Nagħti l-kunsens tiegħi.

(L.S.)

MARIE LOUISE COLEIRO PRECA
President

19 ta’ Diċembru, 2014

ATT Nru. XLIII tal-2014

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, ħareġ b’liġi dan li ġej:-

Titolu fil-qosor u bidu fis-seħħ.

Kap. 406.

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 jinftiehem ħaġa waħda mal-Att dwar it-Taxxa fuq il-Valur Miżjud, hawnhekk iżjed ’il quddiem imsejjaħ "l-Att prinċipali".

(2) Dan l-Att għandu jidħol fis-seħħ fl-1 ta’ Jannar 2015.

Emenda tal-artikolu 22 tal-Att prinċipali.

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

Mgħoddi mill-Kamra tad-Deputati fis-Seduta Nru. 223 tas-16 ta' Diċembru, 2014.

ANĠLU FARRUGIA
Speaker

RAYMOND SCICLUNA
Skrivan tal-Kamra tad-Deputati

VERŻJONI ELETTRONIKA

I assent.

(L.S.) **MARIE LOUISE COLEIRO PRECA**
President

19th December, 2014

ACT No. XLIII of 2014

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 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".

Passed by the House of Representatives at Sitting No. 223 of the 16th December, 2014.

ANĠLU FARRUGIA
Speaker

RAYMOND SCICLUNA
Clerk of the House of Representatives