

**ABBOZZ TA' LIĠI
msejjah**

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

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

1. (1) It-titolu fil-qosor ta' dan l-Att huwa l-Att tal-2014 li jemenda l-Att dwar it-Taxxa fuq il-Valur Miżjud u dan l-Att għandu jinqara u jiftiehem haġa waħda mal-Att dwar it-Taxxa fuq il-Valur Miżjud, hawnhekk iżjed 'il quddiem imsejjah "l-Att prinċipali".

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

(2) Dan l-Att għandu jidhol fis-sehh fl-1 ta' Jannar 2015.

2. Fil-paragrafu (ċ) tas-subartikolu (4) tal-artikolu 22 tal-Att prinċipali, minnufih wara l-kliem "taxxabli jew provvisti eżenti bil-kreditu" għandhom jidhlu l-kliem "jew provvisti intaxxati barra minn Malta li, kieku kienu magħmula f'Malta, kienu jkunu meqjusa bħala provvisti eżenti bla kreditu".

Emenda tal-artikolu 22 tal-Att prinċipali.

Għanijiet u Raġunijiet

L-għanijiet u r-raġunijiet ta' dan l-Abbozz ta' Liġi huma biex jippermettu l-ġbir ta' *input tax* attribwiti għal provvisti taxxabli barra minn Malta iżda meqjusa bħala provvisti eżenti bla kreditu f'Malta.

C 1186

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:-

Short title and commencement.

Cap. 406.

1. (1) The short title of this Act is the Value Added Tax (Amendment) Act, 2014 and this Act shall be read and construed as one with the Value Added Tax Act, hereinafter referred to as "the principal Act".

(2) This Act shall come into force on the 1st day of January 2015.

Amendment of article 22 of the principal Act.

2. In paragraph (c) of sub-article (4) of article 22 of the principal Act, immediately after the words "or as exempt with credit supplies" there shall be added the words "or supplies taxed outside Malta which if made in Malta would have been treated as exempt without credit supplies".

Objects and Reasons

The objects and reasons of this Bill are to enable the recovery of input tax attributed to supplies taxed outside Malta, but treated as exempt without credit supplies in Malta.