

## ABBOZZ TA' LIĠI msejjah

*ATT li 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 hu l-Att tal-2013 li jemenda l-Att dwar it-Taxxa fuq il-Valur Miżjud, u dan l-Att għandu jinqara u jinftiehem haġa waħda mal-Att dwar it-Taxxa fuq il-Valur Miżjud, hawn iżjed 'il quddiem imsejjah "l-Att prinċipali".

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

(2) Id-disposizzjonijiet tal-artikolu 2 ta' dan l-Att għandu jidhlo fis-sehħ fid-data li l-Ministru għall-Finanzi jista' jistabbilixxi b'avviz fil-Gazzetta.

**2.** Fis-subartikolu (4) tal-artikolu 21 tal-Att prinċipali, minflok il-kliem "bir-rata ta' zero punt sebgħa ħamsa fil-mija (0.75%) għal kull xahar jew parti minnu", għandhom jidhlu l-kliem "b'rata li l-Ministru għandu, minn żmien għal żmien, jippreskrivi b'regolamenti għal kull xahar jew parti minnu".

Emenda tal-artikolu 21 tal-Att prinċipali.

**3.** L-artikolu 39 tal-Att prinċipali għandu jiġi emendat kif ġej:

Emenda tal-artikolu 39 tal-Att prinċipali.

(a) fis-subartikolu (1) tiegħu, minflok il-kliem "meta dik il-persuna tiġi registrata mill-Kummissarju.", għandhom jidhlu l-kliem "meta dik il-persuna tiġi registrata mill-Kummissarju.", u minnufih wara għandu jizdied il-proviso ġdid

li ġej:

"Izda fejn l-eċċess, jekk ikun hemm, tal-*output tax* fuq it-tnaqqis għall-ewwel żmien ta' taxxa li jiġi wara r-reġistrazzjoni ikun elfejn euro (€2,000) jew anqas, dik il-penali amministrattiva m'għandhiex teċċedi mitejn u ħamsin euro (€250), u fejn l-eċċess tal-*output tax* fuq it-tnaqqis għall-ewwel żmien ta' taxxa li jiġi wara r-reġistrazzjoni ikun aktar minn elfejn euro (€2,000) dik il-penali amministrattiva m'għandhiex teċċedi l-ghoxrin fil-mija ta' dak l-eċċess."; u

(b) fis-subartikolu (2) tiegħu, minflok il-kliem "meta dik il-persuna tiġi reġistrata mill-Kummissarju.", għandhom jidhlu l-kliem "meta dik il-persuna tiġi reġistrata mill-Kummissarju:", u minnufih wara għandu jizdied il-proviso ġdid li ġej:

"Izda fejn it-taxxa li għandha tithallas fuq akkwisti intra-Komunitarji jew is-servizzi riċevuti jew dawk l-akkwisti intra-Komunitarji kif ukoll servizzi riċevuti, li dwarhom dik il-persuna tkun meħtieġa li tagħmel dik l-applikazzjoni tkun elfejn euro (€2,000) jew anqas, dik il-penali amministrattiva m'għandhiex teċċedi mitejn u ħamsin euro (€250), u fejn it-taxxa li għandha tithallas fuq akkwisti intra-Komunitarji jew is-servizzi riċevuti jew dawk l-akkwisti intra-Komunitarji kif ukoll servizzi riċevuti, li dwarhom dik il-persuna tkun meħtieġa li tagħmel dik l-applikazzjoni tkun aktar minn elfejn euro (€2,000) dik il-penali amministrattiva m'għandhiex teċċedi l-ghoxrin fil-mija ta' dik it-taxxa."

Emenda tal-artikolu 76 tal-Att prinċipali.

4. L-artikolu 76 tal-Att prinċipali għandu jiġi emendat kif ġej:

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

"(ċ) tonqos milli tagħmel denunzja ta' taxxa meta tkun meħtieġa tagħmel dan bis-saħħa ta' dan l-Att";

(b) il-paragrafu (d) tiegħu għandu jiġi enumerat mill-ġdid bħala l-paragrafu (e);

(ċ) minnufih wara l-paragrafu (ċ) tiegħu għandu jizdied il-paragrafu ġdid li ġej:

"(d) tonqos milli tagħmel denunzja addizzjonali,

dikjarazzjoni jew tagħti tagħrif jew li ġġib kotba, dokumentazzjoni, dokumenti u kontijiet, jew tonqos milli thallas xi taxxa jew penali amministrattiva meta tkun meħtieġa tagħmel dan bis-saħħa ta' dan l-Att jew ta' kull regolament magħmul bis-saħħa ta' dan l-Att;"

(d) minflok il-kliem "il-qorti għandha tordnalha", għandhom jidhlu l-kliem "il-qorti għandha, fir-rigward ta' reat skont il-paragrafu (ċ), tordnalha"; u

(e) minflok il-kliem "min jagħmel ir-reat ikollu iħallas multa oħra ta' mhux inqas minn ħames euro (€5) u mhux iktar minn għoxrin euro (€20) għal kull żmien", għandhom jidhlu l-kliem "min jagħmel ir-reat ikollu iħallas multa oħra ta' ħames euro (€5) għal kull ġurnata".

5. Fl-aħħar paragrafu tal-artikolu 77 tal-Att prinċipali, minflok il-kliem "multa oħra ta' mhux inqas minn ħames euro (€5) u mhux iktar minn għoxrin euro (€20) għal kull ġurnata" għandhom jidhlu l-kliem "multa oħra ta' ħames euro (€5) għal kull ġurnata".

Emenda tal-artikolu 77 tal-Att prinċipali.

6. Id-dispożizzjonijiet ta' dan l-artikolu għandhom japplikaw dwar kull reat kontra l-artikolu 76 tal-Att prinċipali li dwaru fil-jum li jippreċedi l-jum li fih jidhlu fis-seħħ id-dispożizzjonijiet ta' dan l-Att, jew ma jkun għadhom inbdew ebda proċedimenti kriminali jew dawk il-proċedimenti jkun għadhom pendenti quddiem xi Qorti.

Dispożizzjoni transitorja.

(2) Fejn qabel il-jum li jippreċedi l-jum li fih jidhlu fis-seħħ id-dispożizzjonijiet ta' dan l-Att, persuna tkun ġiet kundannata għall-ħlas ta' multa għal kull jum illi fih ikun jibqa' jseħħ xi nuqqas, kull ammont ta' dik il-multa ta' kuljum, kemm jekk konfermat b'sentenza defnittiva ta' xi Qorti u kemm jekk le, għandu jiġi komputat mill-ġdid bir-rati previsti f'dan l-Att:

Izda meta persuna tkun wehlet il-multa ta' kuljum li għaliha hemm referenza f'dan is-subartikolu minħabba f'reat kontra l-artikolu 76 tal-Att prinċipali li ma jkunx reat previst fil-paragrafu (ċ) tal-imsemmi artikolu, dik il-multa ta' kuljum għandha tithassar:

Izda ukoll xejn f'dan l-artikolu ma għandu jiġi interpretat bħala li jagħti xi dritt lil xi persuna biex titlob ir-rifużjoni ta' xi multa diġà mħallsa.

C 350

### **Ghanijiet u Raġunijiet**

L-Ghanijiet u r-Raġunijiet ta' dan l-Abbozz ta' Liġi huma sabiex jiġu implimentati miżuri biex jiġi rivedut 'l isfel l-imgħax applikabbli fuq pagamenti tal-VAT li ma jithallsux u biex jiġu riveduti multi għal reati kriminali sabiex jitnaqqsu l-piżijiet fuq persuni taxxabli li jaqgħu lura fil-pagamenti tal-VAT.

**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, 2013, and this Act shall be read and construed as one with the Value Added Tax Act, hereinafter referred to as "the principal Act".

Short title and commencement.  
Cap. 406.

(2) The provisions of article 2 of this Act shall come into force on such date as the Minister for Finance may establish by notice in the Gazette.

**2.** In sub-article (4) of article 21 of the principal Act, for the words "at the rate of zero point seven five per cent (0.75%) for each month or part thereof", there shall be substituted the words "at a rate which the Minister shall, from time to time, by regulations prescribe for each month or part thereof".

Amendment of article 21 of the principal Act.

**3.** Article 39 of the principal Act shall be amended as follows:

Amendment of article 39 of the principal Act.

(a) in sub-article (1) thereof, for the words "when that person is registered by the Commissioner.", there shall be substituted the words "when that person is registered by the Commissioner:", and immediately thereafter there shall be added the following new proviso:

"Provided that where the excess, if any, of the output tax over the deductions for the first tax period following registration is two thousand euro (€2,000) or less, such administrative penalty shall not exceed two hundred and fifty euro (€250), and where the excess of the output tax over the deductions for the first tax period following registration is more than two thousand euro (€2,000) such administrative penalty shall not exceed twenty per cent of such excess."; and

(b) in sub-article (2) thereof, for the words "when that person is registered by the Commissioner.", there shall be substituted the words "when that person is registered by the Commissioner:", and immediately thereafter there shall be added the following new proviso:

"Provided that where the tax chargeable on the intra-community acquisitions or the services received or both such intra-community acquisitions and services received, in respect of which that person is required to make such application is two thousand euro (€2,000) or less, such administrative penalty shall not exceed two hundred and fifty euro (€250), and where the tax chargeable on the intra-community acquisitions or the services received or both such intra-community acquisitions and services received, in respect of which that person is required to make such application is more than two thousand euro (€2,000) such administrative penalty shall not exceed twenty per cent of such tax chargeable.".

Amendment of  
article 76 of the  
principal Act.

4. Article 76 of the principal Act shall be amended as follows:

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

"(c) fails to furnish a tax return when required to do so in virtue of this Act;"

(b) paragraph (d) thereof shall be re-numbered as paragraph (e);

(c) immediately after paragraph (c) thereof there shall be added the following new paragraph:

"(d) fails to furnish any additional return, statement or information or to produce any books, records, documents and accounts, or fails to pay any tax or

administrative penalty due when required to do so in virtue of this Act or of any regulations made under this Act";

(d) for the words "the court shall order the offender", there shall be substituted the words "the court shall, in respect of an offence under paragraph (c), order the offender"; and

(e) for the words "the offender shall be liable to the payment of a further fine (*multa*) of not less than five euro (€5) and not exceeding twenty euro (€20) for every day", there shall be substituted the words "the offender shall be liable to the payment of a further fine (*multa*) of five euro (€5) for every day".

**5.** In the last paragraph of article 77 of the principal Act, for the words "a further fine (*multa*) of not less than five euro (€5) and not exceeding twenty euro (€20) for every day" there shall be substituted the words "a further fine (*multa*) of five euro (€5) for every day".

Amendment of article 77 of the principal Act.

**6.** The provisions of this article shall apply with respect to any offence against article 76 of the principal Act in respect of which offence, on the day preceding the date of the coming into force of this Act, either no criminal proceedings will have been commenced or those proceedings are still pending before any Court.

Transitory provision.

(2) Where, before the date of the coming into force of the provisions of this Act, a person has been sentenced to the payment of a fine (*multa*) for every day that the default continues, every amount of that fine (*multa*) per day, whether confirmed by final decision of any Court or not, shall be calculated afresh according to the rates provided for in this Act:

Provided that where any person has been sentenced to the payment of a fine (*multa*) per day as referred to in this sub-article for an offence against article 76 of the principal Act, which offence is not an offence provided for in paragraph (c) of the said article, that fine (*multa*) per day shall be cancelled:

Provided also that nothing in this article shall be construed as granting any right to any person to claim any refund of any fine (*multa*) which has already been paid.

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C 354

### **Objects and Reasons**

The Objects and Reasons of this Bill are to implement measures to review downwards the interest applicable on unpaid VAT payments and review fines for criminal offences in order to alleviate the burdens of taxable persons who fall back in VAT payments.