowable and the tax payable or excess credit resulting in respect of a number of tax periods to a particular tax period, provided that the person subject to the said aggregated assessment shall not be made liable to more tax, administrative penalty or interest than he would have been liable to had the amounts been attributed to particular tax periods.”.

19. For article 36 of the principal Act there shall be substituted the following:- Amendment of article 36 of the principal Act.

“Presumption as to amounts shown in assessments.

36. Where an assessment is made on any person any amount of tax, deductions or administrative penalty assessed in that assessment shall, except if and to the extent that the assessment is cancelled or revised, be deemed for any of the purposes of this Act to be and to have always been the tax, the deductions and the administrative penalty properly due and allowable with respect to the tax period or the transactions to which that assessment refers.”.

Amendment of article 37 of the principal Act.

20. Article 37 of the principal Act shall be amended as follows:-

(a) in sub-article (1) thereof, immediately after the words “furnished by a person” there shall be added the words “registered under article 10”;

(b) in sub-article (2) thereof –

(i) for the words “makes an adjustment of” there shall be substituted the word “corrects”; and

(ii) for the words “Article 28” there shall be substituted “sub-article 28(1)”; and

(c) in sub-article (3) thereof-

(i) for the words “by a registered person” there shall be substituted the words “by a person registered under article 10”; and

(ii) for the words “that person does not make an adjustment of” there shall be substituted the word “to the extent that that person does not correct”.

Amendment of article 38 of the principal Act.

21. Article 38 of the principal Act shall be amended as follows:-

(a) in the marginal note thereto, after the words “of a tax return” there shall be added the words “or other declarations and statements”;

(b) the present provision shall be numbered as sub-article (1) thereof;

(c) immediately after the words “Any person” in sub-article (1) thereof as renumber there shall be added the words “registered under article 10”; and

(d) after sub-article (1) thereof, as renumbered, there shall be added the following:-

“(2) Any person who, being required to furnish a declaration or statement in terms of article 30, does not furnish that declaration or statement within the time laid down in the relevant provisions of this Act shall be liable to an administrative penalty of ten *liri* for every month or part thereof that elapses from the date by which the declaration or statement should have been furnished in accordance with this Act and the date when it is furnished to the Commissioner.”.

22. Article 39 of the principal Act shall be amended as follows:-

Amendment of article 39 of the principal Act.

(a) in the marginal note thereto, for the words “in application for registration” there shall be substituted the words “in applying for registration or giving a notice”;

(i) for the words “under this Act” there shall be substituted the words “under article 10”; and

(ii) for the words “in terms of the said provisions and the earlier of the date on which the registration is furnished” there shall be substituted the words “and the earlier of the date on which the application for registration is furnished”

(b) after sub-article (1) thereof, as numbered there shall be added the following:

“(2) Any person who, being required to apply for registration under article 12, does not make such an application within the time laid down in the relevant provisions of this Act shall be liable to an administrative penalty of the higher of -

(a) one per cent of the tax chargeable on the intra-community acquisitions in respect of which he is required to make such application; and

(b) ten *liri*

for every month or part thereof that elapses from the date on which the application should have been made and the earlier of the date on which the application is furnished to the Commissioner and the date when that person is registered by the Commissioner.

(3) Any person who, being required to give a notice under article 15, does not give that notice within the time laid down in the relevant provisions of this Act shall be liable to an administrative penalty of ten *liri* for every month or part thereof that elapses from the date on which the notice should have been given and the date when that notice is given to the Commissioner.”.

Amendment of article 40 of the principal Act.

23. Article 40 of the principal Act shall be amended as follows:-

(a) in the marginal note thereto, for the words “exempt person” there shall be substituted the words “person registered under article 11”;

(b) for the words “An exempt person who does not remain eligible to be classified as an exempt person” there shall be substituted the words “Any person registered under article 11 who does not remain eligible to be so registered”; and

(c) for the word “classification”, wherever it occurs, there shall be substituted the words “registration under article 11”.

Amendment of article 44 of the principal Act.

24. Article 44 of the principal Act shall be amended as follows:-

(a) for paragraph (b) thereof there shall be substituted the following:

“(b) any tax chargeable on a supply or an acquisition other than tax assessed in an assessment and any deductions that may be claimed against such tax;”;

(b) in paragraph (c) thereof, immediately after the words “taxable supply” there shall be added the words “or a taxable acquisition”;

(c) in paragraph (e) thereof, immediately after the words “of a supply” there shall be added the words “or of an acquisition”;

(d) in paragraph (f) thereof, for the words “a registered person” there shall be substituted the words “a person registered under article 10”; and

(e) for paragraph (k) thereof there shall be substituted the following:

“(k) the imposition of any administrative penalty in cases where such a penalty has been imposed in virtue of article 37.”.

25. For article 48 of the principal Act there shall be substituted the following:-

Substitution of article 48 of the principal Act.

“Records to be kept.

48. (1) Every taxable person established in Malta shall keep full and proper records of all transactions carried out in the course or furtherance of his economic activity.

(2) Every person who is liable to tax on any transaction or who identifies himself as a person registered under this Act for the purpose of any transaction shall keep full and proper records of any such transaction.

(3) Every taxable person and every non-taxable legal person shall keep full and proper records of all intra-community acquisitions made by him.

(4) The records referred to in sub-articles (1), (2) and (3) shall be kept and stored in such manner, contain such details and be supported by such information, documents and accounts as set out in the Eleventh Schedule and such records, information, documents and accounts shall be retained for a period of at least six years from the end of the year to which they relate, or such other period or periods as the Minister may, in special cases, by regulations prescribe.

(5) The Commissioner may at any time within the period specified in sub-article (4) of this article request any person to produce the records, documents and accounts required to be kept by him in virtue of this article.”.

26. Article 49 of the principal Act shall be amended as follows:-

Amendment of article 49 of the principal Act.

(a) for the marginal note thereto there shall be substituted the following “Inclusion of tax in the price for supplies”;

(b) the present provision shall be renumbered as sub-article (1) thereof; and

(c) immediately after sub-article (1), as numbered there shall be added the following:

“(2) Where the amount of tax chargeable under this Act is not identified in a payment for a taxable supply or in a price charged, otherwise than in an invoice or a document serving as invoice issued by a taxable person to another taxable person, for a taxable supply that payment or price shall be deemed to be inclusive of tax.

(3) Where the amount of tax chargeable under this Act is not identified in the price charged for a supply on an invoice or a document serving as invoice issued by a taxable person to another taxable person that price shall be deemed to be exclusive of tax.”.

Substitution of articles 50 and 51 of the principal Act.

27. For articles 50 and 51 of the principal Act there shall be substituted the following:-

“Tax invoice. 50. (1) Every person registered under article 10 who makes a supply, other than an exempt without credit supply, to another person who identifies himself for the purpose of that supply by means of a value added tax identification number shall provide that other person a tax invoice within thirty-one days from the earlier of:

(a) the date when the goods are delivered or the services are performed;

(b) the date on which a payment for that supply is received.

(2) When there is an application, disposal, transport or use of goods for which no consideration is charged or paid but which is deemed in terms of the Second Schedule to be a supply made by a person for consideration, that person shall, if he is a person registered under article 10, issue a tax invoice in which he indicates himself both as the person who made the supply and as the person to whom the supply is made.

(3) Every taxable person shall issue a tax invoice within the time stated in sub-article (1) in respect of every distance sale made by him.

(4) Where a person provides a document to himself which purports to be a tax invoice in respect of a taxable supply made to him by a person registered under article 10, that document may, subject to the provisions of the Twelfth Schedule, be treated as the tax invoice required to be issued and delivered by the supplier in terms of this article.

(5) A tax invoice shall be issued in the form and in the manner and shall contain the particulars set out in the Twelfth Schedule.”.

“Documents to be provided in other cases.

51. Any taxable person or non-taxable legal 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 particulars set out in the Thirteenth Schedule.”.

28. In paragraph (c) of article 53 of the principal Act, for the words “whether any taxable or exempt with credit supplies have been made by or to that person or the value of any such supplies” there shall be substituted the words “whether any taxable or exempt with credit supplies have been made by or to that person or whether any intra-community acquisitions or importations have been made by that person or the value of any such supplies, acquisitions or importations”.

Amendment of article 53 of the principal Act.

29. After sub-article (4) of article 56 of the principal Act there shall be added the following:-

Amendment of article 56 of the principal Act.

“(5) Nothing contained in this article shall, after the accession date, prevent the disclosure by the Commissioner, of any information that is required to be disclosed in terms of Council Regulation (EEC) number 218/92 of 27 January 1992 on administrative cooperation in the field of indirect taxation (VAT) or of any such other Council Regulation as may be prescribed.

(6) For the purposes of this article, any information disclosed to the Commissioner by the fiscal authorities of another Member State in terms of any Council Regulation referred to in sub-article (5) shall be treated as information relating to and obtained for the purposes of this Act.”.

30. For article 57 of the principal Act there shall be substituted the following:-

Substitution of article 57 of the principal Act.

“Special cases. 57. (1) The provisions of the Fourteenth Schedule shall apply with respect to the following operations, as defined in the said Schedule:-

(a) operations of tour operators and travel agents and of other persons acting as principals or intermediaries and carrying out operations commonly carried out by tour operators and travel agents;

(b) operations relating to second hand goods, works of art, collectors’ items, and antiques;

(c) operations carried out by retailers;

(d) professional services;

(e) operations relating to civil, mechanical and electrical engineering contracts;

(f) operations relating to investment gold;

(g) the supply of electronic services by persons established outside the Community;

(h) such other operations as may be designated by an order as may be made, amended, substituted or replaced by the Minister and published in the Gazette.

(2) With respect to operations to which the Fourteenth Schedule applies and the obligations of persons involved in such operations that Schedule shall have effect notwithstanding anything to the contrary contained in the other provisions of this Act: provided that the other provisions of this Act shall apply to the said operations and obligations insofar as they are not inconsistent with anything contained in the said Schedule.”.

Amendment of article 63 of the principal Act .

31. Article 63 of the principal Act shall be amended as follows:

(a) in sub-article (1) thereof the word “registered” shall be deleted; and

(b) immediately after sub-article (2) hereof, there shall be added the following:

“(3) The co-contracting party of the person liable to pay the tax shall be held jointly and severally liable for the payment of the tax.

(4) The provisions of sub-article (3) shall not apply to an operation referred to in article 20(1) when and to the extent that the co-contracting party proves that he has paid the price and the related tax due to the supplier.”.

32. In article 64 of the principal Act, for the words “a registered person” there shall be substituted the words “a person registered under article 10”.

Amendment of article 64 of the principal Act.

33. For article 65 of the principal Act there shall be substituted the following:-

Substitution of article 65 of the principal Act.

“Judicial auction.

65. (1) Where any assets belonging to an economic activity of a person are sold by judicial auction pursuant to any proceedings exercised by a creditor or by creditors of that person, and where that sale is treated as a supply of goods in terms of the relevant provisions of the Second Schedule and is subject to tax under this Act, the registrar of the court under the authority of which the sale is made shall, after notifying the person or persons appearing to be interested therein, remit to the Commissioner from the proceeds lodged in court, with preference over any other person not having a prior claim to that of the Commissioner as provided for in article 62, the tax chargeable on that supply.

(2) Any interested person may oppose the remittance referred to in sub-article (1) by means of writ of summons filed against the Commissioner within six working days from the date of the notification referred to in the said paragraph.

(3) No bid *animo compensandi* shall be approved for the purposes of article 331 of the Code of Organisation and Civil Procedure unless the tax chargeable, if any, on that supply has been lodged in court and remitted by the Registrar in accordance with sub-article (1).”.

34. Sub-article (2) of article 66 of the principal Act shall be amended as follows:

Amendment of article 66 of the principal Act.

(a) the present provision shall be renumbered as paragraph (a) thereof;

(b) in paragraph (a) thereof, as numbered after the words “not established in Malta” there shall be added the words “and is not established in the Community,” and for the words “the said person.” there shall be substituted the words “the said person;”.

(c) immediately after paragraph (a) thereof, as numbered there shall be added the following:

“(b) when a person who is not established in Malta, but is established in the Community, is, or is required to be registered under this Act, he may, by means of a notice in writing to the Commissioner, nominate as his representative, any person resident in Malta who is acceptable to the Commissioner;

(c) for the purpose of this sub-article, the Minister may by regulations prescribe the conditions regulating such appointment.”.

Amendment of article 68 of the principal Act.

35. For subarticle (1) of article 68 of the principal Act there shall be substituted the following:

(i) tax paid shall not be refundable except in the circumstances provided in Part IV or articles 69, 70 and 71.”.

Amendment of article 69 of the principal Act.

36. Sub-article (4) of article 69 of the principal Act shall be amended as follows:-

(a) for the words “sub-article 2 of article 22” there shall be substituted the words “article 21(4)”; and

(b) in paragraph (a) thereto, for the words “article 26” there shall be substituted the words “article 24”.

Amendment of article 70 of the principal Act.

37. Article 70 of the principal Act shall be amended as follows:-

(a) for the marginal note thereto shall be substituted “Diplomatic and consular arrangements”;

(b) sub-articles (1), (2) and (4) thereof shall be deleted; and

(c) sub-article (3) thereof shall be renumbered as the whole provision.

Substitution of article 71 of the principal Act.

38. For article 71 of the principal Act there shall be substituted the following:

“Repayment of tax in other cases.

71. The Minister may by regulations provide for the repayment by the Government, subject to such limitations, conditions and formalities as may be prescribed in the said regulations, of:

(a) an amount not exceeding the tax chargeable on supplies made to non-taxable physical persons of goods exported by them outside Malta;

(b) tax paid on the supply of goods that are exported by the persons acquiring them in the framework of their humanitarian, charitable or teaching activities;

(c) tax paid on supplies to, or intra-community acquisitions and importations by, persons or classes of persons eligible under such schemes as may be specified in the regulations.

39. Article 75 of the principal Act shall be amended as follows:- Amendment of article 75 of the principal Act.

(a) In paragraph (g) thereof, for the words “this Act;” there shall be substituted the words “this Act.”; and

(b) Paragraph (h) thereof shall be deleted.

40. In paragraph (a) of article 76 of the principal Act immediately after the words “article 10” there shall be added the words “or 12”. Amendment of article 76 of the principal Act.

41. Article 77 of the principal Act shall be amended as follows:- Amendment of article 77 of the principal Act.

(a) in paragraph (a) thereof, immediately after the words “taxable supply” there shall be added the words “or any intra-community acquisition”;

(b) paragraphs (f) to (m) thereof shall be renumbered (g) to (n) respectively;

(c) immediately after paragraph (e) thereof, there shall be added the following new paragraph:

“(f) is an employee or agent of another person, and whose functions in that capacity include that of providing or producing a tax or other invoice or document which that other person is required to provide or to produce in terms of article 50, 51 or 52, fails to provide or produce such tax or other invoice or document or provides any such tax or other invoice or document which is incorrect or misleading in any material respect;”

(d) in paragraph (h) thereof as renumbered, for the words “classified for the purposes of this Act as an exempt person” there shall be substituted the words “registered under article 11”;

(e) in paragraph (i) as renumbered thereof:

(i) for the words “classified as an exempt person for the purposes of this Act” there shall be substituted the words “registered under article 11”;

(ii) for the word “so classified” there shall be substituted the word “so registered”; and

(iii) for the word “classification” there shall be substituted the word “registration”;

(f) in paragraph (j) as renumbered thereof:

(i) for the words “classified as an exempt person for the purposes of this Act” there shall be substituted the words “registered under article 11”; and

(ii) for the word “classified for the purposes” there shall be substituted the word “registered for the purposes”; and

(g) in paragraph (k) as renumbered thereof:

(i) for the words “classified as an exempt person for the purposes of this Act” there shall be substituted the words “registered under article 11”; and

(ii) for the word “so classified” there shall be substituted the word “so registered”.

Amendment of article 82 of the principal Act.

42. In subarticle (2) of article 82 of the principal Act for of the words “Where any thing” there shall be substituted the words “In addition and without prejudice to any liability of an employee or other person, where any thing”.

Amendment of article 84 of the principal Act.

43. In sub-article (3) of article 84 of the principal Act for the words “seven days” there shall be substituted the words “fifteen days”.

Amendment of article 85 of the principal Act.

44. Article 85 of the principal Act shall be amended as follows:-

(a) in sub-article (1) thereof:

(i) for the words “supply of goods made before the effective date” there shall be substituted the words “supply of goods made before the 1 January 1999”; and

(ii) for the words “under that Act before the effective date” there shall be substituted the words “under that Act before that date”;

(b) in sub-article (2) thereof, for the words “before the effective date” there shall be substituted the words “before the 1 January 1999”; and

(c) sub-article (3) thereof shall be deleted.

45. Articles 86, 87, 88 and 90 of the principal Act shall be deleted and article 89 thereof shall be renumbered as article 86 thereof.

Deletion of articles 86, 87, 88 and 90 and renumbering of article 89 of the principal Act.

46. In article 86 as numbered of the principal Act for the words “the effective date”, wherever they occur, there shall be substituted the words “1 January 1999”.

Amendment of article 86 of the principal Act.

47. For the Schedules to the principal Act there shall be substituted the following schedules:

Substitution of the Schedules to the principal Act.

“FIRST SCHEDULE*(Article 5(3))***ACTIVITIES OF PUBLIC AUTHORITIES**

The activities listed in the second column of the public authorities listed in the first column of this Schedule shall be deemed to be activities performed in the course or furtherance of an economic activity.

<i>First column</i> Public authority	<i>Second column</i> Activities
Malta Drydocks Corporation	All activities
Mediterranean Conference Centre	All activities
Any public authority	<p>Sale of leaded petrol, unleaded petrol and diesel (gas) oil, bottled gas and the supply of electricity and the supply of steam;</p> <p>The supply of water and gas;</p> <p>Production and sale of numismatic coins and medals;</p> <p>Telecommunications;</p> <p>The transport of goods;</p> <p>Port and airport services;</p> <p>Passenger transport;</p> <p>Supply of new goods manufactured for sale;</p> <p>The transactions of agricultural intervention agencies in respect of agricultural products carried out pursuant to Regulations on the common organisation of the market in these products;</p> <p>The running of trade fairs and exhibitions;</p> <p>Warehousing;</p> <p>The activities of commercial publicity bodies ;</p> <p>The activities of travel agencies;</p> <p>The running of staff shops, co-operatives and industrial canteens and similar institutions;</p> <p>Transactions of a commercial nature of radio and television bodies;</p> <p>Private hire of patrol boat, helicopter and equipment;</p> <p>Inspection of ships' hulls by divers;</p> <p>Security duties with banks and similar activities;</p> <p>Provision of meteorological services;</p> <p>Book binding;</p> <p>Sale of bread;</p> <p>Sale of impounded motor vehicles;</p>

First column Public authority	<i>Second column</i> Activities
	<p>The provision of accommodation facilities to visiting youths, student groups and individuals;</p> <p>Sale of drugs and vaccines;</p> <p>Sale and cleaning of grave sites;</p> <p>Laboratory analysis;</p> <p>Testing for standards and issuing of certificates for exported goods;</p> <p>Giving technical advice in connection with technical problems to private industries;</p> <p>Printing services to government departments and parastatal entities;</p> <p>Sale of other publications;</p> <p>Quarantine services;</p> <p>Sale of milk powder, eggs and dairy produce;</p> <p>Sale of vegetables;</p> <p>Sale of livestock;</p> <p>Sale of decorative trees, fruit trees, vine rootings, fruit plants, shrubs and flowers;</p> <p>Sale of wheat, straw and manure;</p> <p>Sale of fish and fishing equipment;</p> <p>Bowser water services</p> <p>Services of grafting, pruning and spraying;</p> <p>Rent and provision of cold storage facilities and sale of ice;</p> <p>Services of civil abattoir;</p> <p>Provision of telephonic communications;</p> <p>Acting as contractor for cleaning services;</p> <p>Sale of compost;</p> <p>Repairs to damage;</p> <p>Carpentry works;</p> <p>Hiring of plant and vehicles;</p> <p>Supply of metal trades goods;</p> <p>Repairs to plant and vehicles;</p> <p>Sale of prints;</p> <p>Sale of food prepared by students as part of their daily training;</p>

SECOND SCHEDULE

(Article 6)

SUPPLIES, INTRA-COMMUNITY ACQUISITIONS AND IMPORTATIONS

Supplies: general rule

1 Except as otherwise provided in this Schedule -

(a) a supply of goods is the transfer of the right to dispose of tangible property as owner;

(b) a supply of services means a supply that is not a supply of goods.

Energy

2 The supply of electric current, gas, heat, refrigeration and other sources of energy shall be treated as a supply of goods.

Rights over property

3 (1) The transfer of an asset which is immovable property by definition of the law shall be treated as a supply of goods: provided that an emphyteutical grant for a period not exceeding fifty years shall be treated as a supply of a service.

(2) Subject to the other provisions of paragraph (1) of this item an assignment of any rights over property or of any intangible property whether or not it is the subject of a document establishing title is a supply of services.

Delivery on deferred terms

4 The delivery of the possession of goods pursuant to an agreement for the sale of those goods on deferred terms shall be treated as a supply of those goods.

Hire purchase

5 The delivery of the possession of goods pursuant to an agreement for the hire of those goods for a certain period where the agreement expressly contemplates that the ownership of those goods will be transferred at a time not later than the date on which an agreed price has been paid in full shall be treated as a supply of those goods.

Transfer of goods under a contract for commission

6 The transfer of goods pursuant to a contract under which commission is payable on purchase or sale is a supply of those goods.

Contract of works

7 The delivery of goods pursuant to a contract of works, including a construction contract, whether or not the materials have been provided in full or in part by the customer, shall be treated as a supply of goods.

Obligation to refrain from an act or to tolerate an act

8 An obligation to refrain from an act or to tolerate an act or situation is a supply of services.

Incidental supplies

9 (1) The provision by a person of goods for the purpose and in the course of maintenance or repair services supplied by that person shall be treated as part of the supply of those services.

(2) Save as otherwise provided in the Act or any regulations made under the Act, where a supply includes the provision of both goods and services and the consideration for that supply does not distinguish between the consideration for the goods and the consideration for the services, the supply shall be treated as a supply of goods or as a supply of services according to the principal nature of that supply.

Exchange

10 In a contract of exchange each of the parties shall be deemed to make a supply of any goods and any services he transfers or provides pursuant to that contract.

Supplies by disclosed agents

11 When a supply is made through an intermediary who acts in the name and for the account of another person that supply shall be treated as a supply made by that other person.

Supplies by undisclosed agents

12 When goods or services are supplied through an agent who acts in his own name they shall be deemed to be supplied to that agent and supplied by that agent.

Supply for consideration of goods forming part of an economic activity

13 The transfer or disposal by a taxable person of goods forming part of his economic activity for consideration including:

- (a) the sale by judicial auction pursuant to any proceedings exercised by a creditor or by creditors of that person
- (b) the transfer of such goods by order made by or in the name of a public authority or in pursuance of the law against payment of compensation

shall be treated as a supply of goods by that taxable person acting as such.

Application of goods forming part of an economic activity

14 (1) Subject to paragraph (3), the application by a person registered under article 10 of goods forming part of his economic activity for his private use, or that of his staff, or the disposal thereof free of charge or, more generally, their application for purposes other than those of his economic activity, where the value added tax on the said goods or the component parts thereof was wholly or partly deducted shall be treated as a supply of goods for consideration by that taxable person acting as such.

(2) Paragraph (1) also applies with respect to the goods forming part of the economic activity of a person at the time when his registration under article 10 is, for any reason, cancelled:

Provided that the Commissioner may exempt that person from accounting for the supply when he has reason to believe that the taxable value is less than one hundred liri.

(3) This item does not apply to -

- (a) a gift of goods made in the course or furtherance of that activity, otherwise than as one forming part of a series of gifts made to the same person, where the cost to the donor is not more than twenty liri;

- (b) a gift of an industrial sample in a form not ordinarily available for sale to the public.

Private use of goods forming part of an economic activity

15 The use of goods forming part of an economic activity of a taxable person registered under article 10 by that person himself or by any other person for any purpose other than for the purpose of that economic activity, shall be treated as a supply of services for consideration made by that taxable person acting as such.

Transfer of a going concern

16 Notwithstanding the other provisions of this Schedule, the transfer by a person of assets of his economic activity shall be treated as neither a supply of goods nor a supply of services if:

- (a) the assets are transferred to a person registered under article 10 to whom he transfers his economic activity, or part of that economic activity which is capable of separate operation, as a going concern; and
- (b) the said assets are to be used by the transferee in carrying on the same kind of activity, whether or not as part of an existing economic activity, as that carried on by the transferor; and
- (c) the said transfer is recorded in the records of the transferor indicating the registration number of the transferee.

Transfer of goods to another Member State

17 (1) The transfer by a taxable person of goods forming part of his economic activity to another Member State shall be treated as an intra-community supply of those goods for consideration.

(2) Goods shall be deemed to be transferred by a taxable person to another Member state if they are transported by or on his behalf from Malta to another Member State (“the second State”) for the purposes of his economic activity other than for the purposes of any one of the following transactions:

- (a) the installation or assembly of those goods, with or without a trial run, by or on behalf of the taxable person within the second State;

(b) the supply of those goods under a transaction that constitutes a distance sale that takes place in the second State;

(c) the supply of those goods by or on behalf of the taxable person on board ships, aircraft or trains during the transport of passengers where the point of departure of that transport is in the second State;

(d) the supply of those goods by the taxable person in the second State under a transaction which would be treated as an exempt with credit supply in terms of the provisions of items 1 to 9 of Part One of the Fifth Schedule if made in Malta;

(e) the supply of services to the taxable person involving work on those goods physically carried out in the second State provided the said goods are returned to that person in Malta on the completion of the said work;

(f) the temporary use of those goods in the second State for the purpose of the supply of services by the taxable person if that person is established in Malta;

(g) the temporary use of those goods in the second State for a period not exceeding twenty-four months if the importation of those goods into that State for temporary use would qualify for a full exemption from import duties.

(3) Where a transport of goods satisfies the conditions of any subparagraph of paragraph (2) and, at a subsequent stage, those conditions are no longer met, the transport shall, at that subsequent stage, be treated as a transfer to which paragraph (1) applies.

(4) The Minister may by regulations prescribe simplification measures for the application of this item and of item 18, in accordance with Article 27 of Directive 77/388/EEC or in virtue of any other article in substitution therefor.

Intra-community acquisitions

18 (1) An intra-community acquisition is:

(a) the acquisition of the right to dispose as owner of goods which are transported by or on behalf of the supplier or the person acquiring them from a Member State to the person acquiring them in another Member State; or

(b) the use in a Member State by a taxable person for the purpose of his economic activity of goods transported by him or on his behalf from another Member State within the territory of which those goods were produced, extracted, purchased, acquired or imported by him for the purpose of his

economic activity, where the transport of those goods would, if made from Malta to another Member State, be treated as a transfer of goods to another Member State in accordance with item 17;

(c) the acquisition by a non-taxable legal person of goods imported by that person into the Community and transported to a Member State other than the State of importation.

(2) Any transaction which is treated under this Act as a supply of goods or a supply of goods for consideration shall also be treated as involving an acquisition of the right to dispose as owner of those goods or an acquisition of those goods for consideration.

Importation

19 (1) Importation means:

(a) the entry into Malta before the accession date of goods transported from any other country;

(b) the entry into the Community on or after the accession date of goods transported from a third territory excluding, however:

(i) goods which fulfil the conditions laid down in Articles 9 and 10 of the Treaty establishing the European Economic Community; and

(ii) goods covered by the Treaty establishing the European Coal and Steel Community that are in free circulation.

THIRD SCHEDULE

(Article 7)

PLACE OF SUPPLIES , INTRA-COMMUNITY ACQUISITIONS AND IMPORTATIONS

Supply of goods: general rule

1 Except as otherwise provided in this Schedule –

(a) a supply of goods that are not transported takes place where the goods are at the time when they are placed at the disposal of the person acquiring those goods;

(b) a supply of goods that are transported takes place where the goods are at the time when the transport of those goods begins;

(c) when the transport of goods begins outside the Community and ends in a Member State the supply of those goods by the importer and any subsequent supply up to the acquisition of those goods takes place in the Member State where they are imported.

Goods installed or assembled

2 A supply of goods that are installed or assembled, with or without a trial run, by or on behalf of the supplier takes place where the goods are installed or assembled.

Goods supplied on board ships, aircraft or trains

3 A supply of goods on board ships, aircraft or trains during the part of a transport of passengers effected in the Community takes place at the point of departure of the transport of passengers and, for the purpose of this item -

(a) “part of the transport of passengers effected in the Community” means the part of the transport effected, without a stop in a third territory, between the point of departure and the point of arrival of the transport of passengers;

(b) “the point of departure of the transport of passengers” means the first point of passenger embarkation foreseen within the Community, where relevant after a leg outside the Community;

(c) “the point of arrival of the transport of passengers” means the last point of disembarkation of passengers foreseen within the Community of passengers who embarked in the Community, where relevant before a leg outside the Community;

- (d) a return trip shall be treated as a separate trip.

Distance sales

4 (1) A distance sale means an intra-community supply of goods transported by or on behalf of the supplier which satisfies all the following conditions:

- (a) the goods are not:

- (i) new means of transport; or
- (ii) goods that are installed or assembled by or on behalf of the supplier in the Member State where the transport ends; or
- (iii) goods that are supplied under a transaction subject to a margin scheme on second hand goods, works of art, collectors' items and antiques in the Member State where the transport begins;

(b) when the transport ends in Malta, the goods are acquired by a person who is not registered under article 10 or article 12;

(c) when the goods are transported from Malta the purchaser is not identified on the invoice for that sale by a value added tax identification number assigned by the Member State where the transport ends.

(2) A distance sale takes place in the Member State where the transport of the goods in question ends, provided that a distance sale of goods which are not excise goods shall be treated as taking place in the Member State from where the goods are transported if the following conditions are met:

- (a) in the case goods transported to Malta -

(i) the total value of supplies of goods transported to Malta by the same supplier during the year in which the distance sale takes place, including the value of the distance sale in question, or during the calendar year immediately preceding that year does not exceed the Distance Sales threshold determined in accordance with Part Three of the Sixth Schedule; and

(ii) the supplier has not made a valid election in the Member State from where the goods are transported in terms of which the distance sale is to be treated as taking place in Malta;

(b) in the case of goods transported from Malta -

(i) the total value of supplies of goods transported to the Member State where the transport ends by the supplier of the distance sale in question during the year in which that sale takes place or during the calendar year immediately preceding that year does not exceed the threshold above which, in accordance with the value added tax legislation of that State, distance sales are subject to tax in that State by reason of their value; and

(ii) the supplier has not made a valid election in Malta in terms of which the distance sale is to be treated as taking place in the Member State where the transport ends.

(3) A valid election for the purpose of (2)(b)(ii) shall be made by means of a notice in writing to the Commissioner on a form acceptable to the Commissioner specifying the date from which it applies, not being earlier than thirty days from the date on which it is furnished, and shall apply to all distance sales made during the calendar year in which the election is made and for the two subsequent calendar years.

Supply of services: general rule

5 Except as otherwise provided in this Schedule a supply of services takes place where the person who makes the supply is established.

Services relating to immovable property

6 A supply of services in connection with immovable property, including the services of an architect, an estate agent or expert, a valuer or an appraiser, construction works and on site supervision of construction works takes place where the immovable property is situated.

Transport and ancillary services

7 (1) Transport services, other than intra-Community transport of goods, take place where the transport takes place, having regard to the distances covered.

(2) A supply of services consisting of transport services provided in an intra-Community transport of goods takes place in the Member State of departure: provided that where the services are rendered to a customer who is identified for the purpose of that supply by a value added tax identification number assigned by the competent authorities of another Member State the supply shall be deemed to take place in that other Member State.

(3) A supply of services consisting in activities ancillary to transport, such as loading, unloading and handling, takes place where the services are physically carried out: provided that when they involve activities ancillary to intra-Community transport and are rendered to a customer who is identified for the purpose of that supply by a value added tax identification number assigned by the competent authorities of a Member State other than the State where the services are physically carried out the supply shall be deemed to take place in that other Member State.

(4) A supply of services rendered by intermediaries acting in the name and for the account of other persons which form part of the supply of services in an intra-Community transport of goods takes place in the Member State of departure of the transport: provided that where the services of the intermediary are rendered to a customer who is identified for the purpose of that supply by a value added tax identification number assigned by the competent authorities of another Member State the supply shall be deemed to take place in that other Member State.

(5) A supply of services rendered by intermediaries acting in the name and for the account of other persons which form part of the supply of services the purpose of which is activities ancillary to the intra-Community transport of goods takes place where the ancillary services are physically carried out: provided that where the services of the intermediary are provided to a customer who is identified for the purpose of that supply by a value added tax identification number assigned by the competent authorities of a Member State other than that where the ancillary services are physically carried out the supply shall be deemed to take place in the Member State which assigned that identification number.

(6) For the purpose of this item -

(a) intra-Community transport of goods means transport of goods where:

(i) the place of departure and the place of arrival of the goods are situated in two different Member States; or

(ii) the place of departure and the place of arrival of the goods are situated in the same Member State but the transport is directly linked to a transport referred to in sub-paragraph (i);

(b) the place of departure of goods is the place where the transport of the goods actually starts, disregarding any distance actually travelled to the place where the goods are;

(c) the place of arrival of goods is the place where the transport of the goods actually ends.

Cultural, etc activities

8 A supply of services consisting of cultural, artistic, sporting, scientific, educational or entertainment activities, the activities of promoters and organisers of the said activities, and activities ancillary thereto takes place where the activities are physically carried out.

Valuation of and work on movable property

9 (1) Subject to paragraph (2) a supply of services consisting in the valuation of tangible movable property or of work on tangible movable property takes place where the services are physically carried out.

(2) When services referred to in paragraph (1) refer to goods transported out of the Member State where the services are physically carried out after having been processed and are provided to customers identified for the purpose of those services by a value added tax identification number assigned by the competent authorities of another Member State the supply shall be deemed to take place in the latter Member State.

Services supplied where the customer is established

10 A supply of services listed in this item to a customer who is established outside the Community or to a customer who is a taxable person acting as such established in the Community but not in the same Member State as the supplier takes place where the customer is established:

- (a) the transfer or assignment of a copyright, patent, trademark, trade-name or licence and similar rights;
- (b) advertising services;
- (c) services of consultants, engineers, consultancy bureaux, advocates, legal procurators, accountants, auditors, financial advisers and other similar services, as well as data processing and the supply of information;
- (d) obligations to refrain from pursuing or exercising in whole or in part any economic activity, or a right referred to in this item;
- (e) banking, financial, insurance and re-insurance transactions, excluding the letting of a place for the safe deposit of any goods or documents;
- (f) the supply of staff;

(g) the letting of movable tangible property with the exception of all forms of transport;

(h) the services of an intermediary who acts in the name and for the account of another, when he procures for his principal any of the services referred to in this item.

*Telecommunication services
and electronically supplied services*

11 (1) A supply consisting of telecommunication services or electronically supplied services rendered to a person established outside the Community or to a taxable person established in a Member State but not in the same Member State as the supplier takes place where the customer is established.

(2) Notwithstanding paragraph (1) a supply of telecommunication services or electronically supplied services rendered by a person established outside the Community to a person who is not a taxable person and who is established in the Community shall be deemed to take place in Malta if the effective use and enjoyment of those services takes place in Malta.

(3) In this item, “telecommunication services” means services relating to the transmission, emission or reception of signals, writing, images and sounds or information of any nature by wire, radio, optical or other electromagnetic systems, including the related transfer or assignment of the right to use capacity for such transmission, emission or reception, as well as the provision of access to global information networks. “Telecommunication services” shall also include radio and television broadcasting services.

(4) In this item “electronically supplied services” means services relating to website supply, web-hosting, distance maintenance of programmes and equipment, supply of software and updating thereof, supply of images, text and information, and making databases available, supply of music, films and games, including games of chance and gambling games, and of political, cultural, artistic, sporting, scientific and entertainment broadcasts and events, and the supply of distance teaching.

Where the supplier of a service and his customer communicates via electronic mail, this shall not in itself mean that the service performed is an electronic service within the meaning of this item.

Intermediaries

12 A supply of services by intermediaries acting in the name and for the account of other persons, when such services form part of transactions other than those referred to in paragraph (4) or (5) of item 7, in item 10 or in item 11, takes place where those transactions are carried out: provided that where the services are rendered to a customer

who is identified for the purpose of that supply by a value added tax identification number assigned by the competent authorities of a Member State other than that where those transactions are carried out the supply shall be deemed to take place in the Member State which assigned that identification number.

Intra-community acquisitions: general rule

13 An intra-community acquisition takes place where the goods are when the transport of the goods to the person acquiring them ends.

Place of intra-community acquisition under an identification number assigned under this Act

14 (1) Without prejudice to item 13, when a taxable person makes an intra-community acquisition on which he is identified as registered under article 10 the acquisition shall be deemed to take place in Malta unless the person acquiring the goods establishes that the acquisition has been treated as taking place in another Member State and subject to value added tax in that State in terms of provisions in force under the law of that State corresponding to item 13.

(2) For the purpose of paragraph (1) an intra-community acquisition of goods shall be deemed to have been subject to value added tax in a Member State in terms of provisions in force under the law of that State corresponding to item 13 if all the following conditions are fulfilled:

(a) it is made for the purpose of a subsequent supply of those goods in that other Member State;

(b) the subsequent supply is made to a taxable person or a non-taxable legal person identified for value added tax purposes in the Member State of destination;

(c) the person to whom the subsequent supply is made is designated by the supplier as the person liable for the payment of the tax on that supply;

(d) the taxable person registered under article 10 reports the subsequent supply in the recapitulative statement required in terms of article 30(3).

Importations

15 An importation of goods takes place where the goods are at the time when the chargeable event takes place.

FOURTH SCHEDULE*(Article 8)***DATE WHEN A CHARGEABLE EVENT TAKES PLACE AND WHEN TAX BECOMES CHARGEABLE***Date of the chargeable event in the case of supplies of goods*

1 (1) In the case of a supply of goods the chargeable event takes place on the date when the goods are delivered.

(2) For the purpose of paragraph (1), when the delivery of goods, other than goods referred to in paragraph (3), gives rise to successive statements of account or payments the goods shall be treated as delivered, up to the value covered by those statements, on the last day of each period to which such statements of account or payments refer.

(3) Paragraph (2) does not apply to the delivery of goods pursuant to a contract for the hire of goods for a certain period or for the sale of goods on deferred terms, which provides that in the normal course of events ownership shall pass at the latest upon payment of the final instalment.

Date of the chargeable event in the case of supplies of services

2 (1) In the case of a supply of services, the chargeable event takes place on the date when the services are performed.

(2) For the purpose of paragraph (1), when the supply of services gives rise to successive statements of account or payments they shall be treated as performed, up to the value covered by those statements, on the last day of each period to which such statements of account or payments refer.

Date when tax on supplies becomes chargeable

3 The tax on a supply which takes place in Malta, other than a supply to which item 4 applies, becomes chargeable on the earlier of the following two dates:

(a) the date when the chargeable event takes place;

(b) the date when a payment is made for the supply to the extent covered by that payment:

Provided that where a tax invoice is issued within thirty days from the date determined under the foregoing provisions of this subsection the tax becomes chargeable on the date of the invoice.

Date when tax on exempt intra-community supplies becomes chargeable

4 The tax on an exempt intra-community supply becomes chargeable on the earlier of the following two dates -

- (a) the fifteenth day of the month following the date when the chargeable event takes place;
- (b) the date on which a tax invoice is issued for that supply.

Date of the chargeable event in the case of intra-community acquisitions

5 In the case of an intra-community acquisition of goods the chargeable event takes place on the date which would be the date of the chargeable event had those goods been supplied in the Member State where the acquisition is made.

Date when tax on intra-community acquisitions becomes chargeable

6 The tax on an intra-community acquisition becomes chargeable on the earlier of the following two dates -

- (a) the fifteenth day of the month following the date of the acquisition;
- (b) the date on which a tax invoice is issued to the person making the acquisition for the supply of goods in question.

Date of the chargeable event and when tax becomes chargeable in the case of importations

7 (1) When goods are, on importation, placed under a customs duty suspension regime the chargeable event takes place and the tax becomes chargeable on the date when they cease to remain subject to that regime.

(2) When goods are, on importation, subject to customs duties, to agricultural levies or to charges having equivalent effect established under a common policy, the chargeable event takes place and tax becomes chargeable when the chargeable event for those Community duties takes place and those duties become chargeable.

(3) In the case of an importation of goods that is not subject to the Community duties referred to in paragraph (2), the chargeable event takes place and tax becomes chargeable when, if the importation were subject to those duties, the chargeable event for those Community duties would take place and those duties would become chargeable.

(4) “Customs duty suspension regime” means any of the following arrangements and procedures to the extent that they provide, under the customs legislation of a Member State, for the temporary exemption from duty chargeable on the entry of goods into that State while the conditions required under those arrangements and procedures are met:

- (a) the temporary storage of goods;
- (b) the placing of goods in a free zone or free warehouse;
- (c) customs warehousing or inward processing;
- (d) the admittance into territorial waters of goods on drilling and production platforms;
- (e) the temporary entry of goods into that State;
- (f) external transit procedures;
- (g) internal transit procedures.

FIFTH SCHEDULE

(Article 9)

EXEMPTIONS

Part One
Exemptions with credit

This Part applies to the supplies listed herein subject to the definitions contained in Part Five.

Exports

1. (1) The supply of goods dispatched or transported to a destination outside the Community by or on behalf of the seller.

(2) The supply of goods transported to a destination outside the Community by or on behalf of a purchaser not established within Malta, with the exception of goods transported by the purchaser himself for the equipping, fuelling and provisioning of pleasure boats and private aircraft or any other means of transport for private use.

(3) The supply of services other than those exempted by item 5, consisting of work on movable goods acquired or imported for the purpose of undergoing such work within Malta, and transported outside the Community by the performer of the services or by the customer if not established within Malta, or on behalf of either of them.

International goods traffic

2. (1) The supply of goods intended to be placed or while they are placed under a customs duty suspension regime.

(2) The supply of services other than those exempted by item 6, consisting in work on movable goods that are intended to be placed or while they are placed under a customs duty suspension regime.

Intra-community supplies

3. (1) The intra-community supply of goods to a person who is identified on the relative invoice by a value added tax identification number, excluding:

(a) a supply made by a person registered under article 11;

(b) a supply that is subject to the special scheme of the profit margin in terms of Part Two of the Fourteenth Schedule.

(2) The intra-community supply of new means of transport to a person who is not identified for the purpose of that supply by a value added identification number.

(3) The intra-community supply of excise goods to a person who is not identified for the purpose of that supply by a value added identification number where the transport of the goods is carried out in accordance with Article 7 (4) and (5), or Article 16 of Directive 92/12/EEC, excluding:

(a) a supply made by a person registered under article 11;

(b) a supply that is subject to the special scheme of the profit margin in terms of Part Two of the Fourteenth Schedule.

(4) The intra-community supply of goods referred to in item 17(1) of the Second Schedule which would benefit from the exemption referred to in paragraph (1) of this item if it were made on behalf of another taxable person, excluding a supply that is subject to the special scheme of the profit margin in terms of Part Two of the Fourteenth Schedule.

International transport and ancillary services

4. (1) The international transport of persons; the transport of luggage and motor vehicles accompanying passengers and the supply of services related to the international transport of passengers.

(2) The transport of goods from a third territory and the supply of services ancillary thereto, where the value of these transport and ancillary services are included in the taxable value of the importation of those goods.

(3) The transport of goods which is directly connected with the export of those goods outside the Community.

(4) The transport of goods that are subject to a customs duty suspension regime.

(5) The supply of services used for the purposes of transport referred to in paragraph (3) and (4) and relating to the loading, unloading, transshipment, handling, stowage, weighing, measuring, control, valuation, storage, supervision or delivery.

(6) The supply of services relating to customs formalities on importation into or exportation outside the Community or on transit.

(7) The intra-community transport of goods effected to or from the islands composing the autonomous regions of Azores or Madera as well as ancillary services thereto.

Brokers or other intermediaries

5. The supply of services of brokers and other intermediaries who act in the name and for the account of another person when these persons take part in operations exempted by items 1, 2, 6, 7, 8, 9 and 10 of this Part of the Schedule.

Sea vessels

6. (1) The supply of vessels:

(a) used for navigation on the high seas and carrying passengers for reward or used for the purpose of commercial, industrial or fishing activities;

(b) used for rescue or assistance at sea or for coastal fishing;

(c) of war.

(2) The supply to constructors, owners or operators of the vessels referred to in (1) of equipment incorporated or used therein.

(3) The supply of services consisting of the modification, maintenance, chartering and hiring of the vessels referred to (1) or equipment referred to in (2).

(4) The supply to the owners or to the operators of vessels referred to in (1) of goods for the fuelling or provisioning thereof: provided that -

(a) with respect to vessels used for coastal fishing, this exemption is not applicable for board provisioning, and

(b) with respect to war vessels, this exemption is limited to the fuelling and provisioning destined for vessels defined in subheading 89.01 of the Customs Tariff, leaving the country and bound for foreign ports or anchorages.

(5) The supply of services other than those referred to in (3), carried out for the direct needs of vessels referred to in (1), with the exception of war vessels, and for the direct needs of their cargo such as towage, pilotage, mooring, rescue services, valuation, use of the ports, services provided to the ship-owners by the maritime agents acting as such, services necessary for the entrance, departure or stay of the vessels in ports, and assistance provided to the passengers or the crew for the account of the ship-owners.

Aircraft

7. (1) The supply of aircraft destined to be used by airline operators for reward chiefly for international transport of passengers and/or goods.

(2) The supply to constructors, owners or operators of aircraft referred to in (1) of equipment incorporated or used therein.

(3) The supply of services consisting of the modification, maintenance, chartering and hiring of aircraft referred to in (1) or equipment referred to in (2).

(4) The supply to the owners or to the operators of aircraft referred to in (1) of goods for the fuelling or provisioning thereof.

(5) The supply of services other than those referred to in (3), carried out for the direct needs of aircraft referred to in (1) and for the direct needs of their cargo such as towage, pilotage, rescue services, valuation, use of the airports, services provided to aircraft operators by their agents acting as such, services necessary for the landing, take off or stay in airports, and assistance provided to the passengers or the crew for the account of the airline operators.

Gold

8. (1) The supply of gold to the Central Bank of Malta.

(2) The supply of investment gold, including investment gold represented by certificates for allocated or unallocated gold or traded on gold accounts and including, in particular, gold loans and swaps, involving a right of ownership or claim in respect of investment gold, as well as transactions concerning investment gold involving futures

and forward contracts leading to a transfer of right of ownership or claim in respect of investment gold.

(3) The supply of services of agents who act in the name and for the account of another when they intervene in the supply of investment gold for their principal.

(4) The exemptions in paragraphs (2) and (3) shall be subject to the option for taxation in terms of Part Six of the Fourteenth Schedule.

Food

9. The supply of food for human consumption, excluding food supplied in the course of catering.

Pharmaceutical goods

10. The supply of pharmaceutical goods.

Transport

11. The supply of -

(a) transport by the scheduled bus service consisting of scheduled trips on scheduled routes;

(b) scheduled inter-island sea transport of passengers by authorised carriers and other scheduled sea transport of passengers recognised as such by the Commissioner;

(c) school transport supplied by an educational establishment recognised as such by the Commissioner or supplied to any such establishment for the purpose of being provided by it as school transport and school transport organised or supplied by a central office;

(d) transport supplied or organised by an employer or by a central office to transport employees to and from their place of work and recognised as such by the Commissioner.

In paragraphs (c) and (d) of this item “central office” has the meaning assigned to it in Legal Notice No. 144 of 1991 or any other regulations replacing that Legal Notice.

Part Two
Exemptions Without Credit

This Part applies to the supplies listed herein subject to the definitions contained in Part Five. Items 2 and 3 are without prejudice to item 14 of Part One.

Immovable property

1. (1) The letting of immovable property excluding –
 - (a) the letting of or the provision of accommodation in any premises which for the purpose of the said letting or accommodation is required to be licensed in virtue of the Malta Travel and Tourism Services Act, or any Act which may be substituted therefor or in a holiday camp or camping site;
 - (b) the letting of premises and sites for parking vehicles where such premises or sites have been designated by the Commissioner as parking areas or which fall to be treated as such in terms of such regulations as may be prescribed;
 - (c) the letting of permanently installed equipment and machinery and the hire of safes;
 - (d) the letting of property by a limited liability company to a person registered under article 10 for the purpose of the economic activity of that other person.
- (2) The transfer of immovable property.

Insurance services

2. The supply by persons licensed under the Insurance Business Act or the Insurance Brokers and Other Intermediaries Act, of insurance and reinsurance services, including related transactions, in respect of which they are so licensed.

Credit, banking and other services

3. (1) The granting and the negotiation of credit and the management of credit by the person granting it.

(2) The negotiation of or any dealings in credit guarantees or any other security for money and the management of credit guarantees by the person who is granting the credit.

(3) Transactions, including negotiation, concerning deposit and current accounts, payments, transfers, debts, cheques and other negotiable instruments, but excluding debt collection and factoring.

(4) Transactions, including negotiation, concerning currency, bank notes and coins normally used as legal tender.

(5) Transactions, including negotiation, excluding management and safekeeping, in shares, interest in companies or associations, debentures and other securities, excluding:

- (a) documents establishing title to goods;
- (b) certain interest in immovable property;
- (c) rights *in rem* giving the holder thereof a right of user over immovable property;
- (d) shares or interests equivalent to shares giving the holder thereof *de jure* or *de facto* rights of ownership or possession over immovable property or part thereof.

(6) The supply of services consisting of the management or arrangement of any scheme as specified in the First Schedule to the Investment Services Act, by a person duly authorised by a licence issued under that Act.

Cultural and religious services

4. (1) Religious services.

(2) The supply of such cultural services and goods closely linked thereto as may be approved by the Minister.

Sports

5. The supply by non-profit making organisations of such services related to sport or physical recreation and provided to persons taking part in sport or educational education as may be approved by the Minister.

Services related to certain exempt services

6. (1) The supply of staff by religious and philosophical institutions recognised as such by the Commissioner for the purpose of providing services referred to in paragraph (2) or (4) of item 10 or in paragraph (1) or (2) of item 12 of this Part with a view to spiritual welfare.

(2) The supply of goods and services by a non-profit making organisation in the course of an activity designed to raise funds to be used for the provision of goods and services which are exempt in terms of paragraph (2) or (4) of item 11 or of paragraph (1) or (2) of item 12 of this Part: provided the activity is recognised by the Commissioner as being exclusively designed for the said purpose and provided that this exemption is not likely to cause distortion of competition.

Services supplied by independent groups

7. Services supplied by independent groups of persons whose activities are exempt from or not subject to value added tax, for the purpose of rendering to their members the services directly necessary for the exercise of their activity, where these groups merely claim from their members exact reimbursements of their share of the joint expenses, provided that such exemption is not likely to produce distortion of competition.

Services by non-profit making organisations to their members

8. The supply of services for the benefit of their members in return for a subscription fixed in accordance with their rules by non-profit making organisations with aims of a political, trade union, religious, patriotic, philosophical, philanthropic or civic nature or whose main purpose is to represent and promote the common business or professional interests of their members: provided that in any case where, in the opinion of the Minister, this exemption is likely to cause distortion of competition, this exemption shall be subject to such exceptions or limitations as the Minister may by order in writing determine.

Lotteries

9. Government lotto and lotteries, the supply of agency services related thereto, and such other supplies related to gambling as may be approved by the Minister.

Postal Services

10. The supply of public postal services, other than passenger transport and telecommunication services, and of goods, including postage stamps, incidental thereto.

Health and Welfare

11. (1) The supply of services by a person in the exercise of any profession regulated by the Medical and Kindred Professions Ordinance.

(2) The provision of care or medical or surgical treatment in any government hospital or institution or in any other hospital or institution approved by the Minister for the purposes of this paragraph.

(3) The supply of human organs, blood and milk.

(4) The supply of welfare services, including services supplied by homes for the elderly, and services for the protection and care of children and young people, supplied by any government institution or by any institution or organisation recognised by the Commissioner as a non-profit making institution or approved by the Minister for the purpose of this paragraph as any institution whose activities fall within the social and welfare policy of the government.

(5) The supply of transport services for sick, injured or disabled persons in vehicles specially designed for that purpose.

(6) The supply of goods where the said supply is connected with and essential for the supply of services referred to in paragraphs (2) and (4) of this item by the hospital, institution or home, as the case may be, supplying the said services.

Education

12. (1) The provision of education or educational research, including distance learning, by a government school or institution, by the University of Malta, by a school or institution registered under the Education Act, or by any educational establishment recognised as such by the Commissioner.

(2) The provision of education or educational research, including distance learning, of a kind provided by a school or university, or of religious instruction, by a non-profit making institution recognised as such by the Commissioner.

(3) Tuition given privately by teachers acting in an independent capacity in subjects which are normally taught in the course of education provided by a school or university but excluding tuition in recreational, physical or sporting activities or disciplines.

(4) The supply of goods where the said supply is connected with and essential for the supply of services referred to in paragraphs (1), (2) and (3) of this item by the school, institution, university or teacher, as the case may be, supplying the said services.

Supplies of goods in respect of which the supplier had not qualified for input tax credits

13. The supply of goods which were acquired by that person or which were manufactured or produced from components acquired by that person under a supply in respect of which that person did not qualify for any input tax credit.

Part Three **Exempt intra-community acquisitions**

This Part applies to the intra-community acquisitions listed herein subject to the definitions contained in Part Five.

Intra-community acquisitions made for the purpose of a subsequent supply

1 The intra-community acquisition of goods by a taxable person not established in Malta and who is identified for value added tax purposes in another Member State if all the following conditions are fulfilled:

- (a) the acquisition of the goods is made for the purpose of a subsequent supply of those goods in Malta by that person;
- (b) the goods acquired have been directly transported from a Member State other than that where that person is identified for value added tax purposes to the person to whom the subsequent supply is made;
- (c) the person to whom the subsequent supply is made is a taxable person or a non-taxable legal person registered under article 10 or 12;
- (d) the person to whom the subsequent supply is made is liable for the payment of the tax on that supply.

Acquisitions of goods whose supply or importation is exempt

2. The intra-community acquisition of goods the supply of which is made by a taxable person in Malta would in all circumstances be an exempt supply or the importation of which is made into Malta would in all circumstances be an exempt importation.

Acquisitions of goods where the tax would be refundable

3. The intra-community acquisition of goods by a person who is not registered or required to be registered under article 10 where that person would in all circumstances be entitled to a refund of the tax that would be due on that acquisition were it not exempt.

Duty suspension regime

4. The intra-community acquisition of goods intended to be placed under a customs duty suspension regime.

Food

5. The intra-Community acquisition of food.

Investment gold

6. The intra-community acquisition of investment gold, saving the option for taxation in terms of Part Six of the Fourteenth Schedule.

Goods subject to the margin scheme

7. The intra-community acquisition of goods that are supplied under a transaction subject to a margin scheme on second hand goods, works of art, collectors' items and antiques in the Member State where the transport begins.

Part Four Exempt importations

This Part applies to the importations listed herein subject to the definitions contained in Part Five.

Importation of goods whose supply is exempt

1. The importation of goods the supply of which by a taxable person in Malta would in all circumstances be an exempt supply.

Goods exempt from customs duty

2. (a) The importation of goods whose definitive importation into Malta is exempt from customs duties;

(b) goods that are intended to be placed under a customs duty suspension regime.

Goods transported from a third territory

3. The importation of goods transported from a third territory and imported into Malta where the supply of these goods by the importer is an exempt supply in virtue of item 3(1) or 3(4) of Part One of this Schedule.

Catches of fish

4. The importation into ports by sea fishing undertakings of their catches, unprocessed or after undergoing preservation for marketing but before being supplied.

Re-importation

5. The re-importation by the person who exported them outside the Community:

(a) of goods in the state in which they were exported outside the Community;

(b) of goods which have undergone outside the Community repair, transformation or adaptation, or after having been made-up or reworked abroad:

provided that this exemption is limited to the value of the goods at the time they were exported outside the Community.

Food

6. The importation of food.

Investment gold

7. The importation of investment gold, saving the option for taxation in terms of Part Six of the Fourteenth Schedule.

**Part Five
Definitions**

For the purposes of this Schedule, the following terms shall have the meaning assigned to them in this Part.

Food

1. “Food” means the goods specified in the Customs Tariff contained in the First Schedule to the Import Duties Act under:

- (a) Chapter 1 but excluding items falling under subheadings
0101.10.10.00; 0101.90.19.10; 0105.11.11.10; 0105.11.19.10;
0105.11.91.10; 0105.11.99.10; 0105.12.00.10; 0105.19.20.10;
0105.19.90.10; 0105.92.00.10; 0105.93.00.10; 0105.99.10.10;
0105.99.20.10; 0105.99.30.10; 0105.99.50.10; 0106.11.00.00;
0106.12.00.00; 0106.19.90.00; 0106.20.00.00; 0106.31.00.00;
0106.32.00.00; 0106.39.10.90; 0106.39.90.00; 0106.90.00.00.
- (b) Chapters 2 to 4 inclusive, but excluding items falling under subheadings 0206.10.10.00; 0206.29.10.00; 0206.80.10.00 and 0206.90.10.00 in Chapter 2, and 0301.10.10.00 and 0301.10.90.00 in Chapter 3.
- (c) Items falling under subheadings 0504.00.00.00; 0506.90.00.10; 0508.00.00.10; 0510.00.00.10; 0511.10.00.00; 0511.91.10.00; 0511.91.90.10; 0511.99.90.00 in Chapter 5.
- (d) Items falling under subheadings 0601.20.10.00; 0602.10.10.00; 0602.20.10.00; 0602.20.90.00; 0602.90.10.00; 0602.90.20.00; 0602.90.30.00 in Chapter 6.
- (e) Chapters 7 to 12 inclusive, but excluding items falling under subheadings 1207.30.90; 1207.99.91.00; 1209.30.00.00; 1209.99.10; 1209.99.91.00; 1209.99.99.00; 1211.90.30 in Chapter 12.
- (f) Chapter 13 excluding items falling under subheadings 1301.10.00.00; 1302.11.00; 1302.14.00; 1302.19.05; 1302.19.30; 1302.19.91; 1302.19.98; 1302.20.10; 1302.20.90.
- (g) Chapters 15 to 20 inclusive, but excluding items falling under subheadings 1501.00.11.00; 1502.00.10.00; 1503.00.11.00; 1503.00.19; 1503.00.30.00; 1505.00.10.00; 1505.00.90.00; 1507.10.10.00; 1507.90.10.00; 1508.10.10.00; 1508.90.10.00; 1511.10.10.00; 1511.90.91.00; 1512.11.10.00;

1512.19.10.00; 1512.21.10.00; 1512.29.10.00; 1513.11.10.00; 1513.19.30.00; 1513.21.11.00; 1513.21.19.00; 1513.29.30.00; 1514.11.10.00; 1514.19.10.00; 1514.91.10.00 ; 1514.99.10.00; 1515.11.00.00; 1515.19.10.00; 1515.21.10.00; 1515.29.10.00; 1515.30.10.00; 1515.30.90.00; 1515.40.00.00; 1515.50.11.00; 1515.50.91.00; 1515.90.15.00; 1515.90.15.20; 1515.90.15.90; 1515.90.21.00; 1515.90.31.00; 1515.90.40.00; 1515.90.60.00; 1516.20.10.00; 1517.90.93 1518.00.10.00; 1518.00.31.00; 1518.00.39.00; 1518.00.91.00; 1518.00.95.00; 1518.00.99.00; 1520.00.00; 1521.10.00.10; 1521.10.00.90; 1521.90.10.00; 1522.00.10; 1522.00.31.00; 1522.00.39.00; 1522.00.91.00; in Chapter 15; and 1702.90.10; 1704.10.11.00; 1704.10.19; 1704.10.91; 1704.10.99; 1704.90.10; 1704.90.55; 1704.90.61; 1704.90.65; 1704.90.71; 1704.90.75 and 1704.90.81 in Chapter 17 and 2006.00.10 and heading 2009 in Chapter 20.

(h) Chapter 21 but excluding items falling under heading 2105.00 and subheadings 2106.90.20; 2106.90.98.42; 2106.90.98.46; and 2106.90.98.49.

(i) Subheadings 2202.90.10.11; 2202.90.10.31; 2202.90.10.39; 2202.90.91.11; 2202.90.95.11; 2202.90.99.11; 2202.90.99.40; 2209.00.11.00; 2209.00.19.00; 2209.00.91.00; 2209.00.99.00 in Chapter 22.

(j) Chapter 23 but excluding items falling under subheading 2307.00.

(k) Subheading 2501.00.91.00 in Chapter 25.

(l) Subheadings 3301.90.21.00; 3302.10.29.91; 3302.10.29.93; 3302.10.40.00; 3302.10.90.00 in Chapter 33.

Food supplied in the course of catering

2. (1) “Food supplied in the course of catering” means food which is suitable for immediate consumption, whether such food is consumed in the place where it is supplied or not, and consisting of-

(a) meals or snacks;

(b) milkshake, tea, coffee and chocolate supplied in liquid form;

(c) ice cream or products containing ice cream except in family packs.

(2) For the purposes of paragraph (1) hereof –

(a) “meals or snacks” means and includes:

(i) hot and cold dishes including antipasto and dessert;

(ii) sandwiches, toast, potato chips, sausage rolls, pizza, pastizzi, qassatat and similar snacks;

(iii) biscuits, cakes, confectionery and similar items but excluding those sealed in a package by the manufacturer and supplied in that original sealed package and those items which individually weigh 500 grams or more;

(b) “family pack” means ice creams consisting of one component of not less than 350 grams in weight.

Pharmaceutical goods

3. “Pharmaceutical goods” means the goods specified in the Customs Tariff contained in the First Schedule to the Import Duties Act under:

(a) Chapter 30 excluding items falling under headings 3001; 3002; 3005 and 3006;

(b) Subheading 3301.90.30.00 in Chapter 33.

(c) Subheading 3507.10.00.00 in Chapter 35.

(d) Subheading 3824.90.64.00 in Chapter 38.

(e) Subheadings 4818.40.91.00 and 4818.40.99.00 in Chapter 48.

(f) Subheading 5601.10.90.90 in Chapter 56.

(g) Subheading 9004.90.10.10; heading 9020 excluding items falling under subheading 9020.00.10; heading 9021 excluding items falling under subheadings 9021.21.10 and 9021.21.90; and 9022 in Chapter 90.

Immovable property

4. (1) Saving the provisions of paragraph (2) of this item “immovable property” includes any asset that is immovable property by definition of the law.

(2) “Letting of immovable property” includes –

(a) the provision of any accommodation under any title in immovable property and any other form of supply of the use of immovable property;

- (b) an emphyteutical grant for a period not exceeding 50 years.

Non-profit making organisations

5. A “non-profit making institution or organisation” means an institution or organisation:

- (a) whose objects are clearly defined in its statute;
- (b) whose objects expressly exclude profit making;
- (c) whose statute provides that no part of its income or property is available directly or indirectly to any member, proprietor or shareholder;
- (d) which, in the opinion of the Commissioner, is managed and administered in accordance with the provisions of its statute and for the purpose of its stated objects;
- (e) which does not systematically aim to make a profit.

Investment gold

6. “Investment gold” has the meaning assigned to it in Part Six of the Fourteenth Schedule.

**SIXTH SCHEDULE
THRESHOLDS**

Part One

(Article 11)

Small Undertakings

Threshold at the time of application

1 (1) Subject to paragraph (2), the economic activity of a person who applies for registration under article 11 qualifies as a small undertaking at the time of the application if his turnover for the relevant period is less than the Entry Threshold:

(2) When a taxable person applies for registration under article 11 at the commencement of his economic activity or within thirty days therefrom his economic activity qualifies as a small undertaking at the time of the application and continues to qualify as a small undertaking up to the end of the calendar quarter following that during which he commenced his economic activity if the Commissioner is satisfied that the turnover of that person for the period of twelve months commencing on the date of the commencement of that economic activity will not exceed the Entry Threshold.

Persons registered under article 10

2 Notwithstanding the provisions of item 1, the economic activity of a person registered under article 10 does not qualify as a small undertaking at any time during the first thirty-six full calendar months from the date of the said registration:

Provided that a person who is treated as registered under article 10 in virtue of sub-article (9) thereof shall be treated for the purpose of this item as having been registered under that article on the date on which he was first registered under this Act.

Threshold of persons registered under article 11

3 The economic activity of a person registered under article 11 continues to qualify as a small undertaking as long as the turnover of that person for the relevant period does not exceed the Exit Threshold.

Turnover

4 (1) Subject to the other provisions of this item, the turnover of a person for the purposes of this Part is the total taxable value of all supplies made by that person in the course or furtherance of his economic activity during the relevant period, excluding:

- (a) exempt without credit supplies
- (b) a transfer of a business as a going concern
- (c) transactions which are treated under this Act as supplies made by a person to himself;
- (d) the sale or disposal of fixed assets.

(2) Without prejudice to paragraph (1) of this item, where a person registered under article 11 provides both goods and services, the applicable threshold shall be determined in accordance with the principal nature of the supply, taking account of the total value of all the supplies.

(3) When it appears to the Commissioner that the turnover for the relevant period has been negatively affected by specific extraordinary circumstances, including the temporary suspension of the economic activity, the turnover will be the amount obtained after such adjustment as the Commissioner might deem appropriate in the circumstances.

(4) In the case of a company established in Malta that forms part of a group of companies the turnover shall be deemed to be the total of the amounts of the turnover of all companies established in Malta that form part of that group. In this paragraph “group of companies” means two or more companies which are controlled by the same person, and for the purpose of this definition a person shall be deemed to control a company if he owns, directly or indirectly, more than 50% of the shares or the voting rights of that company or of another company which controls, within the said meaning, that company.

(5) For the purpose of computing the turnover for a period that commenced before the 1 January 1999 the taxable value and the description of supplies made before that date and all other terms relevant for that purpose shall be construed according to their meaning under this Act as if those supplies were made after that date.

Relevant period

5 (1) For the purposes of this Part, and subject to paragraph (2), the relevant period on any particular date is a period of twelve months ending on the last day of the calendar quarter preceding that in which that particular date falls.

(2) Where the first day of the twelve-month period referred to in paragraph (1) determined on a particular date precedes the date of the commencement of the economic activity, the relevant period on that particular date is a period commencing on the first day of the calendar quarter following that during which the economic activity was commenced and ending on the last day of the calendar quarter preceding that in which that particular date falls.

Calendar quarter

6 For the purposes of this Part, “calendar quarter” is a period of three calendar months ending on the 31 March, the 30 June, the 30 September and the 31 December, as the case may be.

Entry Threshold and Exit Threshold

7 For the purposes of this Part the Entry Threshold or the Exit Threshold is the amount in the Second or Third Column respectively in the Table in this Part that corresponds to the category in the First Column of that Table within which the economic activity of that person has been classified by the Commissioner.

Provided that the Entry or the Exit Threshold for a relevant period of less than twelve months determined in accordance with paragraph (2) of item 5 is a proportion of the relative threshold calculated by dividing that threshold by four and multiplying the result by the number of calendar quarters included in the relevant period so determined.

Information to be given to the Commissioner

8 A person who applies for registration under article 11 shall give all information that the Commissioner may reasonably request for the purpose of applying the provisions of this Part.

TABLE

First Column		Second Column	Third Column
Category		Entry Threshold Lm	Exit Threshold Lm
A	Economic activities consisting principally in the supply of goods	12000	15000
B	Economic activities consisting principally in the supply of services with a relatively low value added	8000	10000
C	Other economic activities	5000	6000

Part Two

(Article 12)

Acquisitions Threshold

The acquisitions threshold

1 The Acquisitions Threshold is the equivalent in Maltese liri of Euro 10,000 using the latest conversion rate last published by the Central Bank before 1 January of the year in respect of which that threshold is relevant.

The value of intra-community acquisitions

2 For the purpose of determining whether the value of intra-community acquisitions in any particular case exceeds the Acquisitions Threshold or not the value of the intra-community acquisitions in question shall be taken to be the taxable value that would be determined in accordance with the relevant provisions of the Seventh Schedule if they were taxable intra-community acquisitions, provided that no account shall be taken of the value of:

- (a) intra-community acquisitions of new means of transport and of excise goods;

(b) value added tax paid or due in a Member State other than Malta on the intra-community supply of the goods in question.

Part Three

(Item 2 of the Third Schedule)

Distance Sales Threshold

Distance Sales Threshold

1 The Distance Sales Threshold for any calendar year is the equivalent in Maltese liri of Euro 35,000, using the middle rate of exchange last published by the Central Bank of Malta before the 1 January of that year.

Value of distance sales

2 For the purpose of determining whether the value of distance sales in any particular case exceeds the Distance Sales Threshold or not the value of the sales of the goods in question shall be taken to be the taxable value that would be determined in accordance with the relevant provisions of the Seventh Schedule if they were taxable supplies, excluding the value of any excise goods.

SEVENTH SCHEDULE

(Article 18)

TAXABLE VALUE

Taxable value of supplies

1 Except as otherwise provided in the other provisions of this Schedule, the taxable value of a supply shall be the total value of the consideration paid or payable to the supplier by the purchaser, the customer or any other person for the supply, including any subsidy directly linked to the provision of that supply, but excluding the value added tax chargeable under this Act on that supply.

2 The taxable value of a supply shall include, insofar as they are not included in the value determined under item 1:

(a) taxes, duties, levies, fees and other charges (excluding the value added tax chargeable under this Act) payable by reason of the supply;

(b) incidental expenses, such as commissions, packing, transport and insurance costs charged by the supplier to the purchaser or customer even if they are covered by a separate agreement or a separate document.

3 The taxable value of a supply shall not include:

(a) price reductions by way of discounts for early payment;

(b) rebates and other price reductions allowed directly by the supplier to the customer and accounted for at the time when the tax becomes chargeable;

(c) penalties and interests charged for late payment after the time of the supply;

(d) disbursements paid in the name and for the account of the person to whom the supply is made, and resulting from documents held by the supplier to have been so paid, which are entered in the records of the supplier in a suspense account;

(e) any amount charged to the customer by way of a deposit on returnable packing of goods where the deposit is lower than the cost of the packing.

4 When, after a supply takes place:

(a) the consideration for that supply is reduced by way of a price discount or rebate allowed to the customer for bona fide commercial reasons;

(b) the consideration for that supply is not payable or is repayable to the customer on account of the rescission of the contract for that supply which is declared by means of a definitive judgment or arbitration award or is agreed to by the parties in writing on grounds that would have been sufficient in a court of law for that rescission;

(c) the amount due as consideration for that supply becomes a bad debt;

the taxable value of that supply shall be reduced accordingly: provided that no adjustment shall be made to the tax chargeable on that supply by reason of such a reduction except in the manner provided in the Tenth Schedule.

5 (1) When the consideration is paid or payable wholly or partly in kind or where the value of the consideration for a supply cannot be readily determined, the taxable value of that supply shall be, to the extent that the consideration is so paid or cannot be so determined, its open market value.

(2) The open market value of goods or services means the price which they would fetch if sold or provided in the open market on the date and in the state they were in when the said goods are delivered or the said services are performed.

6 (1) The taxable value of a supply consisting of the application or disposal of goods for which no consideration is charged or paid but which is deemed in terms of the Second Schedule to be a supply of goods made for consideration, and the taxable value of a transport of goods that is treated as a supply in terms of item 17 of the Second Schedule (Transfer of goods to another Member State), is the purchase price of those or similar goods or, in the absence of a purchase price, the cost price, determined at the time of the supply.

(2) The taxable value of a self-supply of services is the full cost to the person making the supply of providing those services.

7 The taxable value of a supply consisting in the transfer of goods by order made by or in the name of a public authority or in pursuance of the law against payment of compensation is the compensation for that transfer.

8 Where any amount relevant for the determination of the taxable value of a supply is expressed in foreign currency the exchange rate applicable shall be the last selling rate determined by the Central Bank before the date when the supply takes place.

Taxable value of intra-community acquisitions

9 The taxable value of a taxable intra-community acquisition is the amount which would represent the taxable value in terms of this Schedule of the supply pursuant to which that acquisition is made if that supply were a taxable supply, and shall include any excise duty paid or payable in a Member State by the person making that acquisition on the goods acquired.

10 (1) When the taxable value of an intra-community acquisition includes excise tax paid or payable in a Member State other than Malta and the person who makes the acquisition qualifies for a refund of that excise tax, the value of that acquisition shall be reduced proportionately.

(2) When an intra-community acquisition is treated as taking place in Malta by reason of the fact that it was made by a person identified for the purpose of that acquisition by a value added tax identification number issued by the Commissioner and is subsequently also treated as taking place and subject to tax in another Member State by reason of the fact that the transport of the goods ends in that State, the chargeable value of that acquisition under this Act shall be reduced by the amount subject to tax in that other Member State.

(3) When the value of a supply pursuant to which an intra-community acquisition is made is reduced after that acquisition takes place for any of the reasons mentioned in item 4 the taxable value of the acquisition shall be reduced accordingly.

(4) When the taxable value of an intra-community acquisition is reduced in any of the circumstances mentioned in this item, the tax on that acquisition corresponding to that reduction shall, if paid, be treated as tax paid but not due for the purposes of article 69 of this Act.

Taxable value of importations

11 Subject to the other provisions of this Schedule, the taxable value of an importation of goods shall be the value established in terms of the Import Duties Act for the determination of the value on which duty *ad valorem* is chargeable under that Act, and all the relevant provisions of that Act shall apply *mutatis mutandis*, and for the purpose of this item the references in the said provisions to the Comptroller of Customs shall be construed as references to the Comptroller of Customs acting on behalf of the Commissioner.

12 The value established under item 11 shall be increased, insofar as they are not included in the value determined in accordance with item 11, by:

(a) any taxes, levies, duties and other charges due outside Malta, any import duties chargeable on the said importation under the Local Manufactures (Promotion) Act, any excise duty payable under the Excise Duty Act by reason of the importation of those goods and, in the case of motor vehicles, the tax chargeable under the Motor Vehicles Registration Tax Act;

(b) incidental expenses, such as commissions, packing, customs agency costs and transport and insurance costs incurred up to the delivery of the goods to the destination in Malta indicated on the document by means of which the goods are imported or, in the absence of such an indication, the place of the first transfer of the goods in Malta;

(c) costs for the transport of the goods to another destination within the Community if that destination is known at the time of the importation.

13 The taxable value of an importation shall not include:

(a) rebates and other price reductions allowed directly by the supplier to the customer and accounted for at the time of the importation;

(b) price reductions by way of discount for early payment.

Eighth Schedule*(Article 19(2))***Rate of tax**

The tax chargeable under this Act on the taxable value of the supplies described in the first column of the Table in this Schedule shall be at the rate specified in the second column of that Table.

TABLE

First Column	Second Column
Description of Supplies	Rate
<p>1. Accommodation</p> <p>The letting of or the provision of accommodation in any premises which for the purpose of the provision of such accommodation is required to be licensed in virtue of the Malta Travel and Tourism Services Act, or any other Act which may be substituted therefor:</p> <p>Provided that where the price charged for the supply of accommodation includes the supply of goods or services not falling within the meaning of accommodation the taxable value of the supply of accommodation shall be deemed to be eighty percent of the said price and twenty percent of that price shall be deemed to be the taxable value of supplies not described in this Column.</p>	5%
<p>2. The supply of electricity in accordance with Article 12 of Directive 77/388/EEC or any other article in substitution therefor.</p>	5%
<p>3. Confectionery and similar items in accordance</p> <p>The goods specified in the Customs Tariff contained in the First Schedule to the Import Duties Act under:</p> <p>(a) subheadings 1207.30.90 and 1207.99.91.00 in Chapter 12;</p> <p>(b) subheadings 1302.11.00; 1302.14.00; 1302.19.05; 1302.19.30; 1302.19.91; 1302.19.98; 1302.20.10 and 1302.20.90 in Chapter 13;</p>	5%

<p>(c) Subheadings 1503.00.19; 1517.90.93; 1520.00.00 and 1522.00.10 in Chapter 15;</p> <p>(d) Subheadings 1702.90.10; 1704.10.11.00; 1704.10.19; 1704.10.91; 1704.10.99; 1704.90.10; 1704.90.55; 1704.90.61; 1704.90.65; 1704.90.71; 1704.90.75 and 1704.90.81 in Chapter 17;</p> <p>(e) Subheading 2006.00.10 and heading 2009 in Chapter 20;</p> <p>(f) Subheadings 2105.00.10.19; 2105.00.91.19 and 2105.00.99.19 in Chapter 21;</p> <p>(g) Subheading 2501.00.10 in Chapter 25;</p> <p>(h) Subheading 3302.10.21 in Chapter 33.</p>	
<p>4. Medical accessories</p> <p>The goods specified in the Customs Tariff contained in the First Schedule to the Import Duties Act under:</p> <p>(a) Subheading 2905.45.00 in Chapter 29;</p> <p>(b) Headings 3001, 3005 and 3006 in Chapter 30;</p> <p>(c) Heading 3306 and subheading 3307.90.00.10 in Chapter 33;</p> <p>(d) Subheading 3407.00.00 in Chapter 34;</p> <p>(e) Subheadings 3822.00.00; 3824.90.61.00 and 3824.90.62 in Chapter 38;</p> <p>(f) Subheading 5601.10.10 in Chapter 56;</p> <p>(g) Subheading 7015.10.00 in Chapter 70;</p> <p>(h) Subheadings 9001.30.00; 9001.40.41.00; 9001.40.49; 9001.40.80; 9001.50.41; 9001.50.49; 9001.50.80; 9004.90.90; 9021.21.10 and 9021.21.90 in Chapter 90;</p>	5%
<p>5. Printed matter</p> <p>The goods specified in the Customs Tariff contained in the First Schedule to the Import Duties Act under:</p> <p>(a) Subheading 4820.20.00.00 in Chapter 48;</p> <p>(b) Chapter 49 but excluding items falling under subheadings 4905.10.00; 4906.00.00.00; 4907.00.10; 4907.00.90.00; 4908.10.00.00; 4908.90.00.00; heading 4909; and subheadings 4910.00.00.90; 4911.91.10 and 4911.99.00.10.</p>	5%

NINTH SCHEDULE*(Article 46)***APPEALS TO THE VALUE ADDED TAX APPEALS BOARD***Composition of the Board*

1 (1) The Value Added Tax Appeals Board (in this Schedule referred to as “the Board”) shall be composed of a Chairman and two other members who shall be appointed by the Minister for a period of three years.

(2) The Minister may appoint a panel of persons to serve as Chairmen and a panel of persons to serve as other members of the Board, in which case the members shall serve in accordance with such distribution of duties, including provision for inability of members to serve and other circumstances, as the Minister may establish.

(3) A member of the Board may not be removed during the period for which he has been appointed except for proved misbehaviour or inability to perform his functions.

(4) The provisions of articles 733 to 739 inclusive of the Code of Organisation and Civil Procedure shall apply to the Chairman and to the other members of the Board with respect to appeals before and references to the Board in the same manner as they apply to judges with respect to a cause brought before a court.

(5) A person shall be disqualified from being appointed or continuing to be a member of the Board if he is a member of the House of Representatives.

(6) In the case of a vacancy in the Board which cannot be filled in accordance with a distribution of duties established in terms of paragraph (2) of this item the Attorney General shall appoint a person to fill that vacancy in the hearing and determination of the case in which the vacancy occurs.

(7) The members of the Board shall receive such remuneration as the President of Malta may determine.

(8) The members of the Board shall not be personally liable for any act or default of the Board done or omitted to be done in good faith in the course of the operations of the Board.

Secretary to the Board

2 (1) There shall be a secretary to the Board, who shall be a public officer designated as secretary by the Minister.

- (2) The Minister may designate other public officers as deputy secretaries.

Competence of the Board

3 (1) The Board shall be competent to hear any appeal against an assessment and to confirm, reduce or increase any taxable value or credit or tax assessed by the Commissioner, or cancel the assessment or make such other declaration or order as it deems fit.

(2) The Board shall be competent to determine any matter referred to it in accordance with article 44 of this Act.

(3) The Board may, in any decision, make such order on the costs of the case as it may deem appropriate.

Appeals against assessments

4 (1) An appeal against an assessment shall not be valid unless:

(a) a return for the tax period to which the assessment refers has been delivered to the Commissioner before the appeal is entered; and

(b) all tax payable by the appellant which is not in dispute has been paid; and

(c) an amount of five per cent of the tax which is in dispute in terms of that appeal or fifty liri, whichever is the higher, has been paid; and

(d) it is made within thirty days from the date of the service of the notice against which the appeal is made; and

(e) it is made on such form and in such manner as may be prescribed; and

(f) a payment of such administrative fees as may be prescribed has been made.

(2) The onus of proving that any taxable value assessed by the Commissioner is excessive or that any credit assessed by the Commissioner is insufficient shall lie on the appellant.

(3) The Board may refuse to consider any evidence as sufficient for the purpose of paragraph (2) of this item if the appellant has failed to keep the records and

documents required to be kept by this Act or fails to produce such records or documents.

(4) The Board shall deliver its decision in writing and shall cause a copy of the decision to be served on the appellant.

Payment of the tax

5 (1) When a valid appeal has been made against an assessment, the payment of so much of the tax assessed which is in dispute as is not required to be paid before the appeal is made in accordance with item 4(1)(c) may be kept in abeyance until the appeal is finally determined: provided that the running of interest on the said tax shall not be meanwhile suspended.

(2) The running of the period referred to in article 58(2) shall be suspended in respect of any tax or administrative penalty for any time during which the payment thereof may be kept in abeyance in terms of this item.

(3) Where the tax payable as a result of a decision of the Board on an appeal against an assessment exceeds the tax shown to be payable in the said assessment, the excess shall be payable by not later than the end of the month during which the said decision is served on the appellant and interest at the rate specified in article 21(4) of this Act shall be due on such excess from the said date for any period during which such excess remains unpaid.

References to the Board

6 (1) A reference to the Board of any matter referred to in article 44 may not be made unless it has first been raised in correspondence with the Commissioner and shall be made by means of an application in writing which shall state clearly all the facts relevant to that matter and the manner in which, in the opinion of the applicant, that matter should be determined.

(2) A reference to the Board on a question referred to in article 44(k) (the imposition of an administrative penalty) shall not be valid unless it is made by not later than two years from the date on which a notice of the imposition of the administrative penalty in question was given to the person on whom it was imposed.

(3) The Board shall, after hearing all parties having an interest in the matter, and obtaining all relevant information, decide the matter and cause its decision to be served on the parties.

Procedures of the Board

7 (1) The Board shall have the power to summon any person to give evidence or to produce books or other documents and the Chairman shall have the power to administer an oath to any person appearing before the Board.

(2) The Minister may by regulations prescribe the manner in which an appeal or application is to be made to the Board, the place where the Board shall hold its sittings, the manner in which the parties may be assisted, the administrative fees payable on appeals, the records to be kept by the Board, the functions of the secretary to the Board, and generally any matter relating to the procedures of the Board.

(Articles 22 and 23)

**TENTH SCHEDULE
DEDUCTIONS**

Eligibility for credit for input tax

1 Except as the Commissioner may otherwise allow no credit for input tax for a tax period shall be allowed to a person unless a claim is made in accordance with any relevant provision of this Act.

Evidence of input tax

2 (1) No amount shall be treated as input tax of a person unless that person proves that the tax was chargeable on supplies of goods and services or intra-community acquisitions or importations of goods which have been or which will be used by him in the course or furtherance of his economic activity.

(2) Except as the Commissioner may otherwise allow, no amount shall be treated as input tax of a person unless:

(a) it is supported by -

(i) a tax invoice in respect of the tax relating to goods or services supplied to him; or

(ii) a tax invoice in respect of the tax relating to goods acquired by him under an intra-community acquisition; or

(iii) by a document of importation indicating him as the importer in respect of the tax on an importation; and

(b) with respect to any tax on a supply which in terms of this Act is payable by that person or on an intra-community acquisition, he has reported that tax as due by him in his tax return; and

(c) the document referred to in paragraph (a) is held by that person and produced, if requested, to the Commissioner; and

(d) the amount of the tax is properly accounted for in the records held by that person to the extent required for the purposes of the Act.

Tax which is not to be treated as input tax

3 (1) Subject to paragraph (2) of this item, no amount shall be treated as input tax of a person to the extent to which it represents tax chargeable on:

(a) the supply to that person or the intra-community acquisition or importation by that person of:

(i) tobacco or tobacco products;

(ii) alcoholic beverages;

(iii) works of art, collectors' items and antiques;

(iv) motor vehicles, vessels or aircraft including the supply thereof for hire or leasing arrangements;

(v) goods and services for the purpose of repairing, maintaining, fuelling and keeping any item to which item (iv) of this subparagraph applies.

(b) the supply of any goods and services or the intra-community acquisition or importation of any goods used in the provision by that person of receptions, entertainment or hospitality except where the said provision is made for consideration in the normal course of that person's economic activity;

(c) the supply of any goods and services or the intra-community acquisition or importation of any goods used in the provision by that person to his employees or, in the case of a body of persons, to its officers or employees, of transport or entertainment: provided that this provision shall not apply to transport provided by that person to his employees on vehicles with a seating capacity of not less than seven.

(2) The provisions of sub-paragraphs (i) to (iv) of paragraph (1)(a) shall not apply to:

(a) goods supplied to or acquired under an intra-community acquisition or imported by a person for the purpose of resale, whether in the state in which they were acquired or imported or after treatment or processing or inclusion in other goods supplied by that person, in the normal course of that person's economic activity;

(b) motor vehicles, vessels or aircraft supplied to or acquired under an intra-community acquisition or imported by a person and used by him for the purpose of the carriage of goods or passengers for a consideration;

(c) vessels and aircraft supplied to or acquired under an intra-community acquisition or imported by a person for the purpose of being provided by him under a charter or hire agreement;

(d) motor vehicles supplied to or acquired under an intra-community acquisition or imported by a person for the purpose of being provided by him for hire with a driver or for self-drive hire (excluding fuelling for such self-drive vehicles), or of being used for driving instructions, provided they are so used, in each case, in the normal course of that person's economic activity;

(e) motor vehicles designed and manufactured for the carriage of goods and so designed and manufactured with seating accommodation normally adjacent to the driver or with seating accommodation for nine persons or more.

(3) In this item, "works of art, collectors items and antiques" shall have the meaning assigned to it by Part B of the Fourteenth Schedule.

(4) Tax paid or payable on any supply to or on any intra-community acquisition or importation by a person in the name and for the account of another person in respect of disbursements that, in terms of the Seventh Schedule, do not form part of the taxable value of supplies made to that other person shall not be treated as input tax of the first mentioned person.

Tax partially treated as input tax

4 Where any goods or services are or will be used but not wholly used in the course or furtherance of an economic activity there shall be treated as input tax such proportion of the tax chargeable on the supplies, intra-community acquisitions or importations in question as the Commissioner may consider reasonable taking into account the proportion of the use of those goods or services in the course or furtherance of the economic activity to their total use.

Attribution of input tax

5 (1) Any input tax of a person registered under article 10 for a tax period which is exclusively attributable to supplies to which article 22(4) applies shall be allowed as a credit for that period.

(2) Any input tax which is exclusively attributable to supplies other than those referred to in paragraph (1) shall not be allowed as a credit.

(3) Any input tax for a tax period which is attributable both to supplies to which article 22(4) applies and also to other supplies shall be partially allowed as a

credit for that tax period, which portion shall be determined in accordance with item 6 or 8.

Partial attribution

6 (1) The portion of input tax allowable as a credit to a person in terms of item 5(3) shall be calculated as follows:

(a) the total value of supplies to which article 22(4) applies made by that person during all the tax periods ending during a calendar year is divided by the total value of supplies made by that person during those tax periods;

(b) the result obtained under paragraph (a) shall be the definitive ratio for the year referred to in that paragraph and the provisional ratio for the following year;

(c) the input tax credit of that person for each tax period ending during a calendar year shall be calculated provisionally by multiplying the value of the input tax of that person for that tax period by the provisional ratio for that year;

(d) the total input tax credit of that person for all the tax periods ending during a calendar year shall be calculated definitively by multiplying the total input tax for those periods by the definitive ratio for that year;

(e) the difference between the total input tax for the tax periods ending during a year calculated provisionally under paragraph (c) and the definitive calculation for that year under paragraph (d) shall represent tax due by that person or a deduction allowable to that person, as the case may be, which tax or deduction shall be accounted for in the tax return for the first tax period that ends in the year following that for which the provisional calculation was made: provided that the tax or deduction in respect of a year during which the registration of a person under article 10 is cancelled shall be accounted for in his last tax period.

(2) For the purposes of paragraph (1):

(a) the value of supplies not subject to tax under this Act shall be determined in the manner applicable for the determination of the taxable value of taxable supplies;

(b) there shall be excluded from the value of the supplies made by that person -

- (i) the value of any supply of capital goods used in his economic activity;
- (ii) the value of self-supplies;
- (iii) the value of any supply which is not made by a taxable person acting as such.

Adjustment relating to input tax on the acquisition of capital goods

7 (1) Where the input tax credit of a person (“the owner”) for any tax period during a calendar year (“the year of acquisition”) includes tax on the supply to that person or the intra-community acquisition or importation by that person of capital goods, and where the input tax for any year during an adjustment period is allowable at a rate which is higher or lower than that allowed in the year of acquisition, an adjustment shall be made to the input tax allowable for that year of adjustment.

- (2) The Minister may by regulations:
 - (a) define the capital goods to which this item applies;
 - (b) define the period or periods of adjustment applicable to capital goods;
 - (c) prescribe the method in which the adjustment shall be calculated and the manner in which it shall be effected.

Alternative methods of partial attribution

8 (1) Where it appears that the method of attributing input tax laid down in item 6 does not give a fair and reasonable result, the Commissioner may by notice in writing to a registered person direct that the said method shall not apply to the attribution of input tax to the supplies of that person and where such a direction has been given, that person shall adopt such other method of partial attribution as the Minister may by regulations prescribe.

(2) In giving his approval in terms of paragraph (2) of this item the Commissioner may -

- (a) require that the same method shall continue to be used for such period as he may specify;
- (b) impose such other conditions and require such warranty as he deems appropriate.

Rounding up

9 (1) A fraction resulting from any computation made in accordance with this Schedule shall be rounded up to the nearest lira.

(2) Where the amount of input tax which results to be not allowable as a credit for a tax period pursuant to an apportionment made in accordance with items 6 or 8 is less than Lm10 multiplied by the number of months or part thereof included in that tax period that amount shall, notwithstanding the said provisions, be treated as allowable as a credit for input tax.

Bad debt relief

10 (1) Where a person registered under article 10 of this Act shows to the satisfaction of the Commissioner that an amount due to him as consideration for a supply made to another person has, during a tax period, become a bad debt and that output tax has been paid or is payable by the said person in respect of that supply, that person may claim the amount of the output tax corresponding to the bad debt to be allowed as a deduction by way of a bad debt relief in addition to any other deduction allowable to him as an input tax credit in accordance with the other provisions of this Schedule for that tax period or for such subsequent tax period as the Commissioner may allow.

(2) A claim for a deduction by way of a bad debt relief shall be subject to such directives as the Commissioner may give as to the circumstances in which it may be made and the documents or other evidence that should be produced.

(3) The recovery of a bad debt in respect of which a deduction has been allowed in terms of this item or of a part of such a debt shall, to the extent of the amount recovered, be treated as a taxable supply taking place at the time when the said debt or part thereof is recovered and shall be accounted for accordingly by the person to whom the deduction had been so allowed.

Deductions on account of a reduction in the taxable value of supplies or intra-community acquisitions

11 (1) Where, in terms of the Seventh Schedule, the taxable value of a supply or an intra-community acquisition is reduced after that supply or acquisition takes place any output tax corresponding to that reduction shall be allowable as a deduction to the person by whom that output tax was paid or is payable for the tax period during which the cause for the reduction occurs.

(2) The deduction allowable under this item is subject to the condition that the person claiming it has properly accounted for the output tax on the taxable value in question before the reduction.

(3) A claim for a deduction under this item shall be subject to such directives as the Commissioner may give as to the documents or other evidence that should be produced.

Saving provision

12 The provisions of this Schedule are without prejudice to the provisions of the Fourteenth Schedule and, in particular, to the limitations provided for in that Schedule to the right of input tax credit allowable in the case of supplies subject to a margin scheme.

ELEVENTH SCHEDULE

(Article 48)

TAX RECORDS

Records to be kept by persons registered under article 10

1. Every person registered under article 10 shall keep the following records and documents:

(a) proper accounts and records of his economic activity;

(b) a value added tax account;

(c) an annual value added tax account;

(d) copies of all tax invoices issued by him;

(e) all tax invoices received by him;

(f) documentation relating to customs and, where applicable, excise procedures with respect to importation and exportation of goods by him;

(g) copies of all fiscal receipts issued by him in terms of the Thirteenth Schedule to this Act;

(h) all credit notes, debit notes and other documents issued by him or received by him which evidence an increase or a decrease in the consideration for any supplies, intra-community acquisitions or importations;

(i) a register of goods transported by him or on his behalf out of Malta but within the Community for the purpose of transactions referred to in item 17 of the Second Schedule (*Transfer of goods to another Member State*), showing:-

- a description of the goods;
- their quantity
- their value
- their movements,
- a description and the quantity of the goods not transported back, and
- the date and the reference to the documents issued, if any, relating to these operations;

(j) a record of movable tangible goods transported to him from another Member State by or on behalf of a taxable person identified for purposes of value added tax in that other State for the purpose of the valuation of or works on those goods showing:

- a sequential number;
- the date of receipt of the goods;
- the name and address of the customer;
- the value added tax identification number of the customer;
- the quantity of the goods received;
- a description of the goods received;
- the date of the transport of the processed goods after valuation to the customer;
- the quantity and the description of the goods that are not transported back to the client;
- the date and a reference to the documents issued relating to the services supplied.

Matters to be included in the accounts

2. The accounts of the economic activity of every person registered under article 10 shall be kept in such a way as to enable the following matters to be readily ascertained:

- (a) the total value, exclusive of tax, of the supplies made by him during each tax period;
- (b) the total value, exclusive of tax claimed as input tax credit, of his inputs for each tax period;
- (c) the output tax and any other tax payable by that person for each tax period;
- (d) the input tax credits, the deductions, the excess tax credit and the tax refundable, for each tax period;
- (e) the calculation, where input tax credit is allowable under a partial attribution method, of the provisional input tax credit for each tax period, of the definitive input tax credit for each year and of the adjustments to the input tax credit;
- (f) sub-totals, breakdowns and notes to the accounts as are necessary to readily identify the source of the information shown in the value added tax account.

The value added tax account

3. (1) The value added tax account shall be a separate account held for each tax period of the taxable person and shall contain all the information, including all the totals, sub-totals and breakdowns, required to be furnished in the tax return for that period.

(2) The value added tax account shall contain a cross reference to the matters referred to in item 2 that enables the matching and reconciliation of all information contained therein.

Correction of mistakes by means of an adjustment in a subsequent tax return

4. (1) Where a person registered under article 10, in a return for a tax period furnished to the Commissioner -

(a) overstates or understates the output tax and the overstatement or understatement does not exceed five per cent of the output tax declared in the said return, and/or

(b) overstates or understates the credit for input tax and the overstatement or understatement does not exceed five per cent of the credit for input tax declared in the said return,

he may correct the mistake by making the necessary entries in the value added tax account and in the tax return for the tax period during which the overstatement or understatement is discovered.

(2) No correction may be made in accordance with this item for any tax period which commences later than six months from the expiration of the tax period to which the mistake refers.

(3) When a correction is made in terms of this item the value added tax account shall contain a clear reference to the tax period to which the mistake refers and to all the documents relating to relative transactions.

(4) A mistake in a tax return may not be corrected by means of a correction in a subsequent tax return except to the extent allowed and in the manner provided in this item.

Annual value added tax account

5. The annual value added tax account shall be an account drawn up for every calendar year and shall show the totals of all values entered in the value added tax account for each of the tax periods ending during that calendar year.

Exceptions

6. (1) The Commissioner may, in any particular case or classes of cases, require such additional records or documents to be kept, or allow such variations to the records and documents to be kept in accordance with this Schedule as he may deem appropriate for any of the purposes of the Act.

(2) This Schedule shall be subject to the general requirements of article 48 and without prejudice to any additional records and accounts that may be required under any special provision contained in the Act or in any regulations made under the Act.

Records of intra-community acquisitions

8 Every taxable person who is not registered under article 10 and every non-taxable legal person shall keep records in sufficient detail as to enable the determination of the value of intra-community acquisitions made by him in Malta including:

- (a) a description of the goods and the consideration paid on each acquisition;
- (b) the relative invoices;
- (c) all other information relevant for the purposes of determining the value of intra-community acquisitions for the purposes of Part Two of the Sixth Schedule;
- (d) all other supporting documents

Records of distance sales

9 Every taxable person shall keep records in sufficient detail as to enable the determination of the value of distance sales made by him of goods transported from Malta including:

- (a) a description of the goods and the consideration charged on each sale;
- (b) a copy of the relative invoices;
- (c) all other information relevant for the purposes of determining the value of distance sales for the purposes of Part Three of the Sixth Schedule;
- (d) all other supporting documents.

TWELFTH SCHEDULE

(Article 50(5))

TAX INVOICE

Form of tax invoice

1. Save as the Commissioner may otherwise allow, a document shall not constitute a tax invoice unless all the particulars required by this Schedule are properly and fully stated.

Contents

2. (1) Saving the other provisions of this Schedule, a tax invoice shall contain the following particulars:

- (a) the date of issue
- (b) a sequential number, based on one or more series, which uniquely identifies the invoice;
- (c) the name and address of the supplier and the Value Added Tax identification number under which he made the supply;
- (d) the name and address of the person to whom the supply is made and the Value Added Tax identification number under which he acquired the goods or services supplied to him;
- (e) the type of the supply by reference to the categories listed in item 3;
- (f) a description sufficient to identify the quantity and nature of the goods or the extent and nature of the services supplied;
- (g) the date on which the supply was made or completed or the date on which a payment on account of the supply was made insofar as that date can be determined and differs from the date of issue of the invoice;
- (h) the taxable value per rate or exemption, the unit price exclusive of tax and any discounts or rebates if they are not included in the unit price;
- (i) the amount of tax chargeable, if any, at each rate so chargeable;

- (j) the total amount of tax chargeable, if any.

Categories of supplies

3. The categories referred to in sub-paragraph (e) of paragraph (1) of item 2 are:

- (a) a supply by sale;
- (b) a supply of goods under a hire-purchase agreement or in terms of which the ownership of the goods is deferred;
- (c) a supply on hire;
- (d) a supply under a contract of exchange;
- (e) a supply consisting in the delivery of goods made from materials provided by the customer;
- (f) a supply by sale on commission;
- (g) a supply on sale or return or similar terms;
- (h) an intra-Community supply;
- (i) an export;
- (j) any other supply.

Tax invoice by retailers

4. A tax invoice which is required to be provided by a retailer need contain only the following particulars:

- (a) a serial number of the transaction;
- (b) the date of the supply;
- (c) the name, address and the Value Added Tax identification number of the supplier;
- (d) the Value Added Tax identification number of the person to whom the supply is made;

- (e) a description sufficient to identify the goods supplied;
- (f) for each description, the quantity of the goods, the rate of tax chargeable thereon, and the price payable, including the tax;
- (g) the total amount of tax chargeable:

Provided that a fiscal receipt issued by means of a fiscal cash register as defined in the Thirteenth Schedule to this Act, shall be deemed to satisfy the requirements of this item if it contains, in addition to the particulars required by the said item, the machine-printed registration number of the person to whom the relative supply is made.

Currency

5. The tax chargeable under this Act shall be expressed in Lm and shall be computed on the Lm equivalent of the taxable value determined in accordance with the Seventh Schedule.

Supplies on which no tax is chargeable

6. When a tax invoice refers to supplies on which no tax is chargeable it shall indicate a brief reference to the relevant provisions of this Act on the grounds of which no tax is chargeable, distinguishing between:

- (a) supplies made outside Malta;
- (b) exempt with credit supplies;
- (c) exempt without credit supplies.

Reverse charge

7. Where the customer is liable for the tax on the supply, the invoice shall contain an indication to this effect by the inclusion of the words “Reverse Charge” and a brief reference to the provision in the Act under which the reverse charge procedure is provided. When the invoice is for a supply to which article 22(2)(a) refers it shall, moreover, contain the word “Triangulation”.

New means of transport

8 In an invoice for the intra-Community supply of a new means of transport the description of the goods supplied shall contain the particulars referred to in the definition of new means of transport under article 2.

Margin Scheme

9 When an invoice refers to a supply to which a margin scheme applies under any of the provisions of the Fourteenth Schedule it shall contain an indication to this effect by the inclusion of the words “Margin Scheme” and a reference to the relevant scheme.

Document provided by a person to himself

10 When a taxable supply is made to a person and no tax invoice is provided for that supply, that person may provide a document to himself with respect to that supply and that document shall constitute a tax invoice if it complies with the requirements of this Schedule and if it is so approved by the Commissioner: provided that no such approval shall be required if that person is the person liable for the tax on that supply.

Invoices by electronic means

11. Invoices containing the details specified in item 2, and subject to the acceptance by the customer, may be sent by electronic means, provided that the authenticity of the origin and the integrity of the contents are guaranteed as may be provided for by national legislation with regard to the use of electronic signatures, or as may be required and approved by the Commissioner.

THIRTEENTH SCHEDULE

(Article 51)

FISCAL RECEIPTS

Interpretation

1. In this Schedule, unless the context otherwise requires -

“fiscal cash register” means a cash register which conforms with the requirements specified in item 13 of this Schedule;

“fiscal taxi meter” means a taxi meter which complies with requirements specified in item 14 of this Schedule;

“fiscal receipt” means a receipt or invoice issued on a form supplied or approved in writing by the Commissioner and containing all the information and details required to be specified thereon in accordance with the said form, or a receipt issued by means of a fiscal cash register, or by a fiscal taxi meter.

Obligation to issue receipt

2. Subject to the other provisions of this Schedule, every taxable person who makes a supply, other than an exempt without credit supply shall, except where he is required to issue a tax invoice in respect of that supply, issue a fiscal receipt in accordance with this Schedule for the consideration paid to him for that supply and such fiscal receipt shall, unless issued before the payment is made, be issued and delivered to the person who effects the payment or to the person to whom the supply is made immediately after payment has been effected, to the extent covered by that payment:

Provided that in respect of a supply for which no consideration is paid but which is deemed to have been made for a consideration in accordance with the Second Schedule to this Act, the fiscal receipt shall be issued on the date of that supply.

Receipt issued by a fiscal cash register

3. (1) Subject to the provisions of items 4, 5, 6 and 7 of this Schedule, a fiscal receipt issued by a person who is a retailer or whose business includes supplies of food referred to in item 2 of Part Five of the Fifth Schedule to the Act shall be issued by means of a fiscal cash register: provided that in respect of any supply made by such person in any period during which he is unable, for a reasonable cause, to issue a fiscal receipt by means of a fiscal cash register, he shall issue a fiscal receipt on a form supplied by the Commissioner.

(2) A fiscal receipt which is required to be issued for the provision of a taxi service shall be issued by means of a fiscal taxi meter: provided that in respect of any supply made by such person in any period during which he is unable, for a reasonable cause, to issue a fiscal receipt by means of a fiscal taxi meter, he shall issue a fiscal receipt on a form supplied by the Commissioner.

(3) For the purposes of paragraphs (1) and (2) of this item, the following shall not be deemed to constitute a reasonable cause:

(a) not being in possession of a fiscal cash register or a fiscal taxi meter;

(b) not being in possession of stationery or other material required for the functions of the fiscal cash register or a fiscal taxi meter;

(c) defects in the functioning of a fiscal cash register or a fiscal taxi meter except where prompt and reasonable measures have been taken to remedy such defects.

Door to door sales of gas, milk or bread

4. (1) A person who makes supplies from a vehicle consisting in door-to-door delivery, or in the delivery to the public on a public road, of gas, milk and milk products or bread shall not be required to issue a fiscal receipt for every such supply if he issues one fiscal receipt (hereinafter in this item referred to as "a daily receipt") which accounts for all the said supplies made on each day in the manner prescribed in the other provisions of this item.

(2) A daily receipt shall be a fiscal receipt which accounts for the difference between the goods loaded on the vehicle from which the said supplies are made and the goods remaining on the vehicle after the said supplies are made for that day as if such difference represented goods supplied in one supply.

(3) A person who issues daily receipts shall keep the originals thereof together with the other records he is required to keep for the purposes of this Act.

(4) A person who issues daily receipts shall be required to issue fiscal receipts in accordance with the other items of this Schedule in respect of any supplies not referred to in this item.

Supplies of bread by bakers

5. (1) A person who makes supplies of bread from the bakery where that bread has been baked may apply in writing to the Commissioner for authorisation to issue one fiscal receipt (hereinafter in this item referred to as “a daily fiscal receipt”), which daily fiscal receipt shall account for all the said supplies made on each day in the manner prescribed in the other provisions of this item.

(2) A daily fiscal receipt shall be a fiscal receipt which accounts for all the separate supplies of that date as if such goods were supplied in one separate supply.

(3) The Commissioner may, by notice in writing, at any time withdraw such authorisation without giving reasons.

(4) A person who issues daily fiscal receipts shall keep the originals thereof together with the other records he is required to keep for the purposes of this Act.

(5) A person who issues daily fiscal receipts shall be required to issue fiscal receipts in accordance with the other items of this Schedule in respect of any other supplies not referred to in this item, unless such other supplies refer to relatively small amounts.

Supplies from pumps of leaded petrol, unleaded petrol and diesel (gas) oil.

6. (1) A person who makes supplies from pumps, other than automated pumps, of leaded petrol, unleaded petrol and diesel (gas) oil, shall not be required to issue a fiscal receipt for every such supply if he issues one fiscal receipt (hereinafter in this item referred to as “a daily receipt”) which accounts for all the supplies made on each day in the manner prescribed in the other provisions of this item.

(2) A daily receipt shall be a fiscal receipt which accounts for all the said supplies of that day as if such goods were supplied in one supply.

(3) A person who issues daily receipts shall keep the originals thereof together with the other records he is required to keep for the purposes of this Act.

(4) A person who issues daily receipts shall be required to issue fiscal receipts in accordance with the other items of this Schedule in respect of any supplies not referred to in this item.

Supplies of food and beverages by a canteen situated in a work or study area.

7. (1) A person who makes a supply of food and beverages in a canteen situated in a work or study area may apply in writing to the Commissioner for authorisation to issue one fiscal receipt in respect of the supply of food and another fiscal receipt in respect of the supply of beverages (each such receipt hereinafter in this item referred to as “a daily receipt”) which daily receipt shall account for the said separate supplies made on each day in the manner prescribed in the other provisions of this item.

(2) The daily receipts shall be the fiscal receipts which account for all the said separate supplies of that day as if such goods were supplied in two separate supplies, one in respect of food and one in respect of beverages.

(3) The Commissioner may, by notice in writing, at any time withdraw such authorisation without giving reasons.

(4) A person who issues daily receipts shall keep the originals thereof together with the other records he is required to keep for the purposes of this Act.

(5) A person who issued daily receipts shall be required to issue fiscal receipts in accordance with the other items of this Schedule in respect of any supplies not referred to in this item.

Supplies of goods by means of vending machines

8. (1) A fiscal receipt in respect of supplies of goods made by means of a vending machine shall account for the difference in the goods stocked in the machine every time and immediately after goods are loaded therein and the goods stocked in the machine immediately before goods are loaded again therein as if that difference represented goods supplied in one supply: provided that the first receipt to be made in accordance with this item by a person who is a registered person on the 1st January, 1999 shall account for the difference in the goods stocked in the machine on the 1st January 1999 and the goods stocked therein immediately before the first time in 1999 that goods are loaded therein.

(2) A person who makes supplies of goods by means of a vending machine shall take readings of stocks every time goods are loaded into the machine and shall keep a record of such readings and the original of all receipts issued in accordance with this item together with the other records he is required to keep for the purposes of this Act.

Services supplied by means of machines

9. (1) A fiscal receipt in respect of supplies of services made by means of a machine operated by coins shall be issued every time coins are withdrawn from the machine, and shall account for the value of the coins so withdrawn as if that value represented the value of services supplied in one supply.

(2) A person who makes supplies referred to in paragraph (1) of this item shall keep a record of coins withdrawn from and of coins and goods stocked by him (if any) in the machine, and shall keep the original of all receipts issued in accordance with the said paragraph together with the other records he is required to keep for the purposes of this Act.

(3) A fiscal receipt in respect of supplies of services made by means of a machine operated by an electronic card or by any other token shall be issued every time a card or other token is supplied and shall account for the price charged or chargeable for the supply of that card or token as if the supply of the card or other token represented the supply of services that can be supplied by the use of that card or other token.

Accounting for fiscal receipts supplied or approved by the Commissioner

10. (1) Every person who is supplied with forms of fiscal receipts by the Commissioner shall account for all such forms by keeping in his possession, and producing at the request of the Commissioner, all unused forms, and by keeping one copy and producing to the Commissioner another copy of all receipts drawn out on such forms and of all cancelled forms.

(2) Copies of used and cancelled forms of fiscal receipts supplied by the Commissioner shall be delivered to the Commissioner as soon as possible after the booklet or other form of binding in which the fiscal receipts have been supplied has been fully used or at such other date as the Commissioner may require.

(3) Every person who issues fiscal receipts on forms approved by the Commissioner shall account for all such forms in such manner as may be directed by the Commissioner, and for this purpose the Commissioner may give such directions regarding the processing, recording and storing of the forms and of the information to be given therein as he may deem appropriate.

(4) Any person who fails to account for a form of fiscal receipt in the manner prescribed in this item shall be presumed, unless the contrary is proved, to have failed to account for a taxable supply.

Exemption from obligation to issue fiscal receipt

11. (1) The Commissioner may, by means of a notice in writing, exempt any person, and may by means of a notice published in the Gazette exempt any class of persons from any obligation imposed by this Schedule, and such exemption may be given for such time and with such limitations and subject to such conditions as may be specified in the said notice.

(2) The Commissioner may at any time by means of a notice in writing or by means of a notice published in the Gazette, as the case may be, revoke any exemption given in terms of this item.

Obligation to retain and produce receipt

12. Every person to whom a fiscal receipt is issued shall retain the receipt in his possession for a period of twenty-four hours and shall, upon a request made during the said time by the Commissioner or any officer authorised by the Commissioner, produce the said receipt to the Commissioner or such authorised officer.

Fiscal cash register

13. (1) A fiscal cash register shall -

(a) cater for the functions listed in paragraph (2) of this item; and

(b) be of a type specifically approved by the Commissioner by means of a notice published in the Gazette or approved for the purposes of and in accordance with the Customs and Excise Tax Act or the Value Added Tax Act, 1994.

(2) The functions for which a fiscal cash register must cater for the purpose of sub-paragraph (a) of paragraph (1) of this item are:

(a) printing of an itemised receipt for the supplies made in each transaction indicating -

(i) the name and address of the supplier and the Value Added Tax registration number,

(ii) the goods or services supplied,

(iii) the quantity of each item supplied,

(iv) whether each item is taxable or exempt,

- (v) the total, inclusive of tax, of the consideration paid for the supplies included in the transaction,
 - (vi) serial number of transaction,
 - (vii) the tax logo type as specified by the Commissioner,
 - (viii) cash register serial number,
 - (ix) date and time of supply,
 - (x) and/or such other details as the Commissioner may require;
- (b) registering of all day-to-day transactions on a printed journal;
 - (c) storing of predefined data in an inaccessible and unalterable memory.

Fiscal taxi meter

14. (1) A fiscal taxi meter shall -
- (a) cater for the functions listed in paragraph (2) of this item; and
 - (b) be of a type specifically approved by the Commissioner by means of a notice published in the Gazette.
- (2) The functions for which a fiscal taxi meter must cater for the purposes of sub-paragraph (a) of paragraph (1) of this item are:
- (a) the printing of a receipt indicating:
 - (i) the name and taxi registration number of the supplier and the Value Added Tax registration number;
 - (ii) the total, inclusive of tax, of the consideration paid for the service;
 - (iii) the serial number of the transaction;
 - (iv) the tax logo type as supplied by the Commissioner;

- (v) fiscal taxi meter serial number;
- (vi) date and time of the supply;
- (vii) and/or such other details as the Commissioner may require;
- (b) registering of all day-to-day transactions on a printed journal;
- (c) storing of predefined data in an inaccessible and unalterable memory.

FOURTEENTH SCHEDULE

(Section 57)

SPECIAL CASES

**Part One
Professional Services**

Interpretation

1. In this Schedule -

“professional services” means any of the services specified in item 10 of this Part;

“fiscal receipt” has the meaning assigned to it in the Thirteenth Schedule to this Act.

Time of supply

2. Subject to the other provisions of this Part, in the case of a supply of professional services the chargeable event takes place on the earlier of:

(a) the date when a tax invoice or a fiscal receipt, as the case may be, is issued for the said supply, to the extent covered by that invoice or receipt; and

(b) the date when a payment is made for that supply, to the extent covered by that payment.

Date when services are performed

3. When, for any purpose of the Act, it is necessary to determine the date when the services referred to in this item are performed, the following provisions shall apply:

(a) The services of an advocate or of a legal procurator in assisting any party to judicial proceedings shall be treated as performed on the date when a final decree or judgment in those proceedings is delivered by the court in which the proceedings have been instituted (services relating to proceedings instituted in different courts being treated as supplied separately) or, when the advocate or legal procurator abandons or is abandoned by his client at an earlier date, on such earlier date.

(b) The services of a judicial referee or of an expert appointed by a court or by a tribunal set up by law shall be treated as performed on the date on which the report is filed in or made to the court or tribunal or, when the appointment is terminated on an earlier date, on such earlier date.

(c) The services of an arbitrator shall be treated as performed on the date of the award or, when the appointment is terminated on an earlier date, on such earlier date.

Free Supply

4. When no consideration is paid or payable for a supply of professional services and where that supply is to be treated as a taxable supply made for a consideration pursuant to the provisions of the Second Schedule to this Act, the chargeable event shall be treated as taking place on the date determined in accordance with the Fourth Schedule without any reference to this Part.

Invoices and receipts for professional services

5. (1) Where a tax invoice is required to be issued for a supply of professional services, it shall be issued by not later than thirty-one days from the date on which payment for the said supply of services is made, to the extent covered by that payment:

Provided that in the case of a supply to which item 4 of this Part refers, the tax invoice shall be issued within thirty-one days from the date on which the services are performed.

(2) Where a fiscal receipt is required to be issued for a supply of professional services it shall, unless it has been issued before the payment has been made, be issued and delivered to the person who effects the payment or to whom the services have been supplied, immediately after payment has been effected, to the extent covered by that payment:

Provided that in the case of a supply to which item 4 of this Part refers, the fiscal receipt shall be issued on the date when the services are performed.

(3) A tax invoice or a fiscal receipt which includes fees for the supply of professional services shall not include fees for any other supply.

Tax on services where tariffs of fees are established by law

6. (1) The tax chargeable on a supply of professional services shall be an amount over and above the amount resulting to be chargeable for those services in terms of any tariff of fees established under any law in force in Malta.

(2) Nothing in this item shall be construed as requiring any person required by law to assess or declare the fees payable in accordance with any such tariff to declare or assess also the said tax.

(3) In any action for the enforcement of the executive title referred to in paragraph (c) of article 253 of the Code of Organisation and Civil Procedure, the amount for which payment may be enforced shall be the amount shown in the taxed bill of costs in question increased by any tax chargeable on the supply of professional services to which the taxed bill of costs refers as evidenced by a tax invoice or a fiscal receipt or a certified copy thereof attached to the said bill.

(4) The provisions of paragraph (3) of this item shall be without prejudice to the right of the debtor to request the delivery of the original tax invoice or the fiscal receipt in accordance with item 7 of this Part.

Tax claimed from third parties

7. The provisions of this item shall apply with respect to any action for the payment of fees for professional services brought against any person other than the person to whom the services were supplied:

(a) the person against whom the action is brought shall not be bound to pay the amount relating to the tax, if any, chargeable on the supply of the said services unless the original tax invoice or fiscal receipt for those services complying with the provisions of paragraph (b) of this item is delivered to him, or, where the action is brought against a number of persons jointly, to any one of them;

(b) a tax invoice or fiscal receipt delivered as aforesaid shall, in addition to the information required by the Act, contain -

(i) the following declaration signed by the person to whom the said services were rendered:

“I declare that no credit for input tax has been or will be claimed by me in respect of the professional services referred to in this tax invoice/ fiscal receipt.”;

(ii) where the person against whom the action or claim is brought is a person registered under article 10, or, where the action is brought against a number of persons jointly, when any one of them is a person registered under article 10, the name and Value Added Tax identification number of the said registered person;

(c) when a tax invoice or fiscal receipt for fees for professional services complying with the provisions of paragraph (b) of this item is delivered to a taxable person who is bound at law to pay or reimburse the said fees it shall for the purposes of this Act be treated as if it were a tax invoice for professional services supplied to him.

Option to adopt invoice basis

8. (1) Any person who supplies professional services may request the Commissioner to authorise him to determine the date when the chargeable event in the case of those services takes place in the manner provided for in the Fourth Schedule without any reference to this Part, and any person who has been so authorised may request the Commissioner to authorise him to account for the time of supplies in accordance with this Part.

(2) The Commissioner may refuse to grant an authorisation requested in accordance with paragraph (1) of this item for any reason he deems appropriate or without assigning any reason and may grant such an authorisation subject to such conditions as he may deem fit to impose, including the payment of any amount determined by him to represent any tax which, in view of the change in the manner of accounting for the tax, might otherwise remain unaccounted for.

Applicability of the Act

9. Save as otherwise provided in this Part, the provisions of this Act and of any regulations made under this Act shall apply to supplies of professional services.

Professional services

10. This part applies to -

(a) services performed by a person holding a warrant issued under any law in force in Malta to practise a profession acting in an independent capacity in the exercise of that profession;

(b) services of a group of persons holding a warrant issued under any law in force in Malta to practise a profession whether associated in a partnership or not but excluding a commercial partnership;

(c) services performed by an arbitrator pursuant to a submission for arbitration made in conformity with the Arbitration Act;

(d) services performed by a judicial referee or an expert appointed by a court or by a tribunal set up by law.

Part Two
Second-hand goods, works of art, collectors' items and antiques

Interpretation

1. In this Part unless the context otherwise requires:

(1) “works of art” means -

(a) pictures, collages and similar decorative plaques, paintings and drawings executed by hand by the artist, other than plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, hand-decorated manufactured articles, theatrical scenery, studio back cloths or the like of painted canvasses;

(b) original engravings, prints and lithographs, being impressions produced in limited numbers directly in black and white or in colour of one or of several plates executed entirely by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process;

(c) original sculptures and statuary, in any material, provided that they are executed entirely by the artist; sculpture casts the production of which is limited to eight copies and supervised by the artist or his successor in title;

(d) tapestries and wall textiles made by hand from original designs provided by artists, provided that there are not more than eight copies of each.

(e) individual pieces of ceramics executed entirely by the artist and signed by him;

(f) enamels on copper, executed entirely by hand, limited to eight numbered copies bearing the signature of the artist or the studio, excluding articles of jewellery and goldsmiths' and silversmiths' wares.

(g) photographs taken by the artist, printed by him or under his supervision, signed and numbered and limited to 30 copies, all sizes and mounts included;

(2) “collectors' items” means -

(a) postage or revenue stamps, postmarks, first day covers, pre-stamped stationery and the like, franked, or if unfranked not being of legal tender and not being intended for use as legal tender;

(b) collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.

(3) "antiques" means objects other than works of art or collectors' items which are more than 100 years old.

(4) "second-hand goods" means tangible movable property that is suitable for further use as it is or after repair, other than works of art, collectors' items or antiques and other than precious metals or precious stones.

(5) "second-hand goods dealer" means a taxable person who, in the course of his economic activity, purchases or acquires for the purposes of his undertaking, or imports with a view to resale, second-hand goods and/or works of art, collectors' items or antiques, whether that person is acting for himself or on behalf of another person pursuant to a contract under which commission is payable on purchase or sale.

(6) "auctioneer" means any taxable person who, in the course of his economic activity, offers goods for sale by public auction with a view to handing them over to the highest bidder.

(7) "principal of an auctioneer" means any person who transmits goods to an auctioneer under a contract under which commission is payable on a sale subject to the following provisions -

(a) the auctioneer offers the goods for sale in his own name but on behalf of his principal;

(b) the auctioneer hands over the goods, in his own name but on behalf of his principal, to the highest bidder at a public auction.

Second-hand goods dealer

2. A second-hand goods dealer who makes supplies of second-hand goods, works of art, collectors' items and antiques, shall charge and collect tax on the profit margin, in accordance with the other provisions of this Part.

Supplies

3. The supplies of goods referred to in item 2 of this Part shall be supplies of second-hand goods, works of art, collectors' items and antiques, made by a second-hand goods dealer, which had been supplied to him in Malta -

- (a) by a non-taxable person; or
- (b) by another taxable person, in so far as the supply of goods by that other person is an exempt without credit supply; or
- (c) by another taxable person who is registered under article 11, in so far as the supplies involve capital assets; or
- (d) by another second-hand goods dealer, in so far as the supply of goods by that other second-hand goods dealer was subject to value added tax in accordance with the other provisions of this Part.

Taxable Value

4. (1) The taxable value of the supplies of goods referred to in item 3 of this Part shall be the profit margin made by the second-hand goods dealer less the amount of value added tax relating to the profit margin. That profit margin shall be equal to the difference between the selling price charged by the second-hand goods dealer for the goods and the purchase price.

(2) For the purposes of paragraph (1) of this item -

(a) “selling price” means everything which constitutes the consideration which has been, or is to be, charged by the second-hand goods dealer to the purchaser, including subsidies directly linked to that transaction, taxes, duties, levies and charges and incidental expenses such as commission, packaging, transport and insurance costs charged by the second-hand goods dealer to the purchaser but excluding discounts and repayment for expenses paid out in the name and for the account of the purchaser;

(b) “purchase price” means everything which constitutes the consideration as defined in subparagraph (a) of this paragraph, paid, or to be paid, by the second-hand goods dealer to his supplier.

Applicable option

5. (1) Second-hand goods dealers shall have the option to apply the provisions of this Part, after having obtained the approval in writing of the Commissioner, in respect of supplies of -

(a) works of art, collectors’ items or antiques which they have imported themselves;

(b) works of art supplied to them by their creators or their successors in title.

(2) Where a second-hand goods dealer exercises the option available under paragraph (1) of this item, such option shall cover, at least, two calendar years.

(3) Where a second-hand goods dealer exercises the option available under paragraph (1) of this item, the taxable value shall be determined in accordance with item 4 of this Part. Where the supplies refer to supplies to which subparagraph (a) of paragraph (1) of this item refers, the purchase price to be taken into account in calculating the profit margin shall be equal to the taxable value on importation, plus the value added tax due or paid on importation.

Input Tax

6. (1) Taxable persons shall not be entitled to deduct the value added tax due or paid in respect of goods which have been, or are to be, supplied to them by second-hand goods dealers, where the supply of those goods has been subject to the provisions of this Part.

(2) Where the second-hand goods dealer accounts for value added tax in terms of the provisions of this Part, he shall not be entitled to claim back -

(a) value added tax due or paid in respect of works of art, collectors' items or antiques which he has imported himself;

(b) value added tax due or paid in respect of works which have been, or are to be supplied, to him by their creators or their successors in title;

(c) value added tax due or paid in respect of works of art which have been, or are to be, supplied to him by a taxable person other than a second hand goods dealer.

Separate accounting

7. Where a second-hand goods dealer makes supplies to which this Part refers and other supplies, he must keep separate accounts to distinguish between the supplies made to which this Part refers and those other supplies.

Purchase invoice

8. Where a supply of second-hand goods to a second-hand goods dealer has been made by a person who had not supplied the said goods in the course of an economic activity, such dealer shall issue a purchase invoice at the time when the said goods have been supplied to him, containing the following information -

- (a) the purchase invoice number;
- (b) the date of the purchase;
- (c) the name and address of the seller;
- (d) the name and address of the purchaser;
- (e) a description of the goods;
- (f) the total price paid;
- (g) a cross reference to the entry of the transaction in the purchaser's account books;
- (h) the signature of the seller.

Sales invoice

9. A second-hand goods dealer who makes any supply to which this Part refers shall not issue a tax invoice or any other document showing an amount as being tax or as being attributed to tax, but shall issue a sales invoice containing the following information and shall keep a copy thereof -

- (a) the sales invoice number;
- (b) the date of the sale;
- (c) the name, address and value added tax registration number of the seller;
- (d) the name and address of the purchaser;
- (e) a description of the goods;
- (f) the total price inclusive of tax;

(g) a cross reference to the entry of the transaction in the seller's account books;

(h) the following declaration signed by the seller: "I declare that no credit for input tax has or will be claimed by me in respect of the goods sold on this invoice."

Option available for second-hand goods dealers

10. (1) A second-hand goods dealer may account for value added tax in terms of the other provisions of the Act to any supply to which items 2 and 3 of this Part refer, without any reference to this Part.

(2) Where a second-hand goods dealer so opts in respect of -

(a) the supply of works of art, collectors' items or antiques which he has imported himself, he shall be entitled to claim back the value added tax due or paid on the importation of those goods;

(b) the supply of works of art supplied to him by their creator, he shall be entitled to claim back the value added tax due or paid for the work of art supplied to him;

(c) the supply of works of art supplied to him by a taxable person other than a second-hand goods dealer, he shall be entitled to claim back the value added tax due or paid for the work of art supplied to him;

(3) The right to claim back input tax on supplies to which paragraph (1) of this item refers shall arise at the time of submitting the value added tax return.

Sales by public auction

11. (1) Where an auctioneer makes a supply of second-hand goods, works of art, collectors' items or antiques by public auction, acting in his own name, pursuant to a contract under which commission is payable on the sale of those goods by public auction, on behalf of -

(a) a non-taxable person; or

(b) another taxable person in so far as the supply of goods by that other registered person is made pursuant to a contract under which commission is payable on purchase or sale and is an exempt supply in terms of Part Two of the Fifth Schedule to the Act; or

(c) another taxable person who is registered under article 11 in so far as the supply of goods by that other person involves capital assets and is made pursuant to a contract under which commission is payable on purchase or sale; or

(d) another second-hand goods dealer, in so far as the supply of goods by that other second-hand goods dealer is made pursuant to a contract under which commission is payable on purchase or sale and is subject to value added tax in terms of the other provisions of this Part;

the taxable value of each supply of goods shall be that specified in the other paragraphs of this item.

(2) The taxable value of each supply of goods to which paragraph (3) of this item applies is the total amount invoiced to the purchaser by the auctioneer in accordance with paragraph (4) of this item, less -

(a) the net amount paid or to be paid by the auctioneer to his principal, determined in accordance with paragraph (3) of this item, and

(b) the amount of the tax due by the auctioneer in respect of that supply.

(3) The net amount paid or to be paid by the auctioneer to his principal shall be equal to the difference between -

(a) the price of the goods at the public auction, and

(b) the amount of the commission obtained or to be obtained by the auctioneer from his principal, under the contract whereby commission is payable on the sale.

(4) An auctioneer must issue to the purchaser a sales invoice containing the following information -

(a) the sales invoice number;

(b) the date of the sale;

(c) the name, address and value added tax registration number of the seller;

(d) the name and address of the purchaser;

- (e) a description of the goods;
- (f) the auction price of the goods;
- (g) taxes, dues, levies and charges;
- (h) incidental expenses such as commission, packing, transport and insurance costs charged by the auctioneer to the purchaser;
- (i) reference to the entry of the transaction in the seller's account books;
- (j) the following declaration signed by the seller: "I declare that no credit for input tax has or will be claimed by me in respect of the goods sold on this invoice.";

and the sales invoice shall not show any amount of value added tax separately.

(5) The auctioneer to whom the goods were transmitted under a contract whereby commission is payable on a public auction sale must issue an invoice to his principal, containing the following information:

- (a) a consecutive invoice number;
- (b) the date of the transaction;
- (c) the name and address of the principal;
- (d) the name, address and value added tax registration number of the auctioneer;
- (e) a description of the goods;
- (f) the amount of the transaction (i.e. the auction price of the goods less the amount of commission obtained or to be obtained from the principal);
- (g) the signature of the principal:

Provided that where the principal is a taxable person, the invoice so drawn up shall serve as the tax invoice required to be issued in terms of the Twelfth Schedule to the Act.

(6) Auctioneers who supply goods under the conditions laid down in paragraph (1) of this item, must indicate in the suspense account of their accounts -

(a) the amounts obtained or to be obtained from the purchaser of the goods;

(b) the amount reimbursed or to be reimbursed to the vendor of the goods;

and the above amounts must be substantiated by the relevant documentation.

(7) The supply of goods by an auctioneer shall be deemed to be made at the time when the sale of those goods by public auction is effected.

Repossessed goods

12. Where any goods are repossessed -

(a) under the terms of a finance agreement, or

(b) by any insurer in the settlement of a claim under an insurance policy, or

(c) by a mortgagee in terms of his rights under a mortgage over a ship or aircraft,

and supplied by the person who repossessed them in the same condition as they were in at the time they were repossessed, the said supply by that person shall be treated as neither a supply of goods nor as a supply of services.

Part Three
Supplies by Retailers and by Civil, Mechanical and Electrical Engineering Contractors

1. This Part applies to:

- (a) retailers;
- (b) civil, mechanical and electrical engineering contractors.

2. The Commissioner may direct that the time of supplies made by or to a taxable person to whom this Part applies shall be the time whenever a payment is made or received, as the case may be, for any such supplies, to the extent of every such payment, and that the taxable value of such supplies shall be determined by reference to every such payment made or received.

3. A direction in terms of item 2 of this Part shall be given by notice in writing or by a notice published in the Gazette, and may, by such notice, be amended or withdrawn. Unless otherwise specified, such a direction shall apply to all supplies made by or to the person to whom it is made with effect from the date of the said direction until that direction is withdrawn.

4. When a direction given in terms of item 2 of this Part is amended or withdrawn the Commissioner may require the person to whom it had been given to pay tax in such amount as the Commissioner may deem fair and reasonable to compensate for the tax on supplies which, because of the amendment or withdrawal, might otherwise remain unaccounted for and such tax shall be deemed for all the purposes of this Act to be tax chargeable on taxable supplies made by that person on the date that the amendment or withdrawal becomes effective.

5. Notwithstanding the other provisions of this Part a direction given in terms of item 1 of this Part shall not apply to any supply referred to in items 14 (*Application of goods forming part of an economic activity*) and 15 (*Private use of goods forming part of an economic activity*) of the Second Schedule to this Act.

Part Four Travel Agents

Interpretation

1. In this Part “travel agent” means and includes any person who, without material alterations, buys in and re-sells travel, hotel, holiday and other related services to travellers, and shall include a tour operator.

Application

2. The provisions of this Part shall apply to the operations of travel agents, where the travel agent deals with the customer in his own name and uses the supplies and services of other persons in the provision of travel facilities:

Provided that this Part shall not apply to a travel agent who acts only as an intermediary and merely makes a repayment of expenses to another person in the name and for the account of the traveller.

Services supplied to be deemed as a single transaction

3. All transactions performed by a travel agent for the benefit of the traveller in connection with the journey shall be treated as a single supply of services supplied by him to the traveller.

Place of supply

4. The place of supply of services to which item 3 applies is the place where the travel agent is established.

Taxable value

5. The taxable value of supplies referred to in item 3 of this Part made by a travel agent shall be the difference between the cost of those supplies to the travel agent inclusive of value added tax and the total price charged to the traveller exclusive of value added tax, where the supplies are for the direct benefit of the traveller:

Provided that where a supply to a travel agent is required in terms of this Act to be supported by a tax invoice, the cost of that supply shall only be taken into account for the purposes of this item if the travel agent holds such a tax invoice.

Input tax

6. Value added tax charged to the travel agent by other registered persons on supplies made by those registered persons to the travel agent for the purpose of supplies to which item 5 applies and for the direct benefit of the traveller shall not be eligible for deduction or refund.

Supplies outside the Community

7. If transactions entrusted by the travel agent to other taxable persons are performed by such persons outside the Community, the travel agent's service shall be treated as the service of an intermediary which is exempt with credit in terms of item 6 of Part One of the Fifth Schedule. When these transactions are performed both inside and outside the Community, only that part of the travel agent's services relating to transactions outside the Community shall be so treated as exempt with credit.

Powers of the Commissioner

8. The Commissioner may give such directives to, and require such information from, a travel agent as he may deem necessary for the application of this Part.

Records

9. A travel agent shall keep, in addition to the records required to be kept in terms of the other provisions of this Act, such other records as may be necessary to readily ascertain the amount of tax chargeable under this Part.

Part Five
Tax in Danger

1. Where, in any particular contract of supply, and in order to secure the regular payment of the tax in terms of the Act, the Commissioner may, by a notice in writing to the parties to the contract direct that the person to whom the supply is made shall be deemed to have made that supply to himself in the course or furtherance of his economic activity and the provisions of the Act, including the obligation to account for and to pay the tax, shall be read and construed accordingly.

2. When a direction to which item 1 of this Part refers has been given by the Commissioner, the person to whom the supply is made shall keep, in addition to the records required to be kept in terms of the other provisions of the Act, such other records as may be necessary to ascertain the amount of tax payable under this Part.

3. When a direction has been given by the Commissioner in terms of item 1 of this Part, the tax invoice which is required to be issued in terms of the Act by the person who makes the supply shall, in lieu of the information required by item 2(1)(j) of the Twelfth Schedule to the Act, indicate the words “direction in terms of the Fourteenth Schedule to the Act”.

4. When a direction has been given by the Commissioner in terms of item 1 of this Part, such direction shall not in any way limit the right to claim any input tax to which any of the persons to whom the direction has been given, may still be entitled to claim in accordance with the other provisions of the Act.

Part Six
Investment Gold

Meaning of investment gold

1 (1) “Investment gold” means:

(a) gold, in the form of a bar or a wafer of weights accepted by the bullion markets, of a purity equal to or greater than 995 thousandths, whether or not represented by securities. Member States may exclude from the scheme small bars or wafers of a weight of 1g or less;

(b) gold coins which:

(i) are of a purity equal to or greater than 900 thousandths,

(ii) re-minted after 1800,

(iii) are or have been legal tender in the country of origin,
and

(iv) are normally sold at a price which does not exceed the open market value of the gold contained in the coins by more than 80%.

(2) Coins referred to in paragraph (1)(b) shall not, for the purpose of this Act, be considered to be sold for numismatic interest.

Option for taxation

2 (1) Taxable persons who produce investment gold or transform any gold into investment gold have a right of option for taxation of supplies of investment gold to another taxable person which would otherwise be exempt in terms of Part One of the Fifth Schedule.

(2) An agent who, acting in the name and for the account of another, intervenes for his principal in a supply in respect of which the supplier has exercised the option referred to in paragraph (1) has a right of option for taxation of the supply of his services.

(3) An option referred to in this item shall be exercised by means of an irrevocable notice in writing delivered to the Commissioner. Such notice:

(a) shall specify clearly that it is a notice made pursuant to this item and indicate whether it is an option of the supplier or an option of the agent;

(b) shall be made before the supplies to which it refers are made or by not later than thirty days after the date of any such supplies;

(c) shall specify the name and value added tax identification number of the taxable person to whom the supplies are made or to be made and their taxable value.

Special obligations for traders in investment gold

3. Traders in investment gold keep account of all substantial transactions in investment gold and keep the documentation to allow identification of the customer in such transactions.

Part Seven
Special Scheme for electronically supplied services

Interpretation

1. In this Part, unless the context otherwise requires:
 - (1) “non-established taxable person” means a taxable person who has neither established his business nor has a fixed establishment in the territory of the Community and who is not otherwise required to be identified for tax purposes under article 10 of the Act.
 - (2) “Electronic services” and “electronically supplied services” means those services referred to in paragraph (4) of item 11 of the Third Schedule to the Act.
 - (3) “Member State of consumption” means the Member State in which the supply of electronic service is deemed to take place in accordance with paragraph (1) of item 11 of the Third Schedule to the Act.
 - (4) “Value added tax return” means the statement containing the information necessary to establish the amount of tax that has become chargeable in each Member State.

2. The Commissioner shall permit a non-established taxable person who supplies electronic services to a non-taxable person who is established or has his permanent address or usually resides in a Member State to use a special scheme in accordance with the provisions of this Part.

3. The non-established taxable person shall state to the Commissioner when his activity as a taxable person commences, ceases or changes to the extent that he no longer qualifies for the special scheme. Such statement shall be made electronically.

The information from the non-established taxable person to the Commissioner when his taxable activity commences, shall contain the following details for his identification, namely; name, postal address, electronic addresses, including web sites, national tax number, if any, and a declaration that he is not identified for value added tax purposes within the Community. The non-established taxable person shall notify the Commissioner within thirty days of any changes in the information submitted.

4. The Commissioner shall identify the non-established taxable person by means of a VAT registration number. Based on the information used for this

identification, the Member States of consumption may keep their own identifications systems.

The Commissioner shall notify the non-established taxable person with the VAT registration number allocated to him by electronic means.

5. The Commissioner shall exclude the non-established taxable person from the identification register if:

- (a) he notifies the Commissioner that he no longer supplies electronic services, or
- (b) it can be otherwise assumed that his taxable activities have ended, or
- (c) he no longer fulfils the requirements necessary to be allowed to use the special scheme, or
- (d) he persistently fails to comply with the provisions of this Part.

6. The non-established taxable person shall submit to the Commissioner by electronic means a value added tax return for each calendar quarter whether or not electronic services have been supplied. The return shall be submitted within 20 days following the end of the tax period to which that return refers.

7. The value added tax return shall be made on such form as the Minister may by regulations prescribe.

8. The value added tax return shall be made out in euro. Until such time as the national currency is the euro, the Commissioner may require that the tax return be made out in the Lira. If the supplies have been made in other currencies, the exchange rate valid for the last date of the reporting period shall be used when completing the value added tax return. The exchange rates shall be those published by the European Central Bank for that day, or if there is no publication for that day, on the next day of publication.

9. The non-established taxable person shall pay the value added tax when submitting the return. Payment shall be made to a bank account denominated in euro, designated by the Commissioner. Until such time as the national currency is the euro, the Commissioner may require that payment be made to a bank account denominated in the Lira.

10. A non-established taxable person making use of the scheme shall, instead of making the deductions under article 23 of this Act, upon application, under such conditions and subject to such limitations as the Minister may by regulations prescribe.

11. The non-established taxable person shall keep records of the transactions covered by this special scheme in sufficient detail to enable the tax

administration of the Member State of consumption to determine that the value added tax return referred to in item 6 of this Part is correct. These records shall be made available electronically on request to the Commissioner and to the Member State of consumption. These records shall be maintained for a period of 6 years from the end of the year when the transaction was carried out.

FIFTEENTH SCHEDULE

TERRITORIES OF THE COMMUNITY

(Article 2)

1 Subject to the other provisions of this Schedule, “Member State” means the area of application of the Treaty establishing the European Economic Community as defined in respect of that State in Article 299 of that Treaty excluding, with respect to the States listed in the Column One of the Table in this item, the territories listed in the Second Column:

Column One	Column Two Excluded Territories
Federal Republic of Germany	The Island of Heligoland The territory of Busingen
Finland	Åland Islands
French Republic	The overseas departments
Hellenic Republic	Mount Athos
Kingdom of Spain	Ceuta Melilla The Canary Islands
Republic of Italy	Livigno Campione d’Italia The Italian waters of Lake Lugano
United Kingdom	Gibraltar The Channel Islands

2 Notwithstanding the foregoing provisions the Isle of Man and the Principality of Monaco shall be treated as territories of Member States and transactions originating in or intended for :

(a) the Isle of Man shall be treated as originating in or intended for the United Kingdom of Great Britain and Northern Ireland;

(b) the Principality of Monaco shall be treated as originating in or intended for the French Republic.

SIXTEENTH SCHEDULE

(Article 2)

EXCISE GOODS

“Excise goods” means goods of any of the following descriptions in so far as they are subject to excise duty in terms of the Excise Duty Act:

- (a) mineral oils;
- (b) alcohol and alcoholic beverages;
- (c) manufactured tobacco”.

48. (1) A person who, immediately prior to the coming into force of article 10 of the principal Act as substituted by article 10 of this Act, was registered under the principal Act, shall unless he is deemed to be registered under article 11 of the principal Act as substituted by this Act, in terms of subarticle (2) of this article, be deemed to be on the date of the coming into force of the said article 10 as substituted a person registered under the said article 10 as so substituted.

(2) A person who immediately before the coming into force of article 11 of the principal Act as substituted by article 10 of the Act, was classified under the principal Act as there in force as an exempt person shall on the date of the coming into force of the said article 11 of the principal Act as so substituted be deemed to be a person registered under article 11 and as not registered under article 10, both of the principal Act as substituted by article 10 of this Act.

(3) Notwithstanding the repeal of articles 86, 87, 88 and 90 by article 45 of this Act and of subarticle 85 (3) by article 44 of this Act, the provisions of the said articles as in force before the coming into force of articles 44 and 45 of this Act shall continue to regulate the matters therein regulated occurring during the times therein indicated.

(4) For the avoidance of doubt it is hereby provided that the Value Added Tax Act enacted by Act XXIII of 1998 shall be deemed to have always been in force since the coming into force thereof in accordance with the provisions thereof and that all amendments made thereto since its enactment have been in force since the date of their coming into force as therein provided and this notwithstanding any dispute or claim with regard to the regularity of their passage in the House; and the provisions of this subarticle shall be sufficient authority for its continued legal effect (subject to such amendments subsequently made) and for the validation of anything done or omitted to be done in accordance with its provisions.

49. (1) When goods:

- (a) entered Malta before the accession date, and
- (b) were placed upon entry into Malta under a customs duty suspension regime, and
- (c) were not released from this regime before the accession date,

the provisions in force at the time the goods were placed under this regime shall continue to apply after the accession date until the goods cease to remain under this regime.

(2) The happening of any of the following events on or after the accession date shall be treated as an importation in Malta:

(a) the removal, even if irregular, of the goods in Malta from the temporary importation regime under which they were placed before the accession date;

(b) the removal, even if irregular, of the goods in Malta from a customs duty suspension regime, other than temporary importation and transits, under which it has been placed before the accession date;

(c) the termination in Malta of an internal transit procedure that started before the accession date within the Community for the purposes of a supply of goods carried on before the accession date for consideration into the territory of the Community by a taxable person acting as such. A supply of goods by mail shall for this purpose be treated as an internal transit procedure;

(d) the termination in Malta of an external transit procedure that started before the accession date;

(e) any irregularity or any violation committed in Malta during an internal transit procedure that started in the conditions referred to in paragraph (c) or during an external transit procedure referred to in paragraph (d);

(f) the use in Malta, by any person, of goods that have been supplied to him before the accession date into the territory of another Member State, if:

(i) the supply of these goods was exempted or was liable to be exempted for reason of exportation; and

(ii) these goods have not been imported in Malta before the accession date.

(3) When an importation of goods takes place in any of the circumstances mentioned in sub-article (2), no taxable event takes place if:

(a) the goods are transported outside the Community, or

(b) the goods imported within the meaning of paragraph (2)(a) are not a means of transport and are transported to the Member State from which they were exported and to the person who exported them; or

(c) the goods imported within the meaning of paragraph (2)(a) are a means of transport which have been acquired or imported, before the accession date, in the general conditions of taxation of a Member State and/or, did not benefit from an exemption or a refund of the value added tax for reason of their exportation. This condition is deemed fulfilled when the date of the first entry into service of this means of transport is earlier than the 1st of January 1996.”.

(4) Terms and phrase used in this article shall have the same meaning assigned to them in the principal Act as amended by this Act and shall be construed accordingly.

(5) The provision of item 19 of the Second Schedule and of item 15 of the Third Schedule (both of the principal Act as substituted by article 47 of this Act) shall be without prejudice to the provisions of this article.”.

Objects and Reasons

The main object of this Bill is to bring the provisions of the Value Added Tax Act, in line with the European Acquis and in accordance with Malta's Negotiations in the Treaty of Accession to the European Union.