

A.L. 171 ta' l-2006

**ATT DWAR TAXXA FUL IL-VALUR MIŻJUD
(KAP. 406)**

**Regolamenti ta' l-2006 li jemendaw it-Tnax-il Skeda li tinsab ma'
l-Att dwar it-Taxxa fuq il-Valur Miżjud**

BIS-SAHHA tas-setghat moghtija bl-artikoli 50(5) u 75 ta' l-Att dwar Taxxa fuq il-Valur Mizjud, il-Prim Ministru u Ministru tal-Finanzi ghamel dawn ir-regolamenti li gejjin:

1. It-titolu ta' dawn ir-regolamenti hu Regolamenti ta' l-2006 li jemendaw it-Tnax-il Skeda li tinsab ma' l-Att dwar Taxxa fuq il-Valur Miżjud, u dawn ghandhom jinqraw u jiftiehmha haġa wahda mat-Tnax-il Skeda li tinsab ma' l-Att dwar Taxxa fuq il-Valur Miżjud, liema Tnax-il Skeda qeghda hawn iżjed 'il quddiem f'dawn ir-regolamenti tissejjjah "l-Iskeda".

Titolu u bidu
fis-sehh.

2. Minflok il-partiti 6 u 7 ta' l-Iskeda, ghandu jidhol dan li ġej:

Jemenda l-Iskeda.

“Provvisti li fuqhom ma tithallas ebda taxxa

6. Meta fattura ta' taxxa tkun tirreferi ghal provvisti li fuqhom ma jkollha tithallas ebda taxxa, din ghandha turi referenza fil-qosor ghad-disposizzjonijiet rilevanti ta' dan l-Att, jew id-disposizzjonijiet rilevanti tad-Direttiva 77/388/KEE, jew kull indikazzjoni ohra li abbażi taghhom ma jkollha tithallas ebda taxxa, u ghandha ssir distinzjoni bejn:

- (a) provvisti maghmula barra minn Malta;
- (b) provvisti eżenti bil-kreditu;
- (ċ) provvisti eżenti bla kreditu.

Reverse Charge

7. Meta l-kompratur ikun responsabbli ghat-taxxa fuq provvista, il-fattura ghandu jkun fiha indikazzjoni ta' dan billi jiddahhlu l-kliem “Reverse Charge” u ssir referenza fil-qosor ghad-disposizzjoni ta' l-Att, jew ghad-disposizzjonijiet rilevanti tad-Direttiva 77/388/KEE, li tahta hija provduta l-proċedura ta' *reverse charge* jew xi indikazzjoni ohra li l-provvista hi soġġetta ghall-proċedura ta' *reverse charge*. Meta l-fattura tkun tirreferi ghal provvista li ghalha japplika l-artikolu 20(2)(a), din, iktar minn hekk, ghandu jkun fiha l-kelma “Trijangulazzjoni”.

L.N. 171 of 2006

**VALUE ADDED TAX ACT
(CAP. 406)**

**Value Added Tax (Twelfth Schedule Amendment) Regulations,
2006**

IN virtue of the powers conferred by articles 50(5) and 75 of the Value Added Tax Act, the Prime Minister and Minister of Finance has made the following regulations:

Citation and commencement.

1. The title of these regulations is the Value Added Tax (Twelfth Schedule Amendment) Regulations, 2006 and these shall be read and construed as one with the Twelfth Schedule to the Value Added Tax Act, which Twelfth Schedule is hereinafter in these regulations referred to as “the Schedule”.

Amends the Schedule.

2. For items 6 and 7 of the Schedule, there shall be substituted the following:

“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, or the appropriate provisions of Directive 77/388/EEC, or any other indication 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, or the appropriate provisions of Directive 77/388/EEC under which the reverse charge procedure is provided, or any indication that the supply is subject to the reverse charge procedure. When the invoice is for a supply to which article 20(2)(a) refers, it shall, moreover, contain the word “Triangulation”.