

**A.L. 99 ta' l-1994**

**ATT TA' L-1994 DWAR TAXXA FUQ IL-VALUR MIŻJUD  
(ATT NRU. XII TA' L-1994)**

**Regolamenti ta' l-1994 dwar Taxxa fuq il-Valur Miżjud  
(Skemi għal Bejjiegha bl-Imnut)**

BIS-SAHHA tas-setgħat mogħtija bil-artikoli 46 u 61 ta' l-Att ta' l-1994 dwar Taxxa fuq il-Valur Miżjud, hawnhekk iżjed 'il quddiem imsejjah "l-Att", il-Ministru tal-Finanzi għamel dawn ir-regolamenti li ġejjin:—

1. (1) Dawn ir-regolamenti jistghu jissejhu r-Regolamenti ta' l-1994 dwar Taxxa fuq il-Valur Miżjud (Skemi għal Bejjiegha bl-Imnut). Titolu u bidu  
fis-sehh.

(2) Dawn ir-regolamenti għandhom jitqiesu li bdew isehħu fl-1 ta' Settembru, 1994.

2. (1) F'dawn ir-regolamenti, kemm-il darba r-rabta tal-kliem ma teħtieġ mod ieħor — Tifsir.

“skema” tfisser kull skema li għaliha japplika r-regolament 3 ta' dawn ir-regolamenti.

(2) Kull espressjoni użata f'dawn ir-regolamenti għandu jkollha it-tifsir mogħti lilha fl-Att.

3. Dan ir-regolament jgħodd għal:

Skemi għal  
bejjiegha bl-imnut.

- (a) skema bażata fuq hlas fil-pront;
- (b) skema bażata fuq il-ħruġ ta' fattura;
- (c) skema awtorizzata.

4. (1) Bla hsara għad-dispożizzjonijiet l-oħra ta' dan ir-regolament, provvisti li jsiru minn u lil bejjiegh bl-imnut li jadotta skema bażata fuq hlas fil-pront għandhom jitqiesu bħallikieku jkunu saru filwaqt meta l-hlas għall-provvisti isir lil jew minn dak il-bejjiegh bl-imnut, skond il-każ, u l-valur taxxabli ta' provvisti magħmula matul żmien ta' taxxa minn u lil bejjiegh bl-imnut bħal dak għandu jkun ekwivalenti għall-hlasijiet riċevuti minn u mhallsa lil, rispettivament, dak il-bejjiegh bl-imnut matul dak iż-żmien ta' taxxa għal provvisti taxxabli magħmula minnu u lilu. Skema bażata fuq  
hlas fil-pront.

(2) id-dispożizzjonijiet tal-partiti 5 u 6 tar-Raba' Skeda li tinsab ma' l-Att għandhom japplikaw għall-għan li jiġi stabbilit il-valur taxxabli tal-provvisti msemmija fil-paragrafu (1) ta' dan ir-regolament kemm-il darba r-riferenza li hemm f'dawk il-partiti għal “kumpens għal provvista taxxabli” tinftihem bħala riferenza għall-hlas riċevut jew li jsir, skond il-każ, għal provvista taxxabli.

(3) Meta bejjiegħ bl-imnut jagħmel transazzjoni li għaliha ma jingħata jew jithallas ebda kumpens, u meta dik it-transazzjoni titqies bħala provvista taxxabbli magħmula minn dak il-bejjiegħ bl-imnut bis-saħħa ta' regolamenti magħmulin għall-għanijiet tas-subartikolu (2) ta' l-artikolu 7 ta' l-Att, il-valur taxxabbli ta' dawk il-provvisti għandu jiġi stabbilit skond ma hemm fil-partiti 7 u 8 tar-Raba' Skeda li tinsab ma' l-Att.

(4) *L-input tax* u l-kreditu għall-*input tax* ta' bejjiegħ bl-imnut li jadotta skema bażata fuq hlas fil-pront għandhom jiġu stabbiliti skond id-dispożizzjonijiet ta' l-artikolu 24 u 25 ta' l-Att u ta' regolamenti preskritti bis-saħħa tas-subartikolu (3) ta' l-artikolu 25 ta' l-Att, kemm-il darba kull riferenza f'dawk l-artikoli u regolamenti għal taxa li għandha tithallas għal provvisti mogħtija lil persuna registrata għandha tintfiehmem bħala riferenza għal taxa mhallsa fuq dawk il-provvisti.

Skema bażata fuq il-hruġ ta' fattura.

5. Iż-żmien ta' provvisti u l-valur taxxabbli ta' provvisti magħmula minn u lil bejjiegħ bl-imnut li jadotta skema bażata fuq il-hruġ ta' fattura, u l-*input tax* u l-kreditu għall-*input tax* li jkun permess lil dak il-bejjiegħ bl-imnut għandhom jiġu stabbiliti skond id-dispożizzjonijiet ta' l-Att u ta' regolamenti magħmulin bis-saħħa ta' l-Att mingħajr ebda riferenza għal dawn ir-regolamenti.

Skemi awtorizzati.

6. (1) Il-Kummissarju jista' jawtorizza lil bejjiegħ bl-imnut li jadotta xi skema oħra biex jiġi stabbilit iż-żmien tal-provvisti u tal-valur taxxabbli ta' provvisti magħmula minn u lil dak il-bejjiegħ kif jista' jqis li jkun xieraq.

(2) Skema li tiġi awtorizzata bis-saħħa tal-paragrafu (1) ta' dan ir-regolament għandha tiġi speċifikata permezz ta' avviż mogħti mill-Kummissarju lil dak il-bejjiegħ bl-imnut, jew li jiġi pubblikat permezz ta' avviż fil-Gazzetta f'liema każ l-awtorizzazzjoni għandha titqies bħala li tkun ingħatat lill-bejjiegħa bl-imnut kollha li jidhlu fil-kategorija li jsir jghodd għaliha dak l-avviż.

(3) Skema awtorizzata tista' tiġi emendata jew revokata jew ssotitwita permezz ta' avviż li jinħareġ wara.

Adozzjoni ta' skemi għal bejjiegħa bl-imnut.

7. (1) Kull bejjiegħ bl-imnut għandu jadotta waħda mill-iskemi msemmija fir-regolamenti 4 u 5 ta' dawn ir-regolamenti jew, meta l-iskema tkun giet awtorizzata taht ir-regolament 6 ta' dawn ir-regolamenti, dik l-iskema awtorizzata, u għandu jindika l-iskema adottata permezz ta' dikjarazzjoni li tintehmeż ma' jew li tiddaħhal fid-denunzja minnu magħmula għal kull żmien ta' taxa li matulu jadotta dik l-iskema.

(2) Id-dikjarazzjoni msemmija fil-paragrafu (1) ta' dan ir-regolament għandha tindika b'mod ċar liema tkun l-iskema użata u għandha ssir f'dik l-għamla li l-Kummissarju jista' jordna.

Rifjut ta' permess għall-adozzjoni ta' skema.

8. (1) Il-Kummissarju jista' jirrifjuta li jppermetti bejjiegħ bl-imnut li jadotta skema bażata fuq hlas fil-pront jew skema awtorizzata b'avviż fil-Gazzetta jekk ikun tal-fehma li dik l-iskema x'aktarx li

tghawweġ b'mod sinifikattiv il-valur taxxabli tal-provvisti taxxabli magħmula minn dak il-bejgieh bl-imnut jew *l-input tax* tiegħu u li dak il-bejgieh bl-imnut jista' raġonevolment jiġi mistenni li jadotta skema bażata fuq il-hruġ ta' fattura jew xi skema awtorizzata oħra.

(2) Il-Kummissarju għandu jiehu hsieb li rifjut bħal dak imsemmi fil-paragrafu (1) ta' dan ir-regolament jiġi avżat lill-bejgieh bl-imnut u għandu permezz ta' dak l-istess avviż jehtieg lill-bejgieh bl-imnut li jadotta, hlief jekk u sakemm jiġi awtorizzat li jaddotta skema awtorizzata li ma tkunx dik li jkun jirreferi għaliha r-rifjut, skema bażata fuq il-hruġ ta' fattura.

(3) Rifjut ikun effettiv b'seħħ miż-żmien ta' taxa li matulu jiġi avżat jew minn dik id-data li tiġi aktar tard li tista' tiġi speċifikata fl-avviż imsemmi fil-paragrafu (2) ta' dan ir-regolament sa dak iż-żmien li jista' jiġi speċifikat f'dak l-avviż.

9. (1) Bla hsara għad-dispożizzjonijiet l-oħra ta' dan ir-regolament, skema tista' ma titkomplix billi tiġi adottata skema oħra magħmula skond ir-regolament 7 ta' dawn ir-regolamenti.

Meta skema ma titkomplix.

(2) Hlief bl-approvazzjoni tal-Kummissarju bejgieh bl-imnut ma jistax ma jkomplix skema kemm-il darba ma jkunx adotta dik l-iskema għal mill-anqas erba' żminijiet ta' taxa konsekuttivi u kemm-il darba ma jkunx ta avviż tal-intenzjoni tiegħu li ma jkomplix l-iskema lill-Kummissarju sa mhux aktar tard mid-data meta l-aħhar denunzja li fiha tiġi adottata l-iskema tingħata lill-Kummissarju.

(3) Il-paragrafu (2) ta' dan ir-regolament ma għandux japplika meta bejgieh bl-imnut ikun jixtieq li ma jkomplix skema awtorizzata li tkun giet emendata, revokata jew sostitwita.

(4) Meta skema ma titkomplix il-Kummissarju jista' jehtieg lill-bejgieh bl-imnut li jhallas it-taxxa f'dak l-ammont li l-Kummissarju jista' jqis li jkun ġust u raġonevoli sabiex jikkumpensa għat-taxxa fuq il-provvisti li, minhabba fin-nuqqas ta' tkompli tal-iskema, jista' mod ieħor jibqa' mhux magħdud.

10. Hlief bl-approvazzjoni bil-miktub tal-Kummissarju jew skond il-kundizzjonijiet ta' skema, bejgieh bl-imnut ma jistax:

Kundizzjonijiet oħra li għandhom jitharsu fl-adozzjoni ta' skema.

(a) jadotta skema għal parti biss ta' żmien ta' taxa;

(b) jadotta skema għar-rigward ta' parti biss mill-provvisti taxxabli magħmulin fi żmien ta' taxa;

(ċ) jaddotta iktar minn skema waħda għar-rigward ta' l-istess żmien.

## L.N. 99 of 1994

**VALUE ADDED TAX ACT, 1994**  
**(ACT NO. XII OF 1994)**

**Value Added Tax (Retailers' Schemes) Regulations, 1994**

IN exercise of the powers conferred by sections 46 and 61 of the Value Added Tax Act, 1994, hereinafter referred to as "the Act", the Minister of Finance has made the following regulations:—

Citation and commencement.

1. (1) These regulations may be cited as the Value Added Tax (Retailers' Schemes) Regulations, 1994.

(2) These regulations shall be deemed to have come into force on the 1st September, 1994.

Interpretation.

2. (1) In these regulations, unless the context otherwise requires—

"scheme" means any scheme to which regulation 3 of these regulations applies.

(2) Other terms shall have the meaning assigned to them in the Act.

Retailers' Schemes.

3. This regulation applies to:

- (a) a cash basis scheme;
- (b) an invoice basis scheme;
- (c) an authorized scheme.

cash basis scheme.

4. (1) Subject to the other provisions of this regulation, supplies made by and to a retailer who adopts a cash basis scheme shall be treated as made at the time when the payment for the supplies is made to or by that retailer, as the case may be, and the taxable value of supplies made during a tax period by and to such a retailer shall be equivalent to the payments received by and paid to, respectively, that retailer during that tax period for taxable supplies made by and to him.

(2) The provisions of items 5 and 6 of the Fourth Schedule to the Act shall apply for the purpose of determining the taxable value of supplies referred to in paragraph (1) of this regulation provided that the reference contained in the said items to "consideration for a taxable supply" shall be construed as a reference to the payment received or made, as the case may be, for a taxable supply.

(3) Where a retailer makes a transaction for which no consideration is paid or payable, and where that transaction is deemed to be a taxable supply made by that retailer in virtue of regulations made for the purposes of subsection (2) of section 7 of the Act, the taxable value of the said supplies shall be determined in accordance with items 7 and 8 of the Fourth Schedule to the Act.

(4) The input tax and the credit for input tax of a retailer who adopts a cash basis scheme shall be determined in accordance with the provisions of sections 24 and 25 of the Act and of regulations prescribed in virtue of subsection (3) of the section 25 of the Act, provided that any reference in the said sections and regulations to tax chargeable on supplies made to a registered person shall be construed as a reference to tax paid on such supplies.

5. The time of supplies and the taxable value of supplies made by and to a retailer who adopts an invoice basis scheme, and the input tax and the credit for input tax allowable to that retailer shall be determined in accordance with the provisions of the Act and of regulations made under the Act without reference to these regulations.

Invoice basis scheme.

6. (1) The Commissioner may authorize a retailer to adopt such other scheme for the determination of the time of supplies and of the taxable value of supplies made by and to him as he may deem appropriate.

Authorized scheme.

(2) Any scheme authorized in virtue of paragraph (1) of this regulation shall be specified by means of a notice given by the Commissioner to the said retailer, or published by means of a notice in the Gazette in which case the authorization shall be deemed as having been given to all retailers falling within the category to which the said notice is made applicable.

(3) An authorized scheme may be amended or revoked or substituted by means of a subsequent notice.

7. (1) Every retailer shall adopt one of the schemes referred to in regulations 4 and 5 of these regulations or, where any scheme has been authorized under regulation 6 of these regulations, such authorized scheme, and shall indicate the scheme adopted by means of a declaration attached to or included in the return furnished by him for every tax period for which he adopts that scheme.

Adoption of retailers' schemes.

(2) The declaration referred to in paragraph (1) of this regulation shall indicate clearly the scheme used and shall be made in such form as the Commissioner may direct.

8. (1) The Commissioner may refuse to allow a retailer to adopt a cash basis scheme or a scheme authorized by a notice in the Gazette if he is of the opinion that that scheme is likely to significantly distort the taxable value of the taxable supplies made by that retailer or his input tax and that the said retailer can reasonably be expected to adopt an invoice basis scheme or another authorized scheme.

Refusal to allow the adoption of a scheme.

(2) The Commissioner shall cause a refusal referred to in paragraph (1) of this regulation to be notified to the retailer and shall by means of the said notice require the retailer to adopt, unless and until he is authorized to adopt an authorized scheme other than that to which the refusal refers, an invoice basis scheme.

(3) A refusal shall be effective with effect from the tax period during which it is notified or from such later date as may be specified in the notice referred to in paragraph (2) of this regulation until such time as may be specified in the said notice.

Discontinuance  
of scheme.

9. (1) Subject to the other provisions of this regulation, a scheme may be discontinued by the adoption of another scheme made in accordance with regulation 7 of these regulations.

(2) Except with the approval of the Commissioner a retailer may not discontinue a scheme unless he has adopted that scheme for at least four consecutive tax periods and unless a notice of the intention to discontinue the scheme is given to the Commissioner by not later than the date on which the last return in which the scheme is adopted is furnished to the Commissioner.

(3) Paragraph (2) of this regulation shall not apply where a retailer wishes to discontinue an authorized scheme which has been amended, revoked or substituted.

(4) On the discontinuance of a scheme the Commissioner may require the retailer 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 discontinuance of the scheme, might otherwise remain unaccounted for.

Other conditions  
to be observed  
in the adoption  
of a scheme.

10. Except with the approval in writing of the Commissioner or in accordance with the terms of a scheme, a retailer may not:

- (a) adopt a scheme for only a part of a tax period;
- (b) adopt a scheme in respect of only part of the taxable supplies made in a tax period;
- (c) adopt more than one scheme in respect of the same period.