

## Nru. 9

5. 12. 98

### MALTA

#### KAMRA TAD-DEPUTATI

ABBOZZ ta' Ligi mressaq mill-Onorevoli John Dalli, M.P., Ministru tal-Finanzi, u moqri għall-Ewwel darba fis-Seduta tal-25 ta' Novembru, 1998.

**ATT biex jipprovdi għall-impożizzjoni ta' taxxa fuq il-valur miżjud minflok is-sistema ta' taxxa tas-sisa fuq importazzjonijiet, prodotti u servizzi.**

RICHARD J. CAUCHI

*Skrivan tal-Kamra tad-Deputati*

#### HOUSE OF REPRESENTATIVES

A BILL introduced by the Honourable John Dalli, M.P., Minister of Finance, and read the First time at the Sitting of the 25th November, 1998.

**AN ACT to make provision for the imposition of a value added tax in place of an excise tax system on imports, products and services.**

RICHARD J. CAUCHI

*Clerk of the House of Representatives*

**ATT TA' L-1998  
DWAR IT-TAXXA FUQ IL-VALUR MIŻJUD**

**Arrangament ta' l-Artikoli**

**TAQSIMA I**

**Preliminari**

1. Titolu fil-qosor u bidu fis-sehh
2. Tifsir
3. Amministrazzjoni

**TAQSIMA II**

**Għan tat-Taxxa**

4. Għbir ta' taxxa
5. Attività ekonomika
6. Provvista ta' oġġetti u provvista ta' servizzi
7. Lok ta' provvista
8. Żmien ta' provvista
9. Eżenzjonijiet

**TAQSIMA III**

**Persuni Reġistrati u Persuni Eżentati**

10. Applikazzjoni għal reġistrazzjoni
11. Reġistrazzjoni
12. Thassir ta' reġistrazzjoni
13. Klassifikazzjoni bħala persuna eżentata
14. Thassir ta' klassifikazzjoni ta' persuna eżentata
15. Żmien ta' taxxa
16. Kif tapplika s-Sitt Skeda
17. Klassifikazzjonijiet ohra ta' persuni reġistrati

## TAQSIMA IV

**Kif Tiġi Stabbilita u Tithallas it-Taxxa**

18. Valur taxxabbli
19. Rata ta' taxxa
20. Persuni reponsabbli għall-hlas tat-taxxa
21. Żmien meta t-taxxa tkun dovuta u meta għandha tithallas
22. Hlas ta' taxxa fuq provvisti taxxabbli
23. *Input tax*
24. Kreditu għal *input tax*
25. Tnaqqis
26. Hlas lura ta' kreditu eċċessiv

## TAQSIMA V

**Denunzi, Stim, Penalitajiet u Appelli**

27. Denunzi
28. Aġġustamenti tad-denunzi
29. Preżunzjoni kwantu għal dikjarazzjonijiet fid-denunzi
30. Dikjarazzjonijiet minn persuni eżentati u dikjarazzjonijiet oħra, eċċ.
31. Setgħat li jsiru stimi meta ma tkunx intbagħtet denunzja
32. Setgħat li jsiru stimi meta tkun intbagħtet denunzja
33. Setgħat li jsiru stimi lill-persuna eżentata
34. Stim
35. Stim addizzjonali u stim riveduti
36. Preżunzjoni kwantu għall-ammonti murija fi stim
37. Penali amministrattiva għal denunzja li ma tkunx korretta
38. Penali amministrattiva fin-nuqqas li tintbagħat denunzja
39. Penali amministrattiva fin-nuqqas ta' applikazzjoni għar-registrazzjoni
40. Penali amministrattiva għal nuqqas minn persuna eżentata
41. Penali amministrattivi għandhom jithallsu
42. Skuża regonevoli
43. Appell kontra stima
44. Hwejjeġ oħra li jistgħu jingiebu fl-Appell
45. Bord ta' l-Appelli dwar it-Taxxa fuq il-Valur Miżjud
46. Hwejjeġ regolati bid-Disa' Skeda
47. Appell quddiem il-Qorti ta' l-Appell

## TAQSIMA VI

**Dokumentazzjoni u Taghrif**

48. Dokumentazzjoni li ghandha tinzamm
49. Wiri ta' prezzijiet
50. Fattura ta' taxxa
51. Dokumenti li ghandhom jinghataw f'kazijiet ohra
52. Produzzjoni ta' fatturi minn persuni li jkunu inghataw provvista
53. Spezzjonijiet
54. Dhul f'postijiet ta' abitazzjoni
55. Taghrif li jkollhom certu detenturi ta' licenza
56. Segretezza ufficjali

## TAQSIMA VII

**Kazi Speċjali**

57. Kazi speċjali

## TAQSIMA VIII

**Ġbir, Garanzija u Hlas Lura**

58. Kawża mill-Kummissarju
59. Titolu eżekuttiv
60. Restrizzjonijiet fuq il-helsien ta' oġġetti importati
61. Setgħat li ghandhom x'jaqsmu ma' oġġetti importati
62. Privileġġ speċjali
63. Garanzija għal taxxa dovuta fuq provvisti
64. Żmien iqsar għall-ghemil ta' denunzja
65. *Reverse charge*
66. Rappreżentanti
67. Tqassim ta' hlas
68. Hlas lura
69. Hlas lura ta' taxxa imħallsa żejda u li ma kellhiex tithallas
70. Arrangamenti internazzjonali
71. Hlas lura lill-persuni mhux residenti

## TAQSIMA IX

### Mixxellanji

72. Validità ta' avvizi, eċċ.
73. Tqassim u notifika ta' avvizi, eċċ.
74. Mghax
75. Setgha ta' ghemil ta' regolamenti

## TAQSIMA X

### Reati u Pieni

76. Meta wiehed jonqos milli japplika għal reġistrazzjoni, jew li jżomm u jagħti kull dokumentazzjoni u denunzja
77. Nuqqasijiet f'kull dokumentazzjoni, eċċ. u stqarrijiet qarrieqa
78. Htija regolari
79. Tfixkil ta' uffiċjali
80. Reati li għandhom x'jaqsmu ma' l-importazzjonijiet
81. Reati ġenerali
82. Reati minn uffiċjali prinċipali ta' korpi ta' persuni u minn prinċipali
83. Prosekuzzjoni
84. Penali f'każ ta' kompromess

## TAQSIMA XI

### Dispożizzjonijiet Transitorji

85. Thassir u riżerva
86. Denunzi u hlas ta' taxxa skond l-Att ta' l-1997 dwar it-Taxxa tad-Dwana u tas-Sisa
87. Reġistrazzjoni, klassifika u żmien ta' taxxa ta' persuni reġistrati skond l-Att ta' l-1997 dwar it-Taxxa tad-Dwana u tas-Sisa
88. Żmien u valur taxxabbli ta' ċerti provvisti
89. Tifsir ta' ċerti kuntratti
90. Hlas lura ta' taxxa tas-sisa fuq importazzjonijiet ta' hażniet kummerċjali

## SKEDI

L-Ewwel Skeda	Attivitajiet minn Awtoritajiet Pubbliċi
It-Tieni Skeda	Provvista ta' Ogġetti u Servizzi
It-Tielet Skeda	Lok ta' Provvista ta' Servizzi
Ir-Raba' Skeda	Provvisti Eżentati
Il-Hames Skeda	Importazzjonijiet Eżentati
Is-Sitt Skeda	Negożji Żgħar
Is-Seba' Skeda	Valur Taxxabli ta' Provvisti u Importazzjonijiet
It-Tmien Skeda	Rata ta' Taxxa
Id-Disa' Skeda	Appelli quddiem il-Bord ta' l-Appelli dwar it-Taxxa fuq il-Valur Miżjud
L-Għaxar Skeda	Formuli li għandhom ikunu preżentati mal-hlas tat-taxxa
Il-Hdax-il Skeda	Tnaqqis
It-Tnax-il Skeda	<i>Records</i> ta' Taxxa
It-Tlethax-il Skeda	Fattura ta' Taxxa
L-Erbatax-il Skeda	Riċevuti Fiskali
Il-Hmistax-il Skeda	Każijiet Speċjali

## **ABBOZZ TA' LIĠI msejjah**

*ATT biex jipprovdi għall-impożizzjoni ta' taxxa fuq il-valur miżjud minflok is-sistema ta' taxxa tas-sisa fuq importazzjonijiet, prodotti u servizzi.*

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

### **TAQSIMA I**

#### **Preliminari**

Titolu fil-qosor u bidu fis-sehh.

1. Dan l-Att jista' jissejjah l-Att ta' l-1998 dwar Taxxa fuq il-Valur Miżjud, u għandu jitqies li beda jsehh fl-ewwel ta' Jannar 1999.

Tifsir.

2. (1) F'dan l-Att, kemm-il darba r-rabta tal-kliem ma tehtiegħ xort'ohra –

“attiv ta' attività ekonomika” tinkludi hażniet u attiv fiss tangibbli akkwistat jew użat għall-ghan ta' dik l-attività ekonomika;

“attività ekonomika” għandha t-tifsira lilha mogħtija fl-artikolu 5 ta' dan l-Att u dwar persuna li twettaq aktar minn attività ekonomika wahda tfisser dawk l-attivitajiet ekonomiċi kollha hekk ġestiti;

Att XV ta' l-1993.

“awtorità pubblika” tfisser il-Gvern, dipartiment tal-Gvern, kunsill lokali mwaqqaf skond l-Att ta' l-1993 dwar Kunsilli Lokali, awtorità vestita b'personalità distinta mwaqqfa b'Att tal-Parlament jew korporazzjoni mwaqqfa b'Att tal-Parlament;

“Bord” tfisser il-Bord ta’ l-Appelli dwar it-Taxxa fuq il-Valur Miżjud imwaqqaf skond l-artikolu 34 ta’ dan l-Att;

“data effettiva” tfisser l-ewwel ta’ Jannar, 1999.

“denunzja ta’ taxxa” tfisser id-denunzja mehtieġa li tinghata skond l-artikolu 27 ta’ dan l-Att;

“depożt tad-dwana” tfisser depożt kif imfisser fl-artikolu 2 <sup>Kap. 337.</sup> ta’ l-Att dwar id-Dazji ta’ Importazzjoni;

“fattura ta’ taxxa” tfisser il-fattura mehtieġa li tinghata skond l-artikolu 50 ta’ dan l-Att;

“impjegat” tfisser individwu marbut ma’ prinċipal li jimpjegah permezz ta’ kuntratt ta’ impieg jew permezz ta’ rabtiet oħra legali li joholqu r-relazzjoni ta’ bejn prinċipal u impjegat dwar kondizzjonijiet tax-xogħol, hlas u r-responsabbiltà ta’ l-impjegat u tinkludi wkoll id-diretturi ta’ kumpanija jew ta’ korporazzjoni mwaqqfa b’Att tal-Parlament;

“importatur” dwar oġġetti li dwarhom kellha jew għandha tithallas taxxa tfisser kull min ikollu dawk l-oġġetti reġistrati f’ismu fid-dipartiment tad-dwana fiż-żmien meta kellha jew ikollha tithallas dik it-taxxa, skond il-każ;

“importazzjoni eżentata” għandha it-tifsira lilha mogħtija fil-paragrafu (b) tas-subartikolu (1) ta’ l-artikolu 9 ta’ dan l-Att;

“importazzjoni taxxabli” tfisser importazzjoni li fuqha għandha tithallas it-taxxa skond id-dispożizzjonijiet ta’ l-artikolu 4 ta’ dan l-Att;

“input tax” tfisser l-ammont stabbilit skond l-artikolu 23 ta’ dan l-Att;

“Kummissarju” tfisser il-Kummissarju tat-Taxxa fuq il-Valur Miżjud mahtur skond id-dispożizzjonijiet tas-subartikolu (1) ta’ l-artikolu 3 ta’ dan l-Att u kull uffiċjal pubbliku jew persuna oħra li jkun inghata delega skond is-subartikolu (2) jew (3) ta’ dak l-artikolu meta jkun qieghed jaġixxi skond dik id-delega;

“Malta” ghandha t-tifsira lilha moghtija bil-Kostituzzjoni u tinkludi l-blata kontinentali;

“Ministru” tfisser il-Ministru responsabbli għall-finanzi;

“negozju żgħir” tfisser attività ekonomika li tikkwalifika bħala hekk skond is-Sitt Skeda li tinsab ma’ dan l-Att;

“*output tax*” tfisser it-taxxa msemmija fis-subartikolu (1) ta’ l-artikolu 22 ta’ dan l-Att;

“Penali amministrattiva” tfisser penali mposta skond id-dispożizzjonijiet tat-Taqsima V ta’ dan l-Att;

“persuna” tinkludi individwu, korp ta’ persuni, awtorità pubblika u kull enti li tista’ tiġġestixxi attività ekonomika;

“persuna eżentata” tfisser persuna klassifikata bħala hekk skond l-artikolu 13 ta’ dan l-Att;

“persuna reġistrata” tfisser persuna li tkun giet reġistrata skond l-artikolu 11 ta’ dan l-Att u li r-reġistrazzjoni tagħha ma tkunx giet kancellata skond l-artikolu 12 ta’ dan l-Att;

“provvista eżentata” ghandha it-tifsira lilha moghtija skond il-paragrafu (a) tas-subartikolu (1) ta’ l-artikolu 9 ta’ dan l-Att;

“provvista eżenti bil-kreditu” hija provvista li għaliha tapplika it-Taqsima Wiehed (Eżenzjonijiet bil-Kreditu) tar-Raba’ Skeda li tinsab ma’ dan l-Att;

“provvista taxxabli” tfisser provvista li fuqha ghandha tintalab taxxa skond l-artikolu 4 ta’ dan l-Att;

“stabbilit f’Malta” ghandha it-tifsira lilha moghtija fis-subartikolu (2) ta’ dan l-artikolu;

“stima” tfisser stima li tista’ issir skond id-dispożizzjonijiet tat-Taqsima V ta’ dan l-Att iżda ma tinkludix stima provvisorja;

“stima provvizorja” tfisser stima provvizorja magħmula skond l-artikolu 32 ta’ dan l-Att;

“taxxa” tfisser it-taxxa fuq il-valur miżjud li tingabar bis-sahha ta’ dan l-Att;

“valur taxxabli” tfisser il-valur ta’ provvista taxxabli jew ta’ importazzjoni taxxabli stabbilit skond l-artikolu 18 ta’ dan l-Att;

“żmien ta’ taxxa” ghandha t-tifsira lilha moghtija bl-artikolu 16 ta’ dan l-Att.

(2) Persuna li twettaq attività ekonomika tkun meqjusa li hija stabbilita f’Malta jekk:

(a) twettaq dik l-attività kollha kemm hi jew parti minnha gewwa post fiss, jew minn jew permezz ta’ post fiss li jinsab f’Malta; jew

(b) tkun korp ta’ persuni li jkun mwaqqaf taht il-ligi Maltija;

(c) tkun persuna fiżika li jkollha indirizz permanenti jew tkun soltu toqghod f’Malta:

Iżda f’każ ta’ kumpanija registrata Malta li ma twettaq ebda attività ekonomika f’Malta u li ma tkunx kumpanija li l-kapital jew jeddijiet ta’ votazzjoni taghha jkunu jappartjenu, direttament jew indirettament, f’qies ta’ hamsin fil-mija jew iktar, lil individwi li jkollhom indirizz permanenti jew ikunu soltu joqoghdu f’Malta, dik il-kumpanija ma tkunx meqjusa li tkun stabbilita f’Malta.

3. (1) L-amministrazzjoni ta’ dan l-Att hija vestita fil-Kummissarju tat-Taxxa fuq il-Valur Miżjud, hawnhekk iżjed ‘il quddiem f’dan l-Att imsejjah “il-Kummissarju”, li jkun ufficjal pubbliku mahtur ghaldaqshekk mill-Prim Ministru. Amministrazzjoni.

(2) Il-Kummissarju jista’ jiddelega lil kull ufficjal pubbliku kull dritt, dmir, setgha u funzjoni ohra li tkun fih vestita, lilu moghtija jew imqeghda fuqu b’dan l-Att.

(3) Il-Kummissarju jista’ jiddelega lil kull persuna ohra kull dritt, dmir, setgha u funzjoni ohra li tkun fih vestita, lilu moghtija jew imqeghda fuqu b’dan l-Att hekk kif il-Ministru jista’ bil-miktub jordna.

## TAQSIMA II

### Ghan tat-Taxxa

4. (1) Bla hsara ghad-dispożizzjonijiet l-ohra ta’ dan l-Att ghandha tintalab, tigi mposta u tingabar f’isem il-Gvern taxxa fuq il-valur miżjud — Ġbir ta’ taxxa.

(a) fuq kull provvista ta' oġġetti jew servizzi magħmula f'Malta fi jew wara d-data effettiva b'korrissettiv fit-twettieq jew tkomplija ta' attività ekonomika hliet —

(i) provvista eżentata,

(ii) provvista magħmula minn persuna eżentata;

(b) fuq kull importazzjoni li ma tkunx importazzjoni eżentata li issir fi jew wara d-data effettiva.

Attività ekonomika.

**5.** (1) Bla hsara għad-dispożizzjonijiet tas-subartikolu (2) ta' dan l-artikolu attività ekonomika tfisser attività ġestita minn persuna, li ma tkunx impjegat li qed jaġixxi bhala tali, u li tkun tikkonsisti f'wiehed jew iżjed minn dan li ġej -

(a) xi negozju jew kummerċ;

(b) xi professjoni jew vokazzjoni jew il-provvista ta' kull servizz personali iehor;

(ċ) l-esplojtazzjoni ta' proprjetà tanġibbli jew li mhix bil-ghan li jinkiseb qliegh minnha tul medda ta' żmien kontinwa;

(d) l-ghoti minn *club*, assoċjazzjoni jew organizzazzjoni (ghax tithallas xi miżata jew jinghata xi korrissettiv iehor) tal-facilitajiet jew vantaġġi disponibbli għall-membri relattivi;

(e) id-dhul, b'korrissettiv, ta' persuni f'kull fond.

(2) L-attivitajiet ta' awtorita' pubblika li tkun qegħda taġixxi fl-eżercizzju tal-funzjonijiet lilha assenjati bil-liġi ma għandhomx jitqiesu li jkunu attivitajiet ekonomiċi hliet meta u sa dak il-limitu kif hemm provdut fl-Ewwel Skeda li tinsab ma' dan l-Att.

Provvista ta' oġġetti u provvista ta' servizzi.

**6.** Id-dispożizzjonijiet ta' t-Tieni Skeda li tinsab ma' dan l-Att għandhom japplikaw għall-ghan biex tiġi determinata xi kwistjoni dwar jekk transazzjoni:

(a) għandhiex titqies bhala provvista ta' oġġetti jew provvista ta' servizzi jew la bhala provvista ta' oġġetti u lanqas bhala provvista ta' servizzi;

(b) għandhiex titqies bhala provvista magħmula b'korrissettiv;

(ċ) għandhiex titqies bhala provvista magħmula fit-twettieq jew tkomplija ta' attività ekonomika.

7. (1) Bla hsara għad-dispożizzjonijiet l-oħra ta' dan l-artikolu, <sup>Lok ta' provvista.</sup> provvista ta' oġġetti titqies li ssir fil-pajjiż fejn ikunu jinsabu l-oġġetti fil-waqt meta ssir il-provvista.

(2) Oġġetti importati ġewwa Malta għandhom jitqiesu li jkunu ġew provduti lill-importatur barra minn Malta.

(3) Oġġetti esportati minn Malta għandhom jitqiesu li jkunu ġew provduti mill-esportatur f' Malta.

(4) Il-post fejn jiġu provduti servizzi għandu jiġi stabbilit skond id-dispożizzjonijiet tat-Tielet Skeda li tinsab ma' dan l-Att.

8. (1) Bla hsara għad-dispożizzjonijiet l-oħra ta' dan <sup>Zmien ta' provvista.</sup> l-artikolu —

(a) provvista ta' oġġetti għandha titqies li ssehh fil-waqt li l-oġġetti jiġu kunsinnati jew mod iehor isiru disponibbli lil min issir il-provvista;

(b) provvista ta' servizzi għandha titqies li ssehh fid-data meta jitwettqu s-servizzi.

(2) Bla hsara għad-dispożizzjonijiet tas-subartikolu (3) ta' dan l-artikolu meta jiġi riċevut hlas għal provvista taxxabli mill-persuna li tagħmel il-provvista qabel iż-żmien stabbilit skond is-subartikolu (1) ta' dan l-artikolu, il-provvista għandha titqies, sal-limitu tal-hlas hekk magħmul, li ssehh f'dak iż-żmien li jkun ġie qabel.

(3) Meta tinhareġ fattura ta' taxxa għal provvista taxxabli qabel iż-żmien stabbilit skond id-dispożizzjonijiet tas-subartikolu (1) ta' dan l-artikolu jew qabel it-tmien ta' wiehed u tletin jum li jiġu wara iż-żmien stabbilit kif imsemmi qabel, il-provvista għandha titqies, sal-limitu tal-valur hekk magħmul, li ssehh f'dak iż-żmien meta tinhareġ il-fattura.

(4) Meta jiġu provduti servizzi għal xi żmien b'korrissettiv li jiġi stabbilit sew kollu kemm hu jew parti minnu jew li jithallas perjodikament jew minn żmien għal żmien, dawk is-servizzi għandhom jiġu trattati bħala li jkunu qegħdin jiġu provduti separatament u b' mod konsekuttiv f'dak iż-żmien li jiġi l-aktar kmieni minn dawn iż-żminijiet li ġejjin:

(a) kull meta jiġi riċevut hlas għal dawk il-provvisti, sal-limitu inkluż f'dak il-hlas; jew

(b) kull meta tinhareg fattura ta' taxxa dwar dawk il-provvisti, sal-limitu inkluż f' dik il-fattura.

Eżenzjonijiet.

**9.** (1) Il-provvisti li tapplika ghalihom ir-Raba' Skeda li tinsab ma' dan l-Att huma provvisti eżentati.

(2) L-importazzjonijiet li tapplika ghalihom il-Hames Skeda li tinsab ma' dan l-Att huma importazzjonijiet eżentati.

Kap. 337.

(3) Kull dispożizzjoni li tinsab f'xi ligi jew bis-saħha ta' xi ligi li taghti setgha lill-Ministru li jaghti eżenzjoni fuq l-importazzjoni ta' oġġetti mid-dazji ta' importazzjoni li jithallsu bis-saħha ta' l-Att dwar id-Dazji ta' Importazzjoni ghandha titqies bħala li taghti setgha lill-Ministru li jaghti, fiċ ċirkostanzi, bl-istess mod, u suġġett għall-istess kondizzjonijiet u limitazzjonijiet li dwarhom ikun hemm provdut f'xi dispożizzjoni bhal dik, eżenzjoni mit-taxxa li tingabar bis-saħha ta' dan l-Att mal-importazzjoni ta' l-oġġetti msemmija.

### TAQSIMA III

#### Persuni Reġistrati u Persuni Eżentati

Applikazzjoni għal reġistrazzjoni.

**10.** (1) Kull persuna li tiġġestixxi attività ekonomika f'Malta ghandha, jekk tkun stabbilita f'Malta, tapplika għand il-Kummissarju sabiex tiġi reġistrata taht dan l-Att fi żmien mhux aktar tard minn tletin jum mid-data meta tagħmel xi provvista taxxabli jew provvista eżenti bil-kreditu.

(2) Kull persuna li tiġġestixxi attività ekonomika u li ma tkunx stabbilita f'Malta ghandha, jekk ma tkunx persuna reġistrata, tapplika għand il-Kummissarju sabiex tiġi reġistrata taht dan l-Att fi żmien tletin jum mid-data meta tagħmel provvista taxxabli li ma tkunx provvista ta' servizzi lil persuna reġistrata stabbilita f'Malta li ma tkunx persuna eżentata.

(3) Persuna li ma tkunx persuna reġistrata ghandha, jekk hekk tenhtieg li tagħmel mill-Kummissarju, tapplika sabiex tiġi reġistrata taht dan l-Att fi żmien tletin jum mid-data meta hija tiġi notifikata b'avviż li jkun fih dik il-htieġa.

(4) Persuna li ma tkunx persuna reġistrata u li tiġġestixxi jew tkun bi hsiebha tiġġestixxi attività ekonomika tista' tapplika sabiex tiġi reġistrata taht dan l-Att.

(5) Applikazzjoni ghar-registrazzjoni taht dan l-Att ghandha ssir fuq dik il-formula kif jista' johrog il-Kummissarju jew kif jista' jigi preskritt u b'dak il-mod u ghandu jkun fiha dawk il-partikolaritajiet kif jista' jehtieg il-Kummissarju jew li jistghu jigu preskritti.

(6) Il-Ministru jista' jaghmel regolamenti li jezentaw lil xi persuna jew klassi ta' persuni mid-dispozizzjonijiet ta' dan l-artikolu u jista' b'dawk ir-regolamenti jaghmel ezenzjoni bhal dik kif suggetta ghal dawk il-kondizzjonijiet u limitazzjonijiet li jistghu jigu preskritti.

**11.** (1) Il-Kummissarju ghandu jirregistra lil kull persuna li tkun Registrazzjoni. maghrufa bhala li hi suggetta biex tigi registrata skond is-subartikolu (1) jew is-subartikolu (2) ta' l-artikolu 10 ta' dan l-Att.

(2) Il-Kummissarju ghandu jirregistra lil kull persuna li tkun ghamlet applikazzjoni skond is-subartikolu (4) ta' l-artikolu 10 ta' dan l-Att jekk ikun sodisfatt li dik il-persuna tkun qeghda tiggestixxi jew ikollha il-hsieb li tiggestixxi attivita ekonomika u li x'aktarx tkun ser tipprovdi provvisti taxxabli jew provvisti ezenti bil-kreditu fit-twettieq jew fit-tkomplija ta' l-attivita ekonomika taghha.

(3) Il-Kummissarju ghandu jaghti numru ta' registrazzjoni lil kull persuna li tigi registrata bis-sahha ta' dan l-Att u ghandu jikkonsenja lil dik il-persuna certifikat ta' registrazzjoni li jkun fih dawk il-partikolaritajiet li l-Kummissarju jista' jidhirlu xierqa.

(4) Il-Ministru jista' b'regolamenti jaghmel dispozizzjonijiet dwar ir-registrazzjoni ta' ghadd ta' persuni bhala persuna wahda jew sabiex persuna tigi registrata separatament ghar-rigward ta' ferghat jew taqsimiet differenti ta' l-attivita ekonomika taghha f' dawk ic-cirkostanzi, u ghar-rigward ta' dawk il-provvisti u suggett ghal dawk il-kondizzjonijiet li jistghu jigu specifickati fir-regolamenti msemmija.

(5) Kull persuna registrata ghandha fi zmien hmistax-il jum mill-grajja ta' xi wiehed minn dawn l-avvenimenti li gejjin tavza bil-miktub lill-Kummissarju:

(a) kull bidla fic-cirkostanzi li jista' jkollha effett fuq il-partikolaritajiet li jidhru fl-applikazzjoni ghar-registrazzjoni taghha jew li jigu b'mod iehor moghtija lill-Kummissarju fir-rigward tar-registrazzjoni taghha jew li jidhru fuq ic-certifikat tar-registrazzjoni;

(b) il-waqfien jew it-trasferiment tal-attivita ekonomika taghha jew parti minnha;

(c) kull grajja ohra kif jista' jigi preskritt.

**12.** (1) Il-Kummissarju jista' f'kull żmien iħassar ir-reġistrazzjoni ta' persuna jekk ikun tal-fehma li dik il-persuna ma tkunx qeghda jew tkun temmet milli tiġġestixxi xi attività ekonomika jew li dik il-persuna x'aktarx ma taghtix provvisti taxxabbli jew provvisti eżenti bil-kreditu.

(2) Il-Kummissarju għandu jinnotifika b'avviż lil kull persuna li jkollha r-reġistrazzjoni tagħha mħassra, fejn isemmi d-data meta dik il-persuna tkun temmet milli tibqa' persuna reġistrata.

(3) Meta ir-reġistrazzjoni ta' persuna li ma tkunx persuna eżentata tiġi imħassra dik il-persuna għandha titqies li tkun għamlet, minnufih qabel dak it-thassir, provvista ta' l-attiv kollu tal-attività ekonomika tagħha f'dak iż-żmien bla ħsara għad-dispożizzjonijiet relattivi li hemm fit-Tieni Skeda li tinsab ma' dan l-Att u għandha taghti kont għal dik il-provvista fid-denunzja tagħha għall-aħħar żmien ta' taxxa:

Iżda il-Kummissarju jista', jekk ikun tal-fehma li il-valur taxxabbli ta' dik il-provvista hekk meqjusa ikun inqas minn mitt lira, jew kull ammont iehor kif jista' jiġi preskritt, jeżenta lil dik il-persuna milli taghti kont għal dik il-provvista kif imsemmi hawn aktar qabel.

(4) It-thassir ta' reġistrazzjoni ta' persuna ma għandhiex teħles lil dik il-persuna minn kull responsabbiltà li jkollha qabel id-data tat-thassir jew bis-saħħa ta' kull haġa li tkun saret jew naqset li ssir qabel dik id-data, jew mill-obbligu li tagħmel applikazzjoni għal reġistrazzjoni mill-ġdid jekk ikun hemm xi waħda miċ-ċirkostanzi msemmija fl-artikolu 11 ta' dan l-Att.

**13** (1) Meta persuna reġistrata jew persuna li tapplika għar-reġistrazzjoni tkun tiġġestixxi attività ekonomika li tikkwalifika bħala negozju żgħir dik il-persuna tista' tapplika għand il-Kummissarju biex titqies bħala persuna eżentata.

(2) Meta il-Kummissarju ikun sodisfatt li persuna li tkun għamlet applikazzjoni kif imsemmi hawn aktar qabel tkun tikkwalifika li hekk titqies il-Kummissarju għandu jikklassifika lil dik il-persuna bħala persuna eżentata u għandu jaghti avviż lil dik il-persuna fejn jindika id-data minn meta kienet hekk klassifikata.

(3) Meta persuna tkun klassifikata bħala persuna eżentata minn xi data oħra li ma tkunx id-data tar-reġistrazzjoni tagħha dik il-persuna għandha titqies li tkun, minnufih qabel id-data ta' dik il-klassifikazzjoni, għamlet provvista tal-attiv tal-attività ekonomika tagħha f'dak iż-żmien bla ħsara għad-dispożizzjonijiet relattivi li hemm fit-

Tieni Skeda li tinsab ma' dan l-Att u ghandha taghti kont ghal dik il-provvista fid-denunzja taghha ghall-ahhar zmien ta' taxxa:

Izda il-Kummissarju jista', jekk ikun tal-fehma li il-valur taxxabli ta' dik il-provvista hekk meqjusa ikun inqas minn mitt lira, jew kull ammont iehor kif jista' jigi preskritt, jeżenta lil dik il-persuna milli taghti kont ghal dik il-provvista kif imsemmi hawn aktar qabel.

**14.** (1) Persuna eżentata ghandha fi zmien tletin jum mid-data li fiha ma tkunx iktar eligibbli li tkun klassifikata bhala persuna eżentata tapplika ghand il-Kummissarju biex tigi mhassra dik il-klassifika.

Thassir ta' klassifikazzjoni ta' persuna eżentata.

(2) Persuna eżentata tista' tapplika ghand il-Kummissarju biex tigi imhassra dik il-klassifika f'kull zmien li tista' hekk tkun intitolata.

(3) Meta l-Kummissarju ikun sodisfatt li persuna eżentata li tkun ghamlet applikazzjoni ghat-thassir tal-klassifikazzjoni taghha tkun mehtiega bis-subartikolu (1) jew tkun intitolata skond is-subartikolu (2) ta' dan l-artikolu li taghmel dik l-applikazzjoni jew b'mod iehor ikun tal-fehma li dik il-persuna eżentata ma tkunx intitolata li tibqa' klassifikata bhala persuna eżentata hu ghandu jhassar il-klassifika ta' dik il-persuna bhala persuna eżentata u ghandu jaghti avviz lil dik il-persuna b'dan.

**15.** (1) Il-Kummissarju ghandu jalloka zmien ta' taxxa lil kull persuna registrata li ma tkunx klassifikata bhala persuna eżentata.

Zmien ta' taxxa.

(2) Hlief kif hemm provdut mod iehor f'dan l-artikolu zmien ta' taxxa jfisser zmien ta' tlett xhur kalendarji li jibda fl-ewwel jum li jigi minnufih wara t-tmiem ta' zmien ta' taxxa li jkun gie qabel.

(3) Il-Ministru jista' b'regolamenti jippreskrivi dwar dik il-klassi jew klassijiet ta' persuni hekk kif jista' jigi speċifikat f'dawk ir-regolamenti zmien ta' taxxa ta' iktar jew inqas minn tlett xhur.

(4) L-ewwel zmien ta' taxxa ghal persuna ghandu jibda fid-data meta persuna tigi registrata u jintemm f'dik id-data li tista' tigi stabbilita mill-Kummissarju.

(5) Meta, matul zmien ta' taxxa ta' persuna, ir-registrazzjoni taghha tigi mhassra jew tigi klassifikata bhala persuna eżentata, dak iż-żmien ghandu jintemm fid-data ta' dak it-thassir jew ta' dik il-klassifika u ghandu jkun l-ahhar zmien ta' taxxa ta' dik il-persuna, bla hsara ghall-allokkazzjoni ta' zmien gdid ta' taxxa lil dik il-persuna jekk hi terga' tirregistra jew inkella jekk il-klassifika taghha tigi imhassra.

(6) Il-Kummissarju jista' permezz ta' avviż li jiġi notifikat lil persuna reġistrata f'xi każ partikolari jibdel kull żmien ta' taxxa ghal dik il-persuna b'dak il-mod li jista' jiġi speċifikat f'dak l-avviż.

Kif tapplika s-Sitt Skeda.

**16.** Id-dispożizzjonijiet ta' din it-Taqsima ghandhom japplikaw bla hsara ghad-dispożizzjonijiet tas-Sitt Skeda li tinsab ma' dan l-Att.

Klassifikazzjonijiet ohra ta' persuni reġistrati.

**17.** Bla hsara ghad-dispożizzjonijiet l-ohra ta' din it-Taqsima il-Kummissarju jista' jikklassifika persuni reġistrati billi ssir referenza ghad-deskrizzjoni jew settur tal-attività ekonomika tagħhom u skond dawk il-kriterji l-ohra kif hu jista' jidhirlu mehtieġa jew xierqa u dik il-klassifikazzjoni hekk magħmula ghandha, sakemm ma jiġix ippruvat il-kuntrarju, titqies li tkun il-klassifikazzjoni korretta għall-għan li tiġi stabbilita l-applikabilità jew le ta' xi dispożizzjoni ta' dan l-Att li għaliha l-klassifikazzjoni tista' tkun rilevanti.

## TAQSIMA IV

### Kif Tiġi Stabbilita u Tithallas it-Taxxa

Valur taxxabli.

**18.** Il-valur ta' provvisti u ta' importazzjonijiet ghandu jiġi stabbilit bil-mod stipulat fis-Seba' Skeda li tinsab ma' dan l-Att u fid-dispożizzjonijiet li ghandhom x'jaqsmu mal-valur taxxabli ta' provvisti li jinsabu fit-Tieni Skeda li tinsab ma' dan l-Att bla hsara ghal kull dispożizzjoni ohra applikabbli skond dan l-Att f'xi każ speċifiku.

Rata ta' taxxa.

**19.** It-taxxa li tithallas bis-saħħa ta' dan l-Att tkun:

(a) bir-rata ta' hmistax fil-mija tal-valur taxxabli ta' kull provvista taxxabli li ma tkunx provvista msemmija fil-paragrafu (ċ) ta' dan l-artikolu;

(b) bir-rata ta' hmistax fil-mija tal-valur taxxabli ta' kull importazzjoni taxxabli;

(ċ) b'dawk ir-rati l-ohra kif jista' jiġi speċikat fit-Tmien Skeda li tinsab ma' dan l-Att, li ma jkunux iktar minn hmistax fil-mija tal-valur taxxabli tal-provvisti taxxabli jew importazzjonijiet taxxabli speċifikati fl-imsemmija Skeda.

Persuni responsabbli għall-hlas tat-taxxa.

**20.** (1) Tkun responsabbli għat-taxxa dovuta fuq provvista taxxabli dik il-persuna li tagħmel il-provvista.

(2) Ikun responsabbli għat-taxxa dovuta fuq importazzjoni taxxabli ta' oġġetti l-importatur ta' dawk l-oġġetti.

**21.** (1) It-taxxa li tithallas fuq provvista taxxabli ssir dovuta fil-waqt meta ssehh il-provvista u ghandha tithallas fiż-żmien u bil-mod provdut fl-artikolu 22 ta' dan l-Att.

Żmien meta t-taxxa tkun dovuta u meta ghandha tithallas.

(2) It-taxxa li tithallas fuq importazzjoni taxxabli ssir dovuta meta ssehh l-importazzjoni u ghandha tithallas lill-Kontrollur tad-Dwana f'isem il-Kummissarju qabel ma l-oġġetti importati jiġu kunsinnati għall-użu jew għall-konsum f'Malta.

**22.** (1) It-taxxa dovuta minn persuna fuq provvisti taxxabli minnu magħmula matul żmien ta' taxxa tkun l-*output tax* ta' dik il-persuna għal dak iż-żmien ta' taxxa u ghandha tithallas, sal-limitu li tkun teççedi it-tnaqqis permess skond dan l-Att lil dik il-persuna għal dak iż-żmien, u ma tkunx saret tpaçija ma' xi kreditu eçcessiv dovut lilha, lill-Kummissarju mhux aktar tard mid-data u l-hin meta dik il-persuna tkun mehtieġa li tagħmel denunzja għaž-żmien ta' taxxa relattiv.

Hlas ta' taxxa fuq provvisti taxxabli.

(2) Ikun dovut imghax fuq kull taxxa li ma tithallasx sad-data meta jkollha tithallas skond dan l-artikolu bir-rata ta' wiehed fil-mija għal kull xahar jew parti minnu li matulu l-imsemmija taxxa tibqa' ma tithallasx jew b'kull rata ohra li tista' tiġi preskritta.

(3) Il-mod kif ghandu jsir il-hlas tat-taxxa u l-irçevuta li ghandha tinghata mill-Kummissarju ghandhom ikunu dawk kif il-Kummissarju jista' jidderieġi. Il-formoli li ghandhom jiġu preżentati mal-hlas tat-taxxa ghandhom ikunu dawk murija fl-Għaxar Skeda li tinsab ma' dan l-Att.

**23.** L-*input tax* ta' persuna jkun it-total tat-taxxa li tithallas fuq provvisti lilha magħmula u t-taxxa mħallsa fuq importazzjonijiet taxxabli minnha magħmula sal-limitu li l-provvisti hekk mogħtija jew l-oġġetti hekk importati jkunu ġew jew ser jiġu wżati għal kollox minnha fit-twettieq jew bit-tkomplija ta' l-attività ekonomika tagħha.

*Input tax.*

**24.** (1) Bla hsara għad-dispożizzjonijiet l-ohra ta' dan l-artikolu, ikun permess għal kull żmien ta' taxxa ta' persuna kreditu li jkun daqsinsew l-*input tax* ta' dik il-persuna għal dak iż-żmien li huwa attribwibbli għall-provvisti magħmula jew li ghandhom isiru minn dik il-persuna li jkunu provvisti li għalihom japplika is-subartikolu (3) ta' dan l-artikolu.

Kreditu għal *input tax.*

(2) Bla hsara għad-dispożizzjonijiet l-ohra ta' dan l-artikolu, ikun permess għall-aħħar żmien ta' taxxa ta' persuna li jkollha ir-registrazzjoni tagħha imħassra jew għall-aħħar żmien ta' taxxa ta' persuna li tkun ġiet klassifikata bħala persuna eżentata kreditu li jkun daqsinsew l-*input tax* ta' dik il-persuna għal dak iż-żmien li huwa

attribwibbli għall-provvisti magħmula minn dik il-persuna sa l-aħhar ta' dak iż-żmien ta' taxxa li jkunu provvisti li għalihom japplika is-subartikolu (3) ta' dan l-artikolu.

(3) Dan is-subartikolu japplika għal:

(a) provvisti taxxabbli;

(b) provvisti eżenti bil-kreditu;

(ċ) provvisti magħmula jew li għandhom isiru minn dik il-persuna barra minn Malta sal-limitu li dawk l-imsemmija provvisti barra minn Malta ikunu, kieku ġew magħmula f'Malta, jitqiesu bhala provvisti taxxabbli jew provvisti eżenti bil-kreditu skond id-dispożizzjonijiet ta' dan l-Att;

iżda ma japplikax għall-provvisti li jitqiesu li jkunu saru minn persuna lilha innifisha skond id-dispożizzjonijiet tas-subartikolu 65 ta' dan l-Att.

(4) Meta l-*input tax* ta' persuna reġistrata għal żmien ta' taxxa tkun tinkludi taxxa fuq oġġetti jew servizzi magħmula lil dik il-persuna jew fuq importazzjonijiet magħmula minn dik il-persuna li kienu ġew jew li kienu ser jiġu wżati minn dik il-persuna sew bil-ghan li jintgħamli l-provvisti msemmija fis-subartikolu (3) ta' dan l-artikolu kif ukoll għal għanijiet oħra, għandu jitqies li jkun attribwibbli għall-provvisti msemmija f'dak is-subartikolu dak il-porzjon ta' taxxa fuq l-imsemmija provvisti ta' oġġetti jew servizzi hekk kif jista' jiġi preskritt.

(5) Il-Ministru jista' b'regolamenti jagħmel dispożizzjonijiet sabiex tiġi stabbilita l-*input tax* u l-attribuzzjoni ta' *input tax* u jista' b'dawk ir-regolamenti jippreskrivi -

(a) li l-*input tax* ta' persuna reġistrata ma għandhiex titqies bhala kreditu kemm-il darba ma tkunx dokumentata b'fatturi ta' taxxa jew b'kull prova oħra li tista' tiġi speċifikata;

(b) li l-kreditu għall-*input tax* ma għandux jinkludi taxxa li għandha tithallas fuq dawk il-provvisti jew importazzjonijiet kif jista' jiġi speċifikat;

(ċ) li t-taxxa li għandha tithallas fuq dawk il-provvisti jew importazzjonijiet u f'dawk iċ-ċirkostanzi li jistgħu jiġu speċifikati magħmula lil persuna jew minn persuna għandhom jitqiesu bhala *input tax* ta' persuna oħra;

(d) li l-attribuzzjoni ta' *input tax* ta' persuna għall-provvisti għandha tiġi stabbilita billi ssir referenza għal għadd ta' żminijiet ta' taxxa u li kull attribuzzjoni li tista' tkun saret qabel għaż-żminijiet ta' taxxa msemmija skond id-dispożizzjonijiet l-oħra ta' dan l-artikolu għandha tisewwa b'dak il-mod li jista' jiġi speċifikat fir-regolamenti msemmija;

(e) dawk id-dispożizzjonijiet l-oħra li jistgħu jitqiesu meħtieġa bil-għan li tiġi żgurata attribuzzjoni ġusta u raġonevoli ta' *input tax* għall-provvisti.

(6) Sa dak iż-żmien li l-Ministru jippreskrivi regolamenti skond is-subartikolu (5) ta' dan l-artikolu r-regoli msemmija fil-*Hdax-il Skeda* li tinsab ma' dan l-Att għandhom japplikaw.

**25.** (1) Persuna li tibgħat denunzja għal żmien ta' taxxa Tnaqqis. jkollha id-dritt li titlob bħala tnaqqis għal dak iż-żmien:

(a) l-ammont ta' kreditu għall-*input tax* lilha permess għal dak iż-żmien;

(b) kull tnaqqis iehor kif jista' jiġi preskritt.

(2) Meta l-*output tax* ta' persuna għal żmien ta' taxxa ikun jeċċedi t-tnaqqis li jista' jintalab skond is-subartikolu (1) ta' dan l-artikolu dik il-persuna tista' tpaċi dak l-eċċess ma xi kreditu eċċessiv li jirriżulta minn xi żmien ta' taxxa u li jkun għadu ma thallasx lilha skond l-artikolu 26 ta' dan l-Att.

**26.** (1) Bla ħsara għad-dispożizzjonijiet l-oħra ta' dan l-Att, Hlas lura ta' kreditu eċċessiv. meta t-tnaqqis li huwa permess lil persuna għal żmien ta' taxxa ikun jeċċedi l-*output tax* ta' dik il-persuna għal dak iż-żmien, l-eċċess għandu jkun kreditu eċċessiv ta' dik il-persuna għal dak iż-żmien.

(2) L-ammont ta' kreditu eċċessiv ta' persuna għal żmien ta' taxxa għandu, sal-limitu li ma tkunx saret tpaċija ma' xi ammont dovut minn dik il-persuna lill-Kummissarju skond id-dispożizzjonijiet l-oħra ta' dan l-Att, jkun hlas lura li għandu jithallas lil dik il-persuna sa mhux iktar tard minn hames xhur mit-tmiem taż-żmien li fih għandha tinbagħat id-denunzja ta' dak iż-żmien ta' taxxa jew mill-jum li l-imsemmija denunzja tkun intbagħtet lill-Kummissarju, skond liema tkun l-aktar tardiva.

(3) Ikun dovut lil persuna li jkollu jingħatalha hlas lura skond dan l-artikolu mgħax bir-rata speċifikata fi jew preskritta skond is-subartikolu (2) ta' l-artikolu 22 ta' dan l-Att mid-data meta l-hlas lura għandu jithallas skond dan l-artikolu sad-data meta jithallas jew meta *cheque* jew kambjala għall-hlas tiegħu jingħata jew jiġi impustat lil dik il-persuna mill-Kummissarju.

(4) il-Kummissarju jista' bil-ghan ta' kull verifika li tista' tkun mehtieġa sabiex jiġi aċċertat l-ammont li jrid jithallas lura, itawwal it-terminu ta' żmien imsemmi fis-subartikolu (2) ta' dan l-artikolu b'mhux iktar minn tnaġ-*il* xahar: iżda saddattant ma għandux jiġi sospiż milli jibqa' għaddej l-imghax fuq dak il-hlas lura.

## TAQSIMA V

### Denunzi, Stimu, Penalitajiet u Appelli

Denunzi.

**27.** (1) Kull persuna reġistrata li ma tkunx persuna eżentata għandha tagħmel denunzja lill-Kummissarju għal kull żmien ta' taxxa sa mhux aktar tard mill-*hmistax-il* jum tat-tieni xahar li jiġi wara x-xahar li matulu jintemm iż-żmien ta' taxxa relattiv.

(2) Kull persuna li jkollha r-reġistrazzjoni tagħha mhassra u kull persuna li tiġi klassifikata bħala persuna eżentata għandha tagħmel denunzja lill-Kummissarju dwar l-ahhar żmien ta' taxxa fi żmien tletin jum mid-data meta tiġi notifikata b'avviż imsemmi fis-subartikolu (2) ta' l-artikolu 12 jew fis-subartikolu (2) ta' l-artikolu 13 ta' dan l-Att, skond il-każ, jew f'dak iż-żmien itwal li jista' jiġi speċifikat fl-imsemmi avviż.

(3) Denunzja għandu jkun fiha dikjarazzjoni tal-*output tax* u t-tnaqqis għal dak iż-żmien u għandu jkun fiha dawk id-dikjarazzjonijiet u partikolaritajiet ohra u għandha ssir fuq dik il-formula kif preskritta fil-Għaxar Skeda li tinsab ma' dan l-Att.

(4) Ma titqiesx li tkun saret denunzja kemm-il darba din ma tkunx shiħa u dettaljata f'kull aspekk materjali tagħha u jekk u sakemm it-taxxa li tirriżulta li għandha tithallas skond id-dikjarazzjonijiet fiha magħmula tkun thallset lill-Kummissarju: iżda meta isir hlas lill-Kummissarju f'ċirkostanzi li juri li dik il-persuna kellha il-hsieb li dak il-hlas jirrelata għal żmien ta' taxxa, dak il-hlas għandu jitqies li jirrelata għal dak iż-żmien ta' taxxa għall-ghanijiet ta' dan is-subartikolu bla hsara għas-setgħa tal-Kummissarju skond kull dispożizzjoni ohra ta' dan l-Att li jqassam dak il-hlas b'xi mod iehor.

Aġġustamenti tad-denunzi.

**28.** Persuna li tkun għamlet dikjarazzjoni mhux korretta f'denunzja magħmula lill-Kummissarju għal żmien ta' taxxa tista' titlob bil-mezz ta' avviż lill-Kummissarju biex tagħmel tiswija f'dik id-denunzja fiċ-ċirkostanzi msemmija fit-Tnaġ-*il* Skeda li tinsab ma' dan l-Att u tiswija bħal dik għandha issir sal-limitu permess u għandhom japplikaw il-konsegwenzi speċifikati fl-imsemmija Skeda

29. Meta persuna taghmel denunzja lill-Kummissarju ghal żmien ta' taxxa, *l-output tax* u it-tnaqqis ta' dik il-persuna ghal dak iż-żmien ghandhom jitqiesu, hliet kif hemm provdut fl-artikolu 36 ta' dan l-Att, bhala *l-output tax* u t-tnaqqis li jiġi dikjarat f'dik id-denunzja kif imsewwija b'kull tiswija maghmula skond l-artikolu 28 ta' dan l-Att.

Preżunzjoni kwantu ghal dikjarazzjoni fid-denunzi.

30. (1) Kull persuna eżentata ghandha taghmel dawk id-dikjarazzjonijiet ta' kull tant żmien li jistghu jiġu preskritti.

Dikjarazzjoni minn persuni eżentati u dikjarazzjonijiet oħra, eċċ.

(2) Kull persuna li tiġġestixxi jew li ghandha il-hsieb li tiġġestixxi jew li tkun waqfet milli tiġġestixxi attività ekonomika ghandha taghti dawk l-istqarrijiet u informazzjoni u ghandha tipproduċi dawk id-dokumenti kif il-Kummissarju jista' raġonevolment jehtieg ghal xi ghan ta' dan l-Att jew hekk kif jista' jiġi preskritti.

31. (1) Meta persuna li ghandha l-obbligu li tibghat denunzja ghal żmien ta' taxxa tonqos milli taghmel dik id-denunzja il-Kummissarju jista' jaghmel stima ta' *l-output tax* u *l-input tax* ghal dak iż-żmien u tal-penali amministrattiva li għaliha tkun ġiet sugġetta dik il-persuna u jinnotifika dik l-istima lil dik il-persuna f'kull żmien wara li jghaddi iż-żmien li fih kellha tintghamel dik id-denunzja skond dan l-Att u mhux iktar tard minn sitt snin mit-tmiem ta' l-imsemmi żmien ta' taxxa.

Setgħat li jsiru stimi meta ma tkunx intbagħtet denunzja.

(2) Stima maghmula ghal żmien ta' taxxa ta' persuna skond dan l-artikolu ma ghandhiex tehles lil dik il-persuna mill-obbligu li taghmel denunzja ghal dak iż-żmien u mir-responsabbiltà għall-hlas ta' kull penali amministrattiva jew penali amministrattivi oħra skond id-dispożizzjonijiet rilevanti ta' dan l-Att.

(3) Meta tintghamel denunzja ghal żmien ta' taxxa wara li tkun saret stima skond is-subartikolu (1) ta' dan l-artikolu il-Kummissarju jista' jhassar dik l-istima mingħajr prejudizzju għad-dritt tiegħu li jaghmel stima oħra skond id-dispożizzjonijiet l-oħra ta' dan l-Att.

(4) It-thassir ta' stima kif imsemmi qabel ma ghandux jehles lil dik il-persuna li tkun ghamlet dak in-nuqqas milli tkun sugġetta għal penali amministrattiva skond id-dispożizzjonijiet l-oħra ta' dan l-Att.

32. (1) Meta l-Kummissarju jkollu għaliex jahseb li denunzja tat-taxxa maghmula minn persuna ghal żmien ta' taxxa ma jkunx fiha dikjarazzjoni shiha u korretta ta' l-informazzjoni mehtieġa li tkun dikjarata f'dik id-denunzja hu jista' jaghmel stima proviżorja ta' *l-output tax* u ta' *l-input tax* ta' dik il-persuna ghal dak iż-żmien u tal-penali amministrattiva li għaliha dik il-persuna tkun ġiet sugġetta u għandu

Setgħat li jsiru stimi meta tkun intbagħtet denunzja.

jinnotifika dik l-istima proviżorja lil dik il-persuna mhux iktar tard minn sitt snin mit-tmiem ta' l-imsemmi żmien ta' taxxa.

(2) Meta tinhareġ stima proviżorja għandu jkun indikat b'mod ċar fuqha li dik tkun stima proviżorja u li wara tista' tinhareġ stima fil-limitu ta' żmien speċifikat fis-subartikolu (3) ta' dan l-artikolu. Hlief kif imsemmi qabel stima proviżorja għandu jkun fiha dawk il-partikolaritajiet li huma mehtieġa li jinghataw fi stimi u dawk il-partikolaritajiet l-oħra li l-Kummissarju jista' jidhirlu xierqa tista' ssir fuq dik il-formula u jista' jkun fiha dawk il-partikolaritajiet l-oħra kif jista' jiġi preskritt.

(3) Wara li jghaddi żmien ta' mhux inqas minn tletin jum u mhux iktar minn sitt xhur minn notifika ta' stima proviżorja lil persuna dwar żmien ta' taxxa, il-Kummissarju jista' jagħmel stima ta' l-*output tax* u ta' l-*input tax* ta' dik il-persuna għal dak iż-żmien u tal-penali amministrattiva li għaliha dik il-persuna tkun giet sugġetta u għandu jinnotifika dik l-istima proviżorja lil dik il-persuna.

(4) L-istima magħmula skond is-subartikolu (3) ta' dan l-artikolu ma għandux ikun fiha xi differenzi fl-ammonti speċifikati fl-istima proviżorja relattiva hlief għal:

(a) varjazzjonijiet mitluba minn jew bi ftehim ma' l-imsemmija persuna;

(b) varjazzjonijiet li jikkonsistu fis-sostituzzjoni ta' l-ammonti murija fl-istima proviżorja b'ammonti li jkunu daqsinsaw jew eqreb ta' dawk dikjarati fid-denunzja relattiva.

Setgħat li jsiru stimi lill-persuna eżentata.

**33.** Meta l-Kummissarju ikollu għaliex jahseb li persuna tkun giet soġġetta għal penali amministrattiva dwar xi haġa li tkun saret minnha matul xi żmien li kienet klassifikata bhala persuna eżentata hu jista' jagħmel stima ta' dik il-penali u jinnotifika dik l-istima lil dik il-persuna fi żmien sitt snin mit-tmiem ta' dak iż-żmien.

Stimi.

**34.** (1) Stima magħmula skond l-artikolu 31, 32 jew 33 ta' dan l-Att għandha ssir fuq dik il-formula u għandu jkun fiha dawk il-partikolaritajiet l-oħra li l-Kummissarju jista' jidhirlu xierqa jew kif jista' jiġi preskritt.

(2) Tista' ssir stima b'riferenza għal dak it-tagħrif, kull estimi jew kriterju li l-Kummissarju jista', skond kif jiddeċiedi, iqis li jkun xieraq.

Stimi addizzjonali u stimi riveduti.

**35.** Is-setgħa li issir stima għandha tinkludi is-setgħa li ssir stima addizzjonali jew reviżjoni ta' stima fl-istess limiti ta' żmien u skond l-istess dispożizzjonijiet li japplikaw għal stima originali: iżda il-Kummissarju ma għandux jerġa' jiftaħ xi haġa li dwarha ikun hemm deċiżjoni tal-appell.

**36.** Meta ssir stima ghal żmien ta' taxxa kull ammont ta' taxxa u tnaqqis kalkolat f'dik l-istima jkun meqjus, hlief jekk u sal-limitu li l-istima tkun imhassra jew riveduta, li jkun u li dejjem kien it-taxxa u t-tnaqqis fil-fatt dovuti u permessi, ghal dak iż-żmien ghal xi wiehed mill-ghanijiet ta' dan l-Att.

Preżunzjoni kwantu għall-ammonti murija fi stimi.

**37.** (1) Bla hsara għad-dispożizzjonijiet tas-subartikolu (2) ta' dan l-artikolu, meta d-denunzja magħmula minn persuna għal żmien ta' taxxa ikun fiha dikjarazzjoni bin-nieqes ta' *l-output tax* jew dikjarazzjoni biż-żejjed tat-tnaqqis għal dak iż-żmien dik il-persuna tkun sugġetta għal penali amministrattiva f'ammont ekwivalenti għal għoxrin fil-mija mit-total ta':

Penali amministrattiva għal denunzja li ma tkunx korretta.

(a) l-eċċess, jekk ikun hemm, ta' l-ammont korrett ta' *output tax* fuq l-ammont ta' *output tax* kif dikjarat fid-denunzja; u

(b) l-eċċess, jekk ikun hemm, tat-tnaqqis kif dikjarat fid-denunzja fuq l-ammont korrett tat-tnaqqis.

(2) Meta persuna tagħmel tiswija ta' dikjarazzjoni bin-nieqes jew dikjarazzjoni biż-żejjed kif hemm imsemmi fis-subartikolu (1) ta' dan l-artikolu skond id-dispożizzjonijiet tal-artikolu 28 ta' dan l-Att qabel ma tkun giet notifikata bi stima proviżorja għal dak iż-żmien, dik il-persuna tkun sugġetta għal penali amministrattiva f'ammont ekwivalenti għal għaxra fil-mija mit-total ta':

(a) l-eċċess, jekk ikun hemm, ta' l-ammont korrett ta' *output tax* fuq l-ammont ta' *output tax* kif dikjarat fid-denunzja; u

(b) l-eċċess, jekk ikun hemm, tat-tnaqqis kif dikjarat fid-denunzja fuq l-ammont korrett tat-tnaqqis.

(3) Meta issir denunzja ta' taxxa lill-Kummissarju minn persuna registrata għal żmien ta' taxxa li ma jkunx fiha stqarrija shiħa u korretta ta' dak li hu mehtieg li jiġi dikjarat minn dik il-persuna f'dik id-denunzja u dik il-person ma tagħmilx tiswija ta' dik id-dikjarazzjoni bin-nieqes jew dikjarazzjoni biż-żejjed skond id-dispożizzjonijiet ta' l-artikolu 28 ta' dan l-Att qabel ma tiġi notifikata bi stima għal dak iż-żmien hija għandha, kemm-il darba hija ma tkunx minhabba dak in-nuqqas saret sugġetta għall-penali amministrattiva oghla taht id-dispożizzjonijiet l-oħra ta' dan l-artikolu u hlief jekk regolamenti magħmula għall-ghanijiet ta' l-imsemmi artikolu 28 ikunu jipprovdu mod iehor, tkun sugġetta għall-penali amministrattiva ta' mitejn lira.

**38.** Kull persuna li, meta tkun mehtieġa tagħmel denunzja għal żmien ta' taxxa, tibqa' ma tagħmilx dik id-denunzja fiż-żmien stipulat fid-dispożizzjonijiet relevanti ta' dan l-Att tkun dovuta tħallas penali amministrattiva f'ammont ekwivalenti għal dak li jkun oghla minn —

Penali amministrattiva fin-nuqqas li tintbagħat denunzja.

(a) tnejn fil-mija tal-eċċess, jekk ikun hemm tal-*output tax* fuq it-tnaqqis, minghajr ma jinghata kont ta' xi kreditu eċċessiv miġjub 'il quddiem minn żmien ta' taxxa ta' qabel, kif dikjarat f' dik id-denunzja, u

(b) ghoxrin lira

ghal kull xahar jew parti minn xahar li jiskadi mid-data meta kellha ssir id-denunzja skond dan l-Att u d-data meta din tinghata lill-Kummissarju.

Penali amministrattiva fin-nuqqas ta' applikazzjoni ghar-registrazzjoni.

**39.** Kull persuna li, meta tkun mehtieġa tapplika ghal registrazzjoni taht dan l-Att, tibqa' ma taghmilx dik l-applikazzjoni fiż-żmien imsemmi fid-dispożizzjonijiet relevanti ta' dan l-Att tkun dovuta thallas penali amministrattiva f'ammont ekwivalenti ghal dak li jkun oghla minn -

(a) tnejn fil-mija tal-eċċess, jekk ikun hemm, tal-*output tax* fuq it-tnaqqis ghall-ewwel żmien ta' taxxa li jiġi wara r-registrazzjoni; u

(b) ghoxrin lira

ghal kull xahar jew parti minn xahar li jiskadi mid-data meta kellha ssir l-applikazzjoni skond l-imsemmija dispożizzjonijiet u dik id-data li tiġi l-aktar kmieni mid-data meta tinghata r-registrazzjoni lill-Kummissarju u d-data meta dik il-persuna tiġi registrata mill-Kummissarju.

Penali amministrattiva ghal nuqqas minn persuna eżentata.

**40.** Persuna eżentata li ma jkollhiex iktar id-dritt li tibqa' klassifikata bhala persuna eżentata u li ma tapplikax ghat-thassir ta' dik il-klassifika fil-limitu ta' żmien imsemmi fid-dispożizzjonijiet relevanti ta' dan l-Att tkun sugġetta ghall-penali amministrattiva f'ammont ekwivalenti ghal dak li jkun oghla minn -

(a) ghaxra fil-mija ta' l-eċċess, jekk ikun hemm, tal-*output tax* fuq it-tnaqqis ghall-ewwel żmien ta' taxxa li jiġi wara t-thassir tal-klassifika taghha, u

(b) mitt lira

ghal kull xahar jew parti minn xahar li jiskadi mid-data meta kellha ssir l-applikazzjoni skond l-imsemmija dispożizzjonijiet u dik id-data li tiġi l-aktar kmieni mid-data meta tinghata l-applikazzjoni lill-Kummissarju u d-data meta il-klassifika ta' dik il-persuna tiġi imhassra mill-Kummissarju.

Penali amministrattivi ghandhom jithallsu.

**41.** Kull penali amministrattiva li ghalha tkun sugġetta xi persuna skond id-dispożizzjonijiet ta' dan l-Att ghandha tkun dovuta u ghandha

tithallas minn dik il-persuna minghajr il-htieġa li tinhareġ xi stima dwarha u kull ammont ta' xi penali amministrattiva dovut minn persuna ma ghandux jehles lil dik il-persuna minn xi penali oghla jew minn xi penali ohra li ghaliha setghat kienet jew setghat issir sugġetta skond id-dispożizzjonijiet rilevanti ta' dan l-Att.

**42.** Minkejja d-dispożizzjonijiet ta' l-artikoli 37 sa 41, inklużi, Skuża reġonevoli ta' dan l-Att ebda penali amministrattiva ma tkun dovuta minn persuna ghal xi nuqqas jekk dik il-persuna turi li jkun hemm skużanti raġonevoli ghal dak in-nuqqas:

Iżda:

(a) li ma jkunx hemm fondi biżżejjed mnejn tithallas xi taxxa dovuta, jew

(b) meta titqiegħed fiduċja fuq xi persuna ohra sabiex din twettaq xi biċċa xogħol, il-fatt li jkun hemm dik il-fiduċja jew xi dewmien jew ineżattezzi mill-persuna li jkollha il-fiduċja,

ma jitqisqux li huma skużanti raġonevoli għall-ghanijiet ta' dan l-artikolu.

**43.** Kull persuna li thoss ruhha aggravata bi stima li tiġi notifikata Appell kontra stima. lilha tista' tagħmel appell kontra dik l-istima lill-Bord ta' l-Appelli dwar it-Taxxa fuq il-Valur Miżjud.

**44.** Jekk tqum xi kwistjoni, li ma tkunx stima, dwar -

Hwejjeġ ohra li jistghu jingiebu fl-Appell.

(a) ir-reġistrazzjoni ta' persuna taht dan l-Att jew it-thassir ta' dik ir-reġistrazzjoni;

(b) il-klassifika ta' xi persuna reġistrata bhala persuna eżentata u it-thassir ta' dik il-klassifika;

(c) jekk transazzjoni li ssir jew kellha ssir minn persuna tkunx provvista taxxabli jew le jew jekk importazzjoni ta' oġġetti magħmula jew li jkollha tintgħamel minn persuna tkunx importazzjoni taxxabli jew le;

(d) kull taxxa li ghandha tithallas fuq l-importazzjoni ta' oġġetti;

(e) il-lok, il-hin u l-valur taxxabli ta' provvista taxxabli;

(f) l-ammont ta' tnaqqis permess lil persuna reġistrata ghal xi żmien ta' taxxa;

(g) kull garanzija mehtieġa mill-Kummissarju taht dan l-Att;

(h) jekk xi hlas lura ta' taxxa mitlub minn xi persuna jkunx dovut jew ghandux jithallas lil dik il-persuna jew le;

(i) kull punt ta' ligi li m'huwiex inkluż fid-dispożizzjonijiet ta' qabel ta' dan l-artikolu;

(j) kull haġa li, skond id-dispożizzjonijiet ta' dan l-Att, jew ta' kull regolament li jsir bis-saħha ta' dan l-Att, tista' tingieb fl-appell;

(h) l-impożizzjoni ta' kull penali amministrattiva

dik il-kwisjoni tista' tiġi riferita lill-Bord ta' l-Appelli dwar it-Taxxa fuq il-Valur Miżjud minn kull persuna li turi ghas-sodisfazzjon tal-Bord li ghandha interess dirett f'dik il-kwistjoni jew mill-Kummissarju.

Bord ta' l-Appelli  
dwar it-Taxxa fuq  
il-Valur Miżjud.

**45.** Ghandu jitwaqqaf Bord ta' l-Appelli dwar it-Taxxa fuq il-Valur Miżjud bil-ghan li jisma' u jaqta' appelli u referenzi li jsiru skond l-artikoli 43 u 44 ta' dan l-Att.

Hwejjeg regolati  
bid-Disa' Skeda.

**46.** Id-Disa' Skeda li tinsab ma' dan l-Att ghandha tapplika ghar-rigward ta' kull appell magħmul jew ta' kwistjoni riferita lill-Bord, l-ghamla u l-kompetenza tal-Bord, u r-regolamenti tal-proċeduri tal-Bord.

Appell quddiem il-  
Qorti ta' l-Appell.

**47.** (1) Kull wahda mill-partijiet ta' appell jew ta' referenza lill-Bord, li thoss ruhha aggravata b'deċiżjoni ta' dak il-Bord, tista' tagħmel appell minn dik id-deċiżjoni għal quddiem il-Qorti ta' l-Appell fuq kull punt ta' ligi biss b'rikors li ghandu jiġi preżentat fi żmien tletin jum mid-data meta id-deċiżjoni appellata tkun giġet lilha notifikata.

Kap. 12.

(2) Il-bord imwaqqaf bis-saħha ta' l-artikolu 29 tal-Kodiċi ta' Organizzazzjoni u Proċedura Ċivili jista' jagħmel regolamenti li jirregolaw l-appelli li jsiru taht dan l-artikolu u jippreskrivi d-drittijiet li ghandhom jithallsu dwar kull appell.

## TAQSIMA VI

### Dokumentazzjoni u Tagħrif

Dokumentazzjoni li  
ghandha tinżamm.

**48.** (1) Kull persuna registrata ghandha żżomm dokumentazzjoni xierqa u suffiċjenti tat-transazzjonijiet kollha li tagħmel fit-twettieq u fit-tkomplija ta' l-attività ekonomika tagħha sabiex tiffacilita l-verifika bla diffikultà tad-data, tal-valur u x-xorta ta' dawk it-transazzjonijiet, it-taxxa li ghandha tithallas fuqhom u kull tnaqqis permess dwar dan, u kull tagħrif iehor kif muri fit-Tnax-il Skeda li tinsab ma' dan l-Att.

(2) Id-dokumentazzjoni msemmija fis-subartikolu (1) ta' dan l-artikolu ghandha tinzamm u tinhażen bil-mod, ikollha d-dettalji u tkun dokumentata aktar bid-dokumenti u kontijiet murija fl-imsemmija Skeda u ghandha tinzamm sew jekk dik il-persuna tibqa' persuna registrata sew jekk le, ghal żmien ta' mill-inqas sitt snin minn tmiem is-sena li jkollhom x'jaqsmu maghha.

(3) Il-Ministru jista' jagħmel regolamenti li jeħtieġu persuni registrati li jaħżnu, jipproċessaw u jipproduċu tagħrif u dokumenti fuq jew b'dawk il-mezzi u makni li jistgħu jiġu speċifikati f'dawk ir-regolamenti.

(4) Il-Kummissarju jista' f'kull żmien matul iż-żmien speċifikat fis-subartikolu (2) ta' dan l-artikolu jeħtieġ lil persuna registrata li tipproduċi d-dokumentazzjoni, dokumenti u kontijiet meħtieġa li jinżammu minnha bis-saħħa ta' dan l-artikolu.

**49.** Meta persuna registrata tindika l-prezz ta' oġġetti offerti għal bejgħ bl-imnut, dak il-prezz għandu jiġi ndikat b'mod li jkun jinkludi t-taxxa li għandha tithallas taht dan l-Att, jekk ikun hemm, dwar il-provvista ta' l-oġġetti msemmija. Wiri ta' prezzijiet.

**50.** (1) Kull persuna registrata, li ma tkunx bejjiegh bl-imnut, li tagħmel provvista taxxabli lil persuna registrata ohra għandha tagħti lil dik il-persuna l-ohra fattura ta' taxxa fi żmien wieħed-u-tletin jum mid-data msemmija fis-subartikolu (1) ta' l-artikolu 8 ta' dan l-Att. Fattura ta' taxxa.

(2) Persuna registrata li tkun bejjiegh bl-imnut u li tagħmel provvista taxxabli lil persuna registrata ohra għandha, fuq talba ta' dik il-persuna l-ohra, tagħtiha fattura ta' taxxa fi żmien wieħed u tletin jum mid-data msemmija fis-subartikolu (1) ta' l-artikolu 8 ta' dan l-Att.

(3) Meta persuna registrata tipprovdi lilha nnifisha b'dokument li jkun maħsub bhala fattura ta' taxxa dwar provvista taxxabli lilha magħmula minn persuna registrata ohra, dak id-dokument jista', bl-approvazzjoni tal-Kummissarju, jitqies bhala l-fattura ta' taxxa meħtieġa li tiġi provduta mill-fornitur skond dan l-artikolu.

(4) Il-formula ta' fattura ta' taxxa, il-formula ta' fattura li għandha tinhareġ minn persuna eżentata, kull partikolar li għandu jidher fiha u l-mod kif din għandha tinhareġ, għandu jkun fihom dak it-tagħrif kif jidher fit-Tlettax-il Skeda li tinsab ma' dan l-Att u jista', b'dawk ir-regolamenti jagħmel dispożizzjonijiet differenti għar-rigward ta' kategoriji differenti ta' persuni registrati jew ta' provvisti.

Dokumenti li ghandhom jinghataw f'kazijiet ohra.

**51.** Kull persuna registrata li taghmel provvista, minbarra provvista li ghaliha japplika l-artikolu 50 ta' dan l-Att ghandha taghti lill-persuna li lilha tkun ghamlet il-provvista, dik il-fattura, ricevuta jew dokument ieħor kif muri fl-Erbatax-il Skeda li tinsab ma' dan l-Att u ghandu jkollha l-forma u ghandha turi dawk il-partikolaritajiet u tinhareg b'dak il-mod kif muri fl-imsemmija Skeda.

Produzzjoni ta' fatturi minn persuni li jkunu inghataw provvista.

**52.** Persuna li tkun inghatat fattura ta' taxxa jew fattura ohra jew xi dokument ieħor kif mehtieg bl-artikolu 50 jew 51 ta' dan l-Att ghandha tipproduci, jekk hekk tenhtieg li taghmel hekk skond id-dispożizzjonijiet l-ohra ta' dan l-Att, dik il-fattura ta' taxxa, fattura ohra jew dokument ieħor lill-Kummissarju jew lil kull ufficjal ieħor hekk awtorizzat mill-Kummissarju.

Spezzjonijiet.

**53.** Il-Kummissarju ghandu bil-ghan li jigi zgurat twettieq skond id-dispożizzjonijiet ta' dan l-Att, ikollu is-setgħa -

(a) li jidhol u jispezzjona kull fond fejn tigi għestita jew tkun suspettata li qed tigi għestita xi attività ekonomika jew fejn oġġetti, proprjeta', kotba, kull *record* jew dokument li jirrigwardaw dik l-attività jkunu qed jinżammu jew ikunu suspettati li qed jinżammu;

(b) li jispezzjona u jehtieg l-produzzjoni ta' kotba, kull *record* jew dokument, inkluż tagħrif li jinqara permezz tal-makni, jew kopja jew estratt tagħhom li jirrigwardaw l-attività ekonomika ta' xi persuna;

(c) bla hsara għad-dispożizzjonijiet ta' l-artikolu 55 ta' dan l-Att, jitlob lil persuna li taghti dak it-tagħrif li jista' jehtieg bil-ghan li jigi stabbilit jekk ikunux saru xi provvisti taxxabli jew xi provvisti eżenti bil-kreditu minn jew lil dik il-persuna jew il-valur ta' kull tali provvista u li jehtiegu lil xi persuna li tattendi fl-ufficċju tal-Kummissarju bil-ghan li taghti dak it-tagħrif;

(d) jitlob il-partikolaritajiet kollha inklużi l-isem, il-kunjom, l-indirizz u li tintwera il-Karta ta' l-Identita' ta' kull persuna li tkun suspettata li qed tikser xi wiehed mid-dispożizzjonijiet ta' dan l-Att jew ta' xi regolamenti magħmula taht dan l-Att.

Dhul f'postijiet ta' abitazzjoni.

**54.** Jekk ikun mehtieg li jsir xi dhul bis-sahha tal-paragrafu (a) ta' l-artikolu 53 ta' dan l-Att għewwa xi fond li jkun kollu kemm hu jew f'parti minnu okkupat bhala fond residenzjali, dak id-dhul ikun mehtieg li jigi awtorizzat minn qabel b'mandat iffirmit minn Magistrat u ma ghandux isir bejn is-sebgha ta' filghaxija u s-sebgha ta' filghodu.

55. (1) Bla preġudizzju għad-dispożizzjonijiet li għandhom x'jaqsmu mad-dmir ta' segretezza professjonali, ma għandu jenhtieg ebda tagħrif mill-Kummissarju bis-saħħa ta' dan l-Att minghand persuni li s-subartikolu (2) ta' dan l-artikolu jkun jirreferi għalihom hliet biss bil-ghan li tiġi stabbilita x'inhil t-taxxa li għandha tithallas u x'ikun kull tnaqqis permess lil dik il-persuna taht dan l-Att jew sabiex jiġi żgurat li dik il-persuna tkun miexja b'mod konformi mad-dispożizzjonijiet ta' dan l-Att.

Tagħrif li jkollhom ċertu detenturi ta' liċenza.

(2) Dan is-subartikolu jirreferi għal:

(a) bank liċenżjat taht l-Att ta' l-1994 dwar il-Kummerċ Bankarju; Att XV ta' l-1994.

(b) kumpanija ta' assigurazzjoni dwar kummerċ ta' assigurazzjoni fit-tul li jitmexxa bis-saħħa ta' liċenzja mogħtija taht l-Att ta' l-1998 dwar l-Impriza ta' l-Assigurazzjoni; Att XVII ta' l-1998.

(ċ) kull persuna li jkollha liċenzja li tmexxi negozju ta' investiment taht l-Att ta' l-1994 dwar Servizzi ta' Investiment; Att XIV ta' l-1994.

(d) skema ta' investiment kollettiv li jkollha liċenzja taht l-Att ta' l-1994 dwar Servizzi ta' Investiment;

(e) *stockbroker* li jkollu liċenzja taht l-Att dwar il-Borża ta' Malta. Kap. 223.

56. (1) Hliet hekk kif jista' jenhtieg għall-ghanijiet ta' dan l-Att, jew meta l-Prim Ministru jordna mod ieħor, kull persuna li jkollha xi dmir uffiċjali jew li tkun impjegata fl-amministrazzjoni ta' dan l-Att għandha tqis u tittratta kull dokument u tagħrif li għandu x'jaqsmu ma' dan l-Att bhala sigriet u kunfidenzjali. Segretezza uffiċjali.

(2) Ebda persuna li tkun maħtura taht dan l-Att jew impjegata sabiex twettaq id-dispożizzjonijiet ta' dan l-Att ma għandha tenhtieg li ġġib quddiem xi qorti, tribunal, bord jew kumitat ta' inkjesta xi dokument jew li tikxef xi haġa li tkun taf biha fit-twettieq ta' dmirietha taht dan l-Att hliet b'dak il-mod li jista' jkun legalment meħtieġ bil-ghan li jitwettqu fis-seħħ id-dispożizzjonijiet ta' dan l-Att, jew bil-ghan jew fil-waqt ta' xi appell magħmul skond dan l-Att jew prosekuzzjoni għal xi reat kontra xi wahda mid-dispożizzjonijiet ta' dan l-Att.

(3) Minkejja d-dispożizzjonijiet l-oħra ta' dan l-artikolu, il-Kummissarju jista' jippermetti lid-Direttur tal-Verifika jew lil kull uffiċjal awtorizzat mid-Direttur tal-Verifika li jkollu aċċess għal kull

dokumentazzjoni jew dokument hekk kif jista' jkun mehtieg ghat-twettieg tad-dmirijiet uffiċċjali tieghu u ghal dan il-ghan id-Direttur tal-Verifika u kull uffiċċjal awtorizzat bhal dak ghandhom jitqiesu bhala persuna li tkun impjegata fl-amministrazzjoni ta' dan l-Att.

(4) Minkejja d-dispożizzjonijiet tas-subartikoli l-oħra ta' dan l-artikolu jew ta' kull liġi oħra, l-Kummissarju ghandu jaghti lill-Kummissarju tat-Taxxi Interni dak it-tagħrif, li jkun tagħrif miksub mill-Kummissarju ghal xi wiehed mill-ghanijiet ta' dan l-Att, hekk kif jista' jiġi ordnat mill-Ministru.

## TAQSIMA VII

### Kaži Speċjali

Kaži speċjali.

57. (1) Il-Ministru jista' b'regolamenti jippreskrivi dispożizzjonijiet speċjali dwar il-provvisti li is-subartikolu (2) ta' dan l-artikolu jirreferi ghalihom, u jista', b'dawk ir-regolamenti jagħmel dispożizzjonijiet:

(a) li provvista titqies bhala żewġ provvisti separati jew aktar jew li għadd ta' provvisti ghandhom jitqiesu bhala provvista waħda;

(b) dwar il-hin u il-lok li fihom ghandhom jitqiesu li jkunu sehew il-provvisti;

(ċ) dwar li il-valur taxxabli ta' provvisti ghandu jiġi stabbilit b'dak il-metodu jew wiehed minn dawk il-metodi li l-Kummissarju jista' jistabbilixxi;

(d) dwar kif tiġi stabbilita l-*input tax* li ghandha tkun tghodd għall-provvisti;

(e) dwar kull dokumentazzjoni u dokument addizzjonali li ghandhom jinżammu u jiġu prodotti għar-rigward ta' l-imsemmija provvisti;

u kull regolamenti bhal dawk ghandhom ikunu japplikaw minkejja kull haġa kuntrarja li tinsab f'dan l-Att.

(2) Dan is-subartikolu japplika għal:

(a) provvisti magħmula minn operatori ta' vjaġġi u aġenti ta' l-ivvjaġġar u minn persuni oħra li jagħmluha ta' prinċipali u li jagħmlu provvisti li s-soltu jiġu provduti minn operatori ta' vjaġġi u aġenti ta' l-ivvjaġġar;

- (b) provvisti ta' oġġetti sekondaman;
- (ċ) provvisti minn bejjiegha bl-imnut;
- (d) provvisti ta' servizzi professjonali;
- (e) provvisti skond kuntratti li għandhom x'jaqsmu ma' l-inginerija ċivili, elettrika u mekkanika;
- (f) dawk il-provvisti l-oħra li jistgħu jiġu msemmija għall-ghanijiet ta' dan l-artikolu b'ordni magħmul mill-Ministru u pubblikat fil-Gazzetta.

(3) Sa dak iż-żmien li l-Ministru jippreskrivi regolamenti skond dan l-artikolu, ir-regolamenti msemmija fil-Hmistax-il Skeda li tinsab ma' dan l-Att, għandhom japplikaw.

## TAQSIMA VIII

### Ġbir, Garanzija u Hlas Lura

**58.** (1) Tista' issir kawża għal kull taxxa u għall-penali amministrattiva taht dan l-Att sabiex dawn jingabru, skond ma jehtieg il-każ fil-qorti kompetenti ta' kompetenza ċivili.

Kawża mill-Kummissarju.

(2) Bla hsara għad-dispożizzjonijiet tas-subartikolu (3) ta' dan l-artikolu, il-Kummissarju jista' jibda azzjoni għall-hlas ta' kull taxxa u ta' penali amministrattiva f'kull żmien matul sitt snin mid-data meta dik it-taxxa jew penali amministrattiva kellhom jithallsu.

(3) Iż-żmien imsemmi fis-subartikolu (2) ta' dan l-artikolu jitwaqqaf b'att ġudizzjarju li jiġi preżentat mill-Kummissarju qabel ma jiskadi dak iż-żmien li fih jintalab il-hlas ta' l-ammont dovut.

**59.** (1) Avviż maħruġ mill-Kummissarju li juri ammont ta' taxxa u penali amministrattiva dovuti minn persuna għandu jkun xiehda biżżejjed, kemm-il darba ma tingiebx prova kuntrarja, li l-ammont ikun dovut lill-Kummissarju minn dik il-persuna u għandu jikkostitwixxi titolu eżekuttiv fil-kuntest u għall-ghanijiet tat-**Titolu VII** tat-**Taqsim**a I tat-**Tieni Ktieb** tal-**Kodiċi** ta' **Organizzazzjoni** u **Proċedura Ċivili**.

Titolu eżekuttiv.

(2) Il-Kummissarju jista' jitlob il-hlas ta' kull taxxa u penali amministrattiva li għandha tithallas minn persuna skond dan l-Att bil-mezz ta' nota ta' talba għall-hlas, u jekk il-hlas mitlub ma jsirx fi żmien tletin jum mid-data meta dik in-nota ta' talba għall-hlas tkun giet notifikata lil dik il-persuna, il-Kummissarju jista' jgħaddi biex jiġbor dak il-hlas bis-sahha tat-titolu eżekuttiv imsemmi fis-subartikolu (1) ta' dan l-artikolu wara jumejn minn notifika lil dik il-persuna ta' talba għall-hlas li ssir permezz ta' att ġudizzjarju.

(3) Id-dispożizzjonijiet ta' l-artikolu 468 tal-Kodiċi ta' Organizzazzjoni u Proċedura Ċivili għandhom japplikaw dwar kull mandat mahruġ bis-sahha tat-titolu eżekuttiv imsemmi f' dan l-artikolu u għall-iżbank ta' kull flus li jingabru mill-bejgħ fl-irkant tal-proprjeta' maqbuda, u ebda oppożizzjoni jew riżerva fiċ-ċedola ta' depożitu ma għandha twaqqaf il-hlas ta' xi somma li tkun depożitata fil-qorti wara li jkun sar dak il-mandat kif imsemmi qabel.

Restrizzjonijiet fuq il-helsien ta' oġġetti importanti.

**60.** (1) Ebda oġġett importat ġewwa Malta ma għandu jiġi kunsinnat għall-użu f' Malta jew jittiehed minn, jinheles jew jingabar minn xi depożt tad-dwana hlief -

(a) meta l-importazzjoni ta' dawk l-oġġetti tkun importazzjoni eżentata, jew

(b) meta it-taxxa fuq dik l-importazzjoni tkun thallset skond dan l-Att, jew

(ċ) bl-awtorizzazzjoni tal-Kummissarju.

(2) Awtorizzazzjoni għall-ghanijiet tal-paragrafu (ċ) tas-subartikolu (1) ta' dan l-artikolu tista' tinghata taht dawk il-kondizzjonijiet u ma' l-ghoti ta' dik il-garanzija li l-Kummissarju jista' jistabbilixxi.

Setgħat li għandhom x'jaqsmu ma' oġġetti importati.

**61.** (1) Il-Kontrollur tad-Dwana għandu jkollu, bil-ghan li jiżgura, jiġbor u jhares f' isem il-Kummissarju it-taxxa li tithallas taht dan l-Att fuq importazzjonijiet taxxabli, l-istess setgħat u jimxi skond l-istess proċeduri li jkunu skond kull liġi ohra mwettqa u segwiti minnu bil-ghan li jiżgura, jiġbor u jhares id-dazji ta' l-importazzjoni.

Kap. 37  
Kap. 337

(2) Kull dispożizzjoni ta' l-Ordinanza tad-Dwana jew ta' l-Att dwar id-Dazji ta' Importazzjoni jew f' kull regolament magħmul bis-sahha tagħhom dwar kif jiġu applikati l-hlasijiet minn bejgħ ta' oġġetti importati għall-hlas ta' dazji ta' importazzjoni dovuti fuq dawk l-oġġetti għandha tiftiehem bhala dispożizzjoni dwar kif jiġu applikati l-imsemmija hlasijiet għall-hlas ta' dazji ta' importazzjoni u ta' kull taxxa dovuta taht dan l-Att fuq l-importazzjoni ta' dawk l-oġġetti.

Privileġġ speċjali.

**62.** Il-Kummissarju ikollu privileġġ speċjali fuq l-attiv li jagħmel sehem mill-attività ekonomika ta' persuna dwar kull taxxa dovuta minn dik il-persuna taht dan l-Att u t-taxxa imsemmija għandha tithallas, minkejja kull ma jista' jinsab f' xi liġi ohra, bi preferenza fuq dejn li jkollu xi privileġġ iehor, hlief dejn li jkollu privileġġ ġenerali u dejn imsemmi fil-paragrafu (a) jew fil-paragrafu (b) ta' l-artikolu 2009 tal-Kodiċi Ċivili.

**63.** (1) Jekk, f'xi każ partikolari, il-Kummissarju ikollu ghaliex jahseb li t-taxxa dovuta minn xi persuna registrata ma tkunx tista' tingabar fil-waqt meta dik it-taxxa ikollha tithallas skond dan l-Att, huwa jista' bil-mezz ta' avviż li jiġi notifikat lil dik il-persuna, jitlob li jsir il-hlas tat-taxxa f'dak iż-żmien li jista' jiġi speċifikat f'dak l-avviż u it-taxxa, malli dan, ikollha tithallas f'dak iż-żmien minkejja kull dispożizzjoni ohra ta' dan l-Att.

Garanzija ghal taxxa dovuta fuq provvisti.

(2) Meta jintalab hlas minghand persuna skond is-subartikolu (1) ta' dan l-artikolu, dik il-persuna tista', minflok ma taghmel il-hlas imsemmi, taghti dik il-garanzija ghat-taxxa li ghandha tithallas skond kif il-Kummissarju jista' jaċċetta li jsir.

**64.** Jekk, f'xi każ partikolari, il-Kummissarju ikollu ghaliex jahseb li t-taxxa dovuta minn persuna registrata tista' mod iehor tkun preġudikata, huwa jista', bil-mezz ta' avviż bil-miktub, jehtieġ lil dik il-persuna li taghmel denunzja ghal żmien ta' taxxa qabel iż-żmien permess skond id-dispożizzjonijiet l-ohra ta' dan l-Att, u ghar-rigward ta' dik id-denunzja ta' taxxa kull referenza f'dan l-Att ghaż-żmien moghti skond xi dispożizzjonijiet taht dan l-Att ghandha ghalhekk tiftiehem bhala referenza ghaż-żmien speċifikat b'dak l-avviż.

Żmien iqsar ghall-ghemil ta' denunzja.

**65.** Meta issir provvista taxxabli ta' servizzi minn persuna li ma tkunx stabbilita f'Malta lil persuna stabbilita f'Malta li ma tkunx persuna eżentata, il-persuna msemmija stabbilita f'Malta ghandha titqies li tkun hi stess iprovvdiet dawk is-servizzi fit-twettieq jew fit-tkomplija ta' l-attività ekonomika taghha u id-dispożizzjonijiet ta' dan l-Att, inkluż l-obbligu li persuna tapplika sabiex tiġi registrata u taghti rendikont u thallas it-taxxa, hlief meta, fejn ikun mod iehor provdut espressament, dawn ghandhom hekk jinqraw u jiftehmu.

Reverse charge.

**66.** (1) Kull segretarju, *manager*, direttur, stralċjarju jew uffiċjal prinċipali iehor ta' enti jew korp ta' persuni, kull werriet u eżekutur testamentarju u kull kuratur ta' l-eredità vakanti ta' persuna mejta, u kull min ikun tutur, kuratur, amministratur jew *trustee* ta' xi persuna ohra jew ta' xi *trust*, *fund*, jew enti iehor ghandu jkun rappreżentant, ghall-ghanijiet ta' dan l-Att, ta' dak il-korp ta' persuni, persuna mejta, persuna ohra, *trust*, *fund* jew enti iehor, skond il-każ.

Rappreżentanti.

(2) Meta persuna li ma tkunx stabbilita f'Malta tkun jew tenhtieġ li tiġi registrata taht dan l-Att kull persuna residenti f'Malta li lilha tiġi provduta dik il-provvista taxxabli jew li tkun aġent jew b'mod iehor ikollha relazzjoni tan-negozju maghha ghandha, jekk tiġi hekk mahtura mill-Kummissarju permezz ta' avviż bil-miktub, u sakemm xi

persuna oħra residenti f'Malta li tkun aċċettabbli għall-Kummissarju tkun giet hekk maħtura mill-persuna imsemmija l-ewwel, tkun rappreżentanti ta' l-imsemmija persuna.

(3) (a) Bla ħsara għad-dispożizzjonijiet tas-subartikolu (5) ta' dan l-artikolu rappreżentant ta' persuna ikun responsabbli bl-istess mod u sa l-istess limitu bħal dik il-persuna li jkun qiegħed jirrappreżenta għall-obbligazzjonijiet kollha imposti b'dan l-Att jew bis-saħha tiegħu.

(b) Kull haġa li ssir jew tonqos milli ssir minn rappreżentant li jaġixxi f'dik il-kariga għandha titqies għall-għanijiet ta' dan l-Att li tkun saret jew naqset milli ssir mill-persuna li huwa ikun qiegħed jirrappreżenta.

(ċ) Avviż li jiġi notifikat lil rappreżentant jew hlas lura li jsir lil rappreżentant fil-kariga tiegħu ta' rappreżentant taht kull dispożizzjoni ta' dan l-Att għandhom jitqiesu bħala notifikat jew magħmul lill-persuna li huwa jkun rappreżentant tagħha.

(d) Li persuna tkun jew tinħatar rappreżentant ta' persuna oħra ma jehlisx lit-tieni persuna minn kull obbligu jew responsabbiltà taht dan l-Att.

(4) Rappreżentant li jkollu taht it-tmexxija jew kontroll tiegħu xi flus jew proprjetà ta' persuna jew dovuti lil persuna li huwa ikun rappreżentant tagħha ma għandux jiddisponi minn dawk il-flus jew proprjetà kemm-il darba ma jkunx haseb biżżejjed għal kull taxxa dovuta taht dan l-Att.

(5) Rappreżentant ikollu responsabbiltà solidali mal-persuna li jkun qiegħed jirrappreżenta għat-taxxa dovuta minn dik il-persuna: iżda meta ir-rappreżentant ikun aġixxa *in bona fede* u ma jkunx qiegħed xjentement jikkontravjeni is-subartikolu (4) ta' dan l-artikolu jew kull obbligazzjoni oħra taht dan l-Att, ir-responsabbiltà tiegħu taht dan is-subartikolu għandha tkun limitata għall-flus jew għall-valur tal-proprjeta' li huwa ikun qiegħed jamministra jew jikkontrolla li tkun ta' persuna jew dovuta lil persuna li huwa ikun ir-rappreżentant tagħha.

Tqassim ta' hlas.

**67.** (1) Meta jkun dovut xi mgħax minn persuna fuq xi taxxa, hliet taxxa li tista' tinżamm riżervata skond id-dispożizzjonijiet tad-Disa' Skeda li tinsab ma' dan l-Att, kull hlas li dik il-persuna tagħmel lill-Kummissarju għandu jitqassam, minkejja kull dikjarazzjoni ta' dik il-persuna, fuq dak l-imgħax qabel ma jitqassam fuq xi taxxa.

(2) Bla hsara għad-dispożizzjonijiet tas-subartikolu (1) ta' dan l-artikolu meta tkun dovuta xi penali amministrattiva minn persuna, hlief għall-penali li tista' tinzamm riżervata skond id-dispożizzjonijiet tad-Disa' Skeda li tinsab ma' dan l-Att, kull hlas li jsir minn dik il-persuna lill-Kummissarju għandu jitqassam, minkejja kull dikjarazzjoni ta' dik il-persuna għall-kuntrarju, fuq dik il-penali amministrattiva qabel ma jitqassam fuq xi taxxa oħra.

(3) Bla hsara għad-dispożizzjonijiet l-oħra ta' dan l-artikolu, hlief taxxa li tista' tinzamm riżervata skond id-dispożizzjonijiet tad-Disa' Skeda li tinsab ma' dan l-Att, tkun dovuta għal iktar minn darba kull hlas li jsir minn dik il-persuna lill-Kummissarju għandu jitqassam, minkejja kull dikjarazzjoni ta' dik il-persuna għall-kuntrarju, fuq dik it-taxxa li tkun dovuta l-ewwel qabel ma jitqassam fuq it-taxxa li tkun saret dovuta wara.

**68.** (1) It-taxxa mhallsa ma għandhiex tithallas lura hlief fiċ-Hlas lura. ċirkostanzi msemmija fl-artikolu 26, 69, 70, 71 jew il-paragrafu (ħ) ta' l-artikolu 75 ta' dan l-Att.

(2) Meta il-Kummissarju ikollu iħallas lura xi ammont lil xi persuna li jkun dovut minnha xi mgħax, penali amministrattiva jew xi taxxa oħra, il-Kummissarju jista' jnaqqas dik it-taxxa, mgħax jew penali amministrattiva minn dak l-ammont sa l-istess limitu li għalih dak l-ammont, kieku kien hlas magħmul minn dik il-persuna, kien jista' jitqassam għal dak l-imgħax, penali jew taxxa skond id-dispożizzjonijiet ta' l-artikolu 67 ta' dan l-Att u fl-istess ordni: tnaqqis taht dan is-subartikolu jista' ukoll isir dwar taxxa li tista' tinzamm riżervata skond id-dispożizzjonijiet tad-Disa' Skeda li tinsab ma' dan l-Att.

(3) Kull hlas lura li jkun dovut skond xi dispożizzjoni ta' dan l-Att għandu jsir mingħajr ebda tqassim iehor hlief dak li johroġ minn dan l-Att bil-mezz ta' ordni miktub mill-Ministru.

**69.** (1) Bla hsara għad-dispożizzjonijiet tas-subartikolu (2) ta' dan l-artikolu meta jirriżulta li xi taxxa mhallsa minn persuna ma kinetx dovuta jew kienet iżjed mit-taxxa dovuta taht dan l-Att, il-Kummissarju għandu jħallas lura, meta tingieblu dik il-prova li huwa jista' jqis xieraq li jehtieg, dik it-taxxa jew dak is-sehem minnha li ma kinetx dovuta lil dik il-persuna jew lil xi persuna oħra li jista' jkollha jedd għal dak il-hlas lura: iżda ebda haġa f'dan is-subartikolu ma għandha titqies li tmur 'l hemm jew tiehu post id-dispożizzjonijiet ta' l-artikolu 43 ta' dan l-Att.

Hlas lura ta' taxxa imhallsa żejda u li ma kellhiex tithallas.

(2) Il-Ministru jista' b'regolamenti jippreskrivi l-mod u ż-żmien li fih tista' ssir talba għal hlas lura taht is-subartikolu (1) ta' dan l-artikolu, kif ukoll dawk il-kondizzjonijiet u limitazzjonijiet, inkluż l-inqas ammont li dwaru jista' jintalab hlas lura, kif jidhirlu xieraq.

(3) Meta jirriżulta minn xi sentenza finali mogħtija f'appell magħmul skond dan l-Att, li xi ammont ta' taxxa imħallas minn persuna ma kienx dovut, il-Kummissarju għandu jhallas lura dak l-ammont lil dik il-persuna fi żmien tletin jum mid-data meta dik is-sentenza tghaddi b'gudikat.

(4) Mghax bir-rata speċifikata fi jew prekritta skond is-subartikolu (2) ta' l-artikolu 22 ta' dan l-Att ikun dovut fuq hlas lura li għalih jirreferi is-subartikolu (3) ta' dan l-artikolu għaż-żmien li jintemm fid-data meta dak il-hlas lura isir jew jiġi impostat *cheque* jew ċedola mill-Kummissarju lill-persuna li għandu jsirilha l-hlas lura, liema mghax jibda għaddej -

(a) jekk u sal-limitu li l-ammont li għandu jithallas lura kien mitlub bhala kreditu eċċessiv f'denunzja magħmula lill-Kummissarju mill-appellant, mid-data stabbilita skond l-artikolu 26 ta' dan l-Att;

(b) jekk u sal-limitu li l-ammont li għandu jithallas lura kien imħallas mill-appellant bhala kondizzjoni għall-validità ta' l-appell tiegħu skond id-dispożizzjonijiet tad-Disa' Skeda li tinsab ma' dan l-Att, mid-data meta dak l-ammont thallas lill-Kummissarju;

(ċ) f'kull każ iehor, mid-data meta l-hlas lura isir dovut skond is-subartikolu (3) ta' dan l-artikolu.

Arranġamenti  
internazzjonali.

**70.** (1) Jekk il-Ministru b'ordni pubblikat fil-Gazzetta jiddikjara li jkunu saru xi arranġamenti mal-gvern ta' xi territorju barra minn Malta bil-ghan li jingħata helsien minn taxxa doppja dwar taxxa li tithallas taht dan l-Att u xi taxxa bhal dik li tithallas bis-sahha tal-ligijiet ta' dak it-territorju, u li jkun jaqbel li dawk l-arranġamenti għandu jkollhom sehh, dawk l-arranġamenti għandhom isehhu minkejja kull haġa ohra f'dan l-Att.

(2) Jekk il-Ministru b'ordni pubblikat fil-Gazzetta jiddikjara li jkunu saru xi arranġamenti mal-gvern ta' xi territorju barra minn Malta bil-ghan li jagħti hlas lura, fuq bażi reċiproka, fuq taxxa imħallsa taht dan l-Att lil persuni stabbiliti barra minn Malta u li jkun jaqbel li dawk l-arranġamenti għandu jkollhom sehh, dawk l-arranġamenti għandhom isehhu minkejja kull haġa ohra f'dan l-Att.

(3) Meta jirriżulta li tkun thallset xi taxxa għall-importazzjoni ta' oġġetti li tkun eżenti mid-dazji ta' importazzjoni skond arranġamenti diplomatiċi u konsulari li jkollhom sehh bis-sahha ta' xi ligi jew li tkun thallset xi taxxa fuq provvisti jew importazzjonijiet minn persuna li tikkwalifika għal eżenzjoni minn taxxa skond dawk l-

arrangamenti internazzjonali li l-Ministru jista', b'ordni fil-Gazzetta, jispeċifika, il-Kummissarju ghandu jhallas lura, fuq talba li ssir f'dak iż-żmien u b'dak il-mod li jista' jiġi preskritt, u meta tingieb dik il-prova li jista' jehtieg, it-taxxa hekk imħallsa lil dik il-persuna.

(4) Il-Ministru jista' jagħmel regolamenti għat-twettiq tad-dispożizzjonijiet ta' kull arrangament li jkollu seħħ taht dan l-artikolu.

**71.** Il-Ministru jista' b'regolamenti jipprovdi għall-hlas lura mill-Gvern lill-persuni li ma jkunux residenti ammont li ma' jkunx iktar mit-taxxa imħallsa fuq provvisti magħmula lil dawk il-persuni ta' oġġetti esportati minn dawk il-persuni barra minn Malta, u jista' f'dawk ir-regolamenti jippreskrivi limitazzjonijiet għal dak il-hlas lura u għall-persuni li jistgħu jitolbu dak il-hlas lura, u iċ-ċirkostanzi li fihom u l-kondizzjonijiet li tahtom dak il-hlas lura jista' jintalab u l-proċeduri ta' dak il-hlas lura.

Hlas lura lill-persuni mhux residenti.

## TAQSIMA IX

### Mixxellanji

**72.** (1) Kull avviż, mandat jew proċediment iehor li jsir b'ghan skond id-dispożizzjonijiet ta' dan l-Att ma għandux jitqies li jkun null jew li jista' jiġi annullat minhabba f'nuqqas materjali jew li jkun difettuż minhabba f'xi żball, difett jew omissjoni li jkollu, jekk dan ikun materjalment u effettivament jaqbel mal-hsieb u skond it-tifsir ta' dan l-Att.

Validità ta' avvizi, eċċ.

(2) Fil-każ ta' korp ta' persuni jkun biżżejjed jekk jidher biss l-isem ta' dak il-korp ta' persuni fuq kull avviż, mandat jew proċediment, inkluż kull proċediment quddiem il-Qorti ta' l-Appell, mahruġ jew magħmul taht jew għall-ghanijiet ta' dan l-Att.

**73.** (1) Kull avviż li jingħata mill-Kummissarju taht dan l-Att għandu jiġi ffirmat mill-Kummissarju nnifsu jew minn persuna jew persuni minnu awtorizzati u kull avviż bħal dak ikun validu jekk il-firma tkun stampata, ittimbrata jew miktuba fuq dak l-avviż.

Tqassim u notifika ta' avvizi, eċċ.

(2) Kull avviż li huwa mehtieg li jingħata mill-Kummissarju jew minn xi persuna oħra taht dan l-Att jista' jiġi notifikat lil persuna sew personalment sew billi jintbagħat bil-posta. Kemm-il darba ma tingiebx prova kuntrarja, notifika ta' avviż mibgħut bil-posta tkun ippruvata permezz ta' evidenza li dak l-avviż kien ġie indirizzat u impostat sew u għandu jitqies li jkun ġie notifikat, fil-każ ta' indirizz f'Malta mhux iktar tard mit-tielet jum li jiġi wara l-jum meta dan ikun

gie impostat, u fil-każ ta' indirizz barra minn Malta fil-jum li jiġi wara dak il-jum meta l-avviż kien jiġi riċevut fil-kors ordinarju tal-posta: iżda *cheque* jew ċedola impostati mill-Kummissarju ghandu jitqies li jkun hlas ta' dak l-ammont magħmul fid-data meta jkun gie impostat.

(3) Għall-ghanijiet tas-subartikolu (2) ta' dan l-artikolu avviż jitqies li jkun gie indirizzat sew jekk dan ikun gie indirizzat fin-negozju jew fl-indirizz privat ta' persuna, u indirizz mogħti minn persuna lill-Kummissarju ghandu jitqies bhala l-indirizz ta' dik il-persuna kemm-il darba u sakemm ma jingħatax avviż ta' bdil ta' indirizz minn dik il-persuna lill-Kummissarju.

(4) Il-Ministru jista' permezz ta' avviż fil-Gazzetta jistabbilixxi il-hinijiet ta' l-gheluq tal-uffiċċju tal-Kummissarju u kull żmien indikat fi jew taht dan l-Att għall-ghemil, tqassim jew notifika ta' denunzja, avviż jew dokument iehor lil jew fuq il-Kummissarju jew għal kull hlas lill-Kummissarju ghandu jitqies li jintemm fil-hin ta' l-gheluq ta' l-aħhar jum ta' dak iż-żmien.

(5) Meta id-data li fiha issir xi denunzja, avviż jew dokument iehor ikollhom jintgħamlu, jintbagħtu jew jiġu notifikati jew jitqiesu li ġew notifikati jew li fiha jsir dovut hlas li jkollu isir skond xi dispożizzjoni ta' dan l-Att taħtat, li ma kienx għad-dispożizzjonijiet ta' dan is-subartikolu, is-Sibt jew il-Hadd, jew f'jum nazzjonali jew btala pubblika skond kif stabbilit fl-Att dwar il-Festi Nazzjonali u Btajjel Pubbliċi Ohra, dik id-data għandha titqies li taħtat fl-ewwel jum tax-xogħol li ma jkunx is-Sibt, li jiġi wara dak is-Sibt, Hadd, festa nazzjonali jew btala pubblika.

Mghax.  
Kap. 123  
Att XVIII ta' l-  
1994.

**74.** Għall-ghanijiet ta' l-Att dwar it-Taxxa fuq l-*Income* u l-Att ta' l-1994 dwar l-Amministrazzjoni tat-Taxxa -

(a) l-imghax li jithallas jew li ghandu jithallas taht dan l-Att mill-Kummissarju lil persuna ma għandux jitqies bhala *income* ta' dik il-persuna;

(b) l-imghax u penaltajiet amministrattivi li jithallsu jew li għandhom jithallsu taht dan l-Att minn persuna lill-Kummissarju ma għandhomx jitqiesu bhala spejjeż imġarrba fil-produzzjoni ta' l-*income* ta' dik il-persuna.

Setgħa ta' għemil  
ta' regolamenti.

**75.** Il-Ministru jista' jagħmel regolamenti li bihom —

(a) jemenda, iħassar jew jissostitwixxi kull Skeda minbarra id-Disa' Skeda, li tinsab ma' dan l-Att;

(b) jippreskrivi kull haġa li f'xi każ partikolari titqies mehtieġa bil-ghan li jiġi evitat kull tghawwiġ konsiderevoli fil-kompetizzjoni li jista' mod iehor jirriżulta mill-mod kif jiġu applikati d-dispożizzjonijiet ta' dan l-Att;

(ċ) jipprovdi ghal *rounding up* jew *rounding down* ta' kull ammont f'xi kalkolu magħmul ghal xi wiehed mill-ghanijiet ta' dan l-Att, jew sabiex ma jinghatax każ ta' kull ammont żgħir li johroġ minn dak il-kalkolu;

(d) jippreskrivi kull haġa li tista' tiġi preskritta bis-sahha tad-dispożizzjonijiet ta' dan l-Att;

(e) jippreskrivi dwar kull kondizzjoni li tista' tiġi imposta fuq, u kull deċiżjoni li tista' tintghamel mill-Kummissarju skond dan l-Att;

(f) jippreskrivi kull haġa ohra sabiex jiżgura il-hlas tat-taxxa u b'mod ġenerali sabiex jaghti sehh lid-dispożizzjonijiet ta' dan l-Att;

(g) jemenda, jirrevoka jew jissostitwixxi kull regolament magħmul bis-sahha ta' dan l-Att;

(h) jippreskrivi dak il-hlas lura ta' taxxa mhallsa taht dan l-Att lil dawk il-persuni jew klassijiet ta' persuni li jkun sugġett ghal dawk l-iskemi u dawk il-kondizzjonijiet u limitazzjonijiet hekk kif jista' jiġi preskritt f'dawk ir-regolamenti.

## TAQSIMA X

### Reati u Pieni

**76.** Kull persuna li -

(a) tonqos milli tapplika ghal reġistrazzjoni fiż-żmien u bil-mod mehtieġa bl-artikolu 10 ta' dan l-Att;

(b) tonqos milli iżzomm jew taghti kull dokumentazzjoni, dokument u kontijiet ghaż-żmien u bil-mod mehtieġ b'dan l-Att jew b'kull regolament magħmul bis-sahha tieghu;

(ċ) tonqos milli tagħmel denunzja ta' taxxa jew kull denunzja addizzjonali, dikjarazzjoni jew taghti taghrif jew li ġgħib kotba, dokumentazzjoni, dokumenti u kontijiet, jew tonqos milli thallas xi taxxa jew penali amministrattiva meta tkun mehtieġ

Meta wiehed jonqos milli japplika ghal reġistrazzjoni, jew li iżzomm jew jaghti kull dokumentazzjoni u denunzja.

taghmel dan bis-sahha ta' dan l-Att jew ta' kull regolament maghmul bis-sahha ta' dan l-Att,

tkun hatja ta' reat u tehel, meta tinstab hatja, multa ta' mhux inqas minn mitt lira u mhux iżjed minn tlett mitt lira u, fuq talba tal-prosekuzzjoni, il-Qorti ghandha tordnalha biex tikkonforma ruhha mal-ligi fi żmien biżżejjed biex tkun tista' taghmel dan, iżda f'kull każ mhux iktar minn tlett xhur, u fin-nuqqas min jaghmel ir-reat ikollu ihallas multa ohra ta' mhux inqas minn żewġ liri u mhux iktar minn għaxar liri għal kull żmien li matulu ikompli n-nuqqas wara li jghaddi ż-żmien mogħti mill-Qorti.

Nuqqasijiet f'kull dokumentazzjoni, eċċ. u stqarrijiet qarrieqa.

#### 77. Kull persuna li —

(a) xjentement tonqos li tagħti kont għal xi attività taxxabbli imwettqa minnha fir-*records*, dokumenti u kontijiet meħtieġa b'dan l-Att jew b'xi regolamenti magħmula bis-sahha tiegħu;

(b) tagħmel xi denunzja, dikjarazzjoni jew tagħti taħrif meħtieġ għal xi wiehed mill-għanijiet ta' dan l-Att li tkun taf li jkun mhux korrett jew qarrieqi f'xi rigward materjali;

(ċ) tiffalsifika xi *records*, dokumenti jew kontijiet meħtieġa li jinżammu taħt dan l-Att jew thejji jew tagħmel jew tghin fit-thejji jew fl-għemil jew tagħmel użu minn, xi *records*, dokumenti jew kontijiet foloz;

(d) bil-għan li taħbi xi prova li tkun taf jew li tkun mistennija li raġonevolment tkun taf li tkun rilevanti għal xi għan ta' dan l-Att, tiddistruggi, thassar, tagħmel hsara jew taħbi xi taħrif maħzun jew xi *records*, dokumenti jew kontijiet;

(e) tonqos milli tagħti jew tipproduci fattura ta' taxxa jew fattura ohra jew dokument kif u meta meħtieġ bl-artikolu 50, 51 jew 52 ta' dan l-Att jew tagħti fattura ta' taxxa jew fattura ohra jew dokument li jkunu mhux korretti jew qarrieqa f'xi rigward materjali;

(f) tagħti fattura jew dokument iehor dwar provvista li juru li għandha tithallas taxxa fuq dik il-provvista meta tkun taf li ma għandha tithallas ebda taxxa jew li t-taxxa li għandha tithallas tkun inqas minn dik murija, jew mod iehor iżżid ma' prezz jew tinkludi fi prezz għal provvista xi ammont li juri li jirrappreżenta xi taxxa li fil-fatt ma tkunx dovuta jew li tkun oghla mit-taxxa dovuta;

(g) tapplika biex tkun klassifikata bhala persuna ezentata għall-ghanijiet ta' dan l-Att f'ċirkostanzi li juri li kienet taf jew setghat b'diligenza tkun taf li ma kinetx intitolata li tkun hekk klassifikata;

(h) tkun klassifikata bhala persuna ezentata għall-ghanijiet ta' dan l-Att u ma tibqax iktar eligibbli biex tkun hekk klassifikata, tonqos milli tapplika biex thassar dik il-klassifika bil-mod mehtieg u fil-limitu ta' żmien imsemmi f'dan l-Att;

(i) tkun klassifikata bhala persuna ezentata għall-ghanijiet ta' dan l-Att turi b'konnessjoni ma' xi tranzazzjoni li ma tkunx hekk klassifikata bil-ghan li tagħmel qliegh finanzjarju;

(j) ma' tkunx klassifikata bhala persuna ezentata għall-ghanijiet ta' dan l-Att turi b'konnessjoni ma' xi tranzazzjoni li tkun hekk klassifikata bil-ghan li tagħmel qliegh finanzjarju;

(k) wara li tkun għaddet jew inkludiet ma' prezz ta' prodotti jew servizzi minnha mogħtija lil persuna ohra xi ammont li jkun mahsub li juri li jirrappreżenta xi taxxa li għandha tithallas taht dan l-Att xjentement tonqos milli tagħti kont għal dak l-ammont fir-records tagħha jew li thallas dak l-ammont lill-Kummissarju;

(l) tikseb pussess jew ikollha x'taqsam ma' xi prodotti, jew taċċetta il-provvista ta' xi servizzi meta jkollha għaliex tahseb li t-taxxa fuq il-provvista ta' dawk l-oġġetti jew servizzi tkun għiet jew tkun se tiġi skartata;

(m) tipprovdi jew toffri li tipprovdi lil persuna ohra oġġetti jew servizzi li l-kisba tagħhom jew is-sehem fihom jew l-aċċettazzjoni tagħhom tirrendi lil dik il-persuna l-ohra hatja ta' reat bis-sahha tal-paragrafu (l) ta' dan l-artikolu;

tkun hatja ta' reat u tehel, meta tinstab hatja, multa ta' mhux inqas minn mija u hamsin lira u mhux iżjed minn elf lira u multa ohra li tkun daqs għaxar darbiet it-taxxa perikolata, jew prigunerija għal żmien ta' mhux iżjed minn sitt xhur, jew dawk il-multi u prigunerija flimkien.

**78.** (1) Meta persuna tinstab hatja ta' reat jew taht l-artikolu 76 jew taht l-artikolu 77 ta' dan l-Att u terġa' tinstab hatja ta' reat taht xi wiehed mill-artikoli msemmija qabel fi żmien sitt xhur mid-data li fiha dik il-persuna tkun instabet hatja tar-reat ta' qabel, il-multa ma għandha fl-ebda każ tkun inqas minn tlett mitt lira. Httija regolari.

(2) Meta persuna tkun instabet hatja ta' erba' reati taht xi wiehed mill-artikoli msemmija qabel li jsiru fi zmien erbgħa u ghoxrin xahar, il-Qorti għandha fuq dik l-aħħar sejba ta' htija u b'zieda mal-piena għal dik is-sejba ta' htija tordna is-sospensjoni għal zmien determinat ta' mhux inqas minn ġimgħa u mhux iżjed minn xahar ta' kull liċenzja, permess, *warrant* jew awtorizzazzjoni oħra mahruġa mill-pulizija jew minn xi awtorità oħra sabiex tmexxi l-attività ekonomika jew attivitajiet ekonomiċi li dwaru jkun relatat ir-reat.

Tfixkil ta' uffiċjali.

### 79. Kull persuna li —

(a) tfixkel, ittellef, ixxeċkel jew tagħmel xi haġa bil-ħsieb li tfixkel, ittellef jew ixxeċkel, jew iddejjaq jew tattakka lill-Kummissarju jew lil xi persuna li tkun qed twettaq kif imiss xi setgħa jew dmir lilha mogħti jew impost fuqha b'dan l-Att jew bis-sahha tiegħu;

(b) tkun inkarigata minn xi fond li l-Kummissarju jew persuna awtorizzata mill-Kummissarju ikollha is-setgħa li tidhol fih skond il-paragrafu (a) ta' l-artikolu 53 ta' dan l-Att, tonqos li tippermetti dak id-dhul mill-Kummissarju jew mill-persuna awtorizzata jew tonqos milli tiehu dawk il-miżuri li jistgħu ikunu raġonevolment meħtieġa għal-ghan ta' xi dhul bħal dak, jew ta' xi spezzjon ta' dak il-fond jew ta' xi oġġetti, attiv, kotba, *records* jew dokumenti li jkun qegħdin jinżammu hemm ġew;

tkun hatja ta' reat u tehel, meta tinstab hatja, multa ta' mhux inqas minn mitejn lira u mhux iżjed minn elf lira, jew priġunerija għal zmien ta' mhux iżjed minn sitt xhur, jew dik il-multa u priġunerija flimkien.

Reati li għandhom x'jaqsmu ma' l-importazzjonijiet.

80. (1) Id-dispożizzjonijiet ta' l-artikoli 18 u 62 ta' l-Ordinanza tad-Dwana għandhom japplikaw għal dan l-Att bħallikieku kull riferenza għal dazji li tinsab f'dawk l-artikoli kienet riferenza għal taxxa dovuta taht dan l-Att, u kull persuna li tikser id-dispożizzjonijiet ta' dawk l-artikoli li jiftiehm u kif imsemmi qabel dwar xi oġġetti li l-importazzjoni tagħhom hi suġġetta għal taxxa taht dan l-Att tkun hatja, mingħajr preġudizzju għal kull responsabbiltà li jkollha taht l-Ordinanza imsemmija, ta' reat taht dan l-Att u tista' għal kull reat bħal dak, tehel multa li tkun ekwivalenti għat-total meta tghodd flimkien it-taxxa li jkollha tithallas fuq l-oġġetti u id-doppju tal-valur ta' l-oġġetti, jew multa ta' hamsa u ghoxrin lira, skond liema tkun l-akbar, jew priġunerija għal zmien ta' mhux iżjed minn sentejn, jew għal dawk il-multi u priġunerija flimkien, u min jagħmel ir-reat jista' jew jinżamm jew jittiehdu proċedimenti kontrih b'tahrika, bl-istess mod u għamla, u skond id-dispożizzjonijiet l-oħra kollha stabbiliti fil-Kodiċi Kriminali.

(2) Id-dispożizzjonijiet ta' l-artikolu 77 ta' l-Ordinanza tad-Dwana ghandhom japplikaw dwar dawk l-oġġetti li l-importazzjoni tagħhom tkun sugġetta għat-taxxa taht dan l-Att bhallikieku kull riferenza li tinsab f'dik l-Ordinanza għad-dazju msemmi f'dik l-Ordinanza kienet ukoll riferenza għat-taxxa li għandha tithallas taht dan l-Att.

(3) L-importazzjoni ta' oġġetti sugġetti għat-taxxa taht dan l-Att għandha titqies, għall-finijiet kollha ta' kull liġi, bhala importazzjoni projbita kemm-il darba ma tithallasx it-taxxa imsemmija jew, meta il-hlas tat-taxxa ikun gie pospost skond xi dispożizzjoni ta' dan l-Att, il-kondizzjonijiet imposti dwar dak il-posponiment ma jkunux tharsu kif imiss.

**81.** Kull persuna li tikser jew tonqos li thares xi waħda mid-dispożizzjonijiet ta' dan l-Att jew xi regolamenti magħmula bis-saħħa tiegħu tkun hatja ta' reat u meta tinstab hatja tehel, kemm-il darba ir-reat ma jkunx sugġett għal piena oghla taht xi dispożizzjoni ohra ta' dan l-Att jew ta' xi liġi ohra, multa ta' mhux inqas minn mitt lira u mhux iżjed minn hames mitt liri, jew prigunerija għal żmien ta' mhux iżjed minn tlett xhur, jew dik il-multa u prigunerija flimkien.

Reati generali.

**82.** (1) Meta xi haġa issir jew tonqos milli ssir minn korp ta' persuni, id-dispożizzjonijiet ta' din it-Taqsima għandhom japplikaw bhallikieku dik il-haġa tkun saret jew naqset milli ssir minn kull direttur, *manager* jew uffiċjal prinċipali iehor ta' dak il-korp ta' persuni: iżda direttur, *manager* jew uffiċjal prinċipali iehor ta' korp ta' persuni ma jkunx hati ta' reat bis-saħħa ta' dan is-subartikolu jekk huwa iġib prova li huwa ma kienx jaf u ma setax b'diligenza raġonevoli jsir jaf b'dak l-għemil jew nuqqas u li huwa għamel kull ma seta' jagħmel sabiex iżomm milli jsir dak l-għemil jew nuqqas.

Reati minn uffiċjali prinċipali ta' korpi ta' persuni u minn prinċipali.

(2) Meta xi haġa issir jew tonqos milli ssir minn impjegat fit-twertieq ta' l-impieg tiegħu, jew minn persuna li tkun qed taġixxi għan-nom ta' dik il-persuna reġistrata, sew jekk dik il-persuna l-ohra tkun impjegat sew jekk ma tkunx, għandhom japplikaw id-dispożizzjonijiet ta' din it-Taqsima bhallikieku dik il-haġa tkun saret jew naqset milli ssir sew minn dak l-impjegat jew persuna ohra innifisha kif ukoll mill-prinċipal tagħhom jew persuna reġistrata: iżda dak il-prinċipal jew persuna reġistrata ma jkunx hati ta' reat taht dan is-subartikolu jekk iġib prova li ma kienx jaf u li ma setax b'diligenza raġonevoli jkun jaf b'dak l-għemil jew nuqqas u li huwa għamel kull ma seta' jagħmel sabiex iżomm milli jsir dak l-għemil jew nuqqas.

**83.** (1) Ma għandhom jinbdew ebda proċedimenti taht din it-Taqsima hlief minn jew bil-permess tal-Kummissarju, u dawk il-

Prosekuzzjoni.

proċedimenti hekk mibdija jistghu f'kull żmien qabel is-sentenza finali jiġu irtirati fuq talba tal-Kummissarju.

(2) Minkejja id-dispożizzjonijiet tal-Kodiċi Kriminali, l-Avukat Ġenerali jkollu il-jedd ta' appell quddiem il-Qorti ta' l-Appell Kriminali minn kull sentenza mogħtija mill-Qorti tal-Maġistrati dwar proċedimenti kriminali taht din it-Taqsima.

(3) Il-bidu ta' proċedimenti jew l-impożizzjoni ta' piena għal xi reat taht din it-Taqsima ma għandhomx jehilsu lil xi persuna minn prosekuzzjoni taht xi liġi oħra jew mill-obbligu ta' hlas ta' xi taxa jew penali amministrattiva li għandha jew li jista' jkollha taht dan l-Att u il-bidu ta' proċedimenti jew l-impożizzjoni ta' xi piena għal xi reat taht xi liġi oħra jew il-hlas ta' xi taxa jew penali amministrattiva taht dan l-Att ma għandhomx jehilsu lil xi persuna minn xi prosekuzzjoni jew piena taht din it-Taqsima.

Kap. 152

(4) L-artikolu 21 tal-Kodiċi Kriminali u tal-Att dwar il-*Probation* tal-Hatjin ma għandhomx japplikaw dwar xi sejbien ta' htija taht dan l-Att.

(5) Fi proċedimenti kriminali taht din it-Taqsima jew taht xi regolamenti magħmula taht dan l-Att, il-Kummissarju personalment jew kull uffiċjal iehor li jissemma' minnu jista', minkejja id-dispożizzjonijiet ta' kull liġi oħra, iġib il-provi, jittratta u b'kull mod iehor imexxi il-prosekuzzjoni minflok il-pulizija jew flimkien magħhom.

(6) Jekk tkun tenhtiegħ bhala parti mill-każ tal-prosekuzzjoni ix-xiehda tal-Kummissarju jew ta' xi uffiċjal kif imsemmi qabel huwa għandu jinstama' qabel ma jibda' iwettaq id-dmirijiet ta' uffiċjal prosekutur kemm-il darba il-htieġa li jagħti xiehda ma tqumx fi stadju ulterjuri tal-proċedimenti: iżda il-Kummissarju jew uffiċjal iehor kif imsemmi qabel jista' isemmi l-fatti li jikkostitwixxu ir-reat qabel ma jagħti xiehda.

Penali f'każ ta' kompomess.

**84.** (1) Minkejja kull dispożizzjoni oħra ta' dan l-Att, il-Kummissarju jista' f'każ ta' xi reat li jsir taht dan l-Att, jidhol fi ftehim bil-miktub ma' min jagħmel ir-reat li bis-sahha tiegħu min jagħmel ir-reat iħallas somma ekwivalenti għall-multa li tista' tiġi imposta bhala piena skond dan l-Att meta dik il-persuna tinstab hatja ta' dak ir-reat, iżda b'dan illi meta il-liġi tippovdi l-inqas u l-oghla ammont ta' multa li tista' tiġi hekk imposta is-somma li għandha tithallas b'riżultat ta' dak il-ftehim għandha tkun somma ekwivalenti għall-imsemmi l-inqas ammont miżjud b'nofs id-differenza bejn l-imsemmija l-inqas u l-oghla ammonti, u malli jiġi iffirmit xi ftehim bhal dak mill-Kummissarju u minn min jagħmel ir-reat, għandha tintemm kull responsabbiltà

kriminali ta' min jaghmel ir-reat taht dan l-Att ghar-rigward ta' dawk ir-reati li dwarhom ikun sar il-ftehim.

(2) Id-dispożizzjonijiet tas-subartikolu (1) ta' dan l-artikolu ghandhom japplikaw ukoll f'kull każ meta min jaghmel ir-reat ikun akkużat quddiem qorti dwar ir-reat iżda qabel ma tinghata sentenza finali dwar dak il-każ:

Iżda meta ma jkunux inbdew proċeduri quddiem il-qorti is-somma li ghandha tithallas dwar xi ftehim kif kontemplat fis-subartikolu (1) ta' dan l-artikolu ghandha titnaqqas b'ghaxra fil-mija.

(3) Minkejja id-dispożizzjonijiet tas-subartikolu (1) u tas-subartikolu (2) ta' dan l-artikolu il-Kummissarju jista' f'każ ta' reat minn xi persuna kontra id-dispożizzjonijiet tal-paragrafu (e) tal-artikolu 77 ta' dan l-Att, jidhol fi ftehim ma' min jaghmel ir-reat, li bis-sahha tieghu min jaghmel ir-reat ihallas multa ta' hamsin lira fil-każ ta' ewwel reat, mitt lira fil-każ tat-tieni reat u mitejn lira fil-każ tat-tielet reat fi żmien sebat ijiem mid-data li jirċievi avviż mill-Kummissarju f'dan ir-rigward, u mal-hlas ta' dik il-multa, ghandha tintemm kull responsabbilta' kriminali taht dan l-Att ghar-riward ta' dawk ir-reati li dwarhom ikun sar il-ftehim.

(4) Kull somma dovuta bis-sahha ta' xi ftehim li jsir skond is-subartikolu (1) jew is-subartikolu (3) ta' dan l-artikolu ghandha tkun dovuta lill-Gvern bhala dejn ċivili. Il-Kummissarju ma ghandux jaghmel ftehim bhala dak imsemmi fis-subartikolu (1) jew (3) ta' dan l-artikolu kemm-il darba dak il-ftehim ma jkunx imsieheb bil-hlas tas-somma dovuta jew bl-ghoti ta' garanzija biżżejjed għall-hlas tagħha.

(5) Id-dispożizzjonijiet ta' dan l-artikolu ghandhom ikunu bla hsara għal kull proċedimenti jew konfiska mibdija jew li jkollhom effett bis-sahha ta' xi liġi oħra.

(6) L-imsemmi ftehim u l-hlas ta' dik il-multa hekk imposta ikun bla hsara għal xi taxxa, mgħax jew penali amministrattiva dovuta taht dan l-Att.

## TAQSIMA XI

### Dispożizzjonijiet Transitorji

85. (1) Bla hsara għad-dispożizzjonijiet l-oħra ta' din it-Taqsima l-Att ta' l-1997 dwar it-Taxxa tad-Dwana u tas-Sisa itemm milli jibqa' fis-sehh mid-data effettiva.

Thassir u riżerva.

Att XII ta' l-1997

(2) Id-dispożizzjonijiet ta' l-Att ta' l-1997 dwar it-Taxxa tad-Dwana u tas-Sisa, ghandhom jibqghu japplikaw dwar kull importazzjoni u kull provvista ta' servizzi u bejgh ta' prodotti maghmula qabel id-data effettiva u dwar kull haġa li ghandha ssir jew li ma ghandhix issir taht dak l-Att qabel id-data effettiva u bla hsara ghad-dispożizzjonijiet l-oħra ta' din it-Taqsima.

Kap. 341

Att XII ta' l-1994

(3) Id-dispożizzjonijiet ta' l-Att dwar Taxxa fuq l-Infieq, u ta' l-Att ta' l-1994 dwar it-Taxxa fuq il-Valur Miżjud, ghandhom ikomplu japplikaw sal-limitu li kienu japplikaw minnufih qabel id-data effettiva.

Denunzi u hlas ta' taxxa skond l-Att ta' l-1997 dwar it-Taxxa tad-Dwana u tas-Sisa.

**86.** (1) Għall-ghanijiet ta' l-Att ta' l-1997 dwar it-Taxxa tad-Dwana u tas-Sisa l-aħħar żmien ta' taxxa ta' kull persuna li għaliha kien japplika l-artikolu 31 ta' dak l-Att minnufih qabel id-data effettiva ghandu jitqies li jintemm minnufih qabel id-data effettiva.

(2) Sakemm il-Kummissarju ma jiddeċidix mod iehor f'xi każ jew każi denunzja li tikkonforma mad-dispożizzjonijiet rilevanti ta' l-Att ta' l-1997 dwar it-Taxxa tad-Dwana u tas-Sisa, ghandha tintgħamel minn kull persuna li għaliha jirreferi is-subartikolu (1) ta' dan l-artikolu dwar l-aħħar denunzja tagħha u l-hlas tat-taxxa li ghandha tithallas taht dak l-Att u kalkolat skond id-dispożizzjonijiet rilevanti ta' dak l-Att dwar dak iż-żmien ta' taxxa ghandu jsir minn dik il-persuna lid-Direttur tat-Taxxa tad-Dwana u tas-Sisa mahtur skond dak l-Att mhux iżjed tard mid-data li fiha kien ikollha tintgħamel id-denunzja skond dak l-Att li kieku mhux ghad-dispożizzjonijiet tas-subartikolu (1) ta' dan l-artikolu.

(3) Id-denunzja u l-hlas ghandhom jintgħamlu minkejja kull eżenzjoni taht dan l-Att u b'żieda ma' kull obbligu li jintgħamlu denunzi u li jsir hlas tat-taxxa taht dan l-Att.

Reġistrazzjoni, klassifika u żmien ta' taxxa ta' persuni reġistrati skond l-Att ta' l-1997 dwar it-Taxxa tad-Dwana u tas-Sisa.

**87.** Minkejja id-dispożizzjonijiet l-oħra ta' dan l-Att:

(a) Kull persuna li fid-data li tigi minnufih qabel id-data effettiva kienet persuna reġistrata għall-ghanijiet ta' l-Att ta' l-1997 dwar it-Taxxa tad-Dwana u tas-Sisa, ghandha titqies li tkun applikat għal reġistrazzjoni fid-data effettiva għall-ghanijiet ta' u skond dan l-Att.

(b) Sakemm il-Kummissarju ma jiddeċidix mod iehor f'xi każ jew każijiet partikolari, iż-żmien ta' taxxa li kien japplika għall-ghanijiet ta' l-Att ta' l-1997 dwar it-Taxxa tad-Dwana u tas-Sisa, minnufih qabel id-data effettiva dwar xi persuna li għaliha jirreferi il-paragrafu (a) ta' dan l-artikolu ghandu jitqies li jkun iż-żmien

ta' taxxa moghti lilu mill-Kummissarju għall-ghanijiet ta' u skond dan l-Att: iżda l-ewwel żmien ta' taxxa taht dan l-Att ta' kull tali persuna għandu jibda fid-data effettiva.

**88.** (1) Meta xi wahda mid-dati li tkun relevanti biex jiġi stabbilit iż-żmien ta' provvista ta' oġġetti jew servizzi, hlief għal servizzi li għalihom jirreferi is-subartikolu (4) ta' l-artikolu 8 ta' dan l-Att, skond is-subartikoli (1), (2) u (3) ta' l-imsemmi artikolu tkun data li tiġi qabel id-data effettiva, id-data ta' dik il-provvista għandha, għall-ghanijiet ta' dan l-Att u ta' l-Att ta' l-1997 dwar it-Taxxa tad-Dwana u tas-Sisa, tiġi stabbilita skond is-subartikolu (1) u minghajr xi referenza għas-subartikoli (2) u (3) ta' dak l-artikolu.

Żmien u valur taxxabli ta' ċerti provvisti.

(2) Meta jiġi riċevut hlas jew tinhareġ fattura għal servizzi li għalihom jirreferi is-subartikolu (4) ta' l-artikolu (8) ta' dan l-Att, u dak il-hlas jew dik il-fattura jirreferi għal żmien li jibda qabel id-data effettiva u jintemm fi jew wara dik id-data għandhom japplikaw dawn id-dispożizzjonijiet li ġejjin:

(a) għall-ghanijiet ta' dan is-subartikolu, dak iż-żmien għandu jinqasam f'żewġ żminijiet l-ewwel wiehed li jintemm fid-data li tiġi minnufih qabel id-data effettiva u it-tieni wiehed li jibda fid-data effettiva u l-valur ta' dak il-hlas jew ta' dik il-fattura għandu jitqassam skond hekk;

(b) jekk is-servizz in kwistjoni jkun servizz taxxabli skond it-tifsira moghtija fid-dispożizzjonijiet ta' l-Att ta' l-1997 dwar it-Taxxa tad-Dwana u tas-Sisa, il-valur attribwibbli għall-ewwel żmien għandu jitqies għall-ghanijiet ta' dak l-Att u ta' dan l-Att li jkun il-valur taxxabli ta' provvista taxxabli ta' servizzi magħmula qabel id-data effettiva;

(ċ) jekk is-servizz in kwistjoni jkun servizz taxxabli skond it-tifsira moghtija f'dan l-Att il-valur attribwibbli għat-tieni żmien għandu jitqies għall-ghanijiet ta' dan l-Att u ta' l-Att ta' l-1997 dwar it-Taxxa tad-Dwana u tas-Sisa, li jkun il-valur taxxabli ta' provvista taxxabli ta' servizzi magħmula fi jew wara id-data effettiva.

**89.** Meta, fl-esekuzzjoni ta' kuntratt magħmul qabel id-data effettiva, jiġu provduti oġġetti jew servizzi f'dik id-data jew wara dik id-data, u dik il-provvista tkun provvista taxxabli, dak il-kuntratt għandu jitfisser, għall-ghanijiet kollha ta' kull liġi, daqslikieku l-partijiet ta' dak il-kuntratt kienu ftehm u tibdil fil-kumpens fih stipulat biex jirrifletti d-differenza, jekk ikun hemm, bejn is-sistema tat-Taxxa tad-Dwana u tas-Sisa u dik applikabbli taht dan l-Att:

Tifsir ta' ċerti kuntratti.

Iżda dan l-artikolu ma jkunx jghodd -

(a) meta johroġ mill-kuntratt u miċ-cirkostanzi kollha relevanti li l-kumpens stabbilit skond dak il-kuntratt kien qabel ipprova ghal dak it-tibdil jew li l-partijiet kienu eskluzew kull tibdil fil-kumpens minhabba l-imsemmija differenza;

(b) meta jew sal-limitu li l-provvista msemmija kienet dovuta li ssir, skond l-istess kuntratt, qabel id-data effettiva u d-dewmien kien dovut ghal xi nuqqas mill-persuna li tagħmel dik il-provvista.

Hlas lura ta' taxxa tas-sisa fuq importazzjonijiet ta' hażniet kummerċjali.

**90.** (1) Il-Ministru jista' b'regolamenti jippreskrivi li għandu jsir hlas lil persuni reġistrati li jkun jaqbel mal-valur jew ta' stima tal-valur jew parti minnu ta' taxxa tas-sisa li kellha tithallas u thallset u ma thallsix lura jew ma ghandhiex mod iehor tithallas lura fuq oġġetti skond id-dispożizzjonijiet ta' l-Att ta' l-1997 dwar it-Taxxa tad-Dwana u tas-Sisa.

(2) Dak il-hlas ma ghandux isir lil persuni reġistrati li huma klassifikati bhala persuni eżentati jew li jkunu hekk ġew klassifikati fi żmien sitt xhur mid-data effettiva u lil persuni li ma jissodisfawx u ma jimxux mal-kondizzjonijiet li jistghu jiġu preskritti fl-imsemmija regolamenti.

(3) Il-hlas għandu isir matul dak iż-żmien u b'dak il-mod kif jista' jiġi preskritt.

## L-EWWEL SKEDA

Artikolu 5(2)

**Attivitajiet ta' Awtoritajiet Pubbliċi**

L-attivitajiet imniżżla fit-tieni kolonna tal-awtoritajiet pubbliċi mniżżla fl-ewwel kolonna ta' din l-Iskeda ghandhom jitqiesu li huma attivitajiet ġestiti fit-twertieq jew fit-tkomplija ta' attività ekonomika.

<i>L-ewwel kolonna</i> Awtorità pubblika	<i>It-tieni kolonna</i> Attivitajiet
Bank Ċentrali ta' Malta	Manifattura u bejgh ta' muniti numismatiċi u midalji
Ċentru tal-Mediterran għall-Konferenzi	L-attivitajiet kollha
Dipartiment ta' l-Avjazzjoni Ċivili	Provvista ta' servizzi meteoroloġiċi
Dipartiment tad-Dwana	Bejgh ta' vetturi bil-mutur maqbuda mid-dwana
Dipartiment ta' l-Edukazzjoni	Akkomodazzjoni għal żgħażaġh u studenti li jkunu għal żjara f'Malta
Dipartiment ta' l-Industrija	Analisi fil-laboratorju Eżamijiet għall-kwalità u hruġ ta' ċertifikati għall-oġġetti esportati Għoti ta' pariri tekniċi li ghandhom x'jaqsmu ma' diffikultajiet tekniċi lill-industriji privati
Dipartiment ta' l-Infommazzjoni	Servizz ta' stampar lid-dipartimenti tal-gvern u korpi parastatali Bejgh tal-Gazzetta u pubblikazzjoni ohra lil dipartimenti tal-gvern, korpi parastatali u lill-pubbliku
Dipartiment tas-Saħha	Dhul u kura fl-isptar lill-pazjenti barranin Investigazzjonijiet patoloġiċi u radjoloġiċi Bejgh ta' mediċini u tilqim Kiri ta' ambulanzi Bejgh u tindif ta' siti ta' oqbra
Dipartiment tas-Servizzi Korrettivi	Legar ta' kotba u bejgh ta' hobż

Forzi Armati ta' Malta	Kiri ta' <i>patrol boats</i> lill-privat Kiri ta' <i>helicopters</i> lill-privat Spezzjonijiet ta' qxur ta' bastimenti minn bughaddasa Dmirijiet ta' sigurtà mal-banek u attivitajiet simili Kiri ta' taghmir lill-privat
It-Tarzna ta' Malta	Attivitajiet kollha
Ministeru għall-Ikel, Agrikoltura u Sajd	Hlas ta' kwarantina Bejgh ta' trab tal-halib, bajd u prodotti maghmula mill-halib Bejgh ta' haxix Bejgh ta' bhejjem Bejgh ta' pjanti dekorattivi, sigar tal-frott, żraġen, xtieli tal-frott, pjanti u fjuri Bejgh ta' qamh, tiben u demel Bejgh ta' hut u taghmir ghas-sajd Servizzi ta' ilma tal- <i>bowser</i> Servizzi ta' tilqim, żbir u bexx Kiri u provvista ta' faċilitajiet għall-friża u bejgh ta' silġ Servizzi ta' biċċerija
Ministeru għall-Affarijiet tal-Familja	Provvista ta' kura residenzjali u <i>nursing</i> Provvista ta' komunikazzjonijiet bit-telefon
Ministeru għall-Ambjent	Jaġixxi bhala kuntrattur għal servizzi ta' tindif Bejgh ta' <i>compost</i> Bejgh ta' dokumenti għall-offerti Tiswija ta' hserat Xoghol ta' matrudaxxa Kiri ta' taghmir u vetturi Oġġetti fis-sengha tal-metall Tiswija ta' taghmir u vetturi Bejgh ta' pjanti
Ministeru għat-Turiżmu	Bejgh ta' ikel imsajjar minn studenti bhala parti mit-tagħlim tagħhom ta' kuljum Faċilitajiet għal akkomodazzjoni ta' gruppi ta' studenti jew ta' individwi

## IT-TIENI SKEDA

## Artikolu 6

**Provvista ta' Ogġetti u Servizzi***Permuta*

1. F'kuntratt ta' permuta kull parti ghandha titqies li taghmel provvista ta' kull ogġett u servizz li taghti jew tiprovdi wara u skond dak il-kuntratt.

*Kunsinna fi żmien imtawwal*

2. Il-kunsinna tal-pussess ta' ogġetti wara u skond ftehim għall-bejgh ta' dawk l-ogġetti fi żmien imtawwal ghandha titqies bhala provvista ta' dawk l-ogġetti.

*Hire purchase*

3. Il-kunsinna tal-pussess ta' ogġetti wara u skond ftehim għall-kiri ta' dawk l-ogġetti għal ċertu żmien bi hsieb espress li l-proprjetà ta' dawk l-ogġetti tghaddi għal għand l-iehor f'waqt li ma jkunx iktar tard mid-data meta jkun thallas il-prezz miftiehem kollu għandha titqies bhala provvista ta' dawk l-ogġetti.

*Provvisti b'xejn*

4. (1) It-trasferiment jew tnehhija minghajr korrispettiv minn persuna ta' l-attiv li jaghmel parti mill-attiv ta' l-attività ekonomika tagħha u inkluż it-trasferiment jew tnehhija ta' dak l-attiv minn dik il-persuna lilha innifisha għandhom jitqiesu bhala provvista ta' dak l-attiv li ssir b'korrispettiv fil-kors jew fl-avanz ta' dik l-attività.

(2) Il-valur taxxabli ta' provvista li għalih japplika il-paragrafu (1) ta' din il-partita għandu jkun il-prezz li jkollu jithallas minn dik il-persuna kieku jkollu jixtri fiż-żmien ta' dik il-provvista ogġetti identiċi jew simili għall-ogġetti involuti, jew, meta l-valur ma jkunx jista' jiġi hekk aċċertat, in-nefqa sabiex jiġu prodotti dawk l-ogġetti f'dak iż-żmien.

(3) Il-paragrafu (1) ta' din il-partita ma japplikax għal -

(a) rigal ta' ogġetti magħmul fil-kors jew avanz ta' dik l-attività, minbarra meta dak ikun jaghmel sehem minn għadd ta' rigali li jsiru lill-istess persuna, meta in-nefqa li d-donatur jaghmel ma' tkunx ta' iktar minn ghoxrin lira;

(b) rigal li jkun kampjun industrijali f'għamla li l-pubbliku ma jkunx jista', normalment isibha għall-bejgh;

(ċ) trasferiment jew tnehhija ta' attiv li tkun giet akkwistata bhala attiv fiss fl-istess kondizzjoni hlief għal xedd u kedd minn persuna meta jirriżulta mir-

*records* ta' l-attività ekonomika ta' dik il-persuna li ma kinetx tikkwalifika ghal u ma talbetx xi kreditu ta' *input tax* skond id-dispożizzjonijiet ta' dan l-Att jew ta' l-Att ta' l-1994 dwar it-Taxxa fuq il-Valur Miżjud, jew xi hlas lura skond id-dispożizzjonijiet ta' l-Att ta' l-1997 dwar it-Taxxa tad-Dwana u tas-Sisa, dwar l-akkwist ta' dak l-attiv.

### *Użu privat*

5. Meta xi oġġetti li jagħmlu sehem mill-attiv ta' attività ekonomika imwettqa minn persuna jintużaw minn (iżda mhux trasferiti lil) dik il-persuna stess jew minn xi persuna oħra ghal xi għan li ma jkunx l-għan ta' dik l-attività ekonomika, sew jekk jithallas jew ikollu jithallas xi korrissettiv jew le, il-persuna li tkun qed twettaq dik l-attività għandha titqies bhala li tkun għamlet provvista ta' servizzi b'korrissettiv fil-kors jew avvanz ta' dik l-attività. Il-valur taxxabli ta' dik il-provvista għandu jkun in-nefqa shiha li tiġi lil dik il-persuna sabiex jiġu provduti dawk is-servizzi.

### *Provvista b'korrissettiv ta' attiv li jagħmel sehem minn attività ekonomika*

6. It-trasferiment jew tnehhija b'korrissettiv minn persuna ta' attiv li jagħmel sehem mill-attività ekonomika tagħha inkluz:

- (a) it-trasferiment jew tnehhija ta' dak l-attiv minn persuna lilha innifisha;
- (b) il-bejgħ b'irkant fil-Qorti skond kull proċediment mibdi minn kreditur jew kredituri ta' dik il-persuna;
- (ċ) it-trasferiment ta' dak l-attiv bi hlas ta' korrissettiv b'ordni magħmul minn jew f'isem awtorità pubblika skond il-liġi;

għandu jitqies bhala provvista ta' dak l-attiv fil-kors jew avvanz ta' dik l-attività ekonomika:

Iżda meta jirriżulta mir-*records* ta' dik l-attività ekonomika li dik il-persuna kienet akkwistat dak l-attiv bhala attiv fiss fl-istess kondizzjoni hlief għal xedd u kedd u ma kinetx tikkwalifika għal u ma talbetx xi kreditu ta' *input tax* skond id-dispożizzjonijiet ta' dan l-Att jew ta' l-Att ta' l-1994 dwar it-Taxxa fuq il-Valur Miżjud jew xi hlas lura skond id-dispożizzjonijiet ta' l-Att ta' l-1997 dwar it-Taxxa tad-Dwana u tas-Sisa, dwar l-akkwist ta' dak l-attiv il-valur taxxabli ta' dik il-provvista għandu ikun limitat għall-eċċess, jekk ikun hemm, ta' dak il-korrissettiv fuq il-prezz li bih kien akkwistat dak l-attiv.

### *Irkant ġudizzjarju*

7. (1) Meta jinbiegħ attiv li jagħmel parti mill-attività ekonomika ta' persuna permezz ta' bejgħ fl-irkant fil-qorti wara u skond kull proċediment mibdi minn kreditur jew kredituri ta' dik il-persuna, ir-Registatur tal-qorti li taht l-awtorità tagħha jaqja'

dak il-bejgh ghandu jhallas, wara li jinnotifika b'dan lill-persuna jew persuni li jidhru li jkollhom interess fil-kwistjoni, lill-Kummissarju mir-rikavat li jiġi depożitat fil-qorti, bi preferenza fuq kull persuna oħra li ma jkollhiex preċedenza fuq it-talba tal-Kummissarju kif hemm provdut fl-artikolu 62 ta' dan l-Att it-taxxa li jkollha tithallas, jekk ikun hemm, fuq il-provvista li titqies li tkun saret skond il-partita 6 ta' din l-Iskeda.

(2) Jista' jagħmel oppożizzjoni li jsir il-hlas imsemmi fil-paragrafu (1) ta' din il-partita kull min ikollu interess fil-kwistjoni u dan bil-mezz ta' ċitazzjoni li ssir kontra il-Kummissarju fi żmien sitt ijiem tax-xogħol mid-data tan-notifika imsemmija f'dak il-paragrafu.

(3) Ma għandha tiġi approvata ebda offerta *animo compensandi* għall-ghanijiet ta' l-artikolu 331 tal-Kodiċi ta' Organizzazzjoni u Proċedura Ċivili, kemm-il darba it-taxxa li jkollha tithallas, jekk ikun hemm, fuq dik il-provvista ma tkunx giet depożitata fil-qorti u mhallsa mir-Registatur skond il-paragrafu (1) ta' din il-partita.

#### *Għeluq tan-negozju u klassifikazzjoni bhala persuna eżentata*

8. Bla hsara għad-dispożizzjonijiet tas-subartikolu (3) ta' l-artikolu 12 u tas-subartikolu (3) ta' l-artikolu 13 ta' dan l-Att, meta ir-registrazzjoni ta' persuna li ma tkunx persuna eżentata tiġi mħassra jew meta persuna registrata tiġi klassifikata bhala persuna eżentata f'data li ma tkunx dik id-data tar-registrazzjoni tagħha taht dan l-Att, għandha titqies li tkun għamlet provvista, minnufih qabel dak it-thassir, ta' l-attiv kollu li kien jagħmel parti mill-attività ekonomika tagħha f'dak iż-żmien u għandhom japplikaw il-partiti 4 u 5 ta' din l-Iskeda.

#### *Trasferiment ta' negozju vijabbli*

9. (1) It-trasferiment li persuna registrata tagħmel ta' l-attiv ta' l-attività ekonomika tagħha ma għandha titqies la bhala provvista ta' oġġetti u lanqas bhala provvista ta' servizzi jekk -

(a) l-attiv jiġi provdut lil persuna registrata li lilha tagħmel it-trasferiment ta' l-attività ekonomika tagħha, jew parti minn dik l-attività li tkun tista' tithaddem separatament, bhala negozju vijabbli, u

(b) kull attiv bhal dak għandu jintuża minn min isirlu it-trasferiment fit-tweqqieg ta' l-istess xorta ta' attività, sew bhala parti minn attività ekonomika li teżisti sew jekk le, bhal dik li titwettaq minn min jagħmel it-trasferiment, u

(ċ) dak it-trasferiment jiġi registrat fid-dokumentazzjoni ta' min jagħmel it-trasferiment billi jindika in-numru ta' registrazzjoni ta' min ikun sarlu it-trasferiment.

(2) Id-dispożizzjonijiet tal-partiti 4 u 6 ta' din l-Iskeda għandhom japplikaw bla hsara għad-dispożizzjonijiet ta' din il-partita.

*Provvisti minn aġenti indipendenti*

10. Meta isiru provvisti ta' oġġetti jew servizzi permezz ta' aġent li jaġixxi f'ismu stess dik il-provvista għandha titqies kemm bhala provvista lil dak l-aġent u provvista minn dak l-aġent.

*Provvisti minn intermedjarji*

11. Meta provvista issir permezz ta' intermedjarju li jaġixxi f'isem u għal persuna oħra u sal-limitu li l-Kummissarju ikun sodisfatt li l-provvista issir kif imsemmi qabel, dik il-provvista għandha titqies bhala provvista magħmula minn dik il-persuna l-oħra.

*Kuntratt ta' xogħlijiet*

12. Il-kunsinna ta' oġġetti wara u skond kuntratt ta' xogħlijiet, minbarra kuntratt ta' kostruzzjoni, sew jekk il-materjal ikun ġie provdut kollu kemm hu jew f'parti minnu mill-kompratur sew jekk le, għandha titqies bhala provvista ta' dawk l-oġġetti.

*Drittijiet fuq proprjetà*

13. (1) It-trasferiment ta' attiv li jkun definit mil-liġi bhala proprjetà immobbli għandu jitqies bhala provvista ta' oġġetti: iżda konċessjoni ta' ċens għal inqas minn hamsin sena għandha titqies bhala provvista ta' servizzi.

(2) Bla hsara għad-dispożizzjonijiet tal-paragrafu (1) ta' din il-partita l-assenjament ta' kull jedd fuq proprjetà jew ta' kull proprjetà intangibbli sew jekk tkun is-sugġett ta' dokument li jistabilixxi t-titolu sew jekk le huwa provvista ta' servizzi.

*Obbligazzjoni li jieqaf att jew li jiġi tollerat att*

14. Obbligazzjoni li jieqaf att jew li jiġi tollerat att jew sitwazzjoni hija provvista ta' servizzi.

*Provvisti incidentali*

15. (1) Il-provvista minn persuna ta' oġġetti għall-ghan u fil-kors ta' servizzi ta' manutenzjoni jew tiswija provvisti minn dik il-persuna għandhom jitqiesu bhala parti minn dawk is-servizzi.

(2) Salv kif hemm provdut mod ieħor fl-Att jew f'xi regolamenti magħmula taħt l-Att, meta provvista tkun tinkludi l-provvista sew ta' oġġetti sew ta' servizzi u l-korrispettiv għal dik il-provvista ma jkunx jiddistingwi bejn il-korrispettiv għall-oġġetti u il-korrispettiv għas-servizzi, il-provvista għandha titqies bhala provvista ta' oġġetti jew provvista ta' servizzi skond ix-xorta prinċipali ta' dik il-provvista.

## IT-TIELET SKEDA

## Artikolu 7

**Lok ta' Provvista ta' Servizzi***Regola ġenerali*

1. Hlief kif provdut mod iehor f'din l-Iskeda provvista ta' servizzi ghandha titqies bhala li tkun saret fil-pajjiż fejn il-persuna li taghmel il-provvista tkun qeghda stabbilita.

*Servizzi li ghandhom x'jaqsmu ma' proprjetà immobbli*

2. Provvista ta' servizzi li ghandhom x'jaqsmu ma' proprjetà immobbli, inklużi s-servizzi ta' perit arkitett, aġent tal-proprjetà immobbljari jew espert, prezzatur jew stimatur, xoghol ta' bini u sorveljar fuq is-sit ta' xoghol ta' bini ghandhom jitqiesu bhala li jkunu saru fil-pajjiż fejn tkun tinsab il-proprjetà immobbli.

*Trasport*

3. Provvista ta' servizzi ta' trasport ghandha titqies li tkun saret fil-lok fejn jibda il-vjaġġ.

*Servizzi meqjusa li provduti fejn ikunu twettqu materjalment*

4. Provvista ta' servizzi elenkati f'din il-partita ghandha titqies li tkun saret fil-pajjiż fejn ikunu materjalment twettqu l-attivitajiet:

(a) attivitajiet kulturali, artističi, sportivi, xjentifiči, edukattivi u ta' divertiment, l-attivitajiet ta' promoturi u organizzaturi ta' l-imsemmija attivitajiet, u kull attività li ghandha x'taqsam ma' dawn;

(b) attivitajiet li ghandhom x'jaqsmu mat-trasport, bhalma huma t-taghbija, hatt u manigġ;

(c) il-valutazzjoni ta' proprjetà mobbli tangibbli;

(d) xoghol li jsir fuq proprjetà tangibbli.

*Kiri ta' proprjetà mobbli tangibbli*

5. Provvista ta' servizzi li tkun tikkonsisti fil-kiri ta' proprjetà mobbli tangibbli, bl-eċċezzjoni ta' kull ghamla ta' trasport, ghandha titqies li tkun saret fil-pajjiż fejn il-proprjetà tintuża mill-kerrej.

*Servizzi provduti fejn ix-xerrej huwa stabbilit*

6. Il-provvista ta' servizzi elenkati f'dan il-paragrafu ghandha titqies li tkun saret fil-pajjiż fejn ix-xerrej li jinghatawlu jew ghalih jintghamlu is-servizzi ikun qieghed stabbilit:

(a) it-trasferiment jew assenjament ta' *copyright, patent, trademark*, isem kummerċjali jew liċenzja jew ta' kull dritt li ghandu x'jaqsam magghom;

(b) servizzi ta' reklamar;

(ċ) servizzi ta' konsulenti, inginieri, *consultancy bureaus*, avukati, prokuraturi legali, *accountants*, awdituri, konsulenti finanzjarji, *data processing* u x-xandir ta' taghrif;

(d) obligazzjonijiet biex wiehed jieqaf milli jwettaq jew jaħdem ghal kollox jew f'parti f'xi attività ekonomika;

(e) transazzjonijiet bankarji, finanzjarji, assigurattivi u ri-assigurattivi, minbarra il-kiri ta' fond sabiex fih jiġu depożitati b'mod fiż-żgur kull oġġett jew dokument;

(f) il-provvista ta' personnel;

(g) is-servizzi ta' aġent li jaġixxi f'isem u minflok haddiehor, meta huwa jipprokura għall-prinċipal tiegħu xi wiehed mis-servizzi msemmija f'din il-partita.

**IR-RABA' SKEDA**

**Artikolu 9 (1)**

**Provvisi Eżentati**

**TAQSIMA WIEHED**

**Eżenzjonijiet bil-Kreditu**

*Oġġetti esportati*

1. (1) Il-provvista ta' oġġetti li tikkonsisti fl-esportazzjoni ta' dawk l-oġġetti minn min jaħmel il-provvista.

(2) Il-provvista ta' oġġetti lil persuna stabbilita f'Malta li tiġġestixxi n-negozju ta' organizzazzjoni jew finanzjar ta' l-esportazzjoni ta' oġġetti, bil-ghan ta' l-esportazzjoni ta' dawk l-oġġetti minn dik il-persuna mingħajr il-kunsinna attwali ta'

dawk l-oġġetti lil dik il-persuna, sakemm l-oġġetti jigu fil-fatt esportati minghajr ebda proċessar jew tibdil fihom u bla hsara għal dawk il-kondizzjonijiet, provi jew garanziji li l-Kummissarju jista' jordna jew jehtieg.

*Servizzi li għandhom x'jaqsmu ma' oġġetti esportati u importati*

2. (1) Il-provvista ta' servizzi fil-ksib għal persuna taxxabbli ta' l-esportazzjoni ta' oġġetti minn Malta jew il-provvista ta' oġġetti jew servizzi barra minn Malta.

(2) Il-provvista ta' servizzi lil persuna stabbilita barra minn Malta li tikkonsisti f'xogħol fuq proprjetà mobbli tangibbli li tkun importata bil-ghan li jsir dak ix-xogħol fuqha f'Malta u li tkun esportata minn Malta mill-persuna li tkun ghamlet il-provvista ta' dawk is-servizzi jew mix-xerrej tagħha.

(3) Il-provvista ta' servizzi lil persuna stabbilita barra minn Malta fil-ksib ta' l-importazzjoni ta' oġġetti f'Malta.

*Oġġetti f'depożt, provvisti minn hwiċet hiċsa minn dazju u attivitajiet ta' Port Hieles*

3. (1) Bejgħ ta' oġġetti li jsir filwaqt li l-oġġetti jkunu f'depożt tad-dwana u li jagħmel il-Kontrollur tad-Dwana bis-saħħa ta' l-artikolu 36 ta' l-Ordinanza tad-Dwana jew ta' kull dispożizzjoni li temenda jew tissostitwixxi lil dak l-artikolu.

(2) Il-provvista ta' oġġetti u servizzi minn operatur ta' hanut hieles minn dazju bis-saħħa ta', u skond liċenzja mahruġa taht ir-regolamenti ta' l-1991 dwar Hanut Hieles minn Dazju (A.L. 177 ta' l-1991), jew taht kull dispożizzjoni oħra li tidhol minflok dawk ir-regolamenti.

(3) Provvista minn kumpanija ta' oġġetti u servizzi li sseħħ f'żona ta' Port Hieles kif imfissra fl-Att dwar il-Portijiet Hiċsa ta' Malta meta dik il-provvista tkun tikkostitwixxi attività li l-imsemmija kumpanija ikollha liċenzja sabiex twettaqha skond dak l-Att.

*Servizzi fil-port*

4. Il-provvista ta' servizzi mill-Awtorità Marittima ta' Malta, inkluż:

(a) il-hruġ ta' liċenzi u ċertifikati, li għandhom x'jaqsmu ma' kull ma għandu x'jaqsam ma' portijiet u ċentri tal-yachting skond l-Att ta' l-1991 dwar l-Awtorità Marittima ta' Malta (Att XVII ta' l-1991) u r-regolamenti magħmula taht l-istess Att, jew skond ftehim speċjali milhuq mill-imsemmija Awtorità għar-rigward ta' kull haġa imsemmija f'dawk ir-regolamenti u li jkun jipprovdi għal xi hłasijiet minflok xi rati li jingabru taht dawk l-istess regolamenti;

(b) il-hruġ ta' liċenzi u ċertifikati, li għandhom x'jaqsmu ma' kull ma għandu x'jaqsam ma' xogħol fil-port, skond l-Ordinanza dwar il-Haddiema tal-

Port (Kap. 171), u ta' kull regolament magħmul taħt dik l-Ordinanza jew skond ftehim speċjali milhuq mill-imsemmija Awtorità għar-rigward ta' kull haġa imsemmija f'dawk ir-regolamenti u li jkun jipprovdi għal xi hlasijiet minflok xi rati li jingabru taħt dawk l-istess regolamenti;

(ċ) il-hruġ ta' ċertifikati u l-ghoti ta' reġistrazzjoni, li għandha x'taqsam mar-reġistrazzjoni ta' bastimenti u li jinghataw skond l-Att dwar il-Bastimenti Merkantili (Kap. 234), u kull regolament magħmul bis-sahha ta' l-istess Att.

### *Trasport internazzjonali*

5. Il-provvista ta' servizzi li jikkonsistu fit-trasport internazzjonali ta' oġġetti u passigġieri.

### *Il-provvista u għoti ta' karburanti lil bastimenti u inġenji ta' l-ajru*

6. (1) Il-provvista ta' oġġetti għall-ghoti ta' karburanti u proviżjon ta' bastimenti li jivvjaġġaw fil-bogħod bil-baħar bil-ghan li jwettqu attivitajiet kummerċjali, industrijali jew ta' sajd, ta' opri li jintużaw sabiex jehilsu u jagħtu għajna fuq il-baħar, u ta' inġenji ta' l-ajru li jintużaw minn linji ta' l-ajru li joperaw b'korrispettiv fit-traffiku internazzjonali.

(2) L-ghoti ta' karburanti lil dghajjes li jintużaw għal sajd fl-ibhra lokali.

### *Provvista, tiswija eċċ. ta' bastimenti u inġenji ta' l-ajru*

7. (1) Il-provvista, tiswija, tibdil, *chartering* u kiri ta' bastimenti jew inġeni ta' l-ajru msemmija fil-paragrafu (1) tal-partita 6 ta' din l-Iskeda, u il-provvista, kiri, tiswija u manutenzjoni ta' tagħmir, inkluż tagħmir tas-sajd, inkorporati jew użati fihom.

(2) Il-provvista ta' servizzi, minbarra dawk imsemmija fil-paragrafu (1) ta' din il-partita, sabiex jitwettqu il-htigiet diretti tal-bastimenti u inġenji ta' l-ajru msemmija f'dak il-paragrafu jew tal-merkanzija tagħhom.

### *Ikel*

8. Il-provvista ta' ikel, kif imfisser fit-Taqsima Tlieta ta' din l-Iskeda, minbarra provvista ta' ikel fil-kors ta' *catering* kif imfisser f'dik il-Parti, iżda inkluża il-provvista ta' ikel minn *canteen*, li jkun jinsab f'area tax-xogħol jew studju u li esklużivament iservi ikel lil haddiema u studenti f'dak il-post.

### *Oġġetti farmaċewtiċi*

9. Il-provvista ta' oġġetti farmaċewtiċi, kif imfisser fit-Taqsima Tlieta ta' din l-Iskeda.

*Saħħa u welfare*

10. (1) Il-provvista ta' servizzi minn persuna fl-eżerċizzju ta' professjoni regolata bl-Ordinanza dwar il-Professjoni Medika u il-Professjonijiet li għandhom x'jaqsmu magħha (Kap. 31).

(2) L-ghoti ta' harsien jew kura medika jew kirurgija f'xi sptar jew istituzzjoni tal-Gvern jew f'kull sptar jew istituzzjoni oħra li jiġu approvati mill-Ministru għall-ghanijiet ta' dan il-paragrafu.

(3) Il-provvista ta' organi umani, demm uman u halib uman.

(4) Il-provvista ta' servizzi tal-*welfare*, magħdudin servizzi mogħtija minn djar għal persuni anzjani u djar għal persuni li jbatu minn xi inkapaċità fiżika jew mentali permanenti, u servizzi għall-protezzjoni u harsien tat-tfal, żgħażaġh u persuni li jbatu minn xi inkapaċità fiżika jew mentali permanenti, mogħtija minn istituzzjoni tal-Gvern jew minn istituzzjoni jew organizzazzjoni li jingħataw għarfien mill-Kummissarju bhala istituzzjoni li ma għandhiex l-ghan li tagħmel profitt jew approvata mill-Ministru għall-ghanijiet ta' dan il-paragrafu bhala istituzzjoni li l-attivitajiet tagħha jaqghu fi hdan il-politika soċjali u *welfare policy* tal-Gvern.

(5) Il-provvista ta' servizzi ta' trasport għall-morda, miġruhin jew persuna b'diżabilità b'vetturi attrezzati proprju għal dak il-ghan.

(6) Il-provvista ta' oġġetti meta dik il-provvista ikollha x'taqsam mal-provvista ta' servizzi imsemmija fil-paragrafi (2) u (4) ta' din il-partita u tkun essenzjali għall-isptar, istituzzjoni jew dar, skond il-każ, li jkunu qegħdin jipprovdu dawk is-servizzi.

*Edukazzjoni*

11. (1) Il-provvista ta' edukazzjoni jew riċerka edukattiva, inkluż taġħlim li jsir f'ċertu distanza, minn skola jew istituzzjoni tal-Gvern, mill-Università ta' Malta, minn skola jew istituzzjoni registrata taht l-Att dwar l-Edukazzjoni (Kap. 327) jew minn kull stabbiliment edukattiv li jkollu għarfien bhala hekk mill-Kummissarju.

(2) Il-provvista ta' edukazzjoni jew riċerka edukattiva, inkluż taġħlim li jsir f'ċertu distanza, tal-ghamla provduti minn skola jew università, jew ta' taġħlim reliġjuż, minn istituzzjoni li ma jkollhiex bhala għan li tagħmel il-profitti, u li jkollha dak l-għarfien mill-Kummissarju.

(3) Taġħlim privat mogħti minn għalliema li jaġixxu f'kapaċità individwali f'suġġetti li s-soltu jiġu mghallma fil-kors ta' edukazzjoni provduta minn skola jew università iżda eskluż it-taġħlim f'attivitajiet jew dixxiplini rikreattivi, fiżiċi jew sportivi.

*Servizzi minn każini tal-banda*

12. Il-provvista ta' servizzi li tikkonsisti f'esekuzzjonijiet pubbliċi minn soċjeta' filarmonika sakemm il-Kummissarju ikun sodisfatt li tkun tikkostitwixxi każin tal-banda *bona fide*.

*Trasport*

13. (1) Il-provvista ta'-

(a) trasport provvist minn *scheduled bus service* li jkun jikkonsisti fi vjaġġi *scheduled* fuq rotot *scheduled*;

(b) vjaġġi bil-baħar *scheduled* bejn ġżira u ohra provvisti minn trasportaturi awtorizzati;

(ċ) trasport għal skola provvist minn stabbiliment edukattiv li għandu l-għarfien bħala hekk tal-Kummissarju jew li jiġi provdut minn xi stabbiliment bħal dak bil-għan li jiġi provdut minnu bħala trasport għal skola u trasport għal skola organizzat jew provvist minn uffiċċju ċentrali;

(d) Trasport provdut jew organizzat minn prinċipal jew minn uffiċċju ċentrali biex jittrasporta l-impjegati minn u lejn il-post tax-xogħol tagħhom u li għandu l-għarfien bħala hekk mill-Kummissarju.

Fil-paragrafu (ċ) u (d) ta' din il-partita "uffiċċju ċentrali" għandu jkollu t-tifsira mogħtija bl-Avviż Legali Nru. 144 ta' l-1991 jew f'xi regolamenti ohra li jissostitwixxu dak l-Avviż Legali.

*Servizzi ta' Investment*

14. Il-provvista ta' kull servizz speċifikat fl-Ewwel Skeda li tinsab ma' l-Att ta' l-1994 dwar Servizzi ta' Investment.

*Provvista ta' deheb*

15. Il-provvista ta' deheb lil u mill-Bank Ċentrali ta' Malta.

*Ogġetti stampati u ogġetti ohra*

16. (1) Il-provvista ta' kotba, gazzetti, ogġetti stampati u ogġetti ohra li jaqgħu taħt it-tifsira ta' "Ogġetti stampati u ogġetti ohra" li tinsab fit-Taqsima Tlieta ta' din l-Iskeda.

(2) Il-provvista ta' informazzjoni elettronika, manjetika, ottika jew kull informazzjoni ohra li tinqara permezz ta' makni li, meta tigi stampata, ikollha il-

karatteristika ta' kotba, gazzetti u ta' xi ghamla ohra ta' oġġetti stampati li jaqghu taht it-tifsira ta' "Oġġetti stampati u oġġetti ohra" li tinsab fit-Taqsima Tlieta ta' din l-Iskeda.

*Oġġetti msemmija fil-partita 8 tal-Ħames Skeda*

17. Il-provvista ta' oġġetti msemmija fil-partita 8 tal-Ħames Skeda.

TAQSIMA TNEJN

**Eżenzjonijiet bla kreditu**

*Proprjeta` immobbli*

1. (1) Il-kiri ta' proprjeta` immobbli minbarra -

(a) il-kiri jew l-ghoti ta' akkomodazzjoni f'kull fond li ghall-ghan ta' dak il-kiri jew dik l-akkomodazzjoni jehtieg li jkollu licenzja bis-sahha ta' l-Att dwar il-Lukandi u l-Istabilimenti li jipprovdu Ikel (Kap 197), jew ta' l-Att dwar il-*Guest Houses* u Postijiet *Furnished* ghall-Btala (Kap. 240), jew gewwa *holiday camp* jew *camping site*;

(b) il-kiri ta' fondi u siti ghall-*parking* ta' vetturi meta dawk il-fondi jew siti jkunu gew dikjarati mill-Kummissarju li huma *parking areas* jew li jmisshom jitqiesu bhala hekk skond dawk ir-regolamenti li jistghu jigu preskritti;

(c) il-kiri ta' taghmir u makkinarju installat b'mod permanenti;

(d) il-kiri ta' proprjeta` minn *limited liability company* minn persuna registrata ghall-ghanijiet ta' l-attivita` ekonomika ta' dik il-persuna l-ohra.

(2) It-trasferiment ta' proprjeta` immobbli.

(3) Ghall-ghanijiet ta' din il-partita "proprjeta` immobbli" u kiri ta' proprjeta` immobbli" ghandu jkollhom it-tifsira moghtija fit-Taqsima Tlieta ta' din l-Iskeda.

*Servizzi ta' assigurazzjoni*

2. Il-provvista minn persuni licenzjati taht l-Att ta' l-1998 dwar Intraprizi ta' Assigurazzjoni jew l-Att ta' l-1998 dwar *Brokers* ta' l-Assigurazzjoni (Att XVIII ta' l-1998) ta' servizzi li dwarhom huma hekk licenzjati.

*Servizzi ta' kreditu, bankarji u oħrajn*

3. (1) L-ghoti u in-negozjar ta' kreditu u l-*credit management* mill-persuna li tkun tat dak il-kreditu.

(2) In-negozjar jew kull ghamil ta' negozju fi *credit guarantees* jew kull garanzija ohra dwar flus u *l-credit guarantees management* mill-persuna li tkun qed taghti dak il-kreditu.

(3) Transazzjonijiet, inkluż negozjar, dwar kontijiet ta' depożitu u korrenti, hlasijiet, trasferimenti, djun, *cheques* u strumenti negozjabbli ohra, iżda eskluż il-ġbir u *factoring* ta' djun.

(4) Transazzjonijiet, inkluż negozjar, dwar flus li jiċċirkolaw, noti bankarji u muniti li normalment jintużaw fil-pajjiż.

(5) Transazzjonijiet, inkluż negozjar, eskluż *management u safekeeping*, f'ishma, parteċipazzjoni f'kumpaniji jew assoċjazzjonijiet, *debentures* u titoli ohra, esklużi dokumenti li jistabbilixxu titolu għal oġġetti:

Iżda ebda haġa f'din il-partita ma għandha titqies li tmur aktar 'l hemm mid-dispożizzjonijiet tal-partita 14 ta' Taqsima Wiehed ta' din l-Iskeda.

#### *Servizzi ta' telefonija bil-fil*

4. Il-provvista ta' servizzi li tikkonsisti f'telefonija bil-fil mill-Maltacom plc.

#### *Kultura*

5. Il-provvista ta' dawk is-servizzi kulturali li jistghu jiġu approvati mill-Ministru.

#### *Sports*

6. Il-provvista minn organizzazzjonijiet li ma jagħmlux profitt ta' dawk is-servizzi li għandhom x'jaqsmu ma' rikreazzjoni portiva jew fiżika kif tista' tiġi approvata mill-Ministru.

#### *Servizzi li għandhom x'jaqsmu ma' ċerti servizzi eżentati*

7. (1) Il-provvista ta' *personnel* minn istituzzjoni li ma tagħmilx profitt li jkollha dak l-għarfien mill-Kummissarju bil-ghan li tipprovdli servizzi imsemmijin fil-paragrafu (2) jew (4) tal-partita 10 jew tal-paragrafu (1) jew (2) tal-partita 11 ta' Taqsima Wiehed ta' din l-Iskeda.

(2) Il-provvista ta' oġġetti u servizzi minn organizzazzjoni li ma tagħmilx profitt fil-kors ta' attività maħsuba għall-ġbir ta' fondi li jintużaw għall-provvista ta' oġġetti u servizzi li huma eżentati skond il-paragrafu (2) jew (4) tal-partita 10 jew skond il-paragrafu (1) jew (2) tal-partita 11 ta' Taqsima Wiehed ta' din l-Iskeda: sakemm dik l-attività jkollha l-għarfien tal-Kummissarju li tkun b'mod esklussiv maħsuba għal dak il-ghan.

*Servizzi minn organizzazzjonijiet li ma jagħmlux profitt lill-membri tagħhom*

8. Il-provvista ta' servizzi għal benefiċċju tal-membri tagħhom wara li jsir hlas li jiġi stabbilit skond ir-regoli ta' organizzazzjonijiet li ma jagħmlux profitt b'ghanijiet ta' xorta politika, ta' *trade union*, patrijottika, filosofika, filantropika jew ċivika jew li l-ghan ewlieni tagħhom ikun li jirrapprezentaw u jgħibu 'l quddiem is-sehem komuni jew interessi personali tal-membri tagħhom: iżda f'kull każ meta, fil-fehma tal-Ministru, dik l-eżenzjoni x'aktarx tikkaguna tghawwiġ fil-kompetizzjoni, dik l-eżenzjoni għandha tkun sugġetta għal dawk l-eċċezzjonijiet jew limitazzjonijiet li l-Ministru jista' b'ordni bil-miktub jistabbilixxi.

*Lotteriji*

9. Lottu u lotteriji tal-Gvern, il-provvista ta' servizzi ta' aġenziji li għandhom x'jaqsmu ma' dan, u dawk il-provvisti ohra li għandhom x'jaqsmu mal-logħob ta' l-azzard li l-Ministru jista' japprova.

TAQSIMA TLIETA

**Tifsiriet ta' espressjonijiet użati f'din l-Iskeda**

Għall-ghanijiet ta' din l-Iskeda, l-espressjonijiet mogħtija f'din it-Taqsima ta' l-Iskeda għandu jkollhom it-tifsira lilhom mogħtija f'din it-Taqsima.

1. "Ikel" tfisser l-oġġetti speċifikati fit-Tariffa ta' d-Dwana fl-Ewwel Skeda li tinsab ma' l-Att dwar id-Dazji ta' Importazzjoni taht:

- (i) Kapitolu 1 iżda esklużi affarijiet li jidhru taht is-subintestaturi  
0101.11.00.00; 0101.19.90.10; 0105.11.11.10;  
0105.11.19.10; 0105.11.91.10; 0105.11.99.10; 0105.12.00.10;  
0105.19.20.10; 0105.19.90.10; 0105.92.00.10; 0105.93.00.10;  
0105.99.10.10; 0105.99.20.10; 0105.99.30.10; 0105.99.50.10;  
0106.00.20.90; 0106.00.90.00.
- (ii) Kapitolu 2 sa 4 inklużi, iżda esklużi affarijiet li jidhru taht is-subintestaturi  
0301.10.10.00; u 0301.10.90.00 f'Kapitolu 3.
- (iii) Affarijiet li jidhru taht is-subintestaturi  
0504.00.00.00; 0505.90.00.10; 0506.90.00.10; 0508.00.00.10;  
0510.00.10.00; 0511.10.00.00; 0511.91.10.00; 0511.91.90.10;  
0511.99.50.00 0511.99.80.00 f'Kapitolu 5.
- (iv) Affarijiet li jidhru taht is-subintestaturi  
0601.20.10.00; 0602.10.10.00; 0602.20.10.00 0602.20.90.00;  
0602.90.10.00; 0602.90.20.00; 0602.90.30.00 f'Kapitolu 6.

(v) Kapitoli 7 sa 12 inkluzi, izda eskluži affarijiet li jidhru taht is-subintestaturi 1209.30.00.00; 1209.99.91.00; 1209.99.99.00 f'Kapitolu 12.

(vi) Kapitolu 13 izda eskluži affarijiet li jidhru taht is-subintestatura 1301.10.00.00.

(vii) Kapitoli 15 sa 20 inkluzi, izda eskluži affarijiet li jidhru taht is-subintestaturi

1501.00.11.00; 1502.00.10.00; 1503.00.11.00; 1503.00.30.00;  
 1505.10.00.00; 1505.90.00.00;  
 1507.10.10.00; 1507.90.10.00; 1508.10.10.00; 1508.90.10.00;  
 1511.10.10.00; 1511.90.91.00; 1512.11.10.00; 1512.19.10.00;  
 1512.21.10.00; 1512.29.10.00; 1513.11.10.00; 1513.19.30.00;  
 1513.21.11.00; 1513.21.19.00; 1513.29.30.00; 1514.10.10.00;  
 1514.90.10.00; 1515.11.00.00; 1515.19.10.00; 1515.21.10.00;  
 1515.29.10.00; 1515.30.10.00; 1515.30.90.00; 1515.40.00.00;  
 1515.50.11.00; 1515.50.91.00; 1515.60.10.00; 1515.60.90.00;  
 1515.90.10.00; 1515.90.21.00; 1515.90.31.00; 1515.90.40.00;  
 1515.90.60.00; 1516.20.10.00; 1518.00.10.00; 1518.00.31.00;  
 1518.00.39.00; 1518.00.91.00; 1518.00.95.00; 1518.00.99.00;  
 1521.10.10.00; 1521.10.90.00; 1521.90.10.00; 1522.00.31.00;  
 1522.00.39.00; 1522.00.91.00; 1522.00.99.00 f'Kapitolu 15.

(viii) Kapitolu 21 izda eskluži affarijiet li jidhru taht is-subintestaturi

2106.90.20.42; 2106.90.20.44; 2106.90.20.46;  
 2106.90.20.48; 2106.90.20.49; 2106.90.20.92; 2106.90.20.95;  
 2106.90.20.98; 2106.90.98.42; 2106.90.98.46; 2106.90.98.49.

(ix) Is-subintestaturi

2202.90.10.11; 2202.90.10.31;  
 2202.90.10.39; 2202.90.91.11; 2202.90.95.11; 2202.90.99.11;  
 2202.90.99.40; 2209.00.11.00; 2209.00.19.00; 2209.00.91.00;  
 2209.00.99.00 f' Kapitolu 22.

(x) Kapitolu 23.

(xi) Is-subintestaturi

2501.00.10.00; 2501.00.91.00; f'Kapitolu 25.

(xii) Is-subintestaturi

3301.90.21.00; 3301.90.29.00;  
 3301.90.39.00; 3302.10.21.00; 3302.10.29.91; 3302.10.29.93;  
 3302.10.40.00; 3302.10.90.00 f' Kapitolu 33.

*Il-provvista ta' ikel fil-kors ta' catering*

2. (1) “Il-provvista ta' ikel fil-kors ta' *catering*” tfisser ikel li jkun tajjeb għall-konsum immedjat, sew jekk dak l-ikel jiġi kunsmat fil-post fejn ikun provdut sew jekk le, li jikkonsisti fi -

(a) ikliet jew *snacks*

(b) *milkshake*, te, kafè jew ċikkulata provduti f'għamla likwida

(ċ) ġelat jew prodotti li jkun fihom il-ġelat barra minn *family packs*, u *lollipops* tas-silġ.

(2) Għall-finijiet tal-paragrafu (1) ta' din il-partita -

(a) “*ikliet jew snacks*” tfisser u tinkludi:

(i) ikliet shan jew keshin inklużi *antipasto* u deżerta;

(ii) *sandwiches*, *toast*, *chips* tal-patata, *sausage rolls*, pizza, pastizzi, qassatat u *snacks* simili;

(iii) gallettini, kejkijiet, helu u oġġetti simili, iżda esklużi dawk sigillati f'pakketti mill-manifattur u provduti f'dak il-pakkett sigillat oriġinali, u dawk l-oġġetti li kull wiehed wahdu jiżen 500 gramma jew aktar;

(b) “*family packs*” tfisser ġelati ta' volum ta' mhux inqas minn 500 millilitru.

3. *Oġġetti farmaċewtiċi*

“Oġġetti farmaċewtiċi” tfisser l-oġġetti speċifikati fit-Tariffa ta' d-Dwana fl-Ewwel Skeda li tinsab ma' l-Att dwar id-Dazji ta' Importazzjoni taht:

(i) Is-subintestatura 2905.45.00.00 f'Kapitolu 29.

(ii) Kapitolu 30.

(iii) Is-subintestaturi  
3301.90.31.00; 3306.10.00.00;  
3306.20.00.00; 3306.90.00.00; 3307.90.00.10 f'Kapitolu 33.

(iv) Is-subintestatura 3407.00.00.10 f'Kapitolu 34.

(v) Is-subintestatura 3507.10.00.00 f'Kapitolu 35.

(vi) Is-subintestaturi 3822.00.00.10 u 3824.90.60.00 f'Kapitolu 38.

- (vii) Is-subintestaturi 4818.40.91.00 u 4818.40.99.00 f'Kapitolu 48.
- (viii) Is-subintestaturi 5601.10.10.90 u 5601.10.90.90 f'Kapitolu 56.
- (ix) Is-subintestatura 7015.10.00.00 f'Kapitolu 70.
- (x) Is-subintestaturi  
9001.30.00.00; 9001.40.41.00;  
9001.40.49.00; 9001.40.80.00; 9001.50.41.00; 9001.50.49.00;  
9001.50.80.00; 9004.90.10.10; 9004.90.90.10;  
it-testaturi 9018, 9019, 9020, 9021, 9022 u 9023; u  
s-subintestatura 9025.11.91.00, f'Kapitolu 90.
- (xi) Is-subintestatura 9402.10.00.10 f'Kapitolu 94.

\*

#### 4. *Oggetti stampati u oggetti oħra*

“Oggetti stampati u oggetti oħra” ifissru l-oggetti speċifikati fit-Tariffa ta' d-Dwana fl-Ewwel Skeda li tinsab ma' l-Att dwar id-Dazji ta' Importazzjoni taht:

- (i) Is-subintestatura 4820.20.00.00 f'Kapitolu 48.
- (ii) Kapitolu 49 iżda esklużi affarijiet li jidhru taht is-subintestaturi  
4906.00.00.00; 4907.00.91.00; 4907.00.99.00;  
4908.10.00.00; 4908.90.00.00; 4909.00.10.00;  
4909.00.90.00; 4910.00.00.90; u 4911.99.00.10.
- (iii) Is-subintestatura 7118.90.00.00 f'Kapitolu 71.
- (iv) Kapitolu 98 iżda esklużi affarijiet li jidhru taht is-subintestatura  
9803.00.00.00.

#### 5. *Proprjetà immobbli*

(1) Salv id-dispożizzjonijiet tal-paragrafu (2) ta' din il-partita “proprjetà immobbli” tfisser kull attiv li huwa proprjetà immobbli skond kif mfisser bil-liġi.

(2) “Kiri ta' proprjetà immobbli” tinkludi:

- (a) il-provvista ta' kull akkomodazzjoni taht kull titolu ġewwa proprjetà immobbli u kull forma oħra ta' provvista għall-użu ta' proprjetà immobbli;
- (b) konċessjoni ta' ċens għal inqas minn hamsin sena.

## 6. *Organizzazzjonijiet li ma jagħmlux profitt*

“Istituzzjoni li ma tagħmilx profitt” jew “organizzazzjoni li ma tagħmilx profitt” tfisser istituzzjoni jew organizzazzjoni:

- (i) li l-ghanijiet huma mfissra ċar fl-istatut tagħhom;
- (ii) li l-ghanijiet tagħhom jeskludu espressament li jintgħamel xi profitt;
- (iii) li l-istatut tagħhom ikun jipprovdi li ebda parti mill-qliegħ jew proprjetà tagħhom ma tkunx direttament jew indirettament disponibbli lil xi membru, proprjetarju jew azzjonist;
- (iv) li, fil-fehma tal-Kummissarju, jitmexxew u jiġu amministrati skond id-dispożizzjonijiet ta' l-istatut tagħhom u bil-ghan ta' l-iskopijiet dikjarati tagħhom;
- (v) li m'għandhomx xi skop sistematiku li jagħmlu profitt.

## IL-HAMES SKEDA

### Artikolu 9 (2)

#### **Importazzjonijiet Eżentati**

#### 1. Ir-ri-importazzjoni ta'-

- (a) oġġetti li jiġu ri-importati mhux alterati;
- (b) kampjuni li jkunu ġew esportati temporanjament.

2. L-importazzjoni ta' oġġetti li huma murija għas-sodisfazzjon tal-Kontrollur tad-Dwana li jkunu ġew mogħtija barra minn Malta lil xi persuna għal distinzjoni fl-arti, letteratura, xjenza jew sport, jew għal servizz pubbliku jew xort'ohra bhala xiehda ta' għemil jew kondotta meritevoli, u importati minn jew f'isem dik il-persuna.

3. L-importazzjoni ta' oġġetti u materjal mit-Tarzna ta' Malta għat-tagħmir u manutenzjoni tat-Tarzna, jew li huma meħtieġa in konnessjoni mas-servizzi mogħtija minn dik il-korporazzjoni, barra minn oġġetti u materjal użati -

- (a) f'oġġetti prodotti minn dik il-korporazzjoni u maħsuba biex jintużaw f'Malta, jew
- (b) f'bastimenti reġistrati lokalment li ma jkunux bastimenti msemija fil-partita 6 ta' Taqsima Wieħed tar-Raba' Skeda li tinsab ma' dan l-Att.

4. (1) L-importazzjoni ta' idejn, dirghajn, riglejn u saqajn artifiċjali u oġġetti kirurġiċi ohra ta' xorta simili, maghduda *spare parts* u aċċessorji, ghas-serhan ta' inkapaċità tal-persuna, iżda illi, fil-każ ta' *spare parts* u aċċessorji, il-Kontrollur tad-Dwana ikun sodisfatt li jkunu importati sabiex isiru lokalment idejn, dirghajn, riglejn u saqajn artifiċjali jew dawk l-oġġetti l-ohra, u sigġijiet ta' l-invalidi li l-Kontrollur tad-Dwana ikun sodisfatt li jkunu għall-użu esklużiv ta' persuna li tkun tbatu minn xi difett fiżiku jew inkapaċità permanenti.

(2) L-importazzjoni ta' oġġetti li jkunu speċifikament maħsuba għall-educazzjoni, l-impieg jew l-avvanz soċjali ta' persuna li tbatu minn xi inkapaċità fiżika jew mentali permanenti, b'dan illi l-Kontrollur tad-Dwana ikun sodisfatt li l-imsemmija oġġetti jkunu importati għall-użu esklużiv ta' l-imsemmija persuna.

5. L-importazzjoni ta' ċrieket ta' l-agħsafar għall-użu minn *ringers* ta' l-agħsafar kwalifikati għall-istudju tad-drawwiet ta' l-immigrazzjoni ta' l-agħsafar.

6. L-importazzjoni ta' rigali *bona fede* ta' xorta mhux kummerċjali li kull tant jiġu riċevuti minn persuna minghand ohra li ttrissjedi barra minn Malta u li jkunu maħsuba għall-użu personali ta' min jirċevihom jew għall-familja tiegħu, kemm-il darba ir-rigal la jkun alkohol u lanqas tabakk jew prodotti tat-tabakk u l-valur totali CIF tar-rigali kull darba ma' jkunx iżjed minn hamsin lira.

7. L-importazzjoni ta' *braille* u kull oġġett iehor għall-użu ta' l-ghomja importat permezz ta' istitut rikonoxxut jekk il-Kontrollur tad-Dwana ikun sodisfatt li dawk l-oġġetti jkunu importati għall-użu esklużiv ta' persuna għamja.

8. L-importazzjoni ta' kalċijiet, ċiborji, pissidi, sferi, ċnieser, navetti ta' l-inċens, slaleb, kandleri, kruċifissi, vari, vażetti ta' l-Olju Santu, lampieri tas-santwarju, Stazzjonijiet tal-Via Sagra, karti tal-gloria ta' fuq l-altar, impulluzzi, relikwarji, lanterni tal-purċissjoni, tabernakoli u bibien tat-tabernakoli, troni ta' l-espost u orgnijiet, maħsuba għall-qima t'Alla u importati biex jiġu wżati esklużivament għall-qima t'Alla fil-knejjes, kappelli jew postijiet ohra maħsuba esklużivament għal dik il-qima, baldakkini tal-knisja użati f'purċissjonijiet u qniepen tal-knisja.

9. L-importazzjoni ta' apparat li jgħin fis-smiġħ maħsub għall-użu tat-torox u partijiet tiegħu identifikabbli.

10. L-importazzjoni ta' oġġetti tad-dar u oġġetti personali, għamara u oġġetti domestiċi ohra, (minbarra armi tan-nar u armi ta' kull xorta), li fl-opinjoni tal-Kontrollur tad-Dwana ikunu ġew użati fid-dar tal-persuna li qed timporta jew mill-familja tagħha, u li jkunu importati minn dik il-persuna meta iġġorr il-mobbli tad-dar tagħha minn pajjiż iehor għal Malta, iżda dawn l-oġġetti għandhom jiġu importati fi żmien sitt xhur mid-data tal-wasla f'Malta tal-persuna li qed timportahom biex tiġi ttrissjedi f'Malta, jew f'dak iż-żmien iehor li l-Kontrollur tad-Dwana jista' jippermetti.

11. L-importazzjoni ta' vettura bil-mutur privata importata minn emigrant Malti (ir-raġel u l-mara jghoddu bhala persuna wahda għall-ghanijiet ta' din il-partita) li jiġi lura biex joqgħod f'Malta, b'dan illi dak l-emigrant jissodisfa lill-Kontrollur tad-Dwana illi:

(a) kien ilu joqgħod barra minn Malta għal total ta' għaxar snin matul iż-żmien ta' hmistax-il sena li jiġi minnufih qabel il-wasla tiegħu biex joqgħod għal kollox f'Malta; u

(b) il-vettura bil-mutur kienet fil-pussess tiegħu għal żmien kontinwu ta' għall-anqas sitt xhur li jiġi minnufih qabel il-wasla tiegħu f'Malta biex joqgħod għal kollox, sakemm hlasijiet ta' dwana u/jew hlasijiet fiskali li għalihom hija normalment soġġetta dik il-vettura jkunu thallsu jew fil-pajjiz ta' orijini jew fil-pajjiz tat-tluq u bil-kondizzjoni li dik il-vettura bil-mutur tiġi mportata fi żmien sitt xhur mill-wasla f'Malta biex joqgħod għal kollox ta' dak l-emigrant:

Iżda fejn vettura bil-mutur importata kif imsemmi hawn fuq eżentata mit-Taxxa fuq il-Valur Miżjud tinbiegħ jew tiġi trasferita minn dik il-persuna għall-użu f'Malta, dik il-vettura bil-mutur titqies li nharġet mid-depożt fiż-żmien ta' dak il-bejgħ jew trasferiment u t-Taxxa fuq il-Valur Miżjud għandha tithallas fuqha mill-persuna li ssir is-sid tagħha.

12. L-importazzjoni ta' vettura bil-mutur privata importata minn persuna (ir-raġel u l-mara jghoddu bhala persuna wahda għall-ghanijiet ta' din il-partita) li jiġi biex joqgħod f'Malta, b'dan illi dik il-persuna tissodisfa lill-Kontrollur tad-Dwana illi:

(i) għandha fil-pussess tagħha permess tar-residenza mahruġ lilha mill-Gvern skond is-subartikolu (1) tal-artikolu 7 ta' l-Att dwar l-Immigrazzjoni (Kap. 217); u

(ii) il-vettura bil-mutur kienet fil-pussess tagħha għal żmien kontinwu ta' għall-anqas sitt xhur li jiġi minnufih qabel il-hruġ tal-imsemmi permess, sakemm hlasijiet ta' dwana u/jew hlasijiet fiskali li għalihom hija normalment soġġetta dik il-vettura ikunu thallsu jew fil-pajjiz ta' orijini jew fil-pajjiz tat-tluq u bil-kondizzjoni li dik il-vettura bil-mutur tiġi mportata fi żmien sitt xhur mid-data tal-hruġ tal-imsemmi permess jew mid-data tal-wasla f'Malta biex toqgħod għall-kollox ta' dak il-persuna, skond liema data tiġi l-aktar tardiva:

Iżda fejn, vettura bil-mutur importata kif imsemmi hawn fuq eżentata mit-Taxxa fuq il-Valur Miżjud tinbiegħ jew tiġi trasferita minn dak il-persuna għall-użu f'Malta, dik il-vettura bil-mutur titqies li nharġet mid-depożt fiż-żmien ta' dak il-bejgħ jew trasferiment u t-Taxxa fuq il-Valur Miżjud għandha tithallas fuqha mill-persuna li ssir is-sid tagħha.

13. L-importazzjoni ta' -

(a) bagalji tal-passiġġieri, maghduda ilbies u hwejjeġ personali użati, li l-Kontrollur tad-Dwana ikun sodisfatt li jkunu mahsuba għall-użu personali tal-passiġġier, iżda esklużi armi tan-nar u armi ta' kull xorta;

(b) dawk il-prodotti tat-tabakk, imbejjed, spirti, *toilet waters* u profumeriji li jistghu jiġu permessi skond il-Konvenzjoni dwar Faċilitajiet Doganali għal Viżitaturi maghmula fi New York fl-4 ta' Ġunju, 1954;

(c) dawk l-oġġetti mixtrija għall-użu tal-passiġġier innifsu jew bhala rigali *bona fede*, li ma jkunux l-oġġetti msemmija fis-subparagrafi (a) u (b) ta' din il-partita sa valur ta' hamsin lira, b'dan illi meta l-valur totali ta' dawk l-oġġetti jkun jaqbeż Lm50, din id-dispożizzjoni ma tkunx tghodd u it-taxxa li tithallas fuq dawk l-oġġetti għandha titnaqqas b'Lm7.50.

14. L-importazzjoni ta' kampjuni ta' ebda valur kummerċjali.

15. L-importazzjoni ta' strumenti jew apparat xjentifiku, mahsub esklużivament għal skopijiet ta' edukazzjoni jew għal riċerki purament xjentifiċi, b'dan illi-

(a) dawk l-istrumenti jew apparat xjentifiku jiġu konsenjati lil istituzzjoni xjentifika jew edukattiva pubblika jew privata li tkun approvata mill-Ministru responsabbli għall-edukazzjoni għall-fini ta' din id-dispożizzjoni u jkunu wżati taht il-kontroll u ir-reponsabbiltà ta' dik l-istituzzjoni; u

(b) strumenti u apparat ta' l-istess valur xjentifiku ma jkunux qed jiġu fabbrikati f'Malta.

16. L-importazzjoni ta' registrazzjonijiet tal-hoss u tal-*video* -

(a) ta' karattru edukattiv, xjentifiku jew kulturali maghmula minn Nazzjonijiet Uniti jew minn xi wahda mill-aġenziji speċjalizzati tagħhom;

(b) ta' xorta edukattiva importati minn skola jew istituzzjoni tal-gvern, mill-Università ta' Malta jew minn xi skola jew istituzzjoni li jkunu reġistrati taht l-Att dwar l-Edukazzjoni kemm-il darba id-Direttur ta' l-Edukazzjoni jiċċertifika li l-materjal ikun ta' karattru edukattiv biss u li jkun se jintuża biss u għal kollox għal skopijiet edukattivi minn dik l-iskola;

(c) ta' korsijiet ta' l-ilsna.

17. Statwi u dekorazzjonijiet artističi ffurmati barra minn Malta minn originali maghmula minn artisti lokali; kemm-il darba ikun miksub permess mill-Kontrollur tad-Dwana qabel ma l-original jiġi mibghut barra minn Malta għall-forma.

18. L-importazzjoni ta' oġġetti li l-provvista tagħhom tkun, fil-każi kollha, provvista eżentata skond ir-Raba' Skeda li tinsab ma' dan l-Att.

19. L-importazzjoni ta' ikel kif imfisser fit-Taqsima Tlieta tar-Raba' Skeda li tinsab ma' dan l-Att.

20. L-importazzjoni ta' *bullion* tad-deheb mill-Bank Ċentrali ta' Malta.

21. L-importazzjoni ta' oġġetti meta il-Kummissarju ikun sodisfatt li dawk l-oġġetti kienu importati għall-użu temporanju biss, u sugġett għal dawk il-kondizzjonijiet u għall-ghoti ta' dik il-garanzija li l-Kummissarju jista' jordna jew jehtieg.

22. L-importazzjoni ta' oġġetti li jerġghu jiġu esportati minghajr ma jiġu mehlusa jew minnufih hekk kif jiġu mehlusa minn depożt tad-dwana.

23. L-importazzjoni ta' oġġetti li jinqerdu minn sidhom qabel ma jiġu mehlusa jew minnufih hekk kif jiġu mehlusa minn depożt tad-dwana b'dak is-sorveljar u sugġett għal dawk il-kondizzjonijiet li l-Kummissarju jista' jehtieg jew jordna.

24. L-importazzjoni ta' oġġetti ġewwa Port Hieles kif imfisser fl-Att dwar il-Portijiet Hielsa ta' Malta (Kap. 334): iżda din l-eżenzjoni għandha tkun biss tapplika sal-limitu li dik l-importazzjoni tkun eżenti mid-dazju bis-sahha ta' l-Att imsemmi, u tkun sugġetta għall-kondizzjonijiet u limitazzjonijiet kollha li jistghu ikunu japplikaw taht dak l-Att għal dik l-eżenzjoni mid-dazju.

25. L-importazzjoni ta' oġġetti li tkun eżentata minn taxxa bis-sahha ta' eżenzjoni mogħtija taht is-subartikolu (3) ta' l-artikolu 9 ta' dan l-Att.

## IS-SITT SKEDA

### Artikolu 16

#### **Negozji Żghar**

1. Attività ekonomika ta' persuna registrata li ma tkunx persuna eżentata tikkwalifika bhala negozju żghir jekk il-valur tal-bejgħ ta' dik il-persuna għaż-żmien relevanti ikun inqas mill-ammont ta' *threshold* li hemm fit-tieni kolonna tat-Tabella f'din l-Iskeda li jkun jikkorrispondi mal-kategorija fl-ewwel kolonna ta' dik it-Tabella li taħtha tiġi klassifikata dik l-attività ekonomika mill-Kummissarju.

2. Bla hsara għad-dispożizzjonijiet l-oħra ta' din l-Iskeda "valur ta' bejgħ" ta' persuna tfisser il-valur taxxabli totali (kif imfisser fis-Seba' Skeda li tinsab ma' dan l-Att) tal-provvisti kollha magħmula minn din il-persuna fil-kors jew avvanz ta' l-attività ekonomika tagħha matul iż-żmien relevanti, eskluż:

- (a) provvisti eżentati bla kreditu
- (b) it-trasferiment ta' negozju bhala negozju vijabbli
- (ċ) it-trasferiment jew tnehhija ta' attiv fiss

(d) provvisti magħmula lil dik il-persuna u meqjusa li jkunu saru minnha skond l-artikolu 65 ta' dan l-Att.

3. Meta jkun jidher lill-Kummissarju li l-valur ta' bejgh għal żmien relevanti jkun intlaqat hażin minhabba ċirkostanzi speċifiċi straordinarji, inkluż il-waqfien temporanju ta' l-attività ekonomika, il-valur ta' bejgh għandu jkun dak l-ammont li jirrizulta wara dik it-tiswija li l-Kummissarju jista' jqis xierqa fiċ-ċirkostanzi.

4. Fil-każ ta' kumpanija imwaqqfa skond il-ligijiet ta' Malta li tagħmel parti minn grupp ta' kumpaniji il-valur ta' bejgh tagħha għandu jitqies li jkun it-total ta' l-ammonti tal-valur ta' bejgh tal-kumpaniji kollha fi hdan dak il-grupp. F'din il-partita "grupp ta' kumpaniji" għandha it-tifsira lilha mogħtija fl-artikolu 42 ta' l-Att ta' l-1993 dwar it-Taxxa fuq Dokumenti u Trasferimenti (Att XVII ta' l-1993).

5. "Iż-żmien relevanti" f'xi data partikolari għandu jkun żmien ta' tnax-il xahar li jintemm fl-aħhar jum tat-tlett xhur kalendarji li jiġu qabel dawk li fihom tiġi dik id-data u għall-għanijiet ta' din il-partita u tal-partita 6 ta' din l-Iskeda tlett xhur kalendarji jfissru żmien ta' tlett xhur kalendarji li jintemm fil-31 ta' Marzu, fit-30 ta' Ġunju, fit-30 ta' Settembru u fil-31 ta' Diċembru, skond il-każ.

6. Izda, meta, persuna reġistrata tibda l-attività ekonomika tagħha, għandhom japplikaw dawn id-dispożizzjonijiet speċjali li ġejjin:

(a) matul l-ewwel tletin jum l-attività ekonomika tagħha għandha titqies li tikkwalifika bhala negozju żgħir jekk il-Kummissarju ikun sodisfatt illi jkun raġonevolment mistenni li l-valur ta' bejgh fl-ewwel tnax-il xahar ikun inqas mit-*threshold* applikabbli taht it-Tielet kolonna tat-Tabella f'din l-Iskeda;

(b) jekk dik il-persuna tiġi klassifikata bhala persuna eżentata malli tirreġistra għandha titqies li tibqa' eliġibbli għal dik il-klassifika sat-tmiem ta' l-ewwel tlett xhur kalendarji shah li jiġu wara ir-reġistrazzjoni tagħha; wara dan għandhom japplikaw id-dispożizzjonijiet tal-partiti 5 u 10 ta' din l-Iskeda daqslikieku it-*threshold* applikabbli taht it-Tielet kolonna tat-Tabella kien ammont imnaqqas proporzjonalment skond il-proporzjon li l-ghadd ta' xhur kalendarji shah li jkunu għaddew mid-data tar-reġistrazzjoni ikollha għar-rigward ta' tnax-il xahar.

(ċ) jekk dik il-persuna ma tkunx giet klassifikata bhala persuna eżentata fid-data tar-registrazzjoni ma jkollhiex dritt li tiġi klassifikata bhala persuna eżentata qabal ma jiskadu tmax-il xahar kalendarji shaħ mid-data tar-registrazzjoni u minn dak iż-żmien 'il quddiem ghandhom japplikaw id-dispożizzjonijiet l-oħra ta' din l-Iskeda.

7. Biex jiġi kalkolat il-valur ta' bejgħ għal żmien li beda qabel id-data effettiva il-valur taxxabli u id-deskrizzjoni tal-provvisti magħmula qabel id-data effettiva u it-tifsiriet l-oħra kollha rilevanti għal dan il-ghan ghandhom jinfteħmu skond it-tifsira tagħhom taht dan l-Att.

8. Il-Kummissarju għandu jagħmel klassifikazzjoni tal-attività ekonomika ta' kull persuna registrata għall-ghanijiet ta' din l-Iskeda u għandu javża lil dik il-persuna b'dik il-klassifikazzjoni lil dik il-persuna.

9. Persuna registrata li l-attività ekonomika tagħha tikkwalifika bhala negozju żgħir skond din l-Iskeda tkun tista' tapplika għal klassikazzjoni bhala persuna eżentata jekk kienet persuna registrata iżda mhux persuna eżentata għal żmien preċedenti ta' sitta u tletin xahar kalendarji shaħ.

Iżda din id-dispożizzjoni ma għandhiex tapplika qabel ma tgħaddi sena mid-data effettiva.

Iżda aktar persuna li tibda attività ekonomika ġdida jkollha id-dritt li tapplika għall-klassifikazzjoni malli tirregistra fiċ-ċirkostanzi msemmija fil-partita 6 (a) ta' din l-Iskeda.

10. Persuna li tkun giet klassifikata bhala persuna eżentata ma jkollhiex id-dritt li tibqa' hekk klassifikata jekk il-valur tal-bejgħ ta' l-attività ekonomika tagħha għaż-żmien rilevanti jkun daqsinsew jew jeċċedi it-*threshold* imniżżla fit-Tielet kolonna tat-Tabella ta' din l-Iskeda li tkun tikkorrispondi mal-kategorija mniżżla fl-Ewwel kolonna ta' dik it-Tabella skond kif tkun giet ikklassifikata l-attività ekonomika tagħha mill-Kummissarju.

11. Persuna li tkun giet klassifikata bhala persuna eżentata għandha tagħti dak it-tagħrif kollu li l-Kummissarju jista' raġonevolment jitlob għall-ghan biex jiżgura il-korrettezza ta' dik il-klassifikazzjoni.

12. Kull persuna registrata li tkun giet klassifikata bhala persuna eżentata tista' tapplika biex thassar il-klassifikazzjoni tagħha sakemm ma jkunx mod iehor preskritt b'regolamenti.

13. Il-formoli li ghandhom jintużaw għall-applikazzjoni ta' klassifikazzjoni ta' persuna eżentata u għat-thassir ta' dik il-klassifikazzjoni, id-dikjarazzjonijiet, tagħrif u dokumenti li ghandhom jintgħamlu minn persuni eżentati kull tant żmien jew mod iehor, id-dettalji li persuna eżentata ghandha turi fuq il-fatturi li tohroġ u fuq il-korrispondenza tan-negozju u dawk il-hwejjeġ l-oħra li jistgħu ikunu meħtieġa biex jiġi żgurat l-applikazzjoni korretta tad-dispożizzjonijiet ta' din l-Iskeda, ghandhom ikunu dawk li l-Kummissarju jista' minn żmien għal żmien jidderieġi, sakemm il-Ministru permezz ta' regolamenti ma jippreskrivix mod iehor.

TABELLA

L-ewwel Kolonna	It-Tieni Kolonna	It-Tielet Kolonna
Kategorija	<i>Threshold</i> li taħtha persuna tista' tagħzel li tohroġ mis-sistema  Lm	<i>Threshold</i> li fuqha persuna trid tidhol fis-sistema  Lm
A Attivitajiet ekonomiċi li jikkonsistu prinċipalment fil-provvista ta' oġġetti	12,000	15,000
B Attivitajiet ekonomiċi li jikkonsistu prinċipalment fil-provvista ta' servizzi b'valur miżjud relattivament baxx	8,000	10,000
Ċ Attivitajiet ekonomiċi oħra	5,000	6,000

## IS-SEBA' SKEDA

## Artikolu 18

**Valur Taxxabli ta' Provvisti u Importazzjonijiet**

1. Hlief kif jista' jiġi provdut mod iehor fid-dispożizzjonijiet l-oħra ta' din l-Iskeda, il-valur taxxabli ta' provvista taxxabli għandu jkun il-valur totali tal-kumpens imhallas jew li għandu jithallas lil min jagħmel il-provvista mix-xerrej, kompratur jew kull min ikun, għall-provvista, iżda eskluża it-taxxa fuq il-valur miżjud li għandha tithallas bis-sahha ta' dan l-Att meta issir dik il-provvista.

2. Meta jithallas jew ikollu jithallas il-kumpens shih jew parti minnu b'ogġetti, il-valur tiegħu, sal-limitu li hekk jithallas jew ikollu jithallas, ikun il-valur tiegħu fis-suq liberu.

3. Il-valur taxxabli ta' provvista taxxabli għandu jinkludi:

(a) taxxi, dazji, imposti, drittijiet u kull hlas ieħor (eskluzi it-taxxa fuq il-valur miżjud li tingabar taht dan l-Att) li tithallas minhabba fil-provvista;

(b) kummissjonijiet, spejjeż ta' pakkjar, trasport u assigurazzjoni u spejjeż incidental i oħra mitluba minn min jagħmel il-provvista lix-xerrej jew kompratur.

4. Il-valur taxxabli ta' provvista taxxabli ma għandux jinkludi:

(a) kull tnaqqis ta' prezz minhabba fi skonti għal hlas malajr;

(b) kull skont fil-prezz u roħs mogħti lill-kompratur li jitqies fil-waqt tal-provvista;

(c) kull skont u roħs fil-prezz mogħti lill-kompratur wara li tkun saret il-provvista meta il-Kummissarju ikun sodisfatt li dawk hekk ingħataw għal raġunijiet kummerċjali li jkunu saru *in bona fide*.

5. Meta l-kumpens għal provvista taxxabli jkun inqas mill-valur fis-suq liberu u min jagħmel il-provvista u il-persuna lil min issir il-provvista ma jkunux indipendenti minn xulxin, jew meta il-valur tal-kumpens għal provvista ma jkunx jista' jiġi stabbilit b'mod hafif il-valur taxxabli ta' dik il-provvista ikun il-valur fis-suq liberu ta' dawk l-oġġetti jew servizzi provduti.

6. Għall-ghanijiet tal-paragrafi ta' qabel dan:

(a) żewġ persuni għandhom jitqiesu li ma jkunux indipendenti minn xulxin jekk, sew direttament jew indirettament, xi wiehed minnhom ikollu xi interess fin-negozju jew fil-proprjetà ta' l-ieħor, jew it-tnejn ikollhom interess komuni fin-negozju jew fil-proprjetà, jew xi terza persuna ikollha interess fin-negozju jew fil-proprjetà taż-żewġ persuni, b'dan illi, f'kull każ, dak l-interess ikun għamel influwenza, fil-fehma tal-Kummissarju, fuq il-patti ta' kull ftehim bejn dawk iż-żewġ persuni;

(b) il-valur fis-suq liberu ta' oġġetti jew servizzi tfisser il-prezz li dawn iġibu jekk jinbiegħu jew jitqegħdu fis-suq liberu fid-data u fl-istat li jkunu jinsabu fihom meta dawk l-oġġetti jiġu kunsinnati jew isiru dawk is-servizzi.

7. Meta xi valur rilevanti biex jiġi stabbilit il-valur taxxabli ta' provvista taxxabli jingħata f'munita barranija, ir-rata ta' kambju li tkun tapplika tkun ir-rata tan-nofs li tkun għet stabbilita mill-Bank Ċentrali għal dik id-data meta jingħataw il-provvisti.

8. Meta l-ammont ta' taxxa li tithallas bis-sahha ta' dan l-Att ma tkunx identifikata fi hlas ghal provvista taxxabli, dak il-hlas ghandu jitqies li jkun jinkludi dik it-taxxa.

9. (1) Bla hsara ghad-dispożizzjonijiet l-ohra ta' din il-partita, il-valur taxxabli ta' oġġetti importati jkun il-valur ta' dawk l-oġġetti fiż-żmien meta it-taxxa fuq dik l-importazzjoni jkollha tithallas skond dan l-Att, liema valur jiġi stabbilit bl-istess mod bhal dak li japplika skond l-Att dwar id-Dazji ta' Importazzjoni sabiex jiġi stabbilit il-valur li fuqu jithallas id-dazju *ad valorem* taht dak l-Att, u id-dispożizzjonijiet kollha rilevanti taht dak l-Att ghandhom ikun japplikaw *mutatis mutandis* u ghall-ghanijiet ta' dan il-paragrafu ir-riferenzi ghal dawk id-dispożizzjonijiet ghall-Kontrollur tad-Dwana ghandhom jinftehm u bhala riferenzi ghall-Kontrollur tad-Dwana li jkun qieghed jagixxi f'isem il-Kummissarju.

(2) Il-valur stabbilit kif imsemmi qabel ghandu jiżdied b'kull dazju ta' importazzjoni li jithallas fuq l-importazzjoni ta' l-oġġetti msemmija bis-sahha ta' l-Att dwar id-Dazji ta' Importazzjoni, b'kull imposta li tithallas fuq dik l-importazzjoni bis-sahha ta' l-Att dwar il-Promozzjoni ta' Prodotti Lokali (Kap. 336), b'kull dazju tas-sisa li jithallas f'Malta ma' l-importazzjoni ta' dawk l-oġġetti u, fil-każ ta' vetturi bil-mutur, bit-taxxa li tithallas bis-sahha ta' l-Att ta' l-1994 dwar Taxxa tar-Registrazzjoni ta' Vetturi bil-Mutur (Att X ta' l-1994).

(3) Meta dawk l-oġġetti jkunu trasferiti f'Malta qabel id-data meta it-taxxa fuq l-importazzjoni taghhom ikollha tithallas skond dan l-Att, il-valur taxxabli jkun il-valur tal-kumpens imhallas jew li jkollu jithallas ghal dak it-trasferiment jew il-valur stabbilit bid-dispożizzjonijiet l-ohra ta' din il-partita, skond liema tkun oghla.

(4) Id-dispożizzjonijiet tal-partiti l-ohra ta' din l-Iskeda dwar kif jiġi stabbilit il-valur ta' kumpens imhallas jew li jkollu jithallas ghal provvista taxxabli ghandhom japplikaw sabiex jiġi stabbilit il-valur tal-kumpens imsemmi fil-paragrafu (3) ta' din il-partita.

## IT-TMIEN SKEDA

Artikolu 19 (ċ)

### Rati ta' taxxa

It-taxxa li ghandha tithallas taht dan l-Att fuq il-valur taxxabli tal-provvisti msemmija fl-ewwel kolonna tat-Tabella ta' din l-Iskeda ghandha tkun bir-rata speċifikata fit-tieni kolonna ta' dik it-Tabella.

## TABELLA

L-ewwel Kolonna	It-Tieni Kolonna
Tip ta' Provvisti	Rata
Il-provvista ta' akkomodazzjoni f'xi fond li għall-ghan ta' dik il-provvista ta' dik l-akkomodazzjoni ikun jenhtieg li jkollu liċenzja bis-saħħa ta' l-Att dwar il-Lukandi u l-Istabbilimenti li jipprovdu Ikel jew ta' l-Att dwar il- <i>Guest Houses</i> u Postijiet <i>Furnished</i> għall-Btala	5%
Tmenin fil-mija ta' xi provvisti oħra lil persuni li jkunu ġew provduti bl-imsemmija akkomodazzjoni sal-limitu li l-prezz ta' dawk il-provvisti ikun inkluż fil-prezz ta' l-akkomodazzjoni	5%

## ID-DISA' SKEDA

## Artikolu 46

**Appelli quddiem il-Bord ta' l-Appelli dwar it-Taxxa fuq il-Valur Miżjud**1. *Kompożizzjoni tal-Bord*

(1) Il-Bord ta' l-Appelli dwar it-Taxxa fuq il-Valur Miżjud (f'din l-Iskeda imsejjah "il-Bord") jintgħamel minn *Chairman* u żewġ membri oħra li jinhatru mill-Ministru għal żmien tlett snin.

(2) Il-Ministru jista' jahtar *panel* ta' persuni ji jistgħu jagħmluha ta' *Chairmen* u *panel* ta' persuni li jistgħu jagħmluha ta' membri oħra tal-Bord, f'liema każ il-membri għandhom hekk joqogħodu skond dik id-distribuzzjoni ta' dmirijiet li l-Ministru jista' jistabbilixxi, inkluża kull dispożizzjoni dwar l-inkapaċità ta' membri li joqogħdu u ċirkostanzi oħra.

(3) Ma jistax jitnehha membru tal-Bord matul iż-żmien tal-hatra tiegħu hlief għal imġieba hażina bil-provi jew l-inkapaċità tiegħu li jwettaq il-funzjonijiet tiegħu.

(4) Id-dispożizzjonijiet ta' l-artikoli 733 sa 739 tal-Kodiċi ta' Organizzazzjoni u Proċedura Ċivili għandhom japplikaw għal kull *Chairman* u membri oħra tal-Bord dwar appelli li jinġiebu quddiem il-Bord bl-istess mod hekk kif japplikaw għal imhallfin għar-rigward ta' kawża li tingieb quddiem il-qorti.

(5) Persuna tkun skwalifikata milli tinhatar jew milli tkompli tkun membru tal-Bord jekk hija tkun membru tal-Kamra tad-Deputati.

(6) Fil-każ ta' vakanza fil-Bord li ma tkunx tista' timentela skond id-distribuzzjoni ta' dmirijiet stabbilita skond is-subartikolu (2) ta' dan l-artikolu, l-Avukat Ġenerali ghandu jahtar persuna sabiex toqghod hi minflok fis-smiegh u deċizjoni tal-kawża fejn ikun hemm dik il-vakanza.

(7) Il-membri tal-Bord jirċievu dik ir-rimunerazzjoni li tista' tiġi stabbilita mill-President ta' Malta.

(8) Il-membri tal-Bord ma jkunux personalment responsabbli ghal xi haġa li ssir jew li tonqos milli ssir *in bona fede* fit-twettiq tal-funzjonijiet tal-Bord.

## 2. *Segretarju tal-Bord*

(1) Ghandu ikun hemm segretarju tal-Bord, li jkun uffiċjal pubbliku li jinhatar segretarju mill-Ministru.

(2) Il-Ministru jista' jahtar uffiċjali pubbliċi ohra biex jaghmluha ta' segretarji deputati.

## 3. *Kompetenza tal-Bord*

(1) Il-Bord ikun kompetenti li jisma' kull appell li jsir kontra xi stima u li jikkonferma, inaqas jew iżid kull valur taxxabli jew kreditu jew taxxa li jkunu ġew stmati mill-Kummissarju, jew li jhassar l-istima jew li jaghmel kull dikjarazzjoni jew ordni ohra hekk kif jidhirlu xieraq.

(2) Il-Bord ikun kompetenti li jiddeċiedi kull haġa li ssirli riferenza dwarha skond l-artikolu 44 ta' dan l-Att.

(3) Il-Bord jista' f'kull deċizjoni li jaghmel, jaghti ordni fuq l-ispejjeż tal-każ hekk kif jidhirlu xieraq.

## 4. *Appelli kontra stimi*

(1) Appell kontra stima ma jkunx validu kemm-il darba:

(a) ma tkunx saret denunzja lill-Kummissarju ghaż-żmien ta' taxxa li dwaru tkun tirreferi l-istima qabel ma jingieb l-appell; u

(b) ma tkunx thallset it-taxxa kollha li m'hemmx kwistjoni dwarha li kellha tithallas mill-appellant; u

(ċ) ma jkunx thallas ammont ta' hamsa fil-mija tat-taxxa li jkun hemm kwistjoni dwarha jew hamsin lira skond liema ikun oghla, u dritt amministrattiv ta' hamsa u għoxrin lira; u

(d) l-appell ma jsirx fi żmien tletin jum mid-data tan-notifika ta' l-avviż li kontrib isir l-appell; u

(e) l-appell ma jsirx b'dik il-ghamla u b'dak il-mod kif jista' jiġi preskritt.

(2) Ikun dmir ta' l-appellant li jgħib prova li xi valur taxxabbli li ssir stima dwaru mill-Kummissarju ikun eċċessiv jew li xi kreditu li ssir stima dwaru mill-Kummissarju ma jkunx suffiċċjenti.

(3) Il-Bord jista' jirrifjuta li jikkonsidra xi prova bħala suffiċċjenti għall-ghanijiet tal-paragrafu (2) ta' din il-partita jekk l-appellant ikun naqas li jżomm kull dokumentazzjoni u dokument li huma mehtieġa li jinżammu b'dan l-Att jew jonqos milli jipproduċi kull dokumentazzjoni jew dokument bhal dawk.

(4) Il-Bord għandu jagħti id-deċiżjoni tiegħu bil-miktub u jara li kopja ta' dik id-deċiżjoni tiġi notifikata lill-appellant.

## 5. *Taxxa li tinżamm riżervata*

(1) Meta ikun sar appell validu kontra stima, il-hlas ta' daqstant mit-taxxa stmata li jkun hemm kwistjoni dwarha u li ma tehtieġx li tithallas qabel ma jsir l-appell skond il-partita 4(1)(ċ) ta' din l-Iskeda jista' jinżamm riżervat sakemm dak l-appell jiġi sa fl-aħhar deċiż: iżda sadattant ma għandux jiġi sospiż milli jibqa' għaddej l-imghax fuq dik it-taxxa.

(2) Il-mogħdija taż-żmien imsemmi fl-artikolu (2) ta' l-artikolu 58 ta' dan l-Att għandu ikun sospiż għar-rigward ta' kull taxxa jew multa amministrattiva għal kull żmien li matulu il-hlas tagħhom jista' jinżamm riżervat skond din il-partita.

(3) Meta it-taxxa li jkollha tithallas b'riżultat ta' deċiżjoni tal-Bord wara appell kontra xi stima tkun iktar mit-taxxa indikata bħala li għandha tithallas f'dik l-istima, l-ammont żejjed għandu jithallas sa mhux iktar tard mill-aħhar tax-xahar li matulu dik id-deċiżjoni tkun għet notifikata lill-appellant u ikun dovut fuq dak l-ammont żejjed mghax bir-rata speċifikata fis-subartikolu (2) ta' l-artikolu 22 ta' dan l-Att mid-data imsemmija għal kull żmien li matulu dak l-ammont żejjed jibqa' mhux imhallas.

## 6. *Referenzi lill-Bord*

(1) Riferenza lill-Bord fuq kull haġa imsemmija fl-artikolu 44 ta' dan l-Att ma tistax tintgħamel, sakemm ma tkunx tqajmet f'korrispondenza mal-Kummissarju, u ma jkunx sar hlas ta' dritt amministrattiv ta' hamsa u ghoxrin lira u għandha ssir bil-mezz ta' rikors bil-miktub li fih ikun hemm imniżżla il-fatti kollha rilevanti għal dik il-kwistjoni u il-mod kif, fil-fehma ta' l-applikant, dik il-kwistjoni għandha tiġi deċiża.

(2) Il-Bord għandu, wara li jkun sema' lil kull min kellu interess fil-kwistjoni, u ikun kiseb it-tagħrif kollu meħtieġ, jiddeċiedi l-kwistjoni u jara li d-deċiżjoni tiegħu tiġi notifikata lill-partijiet kollha.

## 7. *Proċeduri tal-Bord*

(1) Il-Bord ikollu is-setgħa li jharrek lil kull persuna sabiex tagħti xieħda jew sabiex iġib quddiemu kotba jew dokumenti oħra u *ic-Chairman* ikollu is-setgħa li jagħti il-ġurament lil kull persuna li tidher quddiem il-Bord.

(2) Il-Ministru jista' b'regolamenti jippreskrivi l-mod kif għandu jsir appell jew rikors quddiem il-Bord, il-post fejn il-Bord iżomm is-seduti tiegħu, il-mod kif il-partijiet jistgħu jiġu assistiti, id-drittijiet li jithallsu għall-appelli, id-dokumentazzjoni li għandha tinżamm mill-Bord, il-funzjonijiet tas-segretarju tal-Bord, u b'mod ġenerali kull haġa li għandha x'taqsam mal-proċeduri tal-Bord.

## Artikolu 22(3)

## Formoli li għandhom ikunu preżentati mal-hlas tat-taxxa



DIPARTIMENT TAT-TAXXA FUQ IL-VALUR MIŻJUD

Centre Point Building, Triq Ta' Paris, Birkirkara BKR 13

Tel: 499330

(Ministeru tal-Finanzi)

Għall-verzjoni bl-Ingliż  
ara l-paġna ta' wara.

## DENUNZJA TA' TAXXA

Skond Sezzjoni 22(3) ta' l-Att  
ta' 1998 dwar it-Taxxa Fuq il-  
Valur Miżjud.

DAMMAL PERJODI

Numru tal-VAT:

Bidu:

Tmiem:

Data ta' l-għeluq:

PROVVISTA / BEJĠH		VALUR - Lm	VAT FUQ IL-BEJĠH - Lm	
Prodotti taxxabli bi 15%	1		8	
Servizzi Taxxabli bi 15%	2		9	
Akkomodazzjoni Turistika bil-5%	3		10	
Eżenti bi kreditu - Esportazzjoni	4			XEJN
Eżenti bi kreditu - oħra	5			XEJN
Eżenti bla kreditu	6			XEJN
<b>TOTAL</b>	<b>7</b>	<b>Lm</b>	<b>11</b>	<b>Lm</b>

XIRI		VALUR - Lm	VAT FUQ IX-XIRI - Lm	
Prodotti taxxabli għal-bejgħ	12		17	
Prodotti eżenti għal-bejgħ	13			XEJN
Infiq kapitali	14		18	
Servizzi u Spejjeż	15		19	
<b>TOTAL</b>	<b>16</b>	<b>Lm</b>	<b>20</b>	<b>Lm</b>

EĊCESS TA' KREDITU		AMMONT - Lm	TAXXA LI TRID TITHALLAS		AMMONT - Lm
Kaxxa 20 - 11	21	Lm	Kaxxa 11 - 20	22	
Nota: It-taxxa dovuta tista' tithallas jew fid-Dipartiment, jew b'čekk, jew f'bank fuq is-slip tal-hlas.			Kreditu ta' qabel	23	
			Kaxxa 22 - 23	24	Lm

Jiena, \_\_\_\_\_

(Isem sħib l'ITTRI KBAR)

niddikjara li d-dettalji u l-informazzjoni kollha huma korretti u sħaħ.

Tel: \_\_\_\_\_

Firma: \_\_\_\_\_ Kariga: \_\_\_\_\_

Data: \_\_\_\_/\_\_\_\_/\_\_\_\_

SLIP TAL-ĦLAS

Dan id-dokument jista' jitqies bħala riċevuta valida jekk il-hlas sar bi flus (cash) jew/ u b'čekk iċċertifikat validu mill-bank.

	Ammont fi kliem	Ammont Totali	Lm
Nru. ta' čekk _____	Isem il-Bank _____	Čekkijiet Totali	Lm
KREDITA lid-Dipartiment tat-Taxxa Fuq il-Valur Miżjud (Centre Point Building, Triq Ta' Paris, B'Kara BKR 13)		Kredit Totali	Lm



## DEPARTMENT OF VALUE ADDED TAX

Centre Point Building, Ta' Paris Road, Birkirkara BKR 13  
Tel: 490330

(Ministry of Finance)

## TAX RETURN

in terms of Section 22(3) of  
the Value Added Tax Act, 1998PERIOD DATES  Registration No: Starting Date  Ending Date  Return Due by 

SUPPLIES		VALUE - Lm	OUTPUT TAX - Lm	
Taxable Goods @ 15%	1		8	
Taxable Services @ 15%	2		9	
Tourist Accommodation @ 5%	3		10	
Exempt With Credit - Exports	4			Nil
Exempt With Credit - Others	5			Nil
Exempt Without Credit	6			Nil
<b>TOTAL</b>	7	Lm	11	Lm

PURCHASES		VALUE - Lm	INPUT TAX - Lm	
Taxable Goods for re-sale	12		17	
Exempt Goods for re-sale	13			Nil
Capital Goods	14		18	
Services & Overheads	15		19	
<b>TOTAL</b>	16	Lm	20	Lm

EXCESS CREDIT		AMOUNT - Lm
Box 20 - Box 11	21	Lm

Note: Tax payable may be paid either at the Department, or by enclosing cheque, or, through any bank, using the payment slip.

TAX PAYABLE		AMOUNT - Lm
Box 11 - Box 20	22	
Excess Credits b/f	23	
Box 22 - Box 23	24	Lm

I, \_\_\_\_\_  
(Full name in BLOCK LETTERS)

declare that all the details and information provided are correct and complete.

Tel No: \_\_\_\_\_

Signature: \_\_\_\_\_ Designation: \_\_\_\_\_ Date: \_\_\_\_/\_\_\_\_/\_\_\_\_

## PAYMENT SLIP

This document may be considered as a valid receipt if payment has been made in cash or/and if paid-in-cheques have been cleared by the Bank.

	Amount in words	Total Cash	Lm
	Cheque No: _____ Bank _____	Local Cheques	Lm
	<b>CREDIT Department of Value Added Tax</b> (Centre Point Building, Ta' Paris Road, B'Kara BKR 13)	Total Credit	Lm
2 - Taxable Person's Copy		No: _____	

## IL-HDAX-IL SKEDA

Artikolu 24 (6)

## TNAQQIS

*Eligibilità ta' kreditu għal input tax*

1. (1) Ma ghandu jitqies ebda ammont bhala *input tax* ta' persuna kemm-il darba dik il-persuna ma tkunx persuna registrata fiż-żmien meta jkollha tithallas dik it-taxxa.

(2) Għall-ghanijiet tal-paragrafu (1) ta' din il-partita, meta r-registrazzjoni ta' persuna li ssir f'data tintgħamel li tkun effettiva minn data li tiġi qabel, dik il-persuna għandha titqies bhala persuna registrata sa minn dik id-data li tkun għet qabel.

(3) Hlief b'dak il-mod li l-Kummissarju jista' mod iehor jippermetti ma ghandu jiġi permess lil persuna ebda kreditu għal *input tax* għal xi żmien ta' taxxa kemm-il darba ma ssirx talba fit-taqsimha xierqa fuq il-formula ta' denunzja ta' taxxa li tkun saret għal dak iż-żmien.

*Meta tinholq input tax qabel ma kumpanija tiġi registrata*

2. (1) Bla hsara għad-dispożizzjonijiet l-oħra ta' din il-partita, meta kumpanija għib prova għas-sodisfazzjoni tal-Kummissarju li thallset jew kellha tithallas taxxa mal-provvista jew importazzjoni ta' oġġetti magħmula lil jew minn persuna għal dik il-kumpanija jew mal-provvista ta' servizzi mogħtija lil persuna għal benefiċċju tal-kumpanija jew bil-ghan tal-formazzjoni u registrazzjoni tagħha, il-Kummissarju jista' jqis dik it-taxxa bhala sehem mill-*input tax* ta' dik il-kumpanija għall-ewwel żmien ta' taxxa tagħha.

(2) Ma għandhom jitqiesu ebda provvista jew importazzjoni li jkunu saru aktar kmieni minn sitt xhur qabel ir-registrazzjoni ta' dik il-kumpanija.

(3) Din il-partita ma tapplikax għal provvista jew importazzjoni magħmula lil jew minn persuna -

(i) li kienet, fiż-żmien tal-provvista jew importazzjoni, persuna taxxabbli;

(ii) li ma tkunx saret membru, direttur jew segretarju ta' dik il-kumpanija;

(iii) kemm-il darba dik il-persuna ma tkunx għet imħallsa lura jew irċeviet obligazzjoni li tithallas lura minn dik il-kumpanija l-ammont shih tal-prezz imħallas għall-oġġetti jew servizzi;

(iv) kemm-il darba dik il-persuna ma tkunx akkwistat l-oġġetti jew is-servizzi bil-ghan ta' xi attivita' ekonomika li tkun ser tiġi għestita minn dik il-

kumpanija u ma tkunx ghamlet użu minnhom ghal xi ghan iehor hlief ghan li jkollu x'jaqsam ma' dik l-attivitá ekonomika.

(4) Salv b'mod iehor li l-Kummissarju jista' jippermetti, talba sabiex jiġi applikat dan ir-regolament ghandha ssir minn kumpanija sa mhux aktar tard mid-data meta din taghmel id-denunzja taghha ghall-ewwel żmien ta' taxxa u ghandha tkun appoġġata b'dawk id-dokumenti u provi li l-Kummissarju jista' jqis li jkunu xierqa.

#### *Prova dwar input tax*

3. (1) Ma ghandu jitqies ebda ammont bhala *input tax* ta' persuna kemm-il darba dik il-persuna ma ġġibx prova li dik it-taxxa kellha tithallas fuq il-provvisti ta' oġġetti u servizzi jew ma' l-importazzjonijiet ta' oġġetti li jkunu ġew jew se jiġu wżati minnha fil-kors ta' l-avvanz ta' l-attivitá ekonomika taghha.

(2) Hlief b'kull mod iehor li l-Kummissarju jista' jippermetti, ebda ammont ma ghandu jitqies bhala *input tax* ta' persuna kemm-il darba -

(a) ma jkunx appoġġat b'fattura ta' taxxa jew b'dokument ta' importazzjoni li jkun jindika t-taxxa mhallsa fuq dik l-importazzjoni, miżmuma, f'kull każ, minn dik il-persuna u li tintwera, jekk hekk jintalab, lill-Kummissarju;

(b) ma jinghatax kont sew tieghu fid-dokumentazzjoni miżmuma minn dik il-persuna ghall-ghanijiet ta' l-Att.

#### *Taxxa li ma għandhiex titqies bhala input tax*

4. (1) Bla hsara ghall-paragrafu (2) ta' din il-partita, ma ghandu jitqies ebda ammont bhala *input tax* ta' persuna sal-limitu li dak jirrappreżenta taxxa li jkollha tithallas dwar -

(a) il-provvista lil dik il-persuna jew importazzjoni minn dik il-persuna ta':

(i) tabakk jew prodotti tat-tabakk;

(ii) xorb alkoħoliku;

(iii) xoghlijiet artistici u antikitajiet;

(iv) vetturi bil-mutur, bastimenti jew ajruplani;

(v) oġġetti u servizzi bil-ghan li ssir tiswija, manutenzjoni u żamma ta' oġġett li tapplika għalih il-partita (iv) ta' dan is-subparagrafu.

(b) il-provvista ta' kull oġġett u servizz li jintuża fl-ghoti minn dik il-persuna ta' riċeviment, divertiment jew ospitalita' hlief meta dak l-ghoti jsir b'kumpens fil-kors normali ta' l-attivitá ekonomika ta' dik il-persuna;

(ċ) il-provvista ta' kull oġġett u servizz li jintuża fl-ghoti minn dik il-persuna lill-impjegati tagħha jew, fil-każ ta' korp ta' persuni, lill-uffiċjali jew impjegati tagħha, ta' trasport jew divertiment: b'dan illi din id-dispożizzjoni ma ghandhiex tapplika għal trasport mogħti minn dik il-persuna lill-impjegati tagħha fuq vetturi fejn jistgħu jiġu okkupati mhux inqas minn seba' postijiet.

(2) Id-dispożizzjonijiet tal-partiti (i) sa (v) tas-subparagrafu (a) tal-paragrafu (1) ta' dan ir-regolament ma ghandhomx japplikaw għal:

(a) oġġetti akkwistati minn persuna bil-ghan li jergħu jinbieghu, sew fl-istat kif ikunu ġew akkwistati jew wara xi trattar jew proċessar jew inkluzi f'oġġetti ohra mogħtija bi provvista minn dik il-persuna, fil-kors normali ta' l-attività ekonomika ta' dik il-persuna;

(b) vetturi bil-mutur, bastiment u ajruplani akkwistati minn persuna u li jintużaw minnha bil-ghan ta' trasport ta' oġġetti jew passigġieri b'kumpens;

(ċ) bastimenti u ajruplani akkwistati minn persuna bil-ghan li jiġu provduti minnha bis-sahha ta' ftehim ta' *charter* jew kiri;

(d) vetturi bil-mutur akkwistati minn persuna bil-ghan li jiġu provduti minnha għall-kiri bi *driver* jew għall-kiri *self-drive*, jew li jiġu wżati fit-tagħlim tas-sewqan, sakemm dawn jiġu hekk użati, f'kull każ, fil-kors normali ta' l-attività ekonomika ta' dik il-persuna;

(e) vetturi bil-mutur b'post wiehed biex jiġi okkupat jew b'iktar minn disa' postijiet biex jiġu okkupati jew li normalment ma jkunux xierqa għat-trasport tal-passigġieri.

(3) F'dan ir-regolament, "xoghlijiet artistici" tfisser —

(a) pitturi, tpingijiet u pastelli li jsiru bl-idejn, minbarra oġġetti li jitpingew jew jiġu dekorati bl-idejn;

(b) inċiżjonijiet, stampati u litografiji originali;

(ċ) skulturi u statwarji originali, ta' kull materjal;

(d) antikitajiet li jkollhom iżjed minn mitt sena qedem;

(e) kollezzjonijiet u oġġetti tal-kolletturi ta' interess zoologiku, botaniku, minerarju, anatomiku, storiku, arkejologiku, paleontologiku u etnografiku.

*Taxxa li f'parti minnha titqies bhala input tax*

5. Meta xi oġġetti jew servizzi jintużaw jew ikunu ser jintużaw iżda mhux ghal kollox fil-kors jew fl-avvanz ta' xi attività ekonomika ghandu jitqies bhala *input tax* dak is-sehem mit-taxxa li jkollha tithallas fuq il-provvisti jew importazzjonijiet in kwistjoni daqskemm il-Kummissarju jista' jikkunsidra li jkun raġonevoli li jqis is-sehem ta' l-użu ta' dawk l-oġġetti jew servizzi fil-kors jew avvanz ta' l-attività ekonomika ghall-użu shih tagħhom.

*Attribuzzjoni t'a input tax*

6. (1) Kull *input tax* ghal żmien ta' taxxa li jkun eskusivament attribwibbli ghal provvisti msemmija fl-artikolu 24 ta' l-Att ghandu jiġi permiss bhala kreditu ghal dak il-perjodu.

(2) Kull *input tax* li jkun eskusivament attribwibbli ghal provvisti li ma jkunux imsemmija fil-paragrafu (1) ta' din il-partita ma ghandhomx jiġu permissi bhala kreditu.

(3) Kull *input tax* ghal żmien ta' taxxa attribwibbli kemm ghal provvisti msemmija fl-artikolu 24 ta' l-Att kif ukoll ghal provvisti oħra ghandu jiġi f'sehem minnu permiss bhala kreditu ghal dak iż-żmien ta' taxxa, liema sehem ghandu jiġi stabbilit skond il-partita 7 jew 8 ta' din l-Iskeda.

*Attribuzzjoni parzjali*

7. (1) Bla hsara ghad-dispożizzjonijiet l-oħra ta' din l-Iskeda, is-sehem ta' *input tax* permiss bhala kreditu ghal żmien ta' taxxa skond il-paragrafu (3) tal-partita 6 ta' din l-Iskeda, ikun ekwivalenti ghal dak is-sehem ta' l-imsemmi *input tax* bhalma jikkorrispondi mas-sehem li l-valur tal-provvisti msemmija fl-artikolu 24 ta' l-Att, magħmulin matul dak iż-żmien ta' taxxa ghandu għall-valur tal-provvisti kollha magħmulin matul dak iż-żmien.

(2) Għall-ghanijiet tal-paragrafu (1) ta' din il-partita:

(a) il-valur ta' provvisti eżentati ghandu jiġi stabbilit bil-mod li japplika sabiex jiġi stabbilit il-valur taxxabli ta' provvisti taxxabli;

(b) ghandu jiġi eskluż mill-valur tal-provvisti magħmula minn dik il-persuna matul dak iż-żmien —

(i) il-valur ta' kull provvista ta' oġġetti kapitali;

(ii) il-valur ta' kull provvista li taht jew bis-sahha ta' xi dispożizzjoni ta' l-Att dik il-persuna tagħmel lilha nnifisha;

(iii) il-valur ta' kull provvista li ma ssirx minn persuna taxxabli li taġixxi bhala tali.

(iv) il-valur ta' kull provvista li titqies li tkun saret minn dik il-persuna skond l-artikolu 65 ta' l-Att.

(3) Il-Kummissarju jista' jagħmel dawk l-aġġustamenti fil-valuri li jkollhom jitqiesu bil-ghan ta' xi tqassim ta' xi sehem li din il-partita tapplika ghalih hekk kif jidhirlu li jkun raġonevoli bil-ghan li jiġi esluż kull tghawwiġ minhabba fi provvisti li jsiru f'xi żminijiet partikolari, mhux ordinarji, okkazzjonali jew inċidentali.

#### *Metodi alternattivi ta' attribuzzjoni parzjali*

8. (1) Meta l-provvisti magħmulin matul żmien ta' taxxa ma jkunx jinkludu l-provvisti msemmija fl-artikolu 24 ta' l-Att u meta jkollu jsir kreditu parzjali ghal *input tax* ghal dak iż-żmien, li ma kienx ghad-dispożizzjonijiet tal-paragrafu (1) tal-partita 7, bis-sahha tal-paragrafu (3) tal-partita 6 ta' din l-Iskeda, il-Kummissarju jista' jippermetti bhal kreditu dak is-sehem ta' *input tax* ghal dak iż-żmien li lilu jista' jidhirlu li jkun raġonevoli, u jista', filli jippermetti dak il-kreditu, jimponi dawk il-kondizzjonijiet u jehtieg dik is-sigurtà li jista' jqis xierqa.

(2) Meta jintwera ghas-sodisfazzjoni tal-Kummissarju li l-metodu ta' attribuzzjoni ta' *input tax* stipulat fil-partita 7 ta' din l-Iskeda ma jkunx jaghti riżultat ġust u raġonevoli, huwa jista' jippermetti persuna registrata tadotta kull metodu iehor li l-Kummissarju jista' japprova.

(3) Fl-ghoti ta' approvazzjoni skond il-paragrafu (2) ta' din il-partita l-Kummissarju jista' –

(a) jehtieg li l-istess metodu ghandu jibqa' jintuża ghal dak iż-żmien li jista' jispeċifika;

(b) jimponi dawk il-kundizzjonijiet l-oħra u jehtieg dik il-garanzija li hu jqis li tkun xierqa.

#### *Aġġustament ta' attribuzzjoni parzjali*

9. (1) Fi żmien sitt xhur minn tmien sena kalendarju l-Kummissarju jista' b'avviż bil-miktub jehtieg jew jippermetti persuna registrata li lilha jkun ġie permess kreditu parzjali ghal *input tax* ghal xi żmien li jkun jagħlaq matul dik is-sena sabieħ jagħmel aġġustament għall-kreditu totali ghal *input tax* permessi ghal kull żmien ta' taxxa li jagħlaq matul dik is-sena, liema aġġustament ikun jikkonsisti fid-differenza bejn il-kreditu totali permessi kif imsemmi qabel u l-kreditu li jirriżulta minn attribuzzjoni bażata fuq riżultati ta' kull sena.

(2) Il-kreditu li jirriżulta minn attribuzzjoni bażata fuq riżultati ta' kull sena mit-total ta' *input tax* ghal kull żmien ta' taxxa li jaghlaq fis-sena kalendarja in kwestjoni.

(3) Id-dispożizzjonijiet tal-paragrafu (1) u (2) tal-partita 7 u tal-paragrafu (2) tal-partita 8 ta' din l-Iskeda ghandu jkun japplika għall-ghan ta' taqsim f'ishma li tapplika għalih din il-partita b'dan illi kull referenza fl-imsemmija paragrafi għal żmien ta' taxxa li jaghlaq f' dik is-sena.

(4) L-aġġustament mitlub jew permezz ta' avviż li jiġi notifikat lil persuna reġistrata skond il-paragrafu (1) ta' din il-partita ghandu jitqies għall-ghanijiet din il-partita kollha ta' l-Att bhala kreditu ulterjuri għal *input tax*, jew bhala passiv ulterjuri għal *output tax*, skond il-każ, għaż-żmien ta' taxxa li jiġi minnufih wara dak iż-żmien li matulu dak l-avviż jiġi notifikat lil dik il-persuna, u ghandu jiġi reġistrat fuq id-denunzja relattiva u jittiehed kont tiegħu skond hekk.

### *Rounding up*

10. (1) Frazzjoni li tirriżulta mill-hdim ta' xi kalkolu magħmul skond din l-Iskeda ghandha tingieb fis-shih sa l-egreb lira.

(2) Meta l-ammont ta' *input tax* li jirriżulta li ma jkunx permess bhala kreditu wara u skond taqsim f'ishma magħmul skond il-partita 7, 8, jew 9 ta' din l-Iskeda jkun anqas minn Lm10 multiplikat bl-għadd ta' xhur jew parti minnhom inkluża fiż-żmien jew f'kull żmien ta' taxxa li dak it-taqsim f'ishma jkollu x'jaqsam magħhom dak l-ammont ghandu jitqies, minkejja d-dispożizzjonijiet ohra taht din l-Iskeda, bhala li hu permessibbli bhala kreditu għal *input tax*.

### *Helsien meta jkun hemm djun*

11. (1) Meta persuna reġistrata turi għas-sodisfazzjoni tal-Kummissarju li xi ammont lili dovut bhala kumpens għal provvista magħmula lil persuna ohra, matul żmien ta' taxxa, tkun saret dejn u li tkun thallset jew ikollha tithallas xi *output tax* minn dik il-persuna reġistrata għar-rigward ta' dik il-provvista, dik il-persuna reġistrata tista' titlob l-ammont ta' dak l-*output tax* sabiex tiġi permess bhala tnaqqis b' zieda ma' kull tnaqqis iehor lilha permess skond id-dispożizzjonijiet l-ohra ta' din l-Iskeda għal dak iż-żmien ta' taxxa jew għal dak iż-żmien ta' taxxa li jiġi wara hekk kif jista' jippermetti l-Kummissarju.

(2) Talba għal tnaqqis dwar xi dejn għandha ssir skond kull ordni li l-Kummissarju jista' jagħti dwar iċ-ċirkostanzi kif dak jista' jsir u d-dokumenti jew kull prova ohra li jkollha tingieb.

(3) L-irkupru ta' debitu li jkun ġie permess dwaru tnaqqis skond dan il-paragrafu jew ta' parti minn dak id-debitu ghandu jitqies, sal-limitu ta' l-ammont irkuprat, bhala provvista taxxabli li tkun qed issehħ f'dak il-waqt li jithallas id-debitu jew parti minnu u għandha titqies b' dak il-mod mill-persuna li t-tnaqqis ikun hekk ġie permess għaliha.

## IT-TNAX-IL SKEDA

## Artikolu 28

**Dokumentazzjoni ta' Taxxa***Dokumentazzjoni li għandha tinzamm*

1. Kull persuna taxxabli għandha żzomm, bil-għan li tagħti kont tat-taxxa, kull dokumentazzjoni u dokument kif ġej:

- (a) akkonti u kull dokumentazzjoni xierqa ta' l-attività ekonomika tagħha;
- (b) l-akkont tagħha tat-taxxa fuq il-valur miżjud;
- (c) l-akkont tagħha ta' kull sena tat-taxxa fuq il-valur miżjud;
- (d) kopji ta' kull fattura ta' taxxa minnha mahruġa;
- (e) kull fattura ta' taxxa li tkun irċeviet;

(f) kull dokumentazzjoni li jkollha x'taqsam ma' kull importazzjoni u esportazzjoni minnha magħmula;

(g) kopji tal-irċevuti fiskali kollha mahruġa skond ir-Regolamenti ta' l-1994 dwar Taxxa fuq il- Valur Miżjud (Riċevuti Fiskali); u

(h) kull nota ta' kreditu, nota ta' debitu u dokument ieħor minnha mahruġa jew irċevuti li jagħtu prova żieda jew tnaqqis fil-kumpens għal xi provvisti jew għal importazzjonijiet.

*Hwejjeġ li għandhom jiġu inklużi fil-kontegġi*

2. Il-kontegġi u d-dokumentazzjoni ta' kull persuna taxxabli għandhom jinżammu b'dak il-mod li jkun jista' jaċċerta l-verifika ta' dan li ġej;

(a) il-valur totali tal-provvisti magħmula minnha matul kull żmien ta' taxxa, u kull għadd totali tal-valur ta'—

(i) esportazzjonijiet;

(ii) provvisti li ma jkunux esportazzjonijiet imsemmija fit-Taqsima Wieħed tar-Raba' Skeda li tinsab ma' l-Att (provvisti eżentati bi kreditu);

(iii) provvisti msemmija fit-Taqsima Tnejn tar-Raba' Skeda (provvisti eżentati ohra);

- (iv) provvisti li jsiru barra minn Malta;
  - (v) provvisti li ghalihom tithallas rata ta' taxxa ta' 15% b'dan li ssir distinzjoni fejn provvisti meqjusin li, jkunu saru minnha skond l-artikolu 65 ta' l-Att u provvisti ohra;
  - (vi) provvisti li ghalihom tithallas rata ta' taxxa ta' 5%;
- (b) il-valur totali ta l-importazzjonijiet taghha, xiri u *inputs* ohra ghal kull zmien ta' taxxa, u ammonti totali separati tal-valur ta'-
- (i) importazzjonijiet
  - (ii) provvisti taxxabli;
  - (iii) *inputs* ohra;
- (c) meta l-provvisti maghmula minnha jinkludu provvisti msemija fit-Taqsima Tnejn tar-Raba' Skeda li tinsab ma' l-Att li l-apporzjonament jew metodu iehor applikabbli skond l-Att jew kull regolament maghmul bis-sahha ta' l-Att ghall-attribuzzjoni ta' *input tax* ghall-provvisti minnha maghmula;
- (d) it-taxxa li tithallas jew li ghandha tithallas, it-taxxa li tithallas lura jew li ghandha tithallas lura u l-kreditu eċċessiv avanzat, jekk ikun hemm, ghal kull zmien ta' taxxa.

### *Il-Kont tat-Taxxa fuq il-Valur Mizjud*

3. (1) Il-kont ta' Taxxa fuq il-Valur Mizjud ghandu jkun kont separat li jinżamm ghal kull zmien ta' taxxa tal- persuna taxxabli u ghandu jinqasam fit-Taqsima ta' *Output Tax* u fit-Taqsima ta' *Input Tax*.

(2) It-taqsima ta' *output tax* tal-kont ta' Taxxa fuq il- Valur Mizjud ghandha tindika l-ammont totali ta' *output tax* li ghandu jithallas għaż-żmien ta' taxxa relattiv u ghandha tithallas b'rati differenti, u ghandu jkun fiha riferenza relattiva ghall-kontegġi li minnhom il-valuri tal-provvisti li ghalihom tkun tirreferi dik *l-output tax* ikunu jistghu jiġu verifikati.

(3) It-Taqsima ta' *input tax* tal-Kont ta' Taxxa fuq il-Valur Mizjud ghandha tindika l-ammont totali ta' *input tax* li tkun permessa li titnaqqas ghal dak iż-żmien, b'dan li ssir distinzjoni bejn *input tax* fuq importazzjoni u fuq provvisti, u ghandu jkun fiha riferenza relattiva ghall-kontegġi li minnhom il-valuri tal-importazzjoni u provvisti li ghalihom tkun tirreferi dik *l-input tax* ikunu jistghu jiġu verifikati.

### *Tiswija ta' żbalji*

4. (1) Meta persuna taxxabli, f'denunzja għal żmien ta' taxxa magħmula lill-Kummissarju:-

(a) jiddikjara *output tax* biż-żejjed jew bin-nieqes u dak iż-żejjed jew in-nieqes ma jkunx ta' iktar minn hamsa fil-mija ta' *output tax* dikjarat f'dik id-denunzja, u/jew

(b) jiddikjara il-kreditu għal *input tax* biż-żejjed jew bin-nieqes u dak iż-żejjed jew in-nieqes ma jkunx ta' iktar minn hamsa fil-mija tal-kreditu għal *input tax* dikjarat f'dik id-denunzja,

hija tkun tista' tagħmel aġġustamenti fil-Kont ta' Taxxa fuq il-Valur Miżjud għaż-żmien ta' taxxa li matulu jkun għe skopert id-dikjarar biż-żejjed jew bin-nieqes permezz ta' tnaqqis minn jew ta' żieda ma' l-ammont totali għal-dak iż-żmien ta' taxxa tat-taqsima ta' *output tax* u/jew it-taqsima ta' *input tax*, skond il-każ, u l-*output tax* u l-*input tax*, għal dak iż-żmien għandhom jitqiesu li jkunu l-ammonti totali rispettivi tagħhom kif aġġustati.

(2) ma jista' jsir ebda aġġustament skond il-paragrafu (1) ta' din il-partita hlief meta d-dikjarazzjoni biż-żejjed jew bin-nieqes ta' *output tax* jew ta' *input tax* tirriżulta b'konsegwenza ta' żball tal-persuna taxxabli.

### *Aġġustamenti minhabba f'tibdil fil-kumpens*

5. (1) Meta *output tax* jew *input tax* dikjarati minn persuna f'denunzja ta' taxxa jirriżulta li jkun għe dikjarat biż-żejjed jew bin-nieqes minhabba f'żieda jew fi tnaqqis fil-kumpens għal xi provvista jew għat-thassir ta' provvista magħmula lil jew minn dik il-persuna li jithallas jew jiġi permess jew isir f'xi żmien ta' taxxa sussegwenti għal dak li matulu l-provvista jkun ingħata kont tagħha, dik il-persuna tista' tagħmel aġġustament fil-Kont tat-Taxxa fuq il-Valur Miżjud għal dak iż-żmien ta' taxxa sussegwenti permezz ta' tnaqqis minn jew żieda ma' l-ammont totali għal dak iż-żmien ta' taxxa tat-taqsima ta' *output tax* u/jew tat-taqsima ta' *input tax*, skond il-każ, u l-*output tax* u l-*input tax* għal dak iż-żmien għandu jitqies li jkun l-ammonti totali rispettivi tagħhom kif aġġustati.

(2) Ebda haġa f'dan ir-regolament ma għandha titqies li tippermetti d-determinazzjoni tal-valur taxxabli ta' provvista b'mod kuntrarju għal xi dispożizzjoni li tinsab fl-Att b'mod ġenerali u fis-Seba' Skeda li tinsab ma' l-Att b'mod partikolari.

### *Aġġustamenti bażati fuq riżultati annwali.*

6. Meta aġġustament ikollu jsir b'konsegwenza ta' attribuzzjoni ta' *input tax* bażata fuq riżultati annwali skond il-Hdax-il Skeda, dak it-tnaqqis għandu jsir fil-kont tat-Taxxa fuq il-Valur Miżjud skond dik l-Iskeda.

*Dispożizzjonijiet oħra li għandhom x'jaqsmu ma' tnaqqis*

7. (1) Kull aġġustament fil-Kont tat-Taxxa fuq il-Valur Miżjud għandu jagħmel riferenza b'mod ċar għad-denunzja ta' taxxa li jkun jirreferi għaliha u għal kull dokument li jkollu x'jaqsmu mad-dikjarazzjonijiet biż-żejjed jew bin-nieqes.

(2) Ma jista' jsir ebda aġġustament skond il-partita 4 jew 5 ta' din l-Iskeda fil-Kont tat-Taxxa fuq il-Valur Miżjud għal xi żmien ta' taxxa li jkun jibda iktar tard minn sitt xhur wara t-temma taż-żmien ta' taxxa li għar-rigward tiegħu *output tax* jew kreditu għal *input tax* relattivi jkun gie dikjarat biż-żejjed jew bin-nieqes.

(3) Ma jista' jsir ebda aġġustament fil-Kont tat-Taxxa fuq il-Valur Miżjed għal żmien ta' taxxa għar-rigward ta' xi provvista jew importazzjoni li jkun ingħata kont dwarha fi żmien qabel skond din l-Iskeda.

*Denunzji ta' taxxa*

8. L-ammont ta' *output tax* u kreditu għal *input tax* li jiġi dikjarat minn persuna f'denunzja ta' taxxa għal żmien ta' taxxa jkun l-ammont ta' *output tax* u kreditu għal *input tax* li jidher fid-dokumentazzjoni ta' dik il-persuna skond dawn ir-regolamenti.

*Kont Annwali ta' Taxxa fuq il-Valur Miżjud*

9. Il-kont annwali ta' taxxa fuq il-valur miżjud għandu jkun kont li jsir għal kull sena kalendarja u fih għandu jidher it-total tat-totali li jidhru fit-taqsimu ta' *output tax* u fit-taqsimu ta' *input tax* tal-Kont tat-Taxxa fuq il-Valur Miżjud għal kull żmien ta' taxxa li jtemm matul dik is-sena kalendarja.

*Eċċezzjonijiet*

10. (1) Il-Kummissarju jista' jehtieg, f'xi każijiet jew tipi ta' każijiet partikolari, li jinżammu kull dokumentazzjoni jew dokument addizzjonali, jew jippermetti li daww il-varjazzjonijiet fid-dokumentazzjoni u fid-dokumenti għandhom jinżammu skond din l-Iskeda bil-mod li jista' jqijs li jkun xieraq għal kull għan li johroġ mill-Att.

(2) Din l-Iskeda għandha tkun bla ħsara għall-htigiet ġenerali ta' l-artikolu 48 ta' l-Att u ta' kull dispożizzjoni speċjali li tinsab fl-Att jew f'kull partita li ssir bis-saħħa ta' l-Att.

## IT-TLETTAX-IL SKEDA

## Artikolu 50 (4)

**Fattura ta' Taxxa***Għamla ta' fattura ta' Taxxa*

1. Salv hekk kif il-Kummissarju jista' jippermetti mod iehor, dokument ma jikkostitwix fattura ta' taxxa kemm-il darba dan ma jkunx jinqara sew u kemm-il darba l-partikolaritajiet kollha meħtieġa b'din l-Iskeda ma jkunux tniżżlu sew u fis-shubija kollha tagħhom.

*Kontenut*

2. (1) Bla hsara għad-dispożizzjonijiet tal-partita 4 ta' din l-Iskeda, fattura ta' taxxa li tinhareġ minn persuna li ma tkunx persuna eżentata għandu jkun fiha dawn il-partikolaritajiet li ġejjin:

- (a) numru ta' identifikazzjoni tal-fattura;
- (b) id-data tal-provvista;
- (ċ) l-isem, indirizz u numru tar-registrazzjoni tat-Taxxa fuq il-Valur Miżjud ta' min jagħmel il-provvista;
- (d) l-isem, indirizz u numru tar-registrazzjoni tat-Taxxa fuq il-Valur Miżjud ta' min jirċievi l-provvista;
- (e) it-tip tal-provvista billi ssir referenza għall-kategoriji elenkati fil-partita 3 ta' din l-Iskeda;
- (f) deskrizzjoni li tkun biżżejjed sabiex tidentifika l-oġġetti jew is-servizzi provduti;
- (g) għal kull deskrizzjoni, l-għadd ta' oġġetti jew il-limitu tas-servizzi, ir-rata tat-taxxa li tithallas fuqhom, u l-prezz li jkollu jithallas għalihom f'liri Maltin, eskluża t-taxxa;
- (h) il-prezz totali li jkollu jithallas f'liri Maltin, qabel ma jsir xi skont għal hlas fil-pront u eskluża t-taxxa;
- (i) ir-rata mogħtija għal xi skont għal hlas fil-pront;
- (j) l-ammont f'liri Maltin tat-taxxa li għandha tithallas b'kull rata u r-rata li hekk tithallas;

(k) l-ammont totali ta' taxxa li jkollha tithallas f'li Maltin.

(2) Bla hsara ghad-dispożizzjonijiet tal-partita 4 ta' din l-Iskeda, fattura ta' taxxa li tinhareġ minn persuna eżentata ghandu jkun fiha dawn il-partikolaritajiet li ġejjin:

(a) numru ta' identifikazzjoni tal-fattura;

(b) id-data tal-provvista;

(ċ) l-isem, indirizz u numru tar-registrazzjoni tat-Taxxa fuq il-Valur Miżjud ta' min jagħmel il-provvista;

(d) l-isem, indirizz u numru tar-registrazzjoni tat-Taxxa fuq il-Valur Miżjud ta' min jirċievi l-provvista;

(e) it-tip tal-provvista billi ssir referenza għall-kategoriji elenkati fil-partita 3 ta' din l-Iskeda;

(f) deskrizzjoni li tkun biżżejjed sabiex tidentifika l-oġġetti jew is-servizzi provduti;

(g) għal kull deskrizzjoni l-għadd ta' oġġetti jew il-limitu tas-servizzi, ir-rata ta' taxxa li tithallas fuqhom u l-prezz li jkollu jithallas għalihom f'li Maltin;

(h) il-prezz totali li jkollu jithallas f'li Maltin, qabel ma jsir xi skont għal hlas fil-pront u eskluża t-taxxa;

(i) ir-rata mogħtija għal xi skont għal hlas fil-pront.

#### *Kategorija ta' provvisti*

3. Il-kategorija msemmija fil-paragrafu (e) tal-partita 2 ta' din l-Iskeda huma:

(a) provvista li ssir b'bejgh;

(b) provvista ta' oġġetti li ssir bi ftehim ta' *hire-purchase* jew skond patti li bihom il-pussess ta' oġġetti jiddewwem;

(ċ) provvista li ssir b'kiri;

(d) provvista bis-sahħa ta' kuntratt ta' permuta;

(e) provvista ta' oġġetti magħmula minn materjal fornut mill-kompratur;

(f) provvista li ssir b'bejgh b'kummissjoni;

(g) provvista li ssir ma' bejgh jew radd lura jew b'patti simili;

(h) kull provvista ohra.

### *Fattura ta' Taxxa li tingħata mill-bejjiegħa bl-imnut*

4. Fattura ta' taxxa li tenhtieg minn bejjiegħ bl-imnut ghandu jkun fiha dawn il-partikolaritajiet biss:

- (a) numru konsekuttiv tat-transazzjoni;
- (b) id-data tal-provvista;
- (c) l-isem, indirizz u numru tar-registrazzjoni tat-Taxxa fuq il-Valur Miżjud ta' min jagħmel il-provvista;
- (d) in-numru tar-registrazzjoni tat-Taxxa fuq il-Valur Miżjud ta' min jirċievi l-provvista;
- (e) deskrizzjoni li tkun biżżejjed sabiex tidentifika l-oġġetti jew is-servizzi provduti;
- (f) għal kull deskrizzjoni, l-għadd ta' oġġetti, ir-rata tat-taxxa li tithallas fuqhom, u l-prezz li jkollu jithallas għalihom f' liri Maltin, inkluża t-taxxa;
- (g) L-ammont totali tat-taxxa li jkollha tithallas f' liri Maltin.

Iżda riċevuta fiskali mahruġa permezz ta' *Cash Register* fiskali kif imfisser fl-Erbatax-il skeda li tinsab ma' dan l-Att ghandha titqies li tissodisfa l-htigijiet ta' dan il-paragrafu jekk ikun fiha b'zieda ma' tagħrif mehtieg mill-imsemmija paragrafu in-numru ta' Registrazzjoni mitbuq permezz tal-makna, tal-persuna li tkun qed tirċievi il-provvisti relattivi.

### *Fattura għal provvista eżentata*

5. Meta persuna taxxabbli tagħmel fattura li jkun fiha l-partikolaritajiet preskritti fil-partita 2 jew fil-partita 4 ta' din l-Iskeda u jispeċifika fuqha xi oġġetti jew servizzi li jkunu s-sugġett ta' provvista eżentata, hija ghandha tiddistingwi fuq dik il-fattura bejn provvisti eżentati u provvisti taxxabbli u ghandha tiddistingwi bejn il-provvisti eżentati msemmija fit-Taqsima Wiehed tar- Raba' Skeda li tinsab ma' l-Att u provvisti eżentati ohra.

### *Reverse Charge*

6. Fil-każ ta' provvista ta' servizzi li għaliha ikun jirreferi l-artikolu 65 ta' l-Att, il-persuna li titqies li tkun qed tagħmel dik il-provvista skond dak l-artikolu ghandha tindika l-kliem "*self-reverse charge*" minflok it-tagħrif mehtieg fil-paragrafu (d) tal-partita 2 ta' din l-Iskeda.

*Fattura ta' taxxa li tinhareg minn persuni li jkunu għadhom ma ġewx reġistrati*

7. Fattura ta' taxxa li tinhareg minn jew lil persuna taxxabli li tkun għadha ma ġiet reġistrata taht l-Att minflok in-numru ta' reġistrazzjoni ta' dik il-persuna, għandu jkun fiha -

(a) il-kliem "għadu mhux reġistrat"; u

(b) n-numru tal-karta ta' l-identita' ta' dik il-persuna, jew fil-każ li dik il-persuna ma tkunx individwu, l-isem u n-numru tal-karta ta' l-identita' ta' l-uffiċċjal prinċipali tagħha jew ta' xi wiehed mill-uffiċċjali prinċipali tagħha.

*Kaži speċjali*

8. Din l-Iskeda għandha tkun minghajr ebda preġudizzju għal kull dispożizzjoni li tista' tiġi preskritta f'kaži speċjali.

## L-ERBATAX-IL SKEDA

Artikolu 50 (4)

## RIĊEVUTI FISKALI

*Tifsir*

1. (1) F'din l-Iskeda, kemm-il darba r-rabta tal-kliem ma tkunx tehtieg mod iehor —

“*cash register* fiskali” tfisser *cash register* li jkun jikkonforma mal-htigijiet speċifikati fil-partita 10 ta' din l-Iskeda;

“*fiscal taxi meter*” tfisser taxi meter li jkun jikkonforma mal-htigijiet speċifikati fil-partita 11 ta' din l-Iskeda;

“riċevuta fiskali” tfisser riċevuta jew fattura mahruġa f'ghamla li tiġi provduta jew approvata bil-miktub mill-Kummissarju u li jkun fiha t-taghrif u dettalji kollha mehtieġa li jiġu speċifikati fuqha skond dik l-ghamla, jew riċevuta mahruġa permezz ta' *cash register* fiskali, jew riċevuti mahruġa permezz ta' *fiscal taxi meter*.

*Obbligu li tinħareġ riċevuta*

2. Bla hsara għad-dispożizzjonijiet l-oħra ta' din l-Iskeda, kull persuna taxxabli li tagħmel provvista taxxabli jew provvista msemmija fit-Taqsima Wiehed tar-Raba' Skeda li tinsab ma' l-Att (provvista eżentata bil-kreditu) għandha toħroġ, hlief meta tenhtieg li toħroġ fattura ta' taxxa għar-rigward ta' dik il-provvista, riċevuta fiskali skond dawn ir-regolamenti għall-kumpens lilha mhallas għal dik il-provvista.

*Riċevuta li tinħareġ minn cash register fiskali*

3. (1) Bla hsara għad-dispożizzjonijiet tal-partiti 4, 5 u 6 ta' din l-Iskeda, riċevuta fiskali li tinħareġ minn persuna li tbiegħ bl-imnut jew li n-negozju tagħha jinkludi provvisti ta' ikel imsemmi fil-partita 2 tat-Taqsima Tlieta tar-Raba' Skeda li tinsab ma' l-Att għandha tinħareġ permezz ta' *cash register* fiskali: iżda għar-rigward ta' xi provvista li ssir minn dik il-persuna f'xi żmien li matulu hija ma tkunx tista', għal raġuni valida, toħroġ riċevuta fiskali permezz ta' *cash register* fiskali, hija għandha toħroġ riċevuta fiskali f'ghamla li tiġi provduta mill-Kummissarju.

(2) Riċevuta li hija mehtieġa li tinħareġ għal servizz bit-taxi, għandha tinħareġ permezz ta' *taxi meter* fiskali.

(3) Għall-ghanijiet tal-partiti (1) u (2) ta' din l-Iskeda, dan li ġej ma għandux jitqies bhala raġuni valida:

- (a) li wiehed ma jkollux *cash register* fiskali;
- (b) li wiehed ma jkollux il-kartolerija jew materjal ieħor mehtieg biex jithaddem il-*cash register* fiskali;
- (ċ) difetti fit-thaddim ta' *cash register* fiskali hlief meta jkunu ttiehdu miżuri ta' malajr u raġonevoli biex daww id-difetti jkunu jistgħu jitrangaw.

*Bejgħ li jsir bieb bieb ta' gass, ħalib jew ħobż*

4. (1) Persuna li tagħmel provvista minn vettura li tikkonsisti f'konsenja bieb b'bieb, jew f'konsenja li ssir lill-pubbliku fi triq pubblika, ta' gas, ħalib u prodotti tal-ħalib jew ħobż ma għandhiex tenhtieg li toħroġ riċevuta fiskali għal kull tali provvista jekk huwa johroġ riċevuta fiskali wahda (hawnhekk iżjed 'il quddiem f'din il-partita msejha "riċevuta ta' kuljum") li tkun prova ta' daww il-provvisti kollha magħmulin f'kull jum bil-mod preskritt fid-dispożizzjonijiet l-oħra ta' din il-partita.

(2) Riċevuta ta' kuljum tkun riċevuta fiskali li tagħti kont tad-differenza bejn l-oġġetti mgħobbija fuq il-vettura li minnha jsiru daww il-provvisti u l-oġġetti li jifdal fuq il-vettura wara li daww il-provvisti jkunu twasslu għal dak il-jum bħallikieku dik id-differenza kienet turi oġġetti provvisti f'konsenja wahda.

(3) Persuna li toħroġ riċevuta ta' kuljum għandha żżomm l-original ta' daww ir-riċevuti flimkien mar-*records* l-oħra li tkun mehtieġa żżomm għall-ghanijiet ta' l-Att.

(4) Persuna li toħroġ riċevuti ta' kuljum tkun mehtieġa li toħroġ riċevuti fiskali skond il-partiti l-oħra ta' din l-Iskeda dwar kull provvista li ma tissemmiex f'din il-partita.

*Provvista ta' oġġetti li jsiru minn vending machines*

5. (1) Riċevuta fiskali għar-rigward ta' provvisti ta' oġġetti li jsiru permezz ta' *vending machine* għandha tagħti kont tad-differenza fl-ghadd ta' oġġetti magazzinati fil-makna kull darba u minnufih wara li l-oġġetti jiġu magazzinati fil-makna u l-ghadd ta' oġġetti magazzinati fil-makna minnufih qabel ma l-oġġetti jerġgħu jiġu magazzinati fil-makna bħallikieku dik id-differenza kienet tirrapreżenta l-oġġetti provvisti f'konsenja wahda: b'dan illi l-ewwel riċevuta li tinhareġ skond din il-partita minn persuna li tkun persuna taxxabli fl-1 jum ta' Jannar, 1999 għandha tagħti kont għad-differenza fl-oġġetti magazzinati fil-makna fl-1 ta' Jannar, 1999 u l-oġġetti magazzinati fil-makna minnufih qabel l-ewwel darba fl-1999 li jiġu magazzinati oġġetti fil-makna.

(2) Persuna li taghmel provvisti ta' oġġetti permezz ta' *vending machine* ghandha tiehu qari tal-ħażniet kull darba li jiġu magazzinati oġġetti fil-makna u hija ghandha żżomm *record* ta' dak il-qari u l-original ta' kull riċevuta mahruġa skond din il-partita flimkien ma' kull record li hija mehtieġa li żżomm għall-ghanijiet ta' l-Att.

*Provvista ta' servizz li jsiru permezz ta' makna*

6. (1) Riċevuta fiskali għar-rigward ta' provvisti ta' servizzi li jsiru minn makna li taħdem bil-minuti ghandha tinhareġ kull darba li jbatlu l-muniti minn ġewwa l-makna, u ghandha taghti kont għall-valur ta' servizzi mogħtija fi provvista waħda.

(2) Persuna li taghmel il-provisti speċifiki fil-paragrafu (1) ta' din il-partita ghandha żżomm dokumentazzjoni tal-muniti mbattla minn ġewwa l-makna u tal-muniti u oġġetti mahżuna minnha, jekk ikun hemm, fil-makna, u ghandha żżomm l-originali ta' kull irċevuta mahruġa skond din il-partita flimkien ma' kull dokumentazzjoni ohra li tenhtieġ iżżomm għall-ghanijiet ta' l-Att.

(3) Riċevuta fiskali għar-rigward ta' provvisti ta' servizzi magħmula permezz ta' makna li tithaddem b'biljett elettroniku jew b'xi mezz iehor ghandha tinhareġ kull darba li dak il-biljett jew mezz iehor jiġi provvist u ghandu jkun jikkorrispondi għall-prezz imhallas jew li ghandu jithallas għall-provvista ta' dak il-biljett jew mezz iehor bħalliekieku l-provvista ta' dak il-biljett jew mezz iehor kienet tirrappreżenta l-provvista ta' servizzi li jistghu jiġu provduti permezz ta' dak il-biljett jew mezz iehor.

*Reżokont għal riċevuti fiskali provduti jew approvati mill-Kummissarji*

7. (1) Kull persuna li tiġi provduta b'ghamla ta' riċevuti fiskali mill-Kummissarju ghandha taghti kont ta' kull ghamla bħal dik billi żżomm ghandha, u tkun tista' tipproduċi meta l-Kummissarju hekk jehtieġ, kull ghamla mhux użata, u billi żżomm kopja waħda w tipproduċi lill-Kummissarju kopja ohra ta' kull riċevuta mahruġa fuq tali ghamla u ta' kull ghamla imħassra.

(2) Il-kopji ta' kull ghamla użata jew imħassra ta' riċevuti fiskali provduti mill-Kummissarju ghandhom jingħataw lill-Kummissarju kemm jista' jkun malajr wara l-ktejjeb jew ghamla ohra ta' legar li fiha jkun ġew provduti r-riċevuti fiskali jkun nħlew jew f'dik id-data l-ohra li l-Kummissarju jista' jehtieġ.

(3) Kull persuna li toħroġ riċevuti fiskali fuq formoli approvati mill-Kummissarju ghandha taghti kont għal dawk il-formoli kollha b'dak il-mod li jiġi mitlub mill-Kummissarju, u għal dan il-ghan il-Kummissarju jista' jagħti dawk id-direzzjonijiet dwar l-ipproċessar, registrar u hażna tal-formoli u tat-tagħrif li ghandu jingħata fihom, kif jidhirlu xieraq.

(4) Kull persuna taxxabli li tonqos milli taghti kont għal għamla ta' riċ evuti fiskali bil-mod preskritt f' din il-partita għandha titqies, kemm il-darba ma tingiebx prova kontra, li tkun naqset li taghti kont għal provvista taxxabli.

*Eżenzjoni mill-obbligu li tinħareġ riċevuta fiskali*

8. (1) Il-Kummissarju jista', permezz ta' avviż bil-miktub, jeżenta lil kull persuna, u permezz ta' avviż pubblikat fil-Gazzetta jeżenta lil kull persuna, u permezz ta' avviż pubblikat fil-Gazzetta jeżenta lil klassi ta' persuni minn kull obbligu impost permezz ta' din il-partita, u dik l-eżenzjoni tista' tingħata għal dak iż-żmien u b'dawk il-limitazzjonijiet u bla ħsara għal dawk il-kundizzjonijiet li jistgħu jiġu speċifikati f'dak l-avviż.

(2) Il-Kummissarju jista' f'kull żmien b'avviż bil-miktub jew b'avviż pubblikat fil-Gazzetta, skond il-każ, jirrevoka xi eżenzjoni li tingħata bis-saħħa ta' din il-partita.

*Obbligu li irċevuta tinzamm u tiġi prodotta*

9. Kull persuna li tinħargilha riċevuta fiskali għandha għal żmien erbgha w ghoxrin siegħa u għandha, meta hekk tintalab matul dak iż-żmien mill-Kummissarju jew minn uffiċjal awtorizzat mill-Kummissarju, tipproduċi dik l-irċevuta lill-Kummissarju jew lill-uffiċjal minnu awtorizzat.

*Cash register fiskali*

10. (1) *Cash register* fiskali għandu -

(a) jkun suffiċjenti biex jagħmel dawk il-funzjonijiet li jinsabu elenkati fil-paragrafu (2) ta' din l-Iskeda u

(b) jkun ta' tip speċifikament approvat mill-Kummissarju permezz ta' avviż pubblikat fil-Gazzetta.

(2) Il-funzjonijiet li *cash register* għandu jkun suffiċjenti għalihom għall-ghanijiet tas-subparagrafu (a) tal-paragrafu (1) ta' din il-partita huma:

(a) l-istampar ta' riċevuta maqsuma f'partiti għall-provvisti magħmula f'kull transazzjoni b' mod li jiġi ndikat:

(i) isem u ndirizz ta' min jagħmel il-provvista u n-numru tar-registrazzjoni tat-Taxxa fuq il-Valur Miżjud,

(ii) xi jkunu l-oġġetti jew servizzi provvisti,

(iii) l-għadd ta' kull oġġett provvist,

- (iv) jekk kull partita tkunx taxxabli jew eżenti mit-taxxa,
  - (v) it-total tal-kumpens, inkluża t-taxxa tiegħu, imħallas għall-provisti inklużi fit-transazzjoni,
  - (vi) numru konsekuttiv tat-transazzjoni,
  - (vii) il-logo tat-taxxa kif speċifikat mill-Kummissarju,
  - (viii) in-numru tal-*cash register*,
  - (ix) data u hin tal-provvista,
  - (x) u/jew kull tagħrif ieħor li jista' jenhtieg mill-Kummissarju;
- (b) ir-reġistrazzjoni ta' kull transazzjoni odjerna fuq ġurnal stampat;
- (ċ) il-ħażna ta' tagħrif fih mgharraf li jkun mehtieg f' memorja li hadd ma jista' jidhol jew ibagħbas fiha.

#### *Taxi meter fiskali*

##### 11. (1) *Taxi meter* fiskali għandu –

- (a) jkun suffiċjenti biex jagħmel dawk il-funzjonijiet li jinsabu elenkati fil-paragrafu (2) ta' din il-partita; u
- (b) jkun ta' tip speċifikament approvat mill-Kummissarju permezz ta' avviż pubblikat fil-Gazzetta.

(2) Il-funzjonijiet li *taxi meter* fiskali għandu jkun suffiċjenti għalihom għall-ghanijiet tas-subparagrafu (a) tal-paragrafu (1) ta' din il-partita huma:

- (a) l-istampar ta' riċevuti b' mod li jiġi indikat:
  - (i) l-isem u n-numru tar-reġistrazzjoni tat-*taxi* ta' min jagħmel il-provvista u n-numru tar-reġistrazzjoni tat-Taxxa fuq il-Valur Miżjud;
  - (ii) it-total, inkluż it-taxxa, tal-kumpens imħallas għal dak is-servizz;
  - (iii) numru konsekuttiv tat-transazzjoni;
  - (iv) il-logo tat-taxxa kif speċifikat mill-Kummissarju;
  - (v) in-numru tat-*taxi meter* fiskali;
  - (vi) id-data u l-hin tal-provvista;

(b) ir-reġistrazzjoni ta' kull transazzjoni odjerna fuq ġurnal stampat;

(ċ) il-ħażna ta' tagħrif kif mgharraf li jkun mehtieg f' memorja li hadd ma jista' jidhol jew ibagħbas fiha.

IL-HMISTAX-IL SKEDA

Artikolu 57

Taqsim A

*Servizzi Professjonali*

1. Tifsir

“riċevuta fiskali” ghandu jkollu t-tifsir moghti lilha fl-Erbatax-il Skeda li tinsab ma’ dan l-Att;

“servizzi professjonali” tfisser kull wiehed mis-servizzi speċifikati fil-partita 11 ta’ din it-Taqsim.

*Tmiem ta’ provvista*

2. (1) Bla hsara ghad-dispożizzjonijiet l-oħra ta’ din it-Taqsim, provvista ta’ servizzi professjonali ghandha titqies li tkun saret fiż-żmien li tiġi l-iżjed kmieni minn;

(a) id-data li fattura tat-taxxa jew riċevuta fiskali, skond il-każ, tinhareġ ghal dik il-provvista, sal-limitu inkluż f’dik il-fattura jew riċevuta; u

(b) id-data meta jsir hlas ghad dik il-provvista, sal-limitu inkluż f’dak il-hlas.

(2) Servizzi professjonali moghtija minn persuna taxxabli qabel l-1 ta’ Jannar, 1999, ghandhom jitqiesu li ġew provduti fid-data li fiha jkunu ġew moghtija.

(3) Meta jsir hlas qabel l-1 ta’ Jannar 1999, ghal servizzi professjonali moghtija minn persuna taxxabli f’dik id-data jew wara dik id-data, dawk is-servizzi ghandhom jitqiesu li ġew provvisti fl-1 ta’ Jannar, 1999;

*Data meta jinghataw servizzi*

3. (1) Is-servizzi ta’ avukat jew ta’ prokuratur legali fl-assistenza li tinghata li xi parti fi proċeduri ġudizzjarji ghandhom jitqiesu li jkunu ġew moghtija –

(a) tal-proċeduri ġudizzjarji jkunu nbew qabel l-1 ta’ Jannar 1999, u d-digriet finali jew sentenza jinghata fit-30 ta’ Ġunju 1999 jew qabel dik id-data, f’d-data li tiġi qabel l-1 ta’ Jannar, 1999;

(b) f’kull każ iehor, fid-data meta digriet finali jew sentenza f’dawk il-proċedimenti tinghata mill-qorti li fiha jkunu nfethu dawk il-proċedimenti (servizzi li ghandhom x’jaqsmu ma’ proċedimenti miftuha fi qrati differenti jitqiesu provduti

separatament) jew, meta l-avukat jew il-prokuratur legali jitlaq jew jinbidel mill-kljient tieghu f'data li tigi qabel, f'dik id-data li tigi qabel.

(2) Is-servizzi ta' perit ġudizzjarju jew ta' espert mahtur minn qorti jew minn tribunal imwaqqaf skond il-liġi għandhom jitqiesu li jkun inghataw –

(a) fejn il-hatra tal-perit jew l-espert tkun saret qabel l-1 ta' Jannar 1999 u r-rapport ikun preżentat fit-30 ta' Ġunju, 1999 jew qabel dik id-data, f'data li tigi qabel l-1 ta' Jannar, 1999.

(b) f'kull każ iehor, fid-data li fiha r-rapport jiġi ppreżentat jew magħmul lill-qorti jew tribunal jew, meta l-hatra tiġi mitmuma f'xi data li tigi qabel, f'dik id-data li tigi qabel.

(3) Is-servizzi ta' arbitru għandhom jitqiesu li jkunu ngħataw –

(a) fejn il-hatra ta' l-artbitru tkun saret qabel l-1 ta' Jannar, 1999 u d-deċiżjoni tinghata fit-30 ta' Ġunju 1999 jew qabel dik id-data, f'data li tigi qabel l-1 ta' Jannar 1999.

(b) f'kull każ iehor, fid-data meta tinghata d-deċiżjoni jew, meta l-hatra tiġi mitmuma f'xi data li tigi qabel, f'dik id-data li tigi qabel.

(4) (a) Bla ħsara għad-dispożizzjonijiet tal-paragrafu (b) ta' din il-partita, xogħol li jkun sar qabel l-1 ta' Jannar, 1999 minn awditur pubbliku għall-ghan biex isir rapport tal-kontegġi għal sena finanzjarja li tibda qabel l-imsemmija data, għandha titqies li tagħmel parti minn provvista ta' servizzi mogħtija qabel l-imsemmija data.

(b) Meta hlas għal xi servizzi mogħtija minn awditur pubbliku għall-ghan li jsir rapport tal-kontegġi għal sena finanzjarja li tintemm fl-1 ta' Jannar, 1999 jew wara dik id-data, isir wara t-30 ta' Ġunju, 1999, l-imsemmija servizzi għandhom jitqiesu li jkunu ngħataw kollha kemm huma wara l-1 ta' Jannar, 1999.

#### *Provvisti magħmula b'xejn*

4. Meta ebda hlas ma jsir jew ma għandu jsir għall-provvista ta' servizzi professjonali u fejn dik il-provvista għandha titqies bhala provvista taxxabli magħmula bi hlas skond regolamenti magħmula għall-ghan ta' l-artikolu 6 ta' l-Att, id-data ta' l-imsemmija provvista għandha tiġi stabbilita skond id-dispożizzjonijiet ta' l-Att mingħajr ebda referenza għal dawn ir-regolamenti.

#### *Fatturi u riċevuti għal servizzi professjonali*

5. (1) Fejn hu meħtieġ li tinhareġ fattura ta' taxxa għal servizzi professjonali din għandha tinhareġ mhux aktar tard minn wiehed u tletin jum mid-data li fiha jsir il-hlas għall-imsemmija servizzi, sal-limitu ta' dak il-hlas:

Iżda fil-każ ta' provvista msemmija fil-partita 5 ta' din it-Taqsima, il-fattura ta' taxxa ghandha tinhareg fi żmien wiehed u tletin jum mid-data li fiha jkunu inghataw is-servizzi.

(2) Fejn hu mehtieg li tinhareg riċevuta fiskali ghal provvista ta' servizzi professjonali din ghandha, sakemm ma tkunx inharget qabel ikun sar il-hlas, tinhareg u tinghata lil persuna li tkun ghamlet il-hlas jew lil persuna li tkun irċeviet il-provvista minnufih wara li jkun sar il-hlas, sal-limitu ta' dak il-hlas:

Iżda fil-każ ta' provvista msemmija fil-partita 5 ta' din it-Taqsima, ir-riċevuta fiskali ghandha tinhareg fid-data li fiha jkunu inghataw is-servizzi.

(3) Fattura ta' taxxa jew riċevuta fiskali li tinkludi hlas ghal provvista ta' servizzi professjonali ma ghandha tinkludi ebda hlas iehor ghal xi provvista ohra.

#### *Taxxa fuq servizzi fejn it-tariffa tal-hlas huma stabbiliti bil-liġi*

6. (1) It-taxxa li ghandha tithallas fuq provvista ta' servizzi professjonali ghandha tkun ta' ammont b'żieda ma' l-ammont li jirrizulta li ghandu jithallas ghal dawk is-servizzi skond xi tariffa ta' hlas stabbilita bis-sahha ta' xi liġi li tkun fis-sehh f'Malta.

(2) Ebda haġa f'dil-partita ma ghandha titfiehemi bhala li tenhtieg lil xi persuna li tkun mehtiega skond il-Liġi li tistma jew tiddikjara l-hlas li ghandu jithallas skond dik it-tariffa milli tiddikjara jew tistma wkoll l-imsemmija taxxa.

(3) F'kull kawża ghat-twettiq ta' titolu esekuttiv imsemmi fis-subartikolu (ċ) ta' l-artikolu 253 tal-Kodiċi ta' l-Organizzazzjoni u Proċedura Ċivili, l-ammont li ghalih il-hlas jista' jkun esegwibbli ghandu jkun l-ammont li jintwera fit-taxxa ta' l-ispejjeż in kwestjoni miżjud b'kull taxxa li ghandha tithallas fuq il-provvista ta' servizzi professjonali li ghalihom tirreferi t-taxxa ta' l-ispejjeż kif pruvat permezz ta' fattura ta' taxxa jew riċevuta fiskali jew kopja awtentikata taghha, mehmuża ma' l-imsemmija taxxa.

(4) Id-dispożizzjonijiet tal-paragrafu (3) ta' din il-partita ghandhom ikunu bla preġudizzju ghad-dritt tad-debitur li jitlob li jinghata il-fattura ta' taxxa jew riċevuta fiskali originali skond il-partita 7 ta' din l-Iskeda.

#### *Taxxa mitluba minn terzi persuni*

7. Id-dispożizzjonijiet ta' din il-partita ghandhom japplikaw ghal kull kawża ghall-hlas ta' drittijiet ta' servizzi professjonali maghmula kontra persuna li ma tkunx dik il-persuna li lilha tkun saret il-provvista tas-servizzi:-

(a) il-persuna li kontra taghha tkun saret il-kawża ma ghandhiex tkun marbuta

li tithallas l-ammont li jirreferi ghat-taxxa, jekk ikun hemm, li ghandha tithallas fuq il-provvista ta' dawk is-servizzi sakemm l-original tal-fattura ta' taxxa jew ricevuta fiskali ghal dawk is-servizzi kif mitlub fid-dispożizzjonijiet tal-paragrafu (b) ta' din il-partita ma tinghatax lilha, jew, fejn il-kawża tkun saret kontra ghadd ta' persuni flimkien, lil xi wiehed minnhom.

(b) fattura ta' taxxa jew ricevuta fiskali moghtija skond kif imsemmi hawn fuq ghandu jkun fiha, minbarra t-taghrif mehtieg skond l-Att:

(i) id-dikjarazzjoni li tidher hawn taht iffirmata mill-persuna li liha jkunu nghataw l-imsemmija servizzi: —

“Niddikjara li ebda kreditu ghall-*input tax* ma ntab jiw ser jintalab lura minni fir-rigward tas-servizzi professjonali li ghalhom tirreferi din il-fattura ta' taxxa ricevuta fiskali.”;

(ii) meta l-persuna li kontra tagħha tkun saret il-kawża jew it-talba tkun persuna registrata, jew, meta l-kawża tkun saret kontra ghadd ta' persuni flimkien, jekk xi wiehed minnhom ikun persuna registrata, l-isem u n-numru tar-registrazzjoni tat-Taxxa fuq il-Valur Miżjud ta' l-immsemmija persuna registrata.

(c) meta fattura ta' taxxa jew ricevuta fiskali ghall-hlas ta' servizzi professjonali kif mitlub bid-dispożizzjonijiet tal-paragrafu (b) ta' din il-partita tinghata lil persuna taxxabli li hi marbuta bil-ligi li thallas jew tirrifondi l-imsemmi hlas din ghandha ghall-ghanijiet ta' l-Att titqies daqs li kieku kienet fattura ta' taxxa ghal servizzi professjonali provduti lilha

#### *Għażla għall-adozzjoni ta' skema bażata fuq il-ħruġ ta' fattura*

8. (1) Kull persuna li tipprovdi servizzi professjonal tista' titlob lill-Kummissarju jawtorizzaha li tagħti rendikont għaż-żmien ta' provvisti magħmula minnha bil-mod kif provdut fl-Att mingħajr ma ssir referenza ghal din it-Taqsima u kull persuna li tkun hekk awtorizzata tista' titlob lill-Kummissarju biex jawtorizzaha li tagħti rendikont għaż-żmien ta' provvisti skond din il-partita.

(2) Il-Kummissarju jista' jiċhad li jagħti awtorizzazzjoni mitluba skond il-paragrafu (1) ta' din il-partita ghal xi raġuni li tidhiru xierqa jew mingħajr ma tinghata ebda raġuni u jista' jagħti dik l-awtorizzazzjoni taht dawk il-kundizzjonijiet li jista' jidhiru xieraq li jagħmel, inkluż il-hlas ta' kull ammont stabbilit minnu li jirrapresenta xi taxxa li, minhabba fil-bidla fil-mod ta' rendikont dwar it-taxxa, jista' b'xi mod jibqa' skopert.

#### *Kif japplika l-Att*

9. Salv b'kull mod iehor provdut f'din it-Taqsima, id-dispożizzjoniet ta' l-Att

u ta' kull regolament magħmul bis-saħha ta' l-Att għandhom ikunu jgħoddu għall-provvisti ta' servizzi professjonali.

10. (1) Servizzi mogħtija minn persuna li jkollha *warrant* maħruġ bis-saħha ta' xi ligi fis-seħħ f'Malta li teżercita l-professjoni tagħha b'mod indipendenti fl-eżercizzju ta' dik l-professjoni.

(2) Servizzi minn grupp ta' persuni li għandhom *warrant* maħruġ bis-saħha ta' xi ligi fis-seħħ f'Malta biex jeżercita professjoni kemm jekk imsieħba f'soċjeta sew jekk le iżda eskluża soċjeta kummerċjali.

(3) Servizzi mogħtija minn arbitru fuq talba għal arbitraġġ magħmula skond is-subartikolu (1) ta' l-artikolu 970 tal-Kodiċi ta' Organizzazzjoni u Proċedura Ċivili.

(4) Servizzi mogħtija minn perit ġudizzjarju jew minn espert appuntat minn qorti jew minn tribunal imwaqqfa skond il-ligi.

## **Skeda 15 B**

### **Taqsimi B**

#### **Ogġetti Użati**

#### *Min jista' jagħmel għażla*

1. L-għażla msemmija fil-partita 4 ta' din it-Taqsimi tista' ssir minn persuna taxxabli li tagħmel provvista taxxabli ta' ogġetti li kienu ingħatawliha f'Malta bhala ogġetti wżati –

(a) fuq provvista li fuqha ma tkun thallset ebda taxxa taht l-Att, inkluża provvista li skond l-Att jew kull partita magħmul bis-saħha ta' l-Att li ma titqiesx bhala provvista ta' ogġetti u lanqas bhala provvista ta' servizzi, partita jew

(b) minn persuna taxxabli ohra li għamlet, dwar dik il-provvista, l-għażla taht il-partita 4 ta' din it-Taqsimi u harġet fattura ta' bejgħ kif inhu meħtieġ bis-subparagrafu (b) tal-paragrafu 5 ta' din it-Taqsimi,

u li tkun tissodisfa l-kundizzjonijiet tal-partita 5 ta' din it-Taqsimi.

*L-ghażla tapplika għall-provvista ta' oġġetti użati*

2. (1) Persuna taxxabli tista' tagħzel li tagħti kont għat-taxxa li tithallas fuq provvista taxxabli msemmija fil-partita 3 ta' din it-Taqsima bhallikieku l-valur taxxabli ta' dik il-provvista kien l-eċċess, jekk kien hemm, tal-kumpens minnha mitlub għal dik il-provvista fuq il-kumpens minnha mitlub għall-provvista li tkun saret lilha ta' dawk l-oġġetti.

(2) L-ammonti li għandhom jitqiesu bhala l-kumpens mitlub minn u lil persuna taxxabli għall-ghan tal-paragrafu (1) ta' din partita għandhom ikunu l-ammonti indikati bhala l-prezz tat-transazzjoni relattiva fil-fattura ta' bejgh mahruġa minn dik il-persuna skond il-paragrafu (b) tal-partita 5 ta' din it-Taqsima u fil-fattura ta' bejgh lilha mahruġa skond dak il-paragrafu jew, meta japplika, il-fattura ta' xiri minnha mahruġa skond il-paragrafu (a) ta' dik il-partita.

*Kondizzjonijiet*

3. Persuna taxxabli li tagħmel l-ghażla msemmija fil-partita 4 ta' din it-Taqsima—

(a) għandha żżomm, fil-każ meta dawk l-oġġetti jkunu ġew lilha provduti minn persuna li ma kienetx iprovdiet dawk l-oġġetti fil-kors ta' attività ekonomika, fattura ta' xiri minnha mahruġa fil-waqt meta dawk l-oġġetti jkunu lilha ġew provduti kif imsemmi qabel li jkun fiha t-tagħrif li hemm fil-partita 4 ta' din it-Taqsima;

(b) għandha tohroġ fattura ta' taxxa li jkun fiha t-tagħrif li hemm fil-partita 5 ta' din it-Taqsima u żżomm kopja ta' dik il-fattura;

(ċ) ma għandhiex tohroġ, dwar provvista li dwarha tkun saret dik l-ghażla, fattura ta' taxxa jew kull dokument ieħor li jkun juri li xi ammont jkun taxxa jew li jkun attribwibbli għal taxxa;

(d) ma għandhiex tqis it-taxxa, jekk ikun hemm, li tkun inkluża fil-prezz imhallas jew li jkollu jithallas minnha mal-provvista lilha magħmula ta' l-oġġetti msemmija bhala *input tax*;

(e) għandha żżomm kull dokumentazzjoni, dokumenti u kontijiet li għandhom x'jaqsmu ma' transazzjonijiet ta' oġġetti wżati hekk kif il-Kummissjoni jista' jehtieg.

*Fattura ta' xiri*

4. Salv b'kull mod ieħor li l-Kummissarju jista' jippermetti, fattura ta' taxxa meħtieġa bis-saħħa tal-paragrafu (a) tal-partita 5 ta' din it-Taqsima għandu jidher fiha:

- (a) in-numru tal-fattura ta' xiri;
- (b) id-data tax-xiri;
- (ċ) isem u l-indirizz tal-bejjiegh;
- (d) isem u l-indirizz tax-xerrej;
- (e) deskrizzjoni ta' l-oġġetti;
- (f) il-prezz totali;
- (g) referenza relattiva għar-registrazzjoni fil-kotba tal-kontijiet tax-xerrej dwar dik it-transazzjoni;
- (h) il-firma tal-bejjiegh.

*Fattura ta' bejgh*

5. Salv b'kull mod ieħor li l-Kummissarju jista' jippermetti, fattura ta' bejgh meħtieġa bis-saħħa tal-paragrafu (b) tal-partita 3 ta' din it-Taqsima għandu jidher fiha:

- (a) in-numru tal-fattura tal-bejgh;
- (b) id-data tal-bejgh;
- (ċ) isem, l-indirizz u n-numru ta' registrazzjoni tal-bejjiegh;
- (d) isem u l-indirizz tax-xerrej;
- (e) deskrizzjoni ta' l-oġġetti;
- (f) il-prezz totali inkluża t-taxxa;
- (g) referenza relattiva għar-registrazzjoni fil-kotba tal-kontijiet tal-bejjiegh dwar dik it-transazzjoni;

*Fattura ta' xiri*

4. Salv b'kull mod ieħor li l-Kummissarju jista' jippermetti, fattura ta' taxxa meħtieġa bis-saħħa tal-paragrafu (a) tal-partita 5 ta' din it-Taqsima għandu jidher fiha:

- (a) in-numru tal-fattura ta' xiri;
- (b) id-data tax-xiri;
- (ċ) isem u l-indirizz tal-bejjiegh;
- (d) isem u l-indirizz tax-xerrej;
- (e) deskrizzjoni ta' l-oġġetti;
- (f) il-prezz totali;
- (g) referenza relattiva għar-registrazzjoni fil-kotba tal-kontijiet tax-xerrej dwar dik it-transazzjoni;
- (h) il-firma tal-bejjiegh.

*Fattura ta' bejgh*

5. Salv b'kull mod ieħor li l-Kummissarju jista' jippermetti, fattura ta' bejgh meħtieġa bis-saħħa tal-paragrafu (b) tal-partita 3 ta' din it-Taqsima għandu jidher fiha:

- (a) in-numru tal-fattura tal-bejgh;
- (b) id-data tal-bejgh;
- (ċ) isem, l-indirizz u n-numru ta' registrazzjoni tal-bejjiegh;
- (d) isem u l-indirizz tax-xerrej;
- (e) deskrizzjoni ta' l-oġġetti;
- (f) il-prezz totali inkluża t-taxxa;
- (g) referenza relattiva għar-registrazzjoni fil-kotba tal-kontijiet tal-bejjiegh dwar dik it-transazzjoni;

avviż, tiġi msewwija jew imhassra. Hlief kif speċifikat mod ieħor, dik l-ordni għandha tapplika għall-provvisti kollha magħmula mill-persuna li jkun ingħatalha dak l-avviż mid-data ta' dik l-ordni sakemm dak l-ordni jiġi mħassar.

4. Meta ordni mogħti skond il-partita 2 ta' din it-Taqsima jiġi msewwi jew imhassar, il-Kummissarju jista' jeħtieġ lill-persuna li lilha jkun ingħata dak l-ordni, li thallas taxxa f'dak l-ammont li l-Kummissarju jista' jidhirlu xieraq u raġonevoli biex jagħmel tajjeb għat-taxxa fuq provvisti li, minhabba dik it-tiswija jew thassir, jista' ma jkunx b'mod ieħor kopert u dik it-taxxa titqies, għall-għanijiet kollha ta' dan l-Att li tkun it-taxxa li għandha tithallas fuq provvisti taxxabbli magħmula min dik il-persuna fid-data li dik it-tiswija jew thassir isir effettiv.

5. Minkejja d-dispożizzjonijiet l-oħra ta' din it-Taqsima ordni li jingħata skond id-dispożizzjonijiet tal-partita 1 ta' din it-Taqsima, ma għandux japplika għal xi provvista li għaliha jirreferu l-partiti 4, 5 u 8 tat-Tieni Skeda li tinsab ma' dan l-Att.

### **Għanijiet u Raġunijiet**

L-għan ta' dan l-abbozz huwa li jhassar l-Att ta' l-1997 dwar it-Taxxa tad-Dwana u tas-Sisa u li minflok it-taxxa mposta b'dik il-liġi tidhol taxxa fuq il-valur miżjud.

**PART I****Preliminary**

1. Short title and commencement
2. Interpretation
3. Administration

**PART II****Scope of the Tax**

4. Charge to tax
5. Economic Activity
6. Supplies of goods and supplies of services
7. Place of supply
8. Time of supply
9. Exemptions

**PART III****Registered Persons and Exempt Persons**

10. Application for registration
11. Registration
12. Cancellation of registration
13. Classification as exempt person
14. Cancellation of exempt person classification
15. Tax period
16. Applicability of the Sixth Schedule
17. Further classification of registered persons

**PART IV****Determination and Payment of the Tax**

18. Taxable value
19. Rate of tax
20. Persons liable for the payment of the tax
21. Time when tax becomes due and payable

22. Payment of the tax on taxable supplies
23. Input tax
24. Credit for input tax
25. Deductions
26. Refund of excess credit

## PART V

### **Returns, Assessments, Penalties and Appeals**

27. Tax returns
28. Adjustments to tax returns
29. Presumption as to declarations in tax returns
30. Declarations by exempt persons and other statements, etc.
31. Power to make assessments where a return has not been furnished
32. Power to make assessments when a return has been furnished
33. Power to make assessments on exempt persons
34. Assessments
35. Additional and revised assessments
36. Presumption as to amounts shown in assessments
37. Administrative penalty for incorrect tax return
38. Administrative penalty for default in the furnishing of a tax return
39. Administrative penalty for default in application for registration
40. Administrative penalty for default by exempt person
41. Liability to administrative penalties
42. Reasonable excuse
43. Appeal against an assessment
44. Other matters that may be referred to Appeal
45. Value Added Tax Appeals Board
46. Matters regulated by the Ninth Schedule
47. Appeal to the Court of Appeal

## PART VI

### **Records and Information**

48. Records to be kept
49. Price marking
50. Tax Invoice
51. Documents to be provided in other cases
52. Production of invoices by persons to whom a supply is made
53. Inspections
54. Access to places of habitation
55. Information held by certain licensed persons
56. Official secrecy

**PART VII****Special Cases**

- 57. Special cases

**PART VIII****Collection, Security and Refunds**

- 58. Suit by the Commissioner
- 59. Executive title
- 60. Restrictions on the release of imported goods
- 61. Powers relating to imported goods
- 62. Special privilege
- 63. Security for tax due on supplies
- 64. Shorter period for the delivery of a return
- 65. Reverse charge
- 66. Representatives
- 67. Appropriation of payment
- 68. Refunds
- 69. Repayment of tax that was paid but not due and of overpaid tax
- 70. International arrangements
- 71. Repayments to non-residents

**PART IX****Miscellaneous**

- 72. Validity of notices, etc.
- 73. Delivery and service of notices, etc.
- 74. Interest
- 75. Power to make regulations

**PART X****Offences and Punishments**

- 76. Failure to apply for registration, or to keep or deliver records and returns
- 77. Irregularities in records, etc. and false representations
- 78. Recurrent offences
- 79. Obstruction of officials

- 80. Offences relating to importations
- 81. General offence
- 82. Offences by principal officers of bodies of persons and by employers
- 83. Prosecution
- 84. Compromise penalty

## PART XI

### **Transitory Provisions**

- 85. Repeal and saving
- 86. Returns and payments of tax in terms of the Customs and Excise Tax Act, 1997
- 87. Registration, classification and tax period of persons registered under the Customs and Excise Tax Act, 1997
- 88. Time and taxable value of certain supplies
- 89. Interpretations of certain contracts
- 90. Refund of excise tax on imports of goods in stock

## SCHEDULES

- First        Activities of Public Authorities
- Second     Supplies of Goods and Services
- Third       Place of Supply of Services
- Fourth      Exempt Supplies
- Fifth        Exempt Importations
- Sixth        Small Businesses
- Seventh     Taxable Value of Supplies and Importations
- Eighth      Rate of Tax
- Ninth       Appeals to the Value Added Tax Appeals Board
- Tenth        Forms to be presented with payment of the tax
- Eleventh    Deductions
- Twelfth     Tax Records
- Thirteenth  Tax Invoice
- Fourteenth  Fiscal Receipts
- Fifteenth   Special Cases

**A BILL  
entitled**

*AN ACT to make provision for the imposition of a value added tax in place of an excise tax system on imports, products and services.*

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:—

**PART I**

**Preliminary**

1. This Act may be cited as the Value Added Tax Act, 1998, and shall be deemed to have come into force on 1st January, 1999. Short title and commencement.

2. (1) In this Act, unless the context otherwise requires - Interpretation.

“administrative penalty” means a penalty imposed in virtue of the provisions of Part V of this Act;

“assessment” means an assessment that may be made in virtue of the provisions of Part V of this Act but does not include a provisional assessment;

“assets belonging to an economic activity” include stocks and tangible fixed assets acquired or used for the purpose of that economic activity;

“Board” means the Value Added Tax Appeals Board established in terms of section 34 of this Act;

“Commissioner” means the Commissioner of Value Added Tax appointed in terms of the provisions of subsection (1) of section 3 of this Act or any public officer or other person to whom a delegation has been made in accordance with subsection (2) or (3) of that section while he is acting within the terms of that delegation;

Cap. 337

“customs bond” means a bond as defined in section 2 of the Import Duties Act;

“economic activity” has the meaning assigned to it in section 5 of this Act and with respect to a person who carries on more than one economic activity means all the economic activities so carried on;

“effective date” means the 1st January, 1999;

“employee” means an individual bound to an employer by a contract of employment or by other legal ties creating the relationship of employer and employee as regards working conditions, remuneration and the employee’s liability and includes a director of a company or of a corporation constituted by an Act of Parliament;

“established in Malta” has the meaning assigned to it in subsection (2) of this section;

“exempt importation” has the meaning assigned to it in paragraph (b) of subsection (1) of section 9 of this Act;

“exempt person” means a person classified as such in terms of section 13 of this Act;

“exempt supply” has the meaning assigned to it in paragraph (a) of subsection (1) of section 9 of this Act;

“exempt with credit supply” is a supply to which Part One (Exemptions with Credit) of the Second Schedule to this Act applies;

“importer” with respect to any goods in respect of which tax becomes due or payable means any person having those goods standing in his name on the books of the customs department at the time that tax becomes due or payable, as the case may be;

“input tax” means an amount determined in accordance with section 23 of this Act;

“Malta” has the meaning assigned to it by the Constitution and includes the continental shelf;

“Minister” means the minister responsible for finance;

“output tax” means the tax referred to in subsection (1) of section 22 of this Act;

“person” includes a physical person, a body of persons, a public authority and any entity capable of carrying on an economic activity;

“provisional assessment” means a provisional assessment made in terms of section 32 of this Act;

“public authority” means the Government, a Government department, a local council set up in accordance with the Local Councils Act 1993, an authority vested with distinct personality set up by an Act of Parliament or a corporation constituted by an Act of Parliament; Act XV of 1993.

“registered person” means a person who has been registered in accordance with section 11 of this Act and whose registration has not been cancelled in accordance with section 12 of this Act;

“small business” means an economic activity that qualifies as such in terms of the Sixth Schedule to this Act;

“tax” means the value added tax chargeable under this Act;

“tax invoice” means the invoice required to be provided in terms of section 50 of this Act;

“tax period” has the meaning assigned to it by section 16 of this Act;

“tax return” means the return required to be furnished in terms of section 27 of this Act;

“taxable importation” means an importation on which tax is chargeable in terms of section 4 of this Act;

“taxable supply” means a supply on which tax is chargeable in terms of section 4 of this Act;

“taxable value” means the value of a taxable supply or of a taxable importation established in accordance with section 18 of this Act.

(2) A person carrying on an economic activity shall be deemed to be established in Malta if:

(a) he carries on that activity wholly or partly in, from or through a fixed place situated in Malta; or

(b) being a body of persons it is constituted under Maltese law;

(c) being a physical person he has a permanent address or usually resides in Malta:

Provided that a company registered in Malta which does not carry on an economic activity in Malta and which is not a company whose capital or voting rights are owned, directly or indirectly, as to fifty per cent or more, by individuals who have a permanent address or who usually reside in Malta, shall not be deemed to be established in Malta.

Administration.

3. (1) The administration of the Act is vested in the Commissioner of Value Added Tax, hereinafter in this Act referred to as “the Commissioner”, who shall be a public officer appointed as such by the Prime Minister.

(2) The Commissioner may delegate to any public officer any of the rights, duties, powers and other functions vested in him, conferred to him or imposed upon him by this Act.

(3) The Commissioner may delegate to any other person such of the rights, duties, powers and other functions vested in him, conferred to him or imposed upon him by this Act as the Minister may direct in writing.

## PART II

## Scope of the Tax

**4.** Subject to the other provisions of this Act there shall be <sup>Charge to tax.</sup> charged, levied and collected on account of the Government a value added tax -

(a) on every supply of goods or services made on or after the effective date in Malta for a consideration in the course or furtherance of an economic activity other than -

(i) an exempt supply,

(ii) a supply made by an exempt person;

(b) on every importation other than an exempt importation which takes place on or after the effective date.

**5.** (1) Saving the provisions of subsection (2) of this section <sup>Economic activity.</sup> an economic activity means an activity carried on by a person, other than an employee acting as such, and consisting of any one or more of the following -

(a) any trade or business;

(b) any profession or vocation and the provision of any personal services;

(c) the exploitation of tangible or intangible property for the purpose of obtaining income therefrom on a continuing basis;

(d) the provision by a club, association or organisation (for a subscription or other consideration) of the facilities or advantages available to its members;

(e) the admission, for a consideration, of persons to any premises.

(2) The activities of a public authority acting in the exercise of the functions assigned to it by law shall not be deemed to be an economic activity except as and to the extent provided in the First Schedule to this Act.

Supplies of goods and supplies of services.

**6.** The provisions of the Second Schedule to this Act shall apply for the purpose of determining any question as to whether a transaction:

(a) is to be treated as a supply of goods or as a supply of services or as neither a supply of goods nor a supply of services;

(b) is to be treated as a supply made for a consideration;

(c) is to be treated as a supply made in the course or furtherance of an economic activity.

Place of supply.

**7.** (1) Subject to the other provisions of this section, a supply of goods shall be deemed to be made in the country in which the goods are situated at the time when the supply takes place.

(2) Goods imported into Malta shall be deemed to have been supplied to the importer outside Malta.

(3) Goods exported out of Malta shall be deemed to have been supplied by the exporter in Malta.

(4) The place where services are supplied shall be determined in accordance with the provisions of the Third Schedule to this Act.

Time of supply.

**8.** (1) Subject to the other provisions of this section -

(a) a supply of goods shall be deemed to take place at the time when the goods are delivered or otherwise made available to the person to whom the supply is made;

(b) a supply of services shall be deemed to take place on the date when the services are performed.

(2) Subject to the provisions of subsection (3) of this section when payment for a supply is received by the person making the supply before the time determined in accordance with subsection (1) of this section, the supply shall, to the extent of the payment so made, be deemed to take place at such earlier time.

(3) When a tax invoice for a supply is issued before the time determined in accordance with the provisions of subsection (1) of this section or before the expiration of thirty-one days following the time determined as aforesaid, the supply shall, to the extent of the value of that invoice, be deemed to take place at the time when the tax invoice is issued.

(4) When services are supplied for a period for a consideration the whole or part of which is determined or payable periodically or from time to time, they shall be treated as separately and successively supplied at the earlier of the following times:

- (a) whenever a payment for such supplies is received, to the extent covered by that payment; or
- (b) whenever a tax invoice is issued in respect of such supplies, to the extent covered by that invoice.

**9.** (1) The supplies to which the Fourth Schedule to this Act applies shall be exempt supplies. Exemptions.

(2) The importations to which the Fifth Schedule to this Act applies shall be exempt importations.

(3) Any provision contained in or under any law empowering the Minister to grant an exemption from import duties on the importation of goods chargeable under the Import Duties Act shall be construed as empowering the Minister to grant, in the same circumstances, in the same manner, and subject to the same conditions and limitations provided for in any such provision, an exemption from tax chargeable under this Act on the importation of the said goods. Cap 337

### PART III

#### Registered Persons and Exempt Persons

**10.** (1) Any person who carries on an economic activity shall, if he is established in Malta and is not a registered person, apply to the Commissioner to be registered under this Act by not later than thirty days from the date on which he makes a taxable supply or an exempt with credit supply. Application for registration.

(2) Any person who carries on an economic activity and is not established in Malta shall, if he is not a registered person, apply to the Commissioner to be registered under this Act by not later than thirty days from the date on which he makes any taxable supply other than a supply of services made to a registered person established in Malta who is not an exempt person.

(3) Any person who is not a registered person shall, if so requested by the Commissioner, apply to be registered under this Act within thirty days from the date on which he is served with a notice containing such a request.

(4) Any person who is not a registered person and who carries on or intends to carry on an economic activity may apply to be registered under this Act.

(5) An application for registration under this Act shall be made on such form as may be issued by the Commissioner or as may be prescribed and in such manner and shall contain such particulars as may be required by the Commissioner or as may be prescribed.

(6) The Minister may by regulations exempt any person or class of persons from the provisions of this section and may by such regulations make such an exemption subject to such conditions and limitations as may be prescribed.

Registration.

**11.** (1) The Commissioner shall register every person who in his opinion is liable to apply for registration in terms of subsection (1) or subsection (2) of section 10 of this Act.

(2) The Commissioner shall register any person who has made an application in terms of subsection (4) of section 10 of this Act if he is satisfied that that person carries on or intends to carry on an economic activity and is likely to make taxable supplies or exempt with credit supplies in the course or furtherance thereof.

(3) The Commissioner shall allocate a registration number for every person registered under this Act and shall deliver to that person a registration certificate containing such particulars as the Commissioner may deem appropriate.

(4) The Minister may by regulations make provision for the registration of a number of persons as one person or for a person to be registered separately in respect of different branches or departments of his economic activity in such circumstances, in respect of such supplies and subject to such conditions as may be specified in the said regulations.

(5) Every registered person shall within fifteen days from the happening of any of the following events notify that event in writing to the Commissioner:

(a) a change in circumstances that affect the particulars declared in the application for his registration or otherwise furnished to the Commissioner in connection with his registration or appearing in the registration certificate;

- (b) the cessation or transfer of his economic activity or part thereof;
- (c) such other event as may be prescribed.

**12.** (1) The Commissioner may at any time cancel the registration of a person if he has reason to believe that that person does not carry on or has ceased to carry on an economic activity or that that person is not likely to make taxable supplies or exempt with credit supplies. Cancellation of registration.

(2) The Commissioner shall serve a notice on any person whose registration has been cancelled, indicating the date on which that person has ceased to be a registered person.

(3) When the registration of a person who is not an exempt person is cancelled he shall be deemed to have, immediately before such cancellation, made a supply of all the assets that belonged to his economic activity at that time subject to the relevant provisions of the Second Schedule to this Act and shall account for such a supply in the tax return for his last tax period:

Provided that the Commissioner may, when he has reason to believe that the taxable value of the said deemed supply is less than one hundred liri, or such other amount as may be prescribed, exempt that person from accounting for that supply as aforesaid.

(4) The cancellation of the registration of a person shall not relieve that person from any liability incurred before the date of the cancellation or in virtue of anything done or omitted to be done before that date, or from the obligation to make an application for a fresh registration in any of the circumstances referred to in section 11 of this Act.

**13.** (1) When a registered person or a person who applies for registration carries on an economic activity which qualifies as a small business he may apply to the Commissioner to be classified as an exempt person. Classification as exempt person.

(2) Where the Commissioner is satisfied that a person who has made an application as aforesaid is eligible to be so classified he shall classify that person as an exempt person and shall serve a notice on that person indicating the date of that classification.

(3) When a person is classified as an exempt person on a date other than the date of his registration he shall be deemed

to have, immediately before the date of that classification, made a supply of all the assets that belonged to his economic activity at that time subject to the relevant provisions of the Second Schedule to this Act and shall account for such a supply in the tax return for his last tax period:

Provided that the Commissioner may, when he has reason to believe that the taxable value of the said deemed supply is less than one hundred liri, or such other amount as may be prescribed, exempt that person from accounting for that supply as aforesaid.

Cancellation of  
exempt person  
classification.

**14.** (1) An exempt person shall within thirty days from the date on which he does not remain eligible to be classified as an exempt person apply to the Commissioner for the cancellation of his classification.

(2) An exempt person may apply to the Commissioner for the cancellation of his classification at any time in which he may be so entitled.

(3) When the Commissioner is satisfied that an exempt person who has made an application for the cancellation of his classification was required by subsection (1) or entitled under subsection (2) of this section to make that application or where he otherwise has reason to believe that an exempt person is not eligible to remain classified as an exempt person he shall cancel the classification of that person as an exempt person and shall notify that person accordingly.

Tax period.

**15.** (1) The Commissioner shall allocate a tax period to every registered person who is not classified as an exempt person.

(2) Except as otherwise provided in this section a tax period means a period of three calendar months commencing on the first day immediately following the end of the preceding tax period.

(3) The Minister may by regulations prescribe in respect of such class or classes of persons as may be specified in the said regulations a tax period of more or less than three months.

(4) The first tax period for a person shall commence on the date a person is registered and end on such date as may be determined by the Commissioner.

(5) When, during a tax period of a person, his registration is cancelled or he is classified as an exempt person, that period shall end on the date of that cancellation or classification and shall be the last tax period of that person, saving the allocation of a new tax period to that person should he be re-registered or should his classification be cancelled.

(6) The Commissioner may by means of a notice served on a registered person in any particular case vary any tax period for that person in such manner as may be specified in that notice.

16. The provisions of this Part shall apply subject to the provisions of the Sixth Schedule to this Act. Applicability of the Sixth Schedule.

17. Without prejudice to the other provisions of this Part the Commissioner may classify registered persons by reference to the description or sector of their economic activity and such other matters as he may deem necessary or appropriate and any classification so made shall, unless the contrary is proved, be deemed to be a correct classification for the purpose of determining the applicability or otherwise of any provision of this Act to which the classification may be relevant. Further classification of registered persons.

## PART IV

### Determination and Payment of the Tax

18. The value of supplies and of importations shall be established in the manner laid down in the Seventh Schedule to this Act and in the provisions relating to the taxable value of supplies contained in the Second Schedule to this Act subject to any other provision applicable in terms of this Act in any specific case. Taxable value.

19. The tax chargeable under this Act shall be: Rate of tax.

(a) at the rate of fifteen per cent of the taxable value of every taxable supply other than a supply referred to in paragraph (c) of this section;

(b) at the rate of fifteen per cent of the taxable value of every taxable importation;

(c) at such rates as may be specified in the Eighth Schedule to this Act, not being higher than fifteen per cent of the taxable value of the taxable supplies or the taxable importations specified in the said Schedule.

Persons liable for the payment of the tax.

**20.** (1) The tax due on a taxable supply shall be a liability of the person who makes the supply.

(2) The tax due on a taxable importation of goods shall be a liability of the importer of those goods.

Time when tax becomes due and payable.

**21.** (1) The tax chargeable on a taxable supply shall become due at the time when the supply takes place and shall be payable at the time and in the manner provided for in section 22 of this Act.

(2) The tax chargeable on a taxable importation shall become due at the time when the importation takes place and shall be payable to the Comptroller of Customs on behalf of the Commissioner before the imported goods are delivered for use or consumption in Malta.

Payment of the tax on taxable supplies.

**22.** (1) The tax due by a person on taxable supplies made by him during a tax period shall be the output tax of that person for that tax period and shall, to the extent that it exceeds the deductions allowable to that person for that period and is not set off against any excess credit due to him in virtue of this Act, be paid to the Commissioner by not later than the date and time by which that person is required to furnish a tax return for the relative tax period.

(2) Interest shall be due on any tax which is not paid by the date on which it becomes payable in accordance with this section at the rate of one per cent for each month or part thereof during which the said tax remains unpaid or at such other rate as may be prescribed.

(3) The manner in which payment of the tax is made and the receipt to be issued by the Commissioner, shall be those as the Commissioner may direct. The forms to be presented with the payment of the tax shall be those set out in the Tenth Schedule to this Act.

Input tax.

**23.** The input tax of a person is the total of the tax chargeable on supplies made to him and the tax paid on taxable importations made by him to the extent that the supplies so made or the goods so imported have been or will be wholly used by him in the course or furtherance of his economic activity.

Credit for input tax.

**24.** (1) Subject to the other provisions of this section, there shall be allowed for every tax period of a person a credit equivalent to so much of the input tax of that person for that period as is

attributable to supplies made or to be made by that person, being supplies to which subsection (3) of this section applies.

(2) Subject to the other provisions of this section, there shall be allowed for the last tax period of a person whose registration has been cancelled and for the last tax period of a person who has been classified as an exempt person a credit equivalent to so much of the input tax of that person for that period as is attributable to supplies made by him up to the end of that tax period being supplies to which subsection (3) of this section applies.

(3) This subsection applies to:

(a) taxable supplies;

(b) exempt with credit supplies;

(c) supplies made or to be made by that person outside Malta to the extent that the said supplies outside Malta would, had they been made in Malta, have been treated under the provisions of this Act as taxable supplies or as exempt with credit supplies

but does not apply to supplies deemed to be made by a person to himself in terms of the provisions of section 65 of this Act.

(4) Where the input tax of a person for a tax period includes tax on any supplies of goods or services made to that person or on goods imported by that person which have been or which are to be used by that person both for the purpose of making supplies to which subsection (3) of this section applies and also for other purposes, there shall be deemed to be attributable to supplies to which the said subsection applies such portion of the tax on the said supplies of goods or services as may be prescribed.

(5) The Minister may by regulations make provisions for the determination of the input tax and the attribution of input tax and may by such regulations prescribe -

(a) that input tax of a registered person shall not be allowed as a credit unless it is supported by tax invoices or by such other evidence as may be specified;

(b) that the credit for input tax shall not include tax chargeable on such supplies or importations as may be specified;

(c) that tax chargeable on such supplies or importations and in such circumstances as may be specified made to or by a person shall be treated as input tax of another person;

(d) that the attribution of input tax of a person to supplies shall be determined by reference to a number of tax periods and that any attribution which may have already been made for the said tax periods in accordance with the other provisions of this section shall be adjusted in such manner as may be specified in the said regulations;

(e) such other provisions as may be deemed necessary for the purpose of securing a fair and reasonable attribution of input tax to supplies.

Deductions.

**25.** (1) A person who furnishes a tax return for a tax period shall be entitled to claim as deductions for that period:

(a) the amount of the credit for input tax allowable to him for that period;

(b) such further deductions as may be prescribed.

(2) Where the output tax of a person for a tax period exceeds the deductions that he may claim in terms of subsection (1) of this section that person may set off against such excess any excess credit for any previous tax period that has not yet been paid to him in accordance with section 26 of this Act.

Refund of excess credit.

**26.** (1) Saving the other provisions of this Act, when the deductions allowable to a person for a tax period exceed the output tax of that person for that period, the excess shall be an excess credit of that person for that period.

(2) The amount of excess credit of a person for a tax period shall, to the extent that it is not set off against any amount due by that person to the Commissioner in accordance with the other provisions of this Act, be a refund payable to that person by not later than five months from the expiration of the time allowed for the furnishing of the tax return for that tax period or from the day on which the said return has been furnished to the Commissioner, whichever is the later.

(3) Interest shall be due to a person to whom a refund is due in accordance with this section at the rate specified in or prescribed in terms of subsection (2) of section 22 of this Act from the date when the refund becomes payable in accordance with this section until the date when it is paid or when a cheque or draft for the payment thereof is given or posted to that person by the Commissioner.

(4) The Commissioner may, for the purpose of any such verifications as he may consider necessary to ascertain the amount refundable, extend the time limit referred to in subsection (2) of this section by not more than twelve months: provided that the running of interest on the said refund shall not be meanwhile suspended.

## PART V

### Returns, Assessments, Penalties and Appeals

27. (1) Every registered person who is not an exempt Tax returns. person shall furnish the Commissioner with a tax return for every tax period by not later than the fifteenth day of the second month following the month during which that tax period ends.

(2) Every person whose registration has been cancelled and every registered person who is classified as an exempt person shall furnish the Commissioner with a tax return relating to the last tax period within thirty days from the date on which he is served with a notice referred to in subsection (2) of section 12 or in subsection (2) of section 13 of this Act, as the case may be, or within such longer period as may be specified in the said notice.

(3) A tax return shall contain a declaration of the output tax and the deductions for that period and it shall contain such other declarations and particulars and be made on the form as prescribed in the Tenth Schedule to this Act.

(4) A tax return shall not be deemed to have been furnished unless it is full and complete in all material respects and unless and until the tax resulting to be payable in accordance with the declarations made therein has been paid to the Commissioner: provided that when a payment is made by a person to the Commissioner in circumstances which indicate that that person intended that payment to relate to a tax return, that payment shall be deemed to relate to that tax return for the purposes of this subsection without prejudice to the power of the Commissioner under any other provision of this Act to appropriate that payment in any other manner.

Adjustments to tax returns.

**28.** A person who has made an incorrect declaration in a tax return furnished to the Commissioner for a tax period may request by means of a notice to the Commissioner to make an adjustment to that tax return in the circumstances set out in the Twelfth Schedule to this Act and such an adjustment shall be made to the extent allowed and shall have the effects specified in the said Schedule.

Presumption as to declarations in tax returns.

**29.** When a person has furnished the Commissioner with a tax return for a tax period, the output tax and the deductions of that person for that period shall, except as provided in section 36 of this Act, be deemed to be the output tax and the deductions declared in that return as adjusted by any adjustment made in accordance with section 28 of this Act.

Declarations by exempt persons and other statements, etc.

**30.** (1) Every exempt person shall make such periodical or other declarations as may be prescribed.

(2) Every person carrying on or intending to carry on or who has ceased to carry on an economic activity shall furnish such statements and information and shall produce such documents as may be reasonably required by the Commissioner for any purpose of this Act or as may be prescribed.

Power to make assessments where a return has not been furnished.

**31.** (1) When a person liable to furnish a tax return for a tax period does not furnish that return the Commissioner may make an assessment of the output tax and the input tax of that person for that period and of the administrative penalty to which that person became liable and serve that assessment on that person at any time after the expiration of the time allowed in terms of this Act for the furnishing of that return and by not later than six years from the end of the said tax period.

(2) An assessment made for a tax period of a person in virtue of this section shall not relieve that person from his obligation to furnish a tax return for that period and from his liability to any or to further administrative penalties in accordance with the relevant provisions of this Act.

(3) When a tax return for a tax period is furnished after an assessment has been made in accordance with subsection (1) of this section the Commissioner may cancel that assessment without prejudice to his power to make further assessments in terms of the other provisions of this Act.

(4) The cancellation of an assessment as aforesaid shall not relieve the person who has been in default from his liability to

an administrative penalty in accordance with the other provisions of this Act.

**32.** (1) When the Commissioner has reason to believe that a tax return furnished by a person for a tax period does not contain a full and correct statement of the matters required to be declared in that return he may make a provisional assessment of the output tax and the input tax of that person for that period and of the administrative penalty to which that person became liable and serve that provisional assessment on that person by not later than six years from the end of the said tax period.

Power to make assessments when a return has been furnished.

(2) A provisional assessment shall indicate clearly that it is a provisional assessment and that it may be followed by an assessment within the time limits specified in subsection (3) of this section. Save as aforesaid a provisional assessment shall contain the particulars that are required to be given in an assessment and such further particulars as the Commissioner may deem appropriate.

(3) After the expiration of a period of not less than thirty days and not more than six months from the service on a person of a provisional assessment in respect of a tax period the Commissioner may make an assessment of the output tax and the input tax of that person for that period and of the administrative penalty to which that person became liable and serve that assessment on that person.

(4) The assessment made in virtue of subsection (3) of this section may not contain any variations to the amounts specified in the relative provisional assessment except for:

(a) variations requested by or agreed to by the said person;

(b) variations consisting in the substitution for amounts shown in the provisional assessment of amounts that are equal or closer to those declared in the relative tax return.

**33.** When the Commissioner has reason to believe that a person has become liable to an administrative penalty with respect to anything made by him during any period in which he was classified as an exempt person he may make an assessment of that penalty and serve that assessment on that person within six years from the end of that period.

Power to make assessments on exempt persons.

Assessments.

**34.** (1) An assessment made in virtue of section 31, section 32 or section 33 of this Act shall be made on such form and contain such further particulars as the Commissioner may deem appropriate or as may be prescribed.

(2) An assessment may be made by reference to such information, estimations or criteria as the Commissioner may, in his judgement, deem appropriate.

Additional and revised assessments.

**35.** The power to make an assessment includes the power to make an additional or a revised assessment within the same time limits and subject to the same provisions applicable to an original assessment: provided that the Commissioner may not reopen any matter that has been decided on appeal.

Presumption as to amounts shown in assessments.

**36.** Where an assessment is made for a tax period any amount of tax and deductions assessed in that assessment shall, except if and to the extent that the assessment is cancelled or revised, be deemed to be and to have always been the tax and the deductions properly due and allowable for that period for any of the purposes of this Act.

Administrative penalty for incorrect tax return.

**37.** (1) Saving the provisions of subsection (2) of this section, when a tax return furnished by a person for a tax period contains an understatement of the output tax or an overstatement of the deductions for that period, that person becomes liable to an administrative penalty in an amount equivalent to twenty per cent of the total of:

(a) the excess, if any, of the correct amount of output tax over the output tax as declared in the return; and

(b) the excess, if any, of the deductions as declared in the return over the correct amount of the deductions.

(2) Where a person makes an adjustment of an understatement or overstatement as is referred to in subsection (1) of this section in accordance with the provisions of section 28 of this Act before he is served with a provisional assessment for that period, that person becomes liable to an administrative penalty in an amount equivalent to ten per cent of the total of:

(a) the excess, if any, of the correct amount of output tax over the output tax as declared in the return; and

(b) the excess, if any, of the deductions as declared in the return over the correct amount of the deductions.

(3) Where a tax return furnished to the Commissioner by a registered person for a tax period does not contain a full and correct statement of the matters required to be declared by that person in that return and that person does not make an adjustment of such an understatement or overstatement in accordance with the provisions of section 28 of this Act before he is served with an assessment for that period he shall, unless that person has in virtue of that default become liable to a higher administrative penalty under the other provisions of this section and except where regulations made for the purposes of the said section 28 provide otherwise be liable to an administrative penalty of two hundred *liri*.

**38.** Any person who, being required to furnish a tax return for a tax period, does not furnish that return within the time laid down in the relevant provisions of this Act shall be liable to an administrative penalty in an amount equivalent to the higher of:

Administrative penalty for default in the furnishing of a tax return.

(a) two per cent of the excess, if any, of the output tax over the deductions, disregarding any excess credit brought forward from a previous tax period, as declared in the return, and

(b) twenty *liri*

for every month or part thereof that elapses from the date by which the tax return should have been furnished in accordance with this Act and the date when it is furnished to the Commissioner.

**39.** Any person who, being required to apply for registration under this Act, does not make such an application within the time laid down in the relevant provisions of this Act shall be liable to an administrative penalty in an amount equivalent to the higher of -

Administrative penalty for default in application for registration.

(a) two per cent of the excess, if any, of the output tax over the deductions for the first tax period following the registration; and

(b) twenty *liri*

for every month or part thereof that elapses from the date on which the application should have been made in terms of the said provisions and the earlier of the date on which the registration is furnished to the Commissioner and the date when that person is registered by the Commissioner.

Administrative penalty for default by exempt person.

**40.** An exempt person who does not remain eligible to be classified as an exempt person and who does not apply for the cancellation of his classification within the time laid down in the relevant provisions of this Act shall be liable to an administrative penalty in an amount equivalent to the higher of -

- (a) ten per cent of the excess, if any, of the output tax over the deductions for the first tax period following the cancellation of his classification; and
- (b) one hundred *liri*

for every month or part thereof that elapses from the date on which the application should have been made in terms of the said provisions and the earlier of the date on which the application is furnished to the Commissioner and the date when the classification is cancelled by the Commissioner.

Liability to administrative penalties.

**41.** Any administrative penalty to which a person becomes liable in terms of this Act shall be due and payable by that person without the need of any assessment to be made with respect thereof, and any amount of any administrative penalty due by a person shall not relieve that person from a higher or from a further penalty to which he may have become or may become liable in terms of the relevant provisions of this Act.

Reasonable excuse.

**42.** Notwithstanding the provisions of sections 37 to 41, inclusive, of this Act no administrative penalty shall be due by a person for any default if that person shows that there is a reasonable excuse for the default:

Provided that:

- (a) an insufficiency of funds to pay any tax due, or
- (b) when reliance is placed on any other person to perform any task, the fact of that reliance or any dilatoriness or inaccuracies on the part of the person relied upon,

shall not constitute a reasonable excuse for the purposes of this section.

Appeal against an assessment.

**43.** Any person aggrieved by an assessment served upon him may appeal against that assessment to the Value Added Tax Appeals Board.

**44.** If any question arises, other than on an assessment, relating to - Other matters that may be referred to Appeal.

(a) the registration of a person under this Act or the cancellation of such a registration;

(b) the classification of any registered person as an exempt person or the cancellation of such classification;

(c) whether a transaction made or to be made by a person is a taxable supply or not or whether an importation of goods made or to be made by a person is a taxable importation or not;

(d) any tax chargeable on the importation of goods;

(e) the place, the time or the taxable value of a supply;

(f) the amount of deductions allowable to a registered person for any tax period;

(g) any security required by the Commissioner under this Act,

(h) whether any refund of tax claimed by any person is due or payable to that person or not;

(i) any question of law not falling within the foregoing provisions of this section;

(j) any matter which, in terms of any provision of this Act, or of any regulations made under this Act, may be referred to appeal;

(h) the imposition of any administrative penalty;

that question may be referred to the Value Added Tax Appeals Board by any person who shows to the satisfaction of the Board that he has a direct interest in that question or by the Commissioner.

**45.** There shall be a Value Added Tax Appeals Board for the purpose of hearing and determining appeals and references made in accordance with sections 43 and 44 of this Act. Value Added Tax Appeals Board.

**46.** The Ninth Schedule to this Act shall apply with respect to any appeal made or any question referred to the Board, the Matters regulated by the Ninth Schedule.

composition and competence of the Board, and the regulation of the procedures of the Board.

Appeal to the Court of Appeal.

**47.** (1) Any of the parties to an appeal or a reference to the Board who feels aggrieved by the decision of that Board may appeal against that decision to the Court of Appeal on any question of law only by means of an application to be filed within thirty days from the date on which the decision appealed from is notified to him.

Cap 12.

(2) The board established under section 29 of the Code of Organisation and Civil Procedure may make regulations governing appeals under this section and prescribing fees payable in respect of such appeal.

## PART VI

### Records and Information

Records to be kept.

**48.** (1) Every registered person shall keep proper and sufficient records of all transactions carried out in the course or furtherance of his economic activity to enable the date, the value and the nature of such transactions, the tax chargeable thereon and the deductions allowable in respect thereof, and any such other information as is set out in the Twelfth Schedule to this Act.

(2) The records referred to in subsection (1) of this section shall be kept and stored in the manner, contain the details and be supported by the documents and accounts as set out in the said Schedule and shall be retained, whether or not that person remains a registered person, for a period of at least six years from the end of the year to which they relate.

(3) The Minister may make regulations requiring registered persons to store, process and produce information and documents on or by such means and machines as may be specified in such regulations.

(4) The Commissioner may at any time within the period specified in subsection (2) of this section request any registered person to produce the records, documents and accounts required to be kept by him in virtue of this section.

Price marking.

**49.** Where any registered person indicates the price of goods offered for sale by retail, such price shall be indicated in such a

manner as to be inclusive of the tax chargeable under this Act, if any, on the supply of the said goods.

**50.** (1) Every registered person, other than a retailer, who makes a taxable supply or an exempt with credit supply to another registered person shall provide that other person with a tax invoice within thirty-one days from the date referred to in subsection (1) of section 8 of this Act. Tax invoice.

(2) A registered person who is a retailer and who makes a taxable supply to any other registered person shall, at the request of that other person, provide him with a tax invoice within thirty-one days from the date referred to in subsection (1) of section 8 of this Act.

(3) Where a registered person provides a document to himself which purports to be a tax invoice in respect of a taxable supply made to him by another registered person, that document may, with the approval of the Commissioner, be treated as the tax invoice required to be provided by the supplier in terms of this section.

(4) The form of a tax invoice, the form of an invoice to be issued by an exempt person, the particulars to be shown in any such invoice and the manner in which any such invoice shall be issued, shall contain the information set out in the Thirteenth Schedule to this Act.

**51.** Any registered person who makes any supply, other than a supply to which section 50 of this Act applies, is to provide to the person to whom the supply is made such invoice, receipt or other document as is set out in the Fourteenth Schedule to this Act and shall be in the form and shall show the particulars and shall be issued in the manner set out in the said Schedule. Documents to be provided in other cases.

**52.** A person to whom any tax invoice or other invoice, receipt or document is provided as required by section 50 or 51 of this Act shall, if so requested in accordance with the other provisions of this Act, produce the said invoice, receipt or other document to the Commissioner or to any officer authorised by the Commissioner. Production of invoices by persons to whom a supply is made.

**53.** The Commissioner shall, for the purpose of ensuring compliance with the provisions of this Act, have the power- Inspections.

(a) to enter and inspect any premises where an economic activity is carried on or suspected to be carried on or

where any goods, assets, books, records or documents relating to such activity are kept or suspected to be kept;

(b) to inspect and to require the production of any books, records or documents, including machine readable information, or a copy or extract thereof relating to the economic activity of any person;

(c) subject to the provisions of section 55 of this Act, to require any person to give such information as may be requested for the purpose of determining whether any taxable or exempt with credit supplies have been made by or to that person or the value of any such supplies and to request the attendance of any person at the office of the Commissioner for the purpose of providing such information;

(d) to request the particulars including the name, surname, address and the production of the Identity Card of any person suspected to be in breach of any of the provisions of this Act or of any regulations made under this Act.

Access to places of habitation.

**54.** If access is required for the purposes of paragraph (a) of section 53 of this Act to any premises occupied in whole or in part for the purpose of habitation, such access shall require the prior warrant signed by a Magistrate and shall not take place between seven o'clock in the evening and seven o'clock in the morning.

Information held by certain licensed persons.

**55.** (1) Without prejudice to the provisions relating to the duty of professional secrecy, no information shall be requested by the Commissioner by virtue of this Act from any persons to whom subsection (2) of this section refers except solely for the purpose of determining the tax payable by and the deductions allowable to such person under this Act or of ensuring compliance by such person with the provisions of this Act.

(2) This subsection refers to:

Act XV of 1994

(a) a bank licensed under the Banking Act, 1994;

Act XVII of 1998

(b) an insurance company in respect of long term insurance business which is carried on pursuant to a licence granted under the Insurance Business Act, 1998;

(c) any person licensed to carry on investment business under the Investment Services Act, 1994; Act XIV of 1994

(d) a collective investment scheme licensed under the Investment Services Act, 1994;

(e) a stockbroker licensed under the Malta Stock Exchange Act. Cap. 233

**56.** (1) Except as may be necessary for the purposes of this Act, or where the Prime Minister otherwise directs, every person having any official duty or being employed in the administration of this Act shall regard and deal with all documents and information relating to this Act as secret and confidential. Official secrecy.

(2) No person appointed under or employed in carrying out the provisions of this Act shall be required to produce in any court, tribunal, Board or committee of inquiry any document or to divulge any matter coming under his notice in the performance of his duties under this Act except as may be lawfully required for the purpose of carrying into effect the provisions of this Act, or for the purpose or in the course of any appeal made in accordance with this Act or a prosecution for any offence against any of the provisions of this Act.

(3) Notwithstanding the other provisions of this section, the Commissioner may permit the Director of Audit or any officer authorised by the Director of Audit to have access to any records or documents as may be necessary for the performance of his official duties and for this purpose the Director of Audit and any such authorised officer shall be deemed to be a person employed in the administration of this Act.

(4) Notwithstanding the provisions of the other subsections of this section or of any other law, the Commissioner shall furnish to the Commissioner of Inland Revenue such information, being information obtained by the Commissioner for any of the purposes of this Act, as may be directed by the Minister.

PART VII

**Special Cases**

Special cases.

**57.** (1) The Minister may by regulations prescribe special provisions with respect to supplies to which subsection (2) of this section applies, and may, by such regulations, make provision:

(a) for a supply to be treated as two or more separate supplies or for a number of supplies to be treated as a single supply;

(b) for the time and place at which supplies shall be treated to take place;

(c) for the taxable value of supplies to be determined by such method or one of such methods as may be established by the Commissioner;

(d) for the determination of the input tax attributable to supplies;

(e) for additional records and documents that must be kept and produced in respect of the said supplies;

and any such regulations shall apply notwithstanding anything to the contrary contained in this Act.

(2) This subsection applies to:

(a) supplies made by tour operators and travel agents and by other persons acting as principals and making supplies commonly provided by tour operators and travel agents;

(b) supplies of second hand goods;

(c) supplies by retailers;

(d) supplies of professional services;

(e) supplies under civil, mechanical and electrical engineering contracts;

(f) such other supplies as may be designated for the purposes of this section by an order made by the Minister and published in the Gazette.

(3) Until such time as regulations are made by the Minister in accordance with this section the rules set out in the Fifteenth Schedule to this Act shall apply.

## PART VIII

### Collection, Security and Refunds

**58.** (1) Tax and administrative penalties due under this Act may be sued for and recovered, as the case may require in the competent court of civil jurisdiction. Suit by the Commissioner.

(2) Subject to the provisions of subsection (3) of this section, action for the payment of tax and administrative penalties may be taken by the Commissioner at any time within six years from the date on which such tax or administrative penalty becomes payable.

(3) The running of the period referred to in subsection (2) of this section shall be interrupted by any judicial act filed before the expiration of such period by the Commissioner demanding the payment of the amount claimed.

**59.** (1) Any notice issued by the Commissioner showing any amount of tax and administrative penalty due by a person shall, unless the contrary is proved, be sufficient evidence that that amount is due to the Commissioner by that person and shall constitute an executive title within the meaning and for the purposes of Title VII of Part I of Book Second of the Code of Organization and Civil Procedure. Executive title. Cap. 12.

(2) The Commissioner may request the payment of any tax and administrative penalty payable by any person in terms of this Act by means of a demand note, and if the payment requested is not made within thirty days from the date when the said demand note is served on that person, the Commissioner may proceed to enforce payment in virtue of the executive title referred to in subsection (1) of this section after two days from the service on that person of an intimation for payment made by means of a judicial act.

(3) The provisions of section 468 of the Code of Organisation and Civil Procedure shall apply with respect to any warrant issued on the strength of an executive title mentioned in this section and to the paying out of the proceeds of the sale by auction of the property seized, and no opposition or reservation in

the schedule of deposit shall stay the paying of any sum deposited in court following any such warrant as aforesaid.

Restrictions on the release of imported goods.

**60.** (1) No goods imported into Malta shall be delivered for use in Malta or taken out, cleared or delivered from any customs bond except-

(a) where the importation of those goods is an exempt importation, or

(b) where the tax on the said importation has been paid in accordance with this Act, or

(c) with the authorisation of the Commissioner.

(2) An authorisation for the purpose of paragraph (c) of subsection (1) of this section may be given under such conditions and against the granting of such security as the Commissioner may establish.

Powers relating to imported goods.

**61.** (1) The Comptroller of Customs shall, for the purpose of ascertaining, collecting and protecting on behalf of the Commissioner the tax chargeable under this Act on taxable importations have the same powers and shall follow the same procedures as are in accordance with any other law exercisable and followed by him for the purpose of ascertaining, collecting and protecting import duties.

Cap. 37.

Cap. 337.

(2) Any provision in the Customs Ordinance or in the Import Duties Act or in any regulations made thereunder relating to the application of the proceeds from a sale of imported goods towards the payment of import duties due on those goods shall be construed as providing for the application of the said proceeds towards the payment of import duties and of any tax due under this Act on the importation of those goods.

Special privilege.

**62.** The Commissioner shall have a special privilege over the assets forming part of the economic activity of a person in respect of any tax due by that person under this Act and the said tax shall, notwithstanding anything contained in any other law, be paid in preference to a debt having any other privilege, excepting a debt having a general privilege and a debt mentioned in paragraph (a) or in paragraph (b) of section 2009 of the Civil Code.

Security for tax due on supplies.

**63.** (1) If, in any particular case, the Commissioner has reason to believe that tax due by a registered person might not be

recoverable at the time when that tax becomes payable in terms of this Act, he may by a notice served on that person, demand the payment of the tax within such time as may be specified in that notice and the tax shall thereupon become payable within that time notwithstanding any other provision of this Act.

(2) When a payment has been demanded from a person in accordance with subsection (1) of this section, that person may, instead of making the said payment, furnish such security for the tax payable as may be acceptable to the Commissioner.

**64.** If, in any particular case, the Commissioner has reason to believe that the tax due by a registered person could otherwise be prejudiced, he may, by means of a notice in writing, require that person to furnish a tax return for a tax period before the time allowed in terms of the other provisions of this Act, and in respect of that tax return any reference in this Act to the time allowed in terms of any provision of this Act shall thereupon be construed as a reference to the period specified in the said notice.

Shorter period for the delivery of a return.

**65.** When a taxable supply of services is made by a person who is not established in Malta to a person who is established in Malta and who is not an exempt person the said person established in Malta shall be deemed to have himself supplied those services to himself in the course or furtherance of his economic activity and the provisions of this Act, including the obligation to apply for registration and to account for and to pay the tax, shall, except where otherwise expressly provided, be read and construed accordingly.

Reverse charge.

**66.** (1) Any secretary, manager, director, liquidator or other principal officer of an entity or of a body of persons, any heir and any testamentary executor and any curator of the vacant inheritance of a deceased person, and any person who is a tutor, curator, administrator or trustee of any other person or of any trust, fund or other entity shall, for the purposes of this Act, be a representative of that body of persons, deceased person, other person, trust, fund or other entity, as the case may be.

Representatives.

(2) When a person who is not established in Malta is or is required to be registered under this Act any registered person established in Malta to whom he makes a taxable supply or who is his agent or who otherwise has a business relationship with him shall, if so designated by the Commissioner by means of a notice in writing, and unless another person resident in Malta and acceptable to the

Commissioner has been so designated by that first-mentioned person, be a representative of the said person.

(3) (a) Subject to the provisions of subsection (5) of this section a representative of a person shall be liable in the same manner and to the same extent as the person of whom he is a representative for all the obligations imposed by or under this Act.

(b) Anything done or omitted to be done by a representative acting as such shall for the purposes of this Act be deemed to have been done or omitted to be done by the person of whom he is a representative.

(c) Any notice served on or any refund paid to a representative in his capacity as such under any of the provisions of this Act shall be deemed to have been served on or to have been made to the person of whom he is a representative.

(d) The existence of or the designation of a person as a representative of another person shall not relieve the latter person from any obligation or liability under this Act.

(4) A representative who has under his management or control any funds or property belonging to or due to the person of whom he is a representative shall not dispose of such funds or property unless he has made adequate provision for any tax due under this Act.

(5) A representative shall be jointly and severally liable with the person of whom he is a representative for the tax due by that person: provided that where the representative has acted in good faith and is not knowingly in breach of subsection (4) of this section or of any other obligation under this Act, his liability under this subsection shall be limited to the funds or to the value of any property under his management or control which belongs or is due to the person of whom he is a representative.

Appropriation of payment.

**67.** (1) Where any interest is due by a person on any tax, other than tax that may be kept in abeyance in terms of the provisions of the Ninth Schedule to this Act, any payment made by that person to the Commissioner shall, notwithstanding any declaration made by that person, be appropriated to that interest before it is appropriated to any tax.

(2) Subject to the provisions of subsection (1) of this section when an administrative penalty is due by a person, other than a penalty that may be kept in abeyance in terms of the provisions of the Ninth Schedule to this Act, any payment made by that person to the Commissioner shall, notwithstanding any declaration of that person to the contrary, be appropriated to such administrative penalty before it is appropriated to any tax.

(3) Subject to the other provisions of this section, when tax due by a person, other than tax that may be kept in abeyance in terms of the provisions of the Ninth Schedule to this Act, became due on more than one occasion any payment made by that person to the Commissioner shall, notwithstanding any declaration of that person to the contrary, be appropriated to that amount of tax that became due at the earliest of those occasions before it is appropriated to the tax that became due on subsequent occasions.

**68.** (1) Tax paid shall not be refundable except in the circumstances provided for in section 26, 69, 70 or 71 or paragraph (h) of section 75 of this Act. Refunds.

(2) When any amount is refundable by the Commissioner to a person by whom any interest, administrative penalty or tax is due, the Commissioner may deduct such tax, interest or administrative penalty from that amount to the same extent to which that amount, had it been a payment made by that person, would fall to be appropriated to such interest, penalty or tax in accordance with the provisions of section 67 of this Act and in the same order: provided that a deduction under this subsection may also be made with respect to tax that may be kept in abeyance in terms of the provisions of the Ninth Schedule to this Act.

(3) A refund due in accordance with any provision of this Act shall be payable without any further appropriation other than this Act by warrant under the hand of the Minister.

**69.** (1) Subject to the provisions of subsection (2) of this section where it results that any tax paid by a person was not due or was in excess of the tax due under this Act, the Commissioner shall, on the production of such evidence as he may deem fit to require, repay the tax or that part thereof which was not due to that person or to any other person who may be entitled to that repayment: provided that nothing in this subsection shall be construed as overriding or replacing the provisions of section 43 of this Act. Repayment of tax that was paid but not due and of overpaid tax.

(2) The Minister may by regulations prescribe the manner and the time within which a claim for a repayment under

subsection (1) of this section may be made and such conditions and limitations, including a minimum amount in respect of which a repayment may be claimed, as he may deem fit.

(3) Where it results from a decision given on an appeal made in accordance with this Act, that any amount of tax paid by a person was not due, the Commissioner shall refund such amount to that person within thirty days from the date such decision becomes *res judicata*.

(4) Interest at the rate specified in or prescribed in terms of subsection (2) of section 22 of this Act shall be due on a refund to which subsection (3) of this section refers for the period ending on the date when the refund is paid or a cheque or draft is posted by the Commissioner to the person to whom the refund is payable, which interest shall run -

(a) if and to the extent that the amount refundable had been claimed as excess credit in a tax return furnished to the Commissioner by the appellant, from the date established in accordance with section 26 of this Act;

(b) if and to the extent that the amount refundable was paid by the appellant as a condition for the validity of his appeal in accordance with the provisions of the Ninth Schedule to this Act, from the date on which that amount was paid to the Commissioner;

(c) in any other case, from the date the refund is payable in accordance with subsection (3) of this section.

International  
arrangements.

**70.** (1) If the Minister by order published in the Gazette declares that arrangements have been made with the government of any territory outside Malta with a view to affording relief from double taxation in relation to tax payable under this Act and a similar tax payable under the laws of that territory, and that it is expedient that those arrangements should have effect, those arrangements shall have effect notwithstanding anything in this Act.

(2) If the Minister by order published in the Gazette declares that arrangements have been made with the government of any territory outside Malta with a view to granting a refund, on a reciprocal basis, of any tax paid under this Act to persons established outside Malta and that it is expedient that those arrangements should have effect, those arrangements shall have effect notwithstanding anything in this Act.

(3) Where it results that any tax has been paid on the importation of goods which is exempt from import duties in terms of diplomatic and consular arrangements having effect in virtue of any enactment or that any tax has been paid on any supplies or importations by a person who qualifies for an exemption from tax in terms of such international arrangements as the Minister may, by order in the Gazette, specify, the Commissioner shall, upon a request made within such time and in such manner as may be prescribed, and on the production of such evidence as he may deem necessary, refund the tax so paid to the said person.

(4) The Minister may make regulations for the carrying out of the provisions of any arrangements having effect under this section.

**71.** The Minister may by regulations provide for the repayment by the Government to non-residents an amount not exceeding the tax chargeable on supplies made to such persons of goods exported by those persons outside Malta, and may by such regulations prescribe limitations to such repayments and to the persons who may claim such repayments, the circumstances in which and the conditions under which repayments may be claimed and the procedures for repayments.

Repayments to non-residents.

## PART IX

### Miscellaneous

**72.** (1) Any notice, warrant or other proceeding purporting to be made in accordance with the provisions of this Act shall not be deemed to be void or voidable for want of form or be affected by the reason of a mistake, defect or omission therein, if the same is in substance and effect in conformity with or according to the intent and meaning of this Act.

Validity of notices, etc.

(2) In the case of a body of persons it shall be sufficient if only the name of the body of persons appears on any notice, warrant or proceeding, including any proceeding in the Court of Appeal, issued or made under or for the purposes of this Act.

**73.** (1) Every notice to be given by the Commissioner under this Act shall be signed by the Commissioner or by some person or persons authorised by the Commissioner and every such notice shall be valid if the signature is printed, stamped or written thereon.

Delivery and service of notices, etc.

(2) Any notice required to be given under this Act by the Commissioner or any other person may be served either personally or by being sent by post. Unless the contrary is proved service of a notice sent by post shall be proved by means of evidence that the notice was properly addressed and posted and shall be deemed to have been effected in the case of an address in Malta not later than the third day following the day when it was posted, and in the case of an address outside Malta the day succeeding that on which the notice would have been received in the ordinary course by post: Provided that a cheque or draft posted by the Commissioner shall be deemed to be a payment for the amount thereof made on the date it is posted.

(3) For the purposes of subsection (2) of this section a notice shall be deemed to have been properly addressed if it has been addressed to a person's business or private address, and an address furnished by a person to the Commissioner shall be deemed to be an address of that person unless and until a notice of a change of address is given by that person to the Commissioner.

(4) The Minister may by notice in the Gazette establish the closing times for the offices of the Commissioner and any period laid down in or under this Act for the furnishing, delivery or service of a return, notice or other document to or on the Commissioner or for any payment to the Commissioner shall be deemed to expire at the closing time of the last day of that period.

(5) When the date on which any return, notice or other document is to be furnished, delivered or served or deemed to be served or on which a payment is to be made in terms of any provision of this Act falls, were it not for the provisions of this subsection, on a Saturday or a Sunday, or on a national day or a public holiday as established in the National Day and Other Public Holidays Act, that date shall be deemed to fall on the first working day, other than a Saturday, following the said Saturday, Sunday, national day or public holiday.

Interest.  
Cap. 123.  
Act XVIII of 1994.

**74.** For the purposes of the Income Tax Act and the Income Tax Management Act, 1994 -

(a) interest paid or payable under this Act by the Commissioner to any person shall not be treated as income of that person;

(b) interest and administrative penalties paid or payable under this Act by any person to the Commissioner shall not be

treated as expenses incurred in the production of the income of that person.

**75.** The Minister may by regulations –

Power to make regulations.

(a) amend, cancel or substitute any of the Schedules, except for the Ninth Schedule, to this Act;

(b) prescribe any matter which may in any particular case be deemed necessary for the purpose of avoiding significant distortions in competition which might otherwise result from the application of any of the provisions of this Act;

(c) make provision for the rounding up or down of any amount in any computation made for any of the purposes of this Act, or for disregarding any small amounts in any such computation;

(d) prescribe anything that may be prescribed in virtue of the provisions of this Act;

(e) prescribe any conditions and determination that may, in accordance with this Act, be imposed or made by the Commissioner;

(f) prescribe any other matter for securing the payment of the tax and generally for giving effect to the provisions of this Act;

(g) amend, revoke or substitute any regulations made under this Act;

(h) prescribe such refunds of tax paid under the Act to such persons or classes of persons, subject to such schemes and to such conditions and to such limitations as may be prescribed in the said regulations.

## PART X

### Offences and Punishments

**76.** Any person who -

Failure to apply for registration, or to keep or deliver records and returns.

(a) fails to apply for registration at the time and in the manner required by section 10 of this Act;

(b) fails to keep or to store records, documents and accounts for the time and in the manner required by this Act or any regulations made under this Act;

(c) fails to furnish a tax return or 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;

shall be guilty of an offence and shall, on conviction, be liable to a fine (*multa*) of not less than one hundred *liri* and not exceeding three hundred *liri* and, on a request by the prosecution, the Court shall order the offender to comply with the law within a time sufficient for the purpose, but in any case not exceeding three months, and in default the offender shall be liable to the payment of a further fine (*multa*) of not less than two *liri* and not exceeding ten *liri* for every day that the default continues after the lapse of the time fixed by the Court.

Irregularities in records, etc. and false representations.

77. Any person who –

(a) knowingly fails to account for any taxable supply made by him in the records, documents and accounts required by this Act or any regulations made under this Act;

(b) gives any return, statement or information required for any of the purposes of this Act which he knows to be incorrect or misleading in any material respect;

(c) falsifies any records, documents or accounts required to be kept under this Act or prepares or draws up or helps in the preparation or drawing up or makes use of any false records or documents;

(d) with the intent of concealing any evidence which he knows or is reasonably expected to know to be relevant for any purpose of this Act destroys, erases, damages or conceals any stored information or any records, documents or accounts;

(e) fails to provide or produce a tax or other invoice or document as and when required by section 50, 51 or 52 of this Act or provides any such tax or other invoice or document which is incorrect or misleading in any material respect;

(f) provides an invoice or other document in respect of a supply showing tax to be chargeable on that supply in a case

where he knows that no tax is chargeable or where the tax chargeable is less than that shown or otherwise knowingly adds to or includes in a price for a supply any amount purporting to represent tax which is not due or which is higher than the tax due;

(g) applies to be classified for the purposes of this Act as an exempt person in circumstances indicating that he knows or could with due diligence have known that he is not entitled to be so classified;

(h) being classified as an exempt person for the purposes of this Act and not being eligible to remain so classified does not apply for the cancellation of that classification in the manner required and within the time laid down in this Act;

(i) being classified as an exempt person for the purposes of this Act purports in connection with any transaction not to be so classified for the purpose of obtaining any financial gain;

(j) not being classified as an exempt person for the purposes of this Act purports in connection with any transaction to be so classified for the purpose of obtaining any financial gain;

(k) having added to or included in a price for goods or services supplied by him to another person any amount purporting to represent tax chargeable under this Act, knowingly fails to account for that amount in his records and accounts or to pay that amount to the Commissioner;

(l) acquires possession of or deals with any goods, or accepts the supply of any services having reason to believe that the tax on the supply of the said goods or services has been or will be evaded;

(m) supplies or offers to supply to another person goods or services the acquisition or dealing with which or the acceptance of which would render that other person guilty of an offence in virtue of paragraph (l) of this section;

shall be guilty of an offence and shall, on conviction be liable to a fine (*multa*) of not less than one hundred and fifty *liri* and not exceeding one thousand *liri* and to a further fine (*multa*) equal to ten times the endangered tax or to imprisonment of not more than six months or to both such fines and imprisonment.

Recurrent offences.

**78.** (1) Where a person has been convicted under either section 76 or section 77 of this Act and is again convicted of an offence under either of the said sections committed within six months from the date of the previous conviction, the fine (*multa*) shall in no case be less than three hundred *liri*.

(2) Where a person has been convicted of four offences committed under either of the sections aforesaid in a period of twenty-four months, the Court shall on the latest of the said convictions and in addition to the punishment for that conviction order the suspension for a determinate time of not less than one week and not more than one month of all licences, permits, warrants or other authorisation granted by the police or by any other authority to carry on the economic activity or activities to which the offences relate.

Obstruction of officials.

**79.** Any person who –

(a) obstructs, hinders, impedes or does anything which is calculated to obstruct, hinder or impede, or molests or assaults the Commissioner or any person duly engaged in the exercise of any power or duty conferred or imposed on him by or under this Act;

(b) being a person in charge of any premises which the Commissioner or an person authorised by the Commissioner is empowered to enter in terms of paragraph (a) of section 53 of this Act fails to allow access to the said premises to the Commissioner or authorised officer or fails to take such measures as may be reasonably required of him for the purpose of any such access or of any inspection of that premises or of any goods, assets, books, records or documents kept therein,

shall be guilty of an offence and shall, on conviction be liable to a fine (*multa*) of not less than two hundred *liri* and not more than one thousand *liri*, or to imprisonment of not more than six months, or to both such fine and imprisonment.

Offences relating to importations.

**80.** (1) The provisions of sections 18 and 62 of the Customs Ordinance shall apply to this Act as if all references to duties contained in those sections were references to tax due under this Act, and any person who is in contravention of the provisions of the said sections construed as aforesaid in relation to any goods whose importation is subject to tax under this Act shall, without prejudice to any liability incurred under the said Ordinance, be guilty of an offence under this Act and shall on conviction, be liable to a fine

(*multa*) equivalent to the aggregate of the amount of tax payable on the goods and double the value of the goods, or to a fine (*multa*) of twenty-five liri, whichever shall be the greater, or to imprisonment for a term not exceeding two years or to both such fine and imprisonment and the offender may be either detained or proceeded against by summons, in the same manner and form, and subject to all other provisions laid down in the Criminal Code.

Cap. 9.

(2) The provisions of section 77 of the Customs Ordinance shall apply in relation to goods whose importation is subject to tax under this Act as if any reference contained therein to the duty therein mentioned were also a reference to the tax chargeable under this Act.

(3) The importation of goods subject to tax under this Act shall, for all purposes of any law, be deemed as a prohibited importation unless the said tax is duly paid or, where the payment of the tax has been postponed in accordance with any provisions of this Act, the conditions imposed in connection with such a postponement are duly observed.

**81.** Any person who knowingly contravenes or fails to comply with any of the provisions of this Act or any regulations made under this Act shall be guilty of an offence and shall on conviction, unless the offence is subject to a greater punishment under any other provision of this Act or any other law, be liable to a fine (*multa*) of not less than one hundred *liri* but not exceeding five hundred *liri*, or to imprisonment for a term not exceeding three months, or to both such fine and imprisonment.

General offence.

**82.** (1) Where any thing is done or omitted to be done by a body of persons, the provisions of this Part shall apply as if such thing were done or omitted to be done by every Director manager or other principal officer of that body of persons: provided that a Director manager or other principal officer of a body of persons shall not be guilty of an offence in virtue of this subsection if he proves that he was unaware and could not with reasonable diligence be aware of such act or omission and that he did everything within his power to prevent that act or omission.

Offences by principal officers of bodies of persons and by employers.

(2) Where anything is done or omitted to be done by an employee in the course of his employment, or by any person acting on behalf of the registered person, whether such other person is an employee or not, the provisions of this Part shall apply as if such thing were done or omitted to be done both by the said employee or other person and by the employer or registered person: provided that such an employer or registered person shall not be guilty of an

offence in virtue of this subsection if he proves that he was unaware and could not with reasonable diligence be aware of such an act or omission and that he did everything within his power to prevent that act or omission.

Prosecution.

**83.** (1) No proceedings under this Part shall be taken except at the instance or with the sanction of the Commissioner, and proceedings that have been so taken may, at any time before final judgement, be withdrawn at the request of the Commissioner.

(2) Notwithstanding the provisions of the Criminal Code the Attorney-General shall have a right of appeal to the Court of Criminal Appeal from any judgement given by the Court of Magistrates in respect of criminal proceedings under this Part.

(3) The institution of proceedings or the imposition of a penalty for any offence under this Part shall not relieve any person from prosecution under any other law or from liability to the payment of any tax or administrative penalty for which he is or may be liable under this Act, and the institution of proceedings or the imposition of a penalty for any offence under any other law or the payment of any tax or administrative penalty under this Act shall not relieve any person from any prosecution or penalty under this Part.

Cap. 152.

(4) Section 21 of the Criminal Code and the Probation of Offenders Act shall not apply with respect to any conviction under this Act.

(5) In any criminal proceedings under this Part the Commissioner personally or any other officer designated by him may, notwithstanding the provisions of any other law, produce the evidence, plead and otherwise conduct the prosecution instead of or jointly with the police.

(6) Should the evidence of the Commissioner or of the officer designated by him as aforesaid be required as part of the case for the prosecution, he shall be heard before assuming the duties of a prosecuting officer unless the necessity of his giving evidence arises at a later stage: provided that the Commissioner or other officer as aforesaid may state the facts constituting the offence before giving evidence.

Compromise penalty.

**84.** (1) Notwithstanding any other provisions of this Act, the Commissioner may, in the case of an offence under this Act, enter into an agreement in writing with the offender whereby the said offender pays a sum equivalent to the fine (*multa*) that may be imposed by way of penalty in accordance with this Act on the

conviction of that person for the said offence, so however that where a minimum and a maximum amount is provided for in respect of the fine (*multa*) that may be so imposed, the sum payable pursuant to the said agreement shall be a sum equivalent to the said minimum amount increased by one half of the difference between the said minimum and maximum amounts, and upon the signing of any such agreement by the Commissioner and the offender all criminal liability of the offender under this Act with regard to the offences in relation to which the agreement has been entered shall be extinguished.

(2) The provisions of subsection (1) of this section shall apply also in any case where the offender has been charged before a court in relation to the offence but before final judgement has been given in the case:

Provided that where proceedings before a court have not been commenced, the sum payable in accordance with any agreement as contemplated in subsection (1) of this section shall be reduced by ten per cent.

(3) Notwithstanding the provisions of subsection (1) and subsection (2) of this section the Commissioner may in the case of an offence by any person against the provisions of paragraph (e) of section 77 of this Act, enter into an agreement with the offender, whereby the said offender pays to the Commissioner a fine (*multa*) of fifty *liri* in the case of a first offence, one hundred *liri* in the case of a second offence and two hundred *liri* in the case of a third offence, within seven days from the receipt of a notice by the Commissioner to this effect, and upon the payment of such fine (*multa*), all criminal liability under this Act with regard to the offences in relation to which the fine (*multa*) has been paid, shall be extinguished.

(4) Any sum due in virtue of an agreement entered into in terms of subsection (1) or subsection (3) of this section shall be due to the Government as a civil debt. The Commissioner shall not enter into an agreement as is referred to in subsection (1) or subsection (3) of this section unless such agreement is accompanied by the payment of the sum due or a sufficient security for its payment.

(5) The provisions of this section shall be without prejudice to any proceedings or forfeiture instituted or having effect in virtue of any other law.

(6) The said agreement and the payment of the fine (*multa*) so imposed shall be without prejudice to any tax, interest and administrative penalty due under this Act.

## PART XI

## Transitory Provisions

Repeal and saving.  
Act XII of 1997.

**85.** (1) Saving the other provisions of this Part the Customs and Excise Tax Act, 1997 shall cease to have effect on the effective date.

(2) The provisions of the Customs and Excise Tax Act, 1997 shall continue to apply fully with respect to any importation and any provision of services and supply of goods made before the effective date and with respect to anything required to be done or not to be done under that Act before the effective date subject to the provisions of the other sections of this Part.

Cap. 341.  
Act XII of 1994.

(3) The provisions of the Expenditure Levy Act and of the Value Added Tax Act, 1994 shall continue to apply to the extent that they were applicable immediately before the effective date.

Returns and  
payments of tax in  
terms of the  
Customs and Excise  
Tax Act, 1997.

**86.** (1) For the purposes of the Customs and Excise Tax Act, 1997 the last tax period of every person to whom section 31 of that Act applied immediately before the effective date shall be deemed to end on the day immediately preceding the effective date.

(2) Unless the Commissioner otherwise directs in any case or cases a tax return that complies with all the relevant provisions of the Customs and Excise Tax Act, 1997 shall be furnished by every person referred to in subsection (1) of this section with respect to his last tax period and a payment of the tax chargeable under that Act and calculated in accordance with all the relevant provisions of that Act with respect to that tax period shall be made by any such person to the Director of Customs and Excise Tax appointed under that Act by not later than the date by which that return would have been due to be furnished in accordance with that Act were it not for the provisions of subsection (1) of this section.

(3) The tax return and the payment shall be made notwithstanding any exemption under this Act and in addition to any obligation to furnish tax returns and to effect payments of tax under this Act.

Registration,  
classification and  
tax period of  
persons registered  
under the Customs  
and Excise Tax Act,  
1997.

**87.** Notwithstanding the other provisions of this Act:

(a) Every person who was on the date immediately preceding the effective date a registered person for the purposes of the Customs and Excise Tax Act, 1997 shall be deemed to have applied for registration and to have been registered on the

effective date for the purposes of and in accordance with this Act;

(b) Unless the Commissioner otherwise directs in any particular case or cases, the tax period that applied for the purposes of the Customs and Excise Tax Act, 1997 immediately before the effective date with respect to any person to whom paragraph (a) of this section applies shall be deemed to be the tax period allocated to him by the Commissioner for the purposes of and in accordance with this Act: provided that the first tax period under this Act of every such person shall commence on the effective date.

**88.** (1) When any of the dates which are relevant for determining the date of a supply of goods or services, other than services to which subsection (4) of section 8 of this Act refers, in accordance with subsections (1), (2) and (3) of the said section is a date preceding the effective date, the date of that supply shall for the purposes of this Act and of the Customs and Excise Tax Act, 1997 be determined in accordance with subsection (1) and without any reference to subsections (2) and (3) of the said section.

Time and taxable value of certain supplies.

(2) Where a payment is received or an invoice is issued for services to which subsection (4) of section 8 of this Act refers, and that payment or invoice refers to a period which commences before the effective date and ends on or after that date the following provisions shall apply:

(a) that period shall be divided for the purposes of this subsection into two periods the first of which ends on the date immediately preceding the effective date and the second of which commences on the effective date and the value of that payment or invoice shall be apportioned accordingly;

(b) if the service in question is a taxable service within the meaning of the provisions of the Customs and Excise Tax Act, 1997 the value attributable to the first period shall be deemed for the purposes of that Act and of this Act to be the taxable value of a taxable supply of services made before the effective date;

(c) if the service in question is a taxable supply within the meaning of this Act the value attributable to the second period shall be deemed for the purposes of this Act and of the Customs and Excise Tax Act, 1997 to be the taxable value of a taxable supply made on or after the effective date.

**89.** Where, in the execution of a contract made before the effective date, any goods or services are supplied on or after that date and that supply is a taxable supply, that contract shall, for all the purposes of any law be interpreted as if the parties to that contract had agreed to a change in the consideration stipulated therein to reflect the difference, if any, between the system under the Customs and Excise Tax Act and that applicable under this Act.

Provided that this section shall not apply -

(a) where it results from the contract and from all the relevant circumstances that the consideration determined in accordance with that contract had already made provisions for the said adjustment or that the parties had excluded any adjustment to the consideration on account of the said difference;

(b) where or to the extent that the supply was, in terms of the said contract, due to take place before the effective date and the delay was due to a fault on the part of the person who makes that supply.

**90.** (1) The Minister may by regulations prescribe that a payment shall be made to registered persons corresponding to the value or estimated value or part thereof of excise tax on goods charged and paid and not refunded or otherwise refundable under the provisions of the Customs and Excise Tax Act, 1997.

(2) No such payment shall be due to registered persons who are classified as exempt persons or who are so classified within a period of six months from the effective date and to persons that do not satisfy and comply with the conditions that may be prescribed in the said regulations.

(3) The payment shall be made over such period and in such manner as may be prescribed.

## FIRST SCHEDULE

Section 5(2)

**Activities of Public Authorities**

The activities listed in the second column of the public authorities listed in the first column of this Schedule shall be deemed to be activities performed in the course or furtherance of an economic activity.

<i>First column</i> Public authority	<i>Second column</i> Activities
Armed Forces of Malta	Private hire of patrol boat, helicopter and equipment Inspection of ships' hulls by divers Security duties with banks and similar activities
Central Bank of Malta	Production and sale of numismatic coins and medals
Civil Aviation Department	Provision of meteorological services
Correctional Services Department	Book binding Sale of bread
Customs Department	Sale of impounded motor vehicles
Department of Education	The provision of accommodation for visiting youths and students
Department of Health	Hospitalisation and treatment of foreign patients Pathological and radiological investigations Sale of drugs and vaccines Hire of ambulances Sale and cleaning of grave sites
Department of Industry	Laboratory analysis Testing for standards and issuing of certificates for exported goods Giving technical advice in connection with technical problems to private industries

Department of Information	Printing services to government departments and parastatal entities Sale of Gazette and other publications
Malta Drydocks Corporation	All activities
Mediterranean Conference Centre	All activities
Ministry of Food, Agriculture and Fisheries	Quarantine services Sale of milk powder, eggs and dairy produce Sale of vegetables Sale of livestock Sale of decorative trees, fruit trees, vine rootings, fruit plants, shrubs and flowers Sale of wheat, straw and manure Sale of fish and fishing equipment Bowser water services Services of grafting, pruning and spraying Rent and provision of cold storage facilities and sale of ice Services of civil abattoir
Ministry of Home Affairs	Provision of residential and nursing care Provision of telephonic communications
Ministry for the Environment	Acting as contractor for cleaning services Sale of compost Sale of tender documents Repairs to damage Carpentry works Hiring of plant and vehicles Supply of metal trades goods Repairs to plant and vehicles Sale of prints
Ministry of Tourism	Sale of prepared food prepared by students as part of their daily training The provision of accommodation facilities to student groups and to individuals

## SECOND SCHEDULE

## Section 6

**Supplies of Goods and Services***Exchange*

1. In a contract of exchange each of the parties shall be deemed to make a supply of any goods and any services he transfers or provides pursuant to that contract.

*Delivery on d. ferred terms*

2. The delivery of the possession of goods pursuant to an agreement for the sale of those goods on deferred terms shall be treated as a supply of those goods.

*Hire purchase*

3. The delivery of the possession of goods pursuant to an agreement for the hire of those goods for a certain period which expressly contemplates that the ownership of those goods will be transferred at a time not later than the date on which an agreed price has been paid in full shall be treated as a supply of those goods.

*Free supplies*

4. (1) The transfer or disposal by a person of assets belonging to his economic activity for no consideration including the transfer or disposal of such assets by that person to himself shall be treated as a supply of those assets made for a consideration in the course or furtherance of that economic activity.

(2) The taxable value of a supply to which paragraph (1) of this item applies shall be the price which would be payable by that person if he were to purchase at the time of that supply goods identical or similar to the goods in question, or, where the value cannot be so ascertained, the cost of producing the goods in question at the said time.

(3) Paragraph (1) of this item does not apply to -

(a) a gift of goods made in the course or furtherance of that activity, otherwise than as one forming part of a series of gifts made to the same person, where the cost to the donor is not more than twenty *liri*;

(b) a gift of an industrial sample in a form not ordinarily available for sale to the public.

(c) a transfer or disposal of an asset that had been acquired as a fixed asset in the same state saving only wear and tear by a person when it results from the records of the economic activity of that person that he had not qualified for and had not claimed any input tax credit under the provisions of this Act or of the Value Added Tax Act, 1994 or any refund under the provisions of the Customs and Excise Tax Act, 1997 with respect to the acquisition of that asset.

*Private use*

5. When assets belonging to an economic activity carried on by a person are used by (but not transferred to) that person himself or any other person for any purpose other than for the purpose of that economic activity, whether or not a consideration is paid or payable, the person carrying on that activity shall be treated as having made a supply of services for a consideration in the course or furtherance of that activity. The taxable value of that supply shall be the full cost to that person of providing those services.

*Supply for a consideration of assets belonging to an economic activity*

6. The transfer or disposal by a person of assets belonging to his economic activity for a consideration including:

- (a) the transfer or disposal of such assets by a person to himself;
- (b) the sale by judicial auction pursuant to any proceedings exercised by a creditor or by creditors of that person;
- (c) the transfer of such assets by order made by or in the name of a public authority or in pursuance of the law against payment of compensation;

shall be treated as a supply of those assets in the course or furtherance of that economic activity:

Provided that where it results from the records of that economic activity that that person had acquired that asset as a fixed asset in the same state saving wear and tear and had not qualified for and had not claimed any input tax credit under the provisions of this Act or of the Value Added Tax Act, 1994 or any refund under the Customs and Excise Tax Act, 1997 with respect to that acquisition the taxable value of that supply shall be limited to the excess, if any, of that consideration over the cost at which that asset had been acquired.

*Judicial auction*

7. (1) Where any assets belonging to an economic activity of a person are sold by judicial auction pursuant to any proceedings exercised by a creditor or by creditors of that person the Registrar of the court under the authority of which the sale is made shall, after notifying the person or persons appearing to be interested therein, remit to the Commissioner from the proceeds lodged in court, with preference over any other person not having a prior claim to that of the Commissioner as provided for in section 62 of the Act, the tax chargeable, if any, on the supply deemed to have been made in terms of item 6 of this Schedule.

(2) Any interested person may oppose the remittance referred to in paragraph (1) of this item by means of writ of summons filed against the Commissioner within six working days from the date of the notification referred to in the said paragraph.

(3) No bid *animo compensandi* shall be approved for the purposes of section 331 of the Code of Organisation and Civil Procedure unless the tax chargeable, if any, on that supply has been lodged in court and remitted by the Registrar in accordance with paragraph (1) of this item.

*Cessation of business and classification as exempt person*

8. Saving the provisions of subsection (3) of section 12 and of subsection (3) of section 13 of this Act, when the registration of a person who is not an exempt person is cancelled or when a registered person is classified as an exempt person other than on the date of his registration under this Act he shall be deemed to have, immediately before such cancellation, made a supply of all the assets that belonged to his economic activity at that time and items 4 and 5 of this Schedule shall apply.

*Transfer of going concern*

9. (1) The transfer by a person of assets of his economic activity shall be treated as neither a supply of goods nor a supply of services if -

(a) the assets are supplied to a registered person to whom he transfers his economic activity, or a part of that activity which is capable of separate operation, as a going concern, and

(b) the said assets are to be used by the transferee in carrying on the same kind of activity, whether or not as part of an existing economic activity, as that carried on by the transferor, and

(c) the said transfer is recorded in the records of the transferor indicating the registration number of the transferee.

(2) The provisions of items 4 and 6 of this Schedule shall apply subject to the provisions of this item.

*Supplies by independent agents*

10. When goods or services are supplied through an agent who acts in his own name that supply shall be treated as both a supply to that agent and a supply by that agent.

*Supplies by intermediaries*

11. When a supply is made through an intermediary who acts in the name and for the account of another person and to the extent that the Commissioner is satisfied that the supply is made as aforesaid, that supply shall be treated as a supply made by that other person.

*Contract of works*

12. The delivery of goods pursuant to a contract of works, other than a construction contract, whether or not the materials have been provided in full or in part by the customer, shall be treated as a supply of those goods.

*Rights over property*

13. (1) The transfer of an asset which is immovable property by definition of the law shall be treated as a supply of goods: provided that an emphyteutical grant for a period not exceeding fifty years shall be treated as a supply of a service.

(2) Subject to the provisions of paragraph (1) of this item an assignment of any rights over property or of any intangible property whether or not it is the subject of a document establishing title is a supply of services.

*Obligation to refrain from an act or to tolerate an act*

14. An obligation to refrain from an act or to tolerate an act or situation is a supply of services.

*Incidental supplies*

15. (1) The provision by a person of goods for the purpose and in the course of maintenance or repair services supplied by that person shall be treated as part of the supply of those services.

(2) Save as otherwise provided in the Act or any regulations, including these regulations, made under the Act, where a supply includes the provision of both goods and services and the consideration for that supply does not distinguish

between the consideration for the goods and the consideration for the services, the supply shall be treated as a supply of goods or as a supply of services according to the principal nature of that supply.

## THIRD SCHEDULE

### Section 7

#### Place of Supply of Services

##### *General rule*

1. Except as otherwise provided in this Schedule a supply of services shall be treated as made in the country where the person who makes the supply is established.

##### *Services relating to immovable property*

2. A supply of services in connection with immovable property, including the services of an architect, an estate agent or expert, a valuer or an appraiser, construction works and on site supervision of construction works shall be deemed to be made in the country where the immovable property is situated.

##### *Transport*

3. A supply of transport services shall be deemed to be made in the place where the journey commences.

##### *Services supplied where physically carried out*

4. A supply of services listed in this item shall be deemed to be made in the country where the activities are physically carried out:

- (a) cultural, artistic, sporting, scientific, educational and entertainment activities, the activities of promoters and organisers of the said activities, and activities ancillary thereto;
- (b) activities ancillary to transport, such as loading, unloading and handling;
- (c) valuation of tangible movable property;
- (d) work on movable tangible property.

*Letting of movables*

5. A supply of services consisting in the letting of movable tangible property, with the exception of all forms of transport, shall be deemed to be made in the country where the property is used by the lessee.

*Services supplied where customer is established*

6. The supply of the services listed in this paragraph shall be deemed to be made in the country where the customer to whom or for whom the services are supplied is established:

(a) the transfer or assignment of a copyright, patent, trademark, tradename or licence or of any right thereon;

(b) advertising services;

(c) services of consultants, engineers, consultancy bureaus, advocates, legal procurators, accountants, auditors, financial advisers, data processing and the supply of information;

(d) obligations to refrain from pursuing or exercising in whole or in part any economic activity;

(e) banking, financial, insurance and re-insurance transactions, excluding the letting of a place for the safe deposit of any goods or documents;

(f) the supply of staff;

(g) the services of an agent who acts in the name and for the account of another, when he procures for his principal any of the services referred to in this item.

**FOURTH SCHEDULE**

Section 9(1)

**Exempt Supplies**

**PART ONE**

**Exemptions with Credit**

1. *Exports*

(1) The supply of goods which consists of the export of those goods by the supplier.

(2) The supply of goods to a taxable person established in Malta who carries on the business of arranging or financing the export of goods, for the purpose of the export of those goods by that person without the actual delivery of those goods to that person, provided the goods are actually exported without any processing or alterations and subject to such conditions, evidence or security as may be imposed or required by the Commissioner.

## 2. *Services connected with exports and importations*

(1) The supply of services in procuring for a taxable person the export of goods from Malta or the supply of goods or services outside Malta.

(2) The supply of services to a person established outside Malta consisting of work on tangible movable property imported for the purpose of undergoing such work in Malta and exported out of Malta by the person who supplied those services or by his customer.

(3) The supply of services to a person established outside Malta in procuring the importation of goods into Malta.

## 3. *Goods in bond, supplies by duty free shops and Freeport activities*

(1) A sale of goods which takes place while the goods are in a customs bond and which is entered by the Comptroller of Customs pursuant to section 36 of the Customs Ordinance or any provision amending or replacing the said section.

(2) The supply of goods and services by an operator of a duty free shop pursuant to and in accordance with a licence issued under the Duty Free Shop Regulations, 1991 (L.N. 177 of 1991) or any other provisions amending or replacing the said regulations.

(3) A supply by a company of goods or services which takes place within a Freeport zone as defined in the Malta Freeports Act where the said supply constitutes an activity which the said company is licensed to carry on in terms of the said Act.

## 4. *Port services*

The supply of services by the Malta Maritime Authority, including:

(a) the granting of licences and certificates, in connection with all matters relating to ports and yachting centres in terms of the Malta Maritime Authority Act (Act XVII of 1991), and of any regulations made under that Act, or in terms of any special agreement entered into by the said Authority in respect of any matter referred to in the said regulations and providing for charges in place of any rates leviable under the said regulations;

(b) the granting of licences and certificates, in connection with all matters relating to port work in terms of the Port Workers Ordinance (Cap. 171), and of any regulations made under that Ordinance or in terms of any special agreement entered into by the said Authority in respect of any matter referred to in the said regulations and providing for charges in place of any rates leviable under the said regulations;

(c) the granting of certificates and registration in connection with the registration of ships in terms of the Merchant Shipping Act (Cap. 234), and of any regulations made under that Act.

5. *International transport*

The supply of services consisting in international transport of goods and passengers.

6. *Provisioning and fuelling of ships and aircraft*

(1) The supply of goods for the fuelling and provisioning of vessels used for navigation on the high seas for the purpose of commercial, industrial or fishing activities, of vessels used for rescue or assistance at sea, and of aircraft used by airlines operating for reward in international traffic.

(2) The supply of fuel to vessels for the purpose of inshore fishing.

7. *Supply, repairs etc. of ships and aircraft*

(1) The supply, repair, modification, chartering and hiring of vessels or aircraft referred to in item 6 of this Schedule, and the supply, hiring, repair and maintenance of equipment, including fishing equipment, incorporated or used therein.

(2) The supply of services, other than those referred to in paragraph (1) of this item, to meet the direct needs of the vessels and aircraft referred to in the said paragraph or of their cargoes.

8. *Food*

The supply of any food, as defined in Part Three of this Schedule, excluding food supplied in the course of catering as defined in that Part, but including the supply of food by a canteen situated in a work or study area exclusively supplied to workers or students therein.

9. *Pharmaceutical goods*

The supply of pharmaceutical goods, as defined in Part Three of this Schedule.

## 10. *Health and Welfare*

(1) The supply of services by a person in the exercise of any profession regulated by the Medical and Kindred Professions Ordinance (Cap. 31).

(2) The provision of care or medical or surgical treatment in any Government hospital or institution or in any other hospital or institution approved by the Minister for the purposes of this paragraph.

(3) The supply of human organs, blood and milk.

(4) The supply of welfare services, including services supplied by homes for the elderly, and services for the protection and care of children and young people, supplied by any government institution or by any institution or organisation recognised by the Commissioner as a non-profit making institution or approved by the Minister for the purpose of this paragraph as an institution whose activities fall within the social and welfare policy of the government.

(5) The supply of transport services for sick, injured or disabled persons in vehicles specially designed for that purpose

(6) The supply of goods where the said supply is connected with and essential for the supply of the services referred to in paragraph (2) and (4) of this item by the hospital, institution or home, as the case may be, supplying the said services.

## 11. *Education*

(1) The provision of education or educational research, including distance learning, by a government school or institution, by the University of Malta, by a school or institution registered under the Education Act (Cap. 327), or by any educational establishment recognised as such by the Commissioner.

(2) The provision of education or educational research, including distance learning, of a kind provided by a school or university, or of religious instruction, by a non-profit making institution recognised as such by the Commissioner.

(3) Tuition given privately by teachers acting in an independent capacity in subjects which are normally taught in the course of education provided by a school or university but excluding tuition in recreational, physical or sporting activities or disciplines.

## 12. *Services by band clubs*

The supply of services consisting in public performances by a philharmonic society which the Commissioner is satisfied constitutes a *bona fide* band club.

13. *Transport*

The supply of -

(a) transport supplied by the scheduled bus service consisting of scheduled trips on scheduled routes;

(b) scheduled inter-island sea trips supplied by authorised carriers, and other scheduled sea transport services recognised as such by the Commissioner;

(c) school transport supplied by an educational establishment recognised as such by the Commissioner or supplied to any such establishment for the purpose of being provided by it as school transport and school transport organised or supplied by a central office.

(d) transport supplied or organised by an employer or by a central office to transport the employees to and from their place of work and recognised as such by the Commissioner.

In paragraphs (c) and (d) of this item “central office” has the meaning assigned to it in Legal Notice No 144 of 1991 or any other regulations replacing that Legal Notice.

14. *Investment Services*

The supply of any of the services specified in the First Schedule to the Investment Services Act, 1994.

15. *Supply of gold*

The supply of gold to or by the Central Bank.

16. *Printed Matter and other articles*

(1) The supply of books, newspapers, other printed matter and other articles falling within the definition of “Printed matter and other articles” contained in Part Three of this Schedule.

(2) The supply of electronic, magnetic, optic or any other machine readable media of any information which, in printed form, would have the characteristics of books, newspapers and any other printed matter falling within the definition of “Printed matter and other articles” contained in Part Three of this Schedule.

17. *Objects mentioned in item 8 of the Third Schedule*

The supply of objects mentioned in item 8 of the Fifth Schedule.

## PART TWO

**Exemptions Without Credit**1. *Immovable property*

(1) The letting of immovable property excluding-

(a) the letting of or the provision of accommodation in any premises which for the purpose of the said letting or accommodation is required to be licensed in virtue of the Hotels and Catering Establishments Act (Cap. 197), or of the Guest Houses and Holiday Furnished Premises Act (Cap. 240), or in a holiday camp or camping site;

(b) the letting of premises and sites for parking vehicles where such premises or sites have been designated by the Commissioner as parking areas or which fall to be treated as such in terms of such regulations as may be prescribed;

(c) the letting of permanently installed equipment and machinery;

(d) the letting of property by a limited liability company to a registered person for the purpose of the economic activity of that other person.

(2) The transfer of immovable property.

(3) For the purposes of this item "immovable property" and "letting of immovable property" have the meaning assigned to them in Part Three of this Schedule.

2. *Insurance services*

The supply by persons licensed under the Insurance Business Act, 1998 or the Insurance Brokers Act, 1998 (Act XVIII of 1998), of services in respect of which they are so licensed.

3. *Credit, banking and other services*

(1) The granting and the negotiation of credit and the management of credit by the person granting it.

(2) The negotiation of or any dealings in credit guarantees or any other security for money and the management of credit guarantees by the person who is granting the credit.

(3) Transactions, including negotiation, concerning deposit and current accounts, payments, transfers, debts, cheques and other negotiable instruments, but excluding debt collection and factoring.

(4) Transactions, including negotiation, concerning currency, bank notes and coins normally used as legal tender.

(5) Transactions, including negotiation, excluding management and safekeeping, in shares, interest in companies or associations, debentures and other securities, excluding documents establishing title to goods.

Provided that nothing in this item shall be construed as overriding the provisions of item 14 of Part One of this Schedule.

4. *Supply of cable telephony*

Supplies of services consisting in cable telephony by Maltacom plc.

5. *Culture*

The supply of such cultural services as may be approved by the Minister.

6. *Sports*

The supply by non-profit making organisations of such services related to sport or physical recreation as may be approved by the Minister.

7. *Services related to certain exempt services*

(1) The supply of staff by a non-profit making institution which is recognised as such by the Commissioner for the purpose of providing services referred to in paragraph (2) or (4) of item 10 or in paragraph (1) or (2) of item 11 of Part One of this Schedule.

(2) The supply of goods and services by a non-profit making organisation in the course of an activity designed to raise funds to be used for the provision of goods and services which are exempt in terms of paragraph (2) or (4) of item 10 or of paragraph (1) or (2) of item 11 of Part One of this Schedule: provided the activity is recognised by the Commissioner as being exclusively designed for the said purpose.

8. *Services by non-profit making organisations to their members*

The supply of services for the benefit of their members in return for a subscription fixed in accordance with their rules by non-profit making organisations with aims of a political, trade union, religious, patriotic, philosophical, philanthropic or civic nature or whose main purpose is to represent and promote the common business or professional interests of their members: provided that in any case where, in the opinion of the Minister, this exemption is likely to cause distortion of competition, this exemption shall be subject to such exceptions or limitations as the Minister may by order in writing determine.

9. *Lotteries*

Government lotto and lotteries, the supply of agency services related thereto, and such other supplies related to gambling as may be approved by the Minister.

### PART THREE

#### Definitions of terms used in this Schedule

For the purposes of this Schedule, the following terms shall have the meaning assigned to them in this Part.

1. *Food*

“Food” means the goods specified in the Customs Tariff contained in the First Schedule to the Import Duties Act under:

- (i) Chapter 1 but excluding items falling under subheadings  
0101.11.00.00; 0101.19.90.10; 0105.11.11.10; 0105.11.19.10;  
0105.11.91.10; 0105.11.99.10; 0105.12.00.10; 0105.19.20.10;  
0105.19.90.10; 0105.92.00.10; 0105.93.00.10; 0105.99.10.10;  
0105.99.20.10; 0105.99.30.10; 0105.99.50.10; 0106.00.20.90;  
0106.00.90.00.
- (ii) Chapters 2 to 4 inclusive, but excluding items falling under subheadings  
0301.10.10.00 and 0301.10.90.00 in Chapter 3.
- (iii) Items falling under subheadings  
0504.00.00.00; 0505.90.00.10; 0506.90.00.10; 0508.00.00.10;  
0510.00.10.00; 0511.10.00.00; 0511.91.10.00; 0511.91.90.10;  
0511.99.50.00; 0511.99.80.00 in Chapter 5.
- (iv) Items falling under subheadings  
0601.20.10.00; 0602.10.10.00; 0602.20.10.00; 0602.20.90.00;  
0602.90.10.00; 0602.90.20.00; 0602.90.30.00 in Chapter 6.

(v) Chapters 7 to 12 inclusive, but excluding items falling under subheadings

1209.30.00.00; 1209.99.91.00; 1209.99.99.00 in Chapter 12.

(vi) Chapter 13 excluding items falling under subheading 1301.10.00.00.

(vii) Chapters 15 to 20 inclusive, but excluding items falling under subheadings

1501.00.11.00; 1502.00.10.00; 1503.00.11.00; 1503.00.30.00;  
1505.10.00.00; 1505.90.00.00; 1507.10.10.00; 1507.90.10.00;  
1508.10.10.00; 1508.90.10.00; 1511.10.10.00; 1511.90.91.00;  
1512.11.10.00; 1512.19.10.00; 1512.21.10.00; 1512.29.10.00;  
1513.11.10.00; 1513.19.30.00; 1513.21.11.00; 1513.21.19.00;  
1513.29.30.00; 1514.10.10.00; 1514.90.10.00; 1515.11.00.00;  
1515.19.10.00; 1515.21.10.00; 1515.29.10.00; 1515.30.10.00;  
1515.30.90.00; 1515.40.00.00; 1515.50.11.00; 1515.50.91.00;  
1515.60.10.00; 1515.60.90.00; 1515.90.10.00; 1515.90.21.00;  
1515.90.31.00; 1515.90.40.00; 1515.90.60.00; 1516.20.10.00;  
1518.00.10.00; 1518.00.31.00; 1518.00.39.00; 1518.00.91.00;  
1518.00.95.00; 1518.00.99.00; 1521.10.10.00; 1521.10.90.00;  
1521.90.10.00; 1522.00.31.00; 1522.00.39.00; 1522.00.91.00;  
1522.00.99.00 in Chapter 15.

(viii) Chapter 21 but excluding items falling under subheadings

2106.90.20.42; 2106.90.20.44; 2106.90.20.46; 2106.90.20.48;  
2106.90.20.49; 2106.90.20.92; 2106.90.20.95; 2106.90.20.98;  
2106.90.98.42; 2106.90.98.46; 2106.90.98.49.

(ix) Subheadings

2202.90.10.11; 2202.90.10.31; 2202.90.10.39; 2202.90.91.11;  
2202.90.95.11; 2202.90.99.11; 2202.90.99.40; 2209.00.11.00;  
2209.00.19.00; 2209.00.91.00; 2209.00.99.00 in Chapter 22.

(x) Chapter 23.

(xi) Subheadings

2501.00.10.00 and 2501.00.91.00; in Chapter 25.

(xii) Subheadings

3301.90.21.00; 3301.90.29.00; 3301.90.39.00; 3302.10.21.00;  
3302.10.29.91; 3302.10.29.93; 3302.10.40.00; 3302.10.90.00  
in Chapter 33.

## 2. *Food supplied in the course of catering*

(1) "Food supplied in the course of catering" means food which is suitable for immediate consumption, whether such food is consumed in the place where it is supplied or not, and consisting of -

- (a) meals or snacks
  - (b) milkshake, tea, coffee and chocolate supplied in liquid form;
  - (c) ice cream or products containing ice cream except in family packs, and ice lollies.
- (2) for the purposes of paragraph (1) hereof -
- (a) “meals or snacks” means and includes:
    - (i) hot and cold dishes including antipasto and dessert;
    - (ii) sandwiches, toast, potato chips, sausage rolls, pizza, pastizzi, qassatat and similar snacks;
    - (iii) biscuits, cakes, confectionery and similar items but excluding those sealed in a package by the manufacturer and supplied in that original sealed package and those items which individually weigh 500 grams or more;
  - (b) “family pack” means ice creams of not less than 500 millilitres in volume.

### 3. *Pharmaceutical goods*

“Pharmaceutical goods” means the goods specified in the Customs Tariff contained in the First Schedule to the Import Duties Act under:

- (i) Subheading 2905.45.00.00 in Chapter 29
- (ii) Chapter 30
- (iii) Subheadings 3301.90.31.00; 3306.10.00.00; 3306.20.00.00; 3306.90.00.00; 3307.90.00.10 in Chapter 33.
- (iv) Subheading 3407.00.00.10 in Chapter 34.
- (v) Subheading 3507.10.00.00 in Chapter 35.
- (vi) Subheadings 3822.00.00.10 and 3824.90.60.00 in Chapter 38.
- (vii) Subheadings 4818.40.91.00 and 4818.40.99.00 in Chapter 48.

- (viii) Subheadings 5601.10.10.90 and 5601.10.90.90 in Chapter 56.
- (ix) Subheading 7015.10.00.00 in Chapter 70.
- (x) Subheadings  
9001.30.00.00; 9001.40.41.00; 9001.40.49.00; 9001.40.80.00;  
9001.50.41.00; 9001.50.49.00; 9001.50.80.00; 9004.90.10.10;  
and 9004.90.90.10;  
headings  
9018, 9019, 9020, 9021, 9022 and 9023;  
and subheading 9025.11.91.00, in Chapter 90.
- (xi) Subheading 9402.10.00.10 in Chapter 94.

#### 4. *Printed matter and other articles*

“Printed matter and other articles” means the goods specified in the Customs Tariff contained in the First Schedule to the Import Duties Act under:

- (i) Subheading 4820.20.00.00 in Chapter 48
- (ii) Chapter 49 but excluding items falling under subheadings  
4906.00.00.00; 4907.00.91.00; 4907.00.99.00; 4908.10.00.00;  
4908.90.00.00; 4909.00.10.00; 4909.00.90.00; 4910.00.00.90;  
and 4911.99.00.10.
- (iii) Subheading 7118.90.00.00 in Chapter 71
- (iv) Chapter 98 but excluding items falling under subheading  
9803.00.00.00.

#### 5. *Immovable property*

(1) Saving the provisions of paragraph (2) of this item “immovable property” includes any asset that is immovable property by definition of the law.

(2) “Letting of immovable property” includes:

- (a) the provision of any accommodation under any title in immovable property and any other form of supply of the use of immovable property
- (b) an emphyteutical grant for a period not exceeding 50 years.

#### 6. *Non-profit making organisations*

A “non-profit making institution” or “non-profit making organisation” means an institution or organisation:

- (i) whose objects are clearly defined in its statute;
- (ii) whose objects expressly exclude profit making;
- (iii) whose statute provides that no part of its income or property is available directly or indirectly to any member, proprietor or shareholder;
- (iv) which, in the opinion of the Commissioner, is managed and administered in accordance with the provisions of its statute and for the purpose of its stated objects;
- (v) which does not systematically aim to make a profit.

## FIFTH SCHEDULE

### Section 9(2)

#### Exempt Importations

1. The re-importation of -
  - (a) goods which are re-imported unaltered;
  - (b) samples which had been temporarily exported.
  
2. The importation of articles which are shown to the satisfaction of the Comptroller of Customs to have been awarded abroad to any person for distinction in art, literature, science or sport, or for public service, or otherwise as a record of meritorious achievement or conduct, and imported by or on behalf of that person.
  
3. The importation of articles and materials by Malta Drydocks for the equipping and the maintenance of the Dockyard, or which are required in connection with the services rendered by that corporation, other than articles and materials used in —
  - (a) goods produced by that corporation and intended to be disposed of in Malta, or
  - (b) locally registered ships other than ships referred to in item 6 of Part One of the Fourth Schedule to this Act.
  
4. (1) The importation of artificial limbs and other surgical appliances of a similar nature, including spare parts and accessories for the relief of permanent bodily disablement, provided that, in the case of spare parts and accessories, the Comptroller of Customs is satisfied that they are imported for the purpose of making

locally artificial limbs or such other appliances, and invalid chairs which the Comptroller of Customs is satisfied are for the exclusive use of a person suffering from some permanent physical defect or disability.

(2) The importation of goods which are specifically designed for the education, employment or social advancement of a person suffering from some permanent physical or mental disability, provided that the Comptroller of Customs is satisfied that the said goods are imported for the exclusive use of such person.

5. The importation of bird rings for use by qualified bird ringers for the study of the migratory habits of birds.

6. The importation of *bona fide* gifts of a non-commercial nature received occasionally by a person from another person residing abroad and being intended for the personal use of the consignee and his family, provided the gift is neither alcohol nor alcoholic beverage nor tobacco or tobacco products and the total CIF value of the gifts on every single occasion does not exceed fifty *liri*.

7. The importation of braille and any other article for the use of the blind imported through a recognised institute, if the Comptroller of Customs is satisfied that such articles are imported for the exclusive use of a blind person.

8. The importation of chalices, ciboriums, pyxes, monstrances, thuribles, incense boats, crosses, candlesticks, crucifixes, holy oil vessels, sanctuary lamps, Stations of the Cross, altar cards, cruets, reliquaries, processional lanterns, tabernacles and doors of tabernacles, exposition thrones and organs, intended for divine worship and imported to be used exclusively in connection with such divine worship in churches, chapels or other localities intended solely for such worship, and of church canopies used in procession and church bells.

9. The importation of hearing-aid apparatus designed for the use of the deaf and identifiable parts thereof.

10. The importation of household and personal effects, furniture and other domestic articles (excluding firearms and weapons of all kinds) which in the opinion of the Comptroller of Customs have been in use within that household by the importing person or his family, and which are imported by such person on removing his household from another country to Malta provided that such articles are imported within six months from the date of arrival in Malta of the person importing them to take up residence in Malta, or within such other period which the Comptroller of Customs may allow.

11. The importation of one private motor vehicle imported by a Maltese migrant (husband and wife counting as one person for the purposes hereof) who returns to reside in Malta, subject to such migrant satisfying the Comptroller of Customs that:

(a) He had been residing outside Malta for an aggregate of ten years during the period of fifteen years immediately preceding his arrival to take up residence in Malta; and

(b) the motor vehicle has been in his ownership for a continuous period of at least six months immediately before his arrival to take up residence in Malta, provided that customs charges and/or fiscal charges to which such vehicle is normally liable have been paid either in the country of origin or in the country of departure and subject to the motor vehicle being imported within six months of such migrant's arrival to take up residence in Malta:

Provided that, where any such motor vehicle which is imported free of Value Added Tax is sold or disposed of by such person for use in Malta, such motor-vehicle shall be deemed to be taken out of bond at the time of such sale or disposal and the Value Added Tax shall be payable thereon by the person who becomes the owner thereof.

12. The importation of one private motor-vehicle imported by a person (husband and wife counting as one person for the purposes hereof) who transfers his residence to Malta, subject to such person satisfying the Comptroller of Customs that:

(i) he is in possession of a permit of residence issued to him by the Government in terms of subsection (1) of section 7 of the Immigration Act (Cap. 217); and

(ii) the motor-vehicle has been in his ownership for a continuous period of at least six months immediately before the issue of the said permit, provided that customs charges and/or fiscal charges to which such vehicle is normally liable have been paid either in the country of origin or in the country of departure and subject to the motor-vehicle being imported within six months of the date of the said permit or of such person's arrival in Malta to take up residence, whichever date is the later:

Provided that, where any motor-vehicle imported as aforesaid free of Value Added Tax is sold or disposed of by such person for use in Malta, such motor-vehicle shall be deemed to be taken out of bond at the time of such sale or disposal and Value Added Tax shall be payable thereon by the person who becomes the owner thereof.

13. The importation of -

(a) passengers' baggage, including wearing apparel and personal effects, used, which the Comptroller of Customs is satisfied are intended for the passengers' personal use, but excluding firearms and weapons of all kinds;

(b) such tobacco products, wines, spirits, toilet waters and perfumes as may be allowed in accordance with the Convention concerning Customs Facilities for Touring made at New York on the 4th June, 1954;

(c) such goods bought for the passenger's own use or as *bona fide* gifts, other than the goods mentioned in subparagraphs (a) and (b) of this item up to a value of Lm50, so however that where the total value of such goods exceeds Lm50, this provision shall not apply and the tax chargeable on such goods shall be deducted by Lm7.50.

14. The importation of samples of no commercial value.

15. The importation of scientific instruments or apparatus, intended exclusively for educational purposes of pure scientific research, provided -

(a) that such scientific instruments or apparatus are consigned to a public or private scientific or educational institution approved by the Minister responsible for education for the purpose of this provision and are used under the control and responsibility of such institution; and

(b) that instruments or apparatus of equivalent scientific value are not being manufactured in Malta.

16. The importation of sound and video recordings -

(a) of an educational, scientific or cultural character produced by the United Nations or any of its specialised agencies;

(b) of an educational nature imported by a government school or institution, by the University of Malta or by a school or institution registered under the Education Act provided that the Director of Education certifies that the materials are solely of an educational character and are to be used solely and entirely for educational purposes by such school;

(c) of language courses.

17. Statues and artistic decorations cast abroad from originals made by local artists, provided permission is obtained from the Comptroller of Customs before the original is forwarded abroad for casting.

18. The importation of goods the supply of which would, in all cases, be an exempt supply in terms of the Fourth Schedule to this Act.

19. The importation of food as defined in Part Three of the Fourth Schedule to this Act.

20. The importation of gold bullion by the Central Bank.

21. The importation of goods where the Commissioner is satisfied that the said goods were imported for temporary use only, and subject to such conditions and to the provision of such security as the Commissioner may impose or require.

22. The importation of goods which are reexported without being released or immediately upon being released from a customs bond.

23. The importation of goods which are destroyed by the owner before they are released or immediately upon being released from a customs bond under such supervision and subject to such conditions as the Commissioner may require or impose.

24. The importation of goods into a Freeport as defined in the Malta Freeports Act (Cap. 334): provided that this exemption shall apply only to the extent that the said importation is exempt from customs duty pursuant to the said Act, and shall be subject to all the conditions and limitations as are applicable under that Act to the said exemption from customs duty.

25. The importation of goods which is exempt from tax in virtue of an exemption granted under subsection (3) of section 9 of this Act.

## SIXTH SCHEDULE

### Section 16

#### **Small Businesses**

1. An economic activity of a registered person who is not an exempt person qualifies as a small business if the turnover of that person for the relevant period is less than the threshold in the second column of the Table in this Schedule corresponding to the category in the first column of that Table under which that economic activity is classified by the Commissioner.

2. Subject to the other provisions of this Schedule “turnover” of a person means the total taxable value (as defined in the Seventh Schedule to this Act) of all supplies made by that person in the course or furtherance of his economic activity during the relevant period, excluding:

- (a) exempt without credit supplies
- (b) a transfer of a business as a going concern

(c) the transfer or disposal of fixed assets

(d) a supply made to that person and deemed to be made by him in virtue of section 65 of this Act.

3. When it appears to the Commissioner that the turnover for the relevant period has been negatively affected by specific extraordinary circumstances, including the temporary suspension of the economic activity, the turnover will be the amount obtained after such adjustment as the Commissioner might deem appropriate in the circumstances.

4. In the case of a company constituted under the laws of Malta that forms part of a group of companies its turnover shall be deemed to be the total of the amounts of the turnover of all the companies within that group. In this item "group of companies" has the meaning assigned to it in section 42 of the Duty on Documents and Transfers Act, 1993 (Act XVII of 1993).

5. The "relevant period" on any particular date is the period of twelve months ending on the last day of the calendar quarter preceding that in which that date falls and for the purpose of this item and item 6 of this Schedule a calendar quarter is a period of three calendar months ending on the 31 March, the 30 June, the 30 September and the 31 December, as the case may be.

6. When, however, a registered person commences an economic activity the following special provisions shall apply:

(a) during the first thirty days his economic activity will be deemed to qualify as a small business if the Commissioner is satisfied that it is reasonable to expect that the turnover for the first twelve months will be less than the applicable threshold under the Third column of the Table in this Schedule;

(b) if that person is classified as an exempt person on registration he will be deemed to remain eligible for that classification up to the expiration of the first full calendar quarter after his registration; and thereafter the provisions of items 5 and 10 of this Schedule will apply as if the applicable threshold under the Third column of the Table were an amount reduced proportionately to the ratio which the full calendar months that elapsed since his registration bear to twelve months;

(c) if that person is not classified as an exempt person on registration he will not be eligible for classification as an exempt person before the lapse of twelve full calendar months from registration and the other provisions of this Schedule shall thereafter apply.

7. For the purpose of computing the turnover for a period that commenced before the effective date the taxable value and the description of supplies made before the effective date and all other terms relevant for that purpose shall be construed according to their meaning under this Act.

8. The Commissioner shall make a categorisation of the economic activity of every registered person for the purposes of this Schedule and shall notify that categorisation to that person. The Commissioner may review a categorisation if he has reason to believe that there are grounds for such a review.

9. A registered person whose economic activity qualifies as a small business in accordance with this Schedule is eligible to apply for a classification as an exempt person if he has been a registered but not exempt person for the preceding thirty-six whole calendar months:

Provided that this provision shall not apply before the expiration of one year from the effective date

Provided further that a person who commences a new economic activity is eligible to apply for a classification upon registration in the circumstances mentioned in item 6(a) of this Schedule

10. A person classified as an exempt person is not entitled to remain so classified if the turnover from his economic activity for the relevant period is equal to or exceeds the threshold listed in the Third column of the Table in this Schedule corresponding to the category in the First column of that Table under which his economic activity has been classified by the Commissioner.

11. A person who is classified as an exempt person shall give all information that the Commissioner may reasonably request for the purpose of ascertaining the correctness of that classification.

12. Any registered person who is classified as an exempt person may apply for the cancellation of his classification unless otherwise prescribed by regulations.

13. The forms to be used for applications for an exempt person classification and for the cancellation of a classification, the declarations and information and documents to be furnished by exempt persons on a periodical basis or otherwise, the information which an exempt person should show on invoices issued by him and on business correspondence and such other matters as may be necessary to ensure the correct application of the provisions of this Schedule shall be those as the Commissioner may from time to time direct unless the Minister shall by regulations prescribe otherwise.

**TABLE**

First Column	Second Column	Third Column
Category	Threshold below which a person may opt out	Threshold above which a person has to be in
	Lm	Lm
A Economic activities consisting principally in the supply of goods	12000	15000
B Economic activities consisting principally in the supply of services with a relatively low value added	8000	10000
C Other economic activities	5000	6000

**SEVENTH SCHEDULE****Sections 18****Taxable Value of Supplies and Importations**

1. Except as otherwise provided in the other provisions of this Schedule, the taxable value of a supply shall be the total value of the consideration paid or payable to the supplier by the purchaser, the customer or any other person for the supply, but excluding the value added tax chargeable under this Act on that supply.

2. When the consideration is paid or payable wholly or partly in kind its value, to the extent that it is so paid or payable, shall be its open market value.

3. The taxable value of a supply shall include:

(a) taxes, duties, levies, fees and other charges (excluding the value added tax chargeable under this Act) payable by reason of the supply;

(b) commissions, packing, transport and insurance costs and other incidental expenses charged by the supplier to the purchaser or customer.

4. The taxable value of a supply shall not include:

(a) price reductions by way of discounts for early payment;  
(b) price discounts and rebates allowed to the customer and accounted for at the time of the supply;

(c) price discounts and rebates allowed to the customer after the time of the supply where the Commissioner is satisfied that they were so allowed for *bona fide* commercial reasons.

5. Where the consideration for a supply is lower than the open market value and the person making the supply and the person to whom the supply is made are not independent of each other, or where the value of the consideration for a supply cannot be readily determined, the taxable value of that supply shall be the open market value of the goods or services supplied.

6. For the purposes of the foregoing paragraphs:

(a) two persons shall be deemed not to be independent of each other if, whether directly or indirectly, either of them has any interest in the business or property of the other, or both have a common interest in any business or property, or some third person has an interest in the business or property of both parties, provided, in each case, that such interest has, in the opinion of the Commissioner, influenced the terms regulating agreements between those two persons;

(b) the open market value of goods or services means the price which they would fetch if sold or provided in the open market on the date and in the state they are in when the said goods are delivered or the said services are performed.

7. Where any value relevant for the determination of the taxable value of a supply is expressed in a foreign currency the exchange rate applicable shall be the middle rate determined by the Central Bank for the date when the supply takes place.

8. Where the amount of tax chargeable under this Act is not identified in a payment for a taxable supply or in a price charged for a taxable supply that payment or price shall be deemed to include the said tax.

9. (1) Subject to the other provisions of this item, the taxable value of any imported goods shall be the value of the said goods at the time when the tax on the said importation is payable in terms of this Act, which value shall be established in the same manner as that applicable in terms of the Import Duties Act for the determination of the value on which duty *ad valorem* is chargeable under that Act, and all the relevant provisions of that Act shall apply *mutatis mutandis* and for the purposes of this paragraph the references in the said provisions to the Comptroller

of Customs shall be construed as references to the Comptroller of Customs acting on behalf of the Commissioner.

(2) The value established as aforesaid shall be increased by any import duties chargeable on the importation of the said goods under the Import Duties Act, by any levies chargeable on the said importation under the Local Manufactures (Promotion) Act (Cap. 336), by any excise duty chargeable under the Excise Duty Act by reason of the importation of those goods and, in the case of motor vehicles, by the tax chargeable under the Motor Vehicles Registration Tax Act (Act X of 1994).

(3) Where the said goods are transferred in Malta before the date on which the tax on their importation becomes payable in terms this Act the taxable value shall be the value of the consideration paid or payable for the said transfer or the value established in accordance with the other provisions of this item, whichever is the higher.

(4) The provisions of the other items of this Schedule relating to the determination of the value of the consideration paid or payable for a taxable supply shall apply for the determination of the value of the consideration referred to in paragraph (3) of this item.

## EIGHTH SCHEDULE

### Section 19(c)

#### Rate of tax

The tax chargeable under this Act on the taxable value of the supplies described in the first column of the Table in this Schedule shall be at the rate specified in the second column of that Table.

**TABLE**

First Column	Second Column
Description of Supplies	Rate
The supply of accommodation in any premises which for the purpose of the provision of such accommodation is required to be licensed in virtue of the Hotels and Catering Establishments Act or of the Guest Houses and Holiday Furnished Premises Act	5%
Eighty per cent of any other supplies to persons to whom the said accommodation is provided to the extent that the price of such other supplies is included in the price for the accommodation	5%

## NINTH SCHEDULE

## Section 46

**Appeals to the Value Added Tax Appeals Board**1. *Composition of the Board*

(1) The Value Added Tax Appeals Board (in this Schedule referred to as "the Board") shall be composed of a Chairman and two other members who shall be appointed by the Minister for a period of three years.

(2) The Minister may appoint a panel of persons to serve as Chairmen and a panel of persons to serve as other members of the Board, in which case the members shall serve in accordance with such distribution of duties, including provision for inability of members to serve and other circumstances, as the Minister may establish.

(3) A member of the Board may not be removed during the period for which he has been appointed except for proved misbehaviour or inability to perform his functions.

(4) The provisions of sections 733 to 739, inclusive, of the Code of Organization and Civil Procedure shall apply to the Chairman and to the other members of the Board with respect to appeals before the Board in the same manner as they apply to judges with respect to a cause brought before a court.

(5) A person shall be disqualified from being appointed or continuing to be a member of the Board if he is a member of the House of Representatives.

(6) In the case of a vacancy in the Board which cannot be filled in accordance with a distribution of duties established in terms of subsection (2) of this section the Attorney General shall appoint a person to fill that vacancy in the hearing and determination of the case in which the vacancy occurs.

(7) The members of the Board shall receive such remuneration as the President of Malta may determine.

(8) The members of the Board shall not be personally liable for any act or default of the Board done or omitted to be done in good faith in the course of the operations of the Board.

2. *Secretary to the Board*

(1) There shall be a secretary to the Board, who shall be a public officer designated as secretary by the Minister.

(2) The Minister may designate other public officers as deputy secretaries.

### 3. *Competence of the Board*

(1) The Board shall be competent to hear any appeal against an assessment and to confirm, reduce or increase any taxable value or credit or tax assessed by the Commissioner, or cancel the assessment or make such other declaration or order as it deems fit.

(2) The Board shall be competent to determine any matter referred to it in accordance with section 44 of this Act.

(3) The Board may, in any decision, make such order on the costs of the case as it may deem appropriate.

### 4. *Appeals against assessments*

(1) An appeal against an assessment shall not be valid unless:

(a) a return for the tax period to which the assessment refers has been delivered to the Commissioner before the appeal is entered; and

(b) all tax payable by the appellant which is not in dispute has been paid; and

(c) an amount of five per cent of the tax which is in dispute in terms of that appeal or fifty liri, whichever is the higher, and an administrative fee of twenty-five liri have been paid; and

(d) it is made within thirty days from the date of the service of the notice against which the appeal is made; and

(e) it is made in such form and in such manner as may be prescribed.

(2) The onus of proving that any taxable value assessed by the Commissioner is excessive or that any credit assessed by the Commissioner is insufficient shall lie on the appellant.

(3) The Board may refuse to consider any evidence as sufficient for the purpose of paragraph (2) of this item if the appellant has failed to keep the records and documents required to be kept by this Act or fails to produce such records or documents.

(4) The Board shall deliver its decision in writing and shall cause a copy of the decision to be served on the appellant.

5. *Payment of the tax*

(1) When a valid appeal has been made against an assessment, the payment of so much of the tax assessed which is in dispute as is not required to be paid before the appeal is made in accordance with item 4(1)(c) of this Schedule may be kept in abeyance until the appeal is finally determined: provided that the running of interest on the said tax shall not be meanwhile suspended.

(2) The running of the period referred to in subsection (2) of section 58 of this Act shall be suspended in respect of any tax or administrative penalty for any time during which the payment thereof may be kept in abeyance in terms of this item.

(3) Where the tax payable as a result of a decision of the Board on an appeal against an assessment exceeds the tax shown to be payable in the said assessment, the excess shall be payable by not later than the end of the month during which the said decision is served on the appellant and interest at the rate specified in subsection (2) of section 22 of this Act shall be due on such excess from the said date for any period during which such excess remains unpaid.

6. *References to the Board*

(1) A reference to the Board of any matter referred to in section 44 of this Act may not be made unless it has first been raised in correspondence with the Commissioner and an administrative fee of twenty-five *liri* has been paid, and shall be made by means of an application in writing which shall state clearly all the facts relevant to that matter and the manner in which, in the opinion of the applicant, that matter should be determined.

(2) The Board shall, after hearing all parties having an interest in the matter, and obtaining all relevant information, decide the matter and cause its decision to be served on the parties.

7. *Procedures of the Board*

(1) The Board shall have the power to summon any person to give evidence or to produce books or other documents and the Chairman shall have the power to administer an oath to any person appearing before the Board.

(2) The Minister may by regulations prescribe the manner in which an appeal or application is to be made to the Board, the place where the Board shall hold its sittings, the manner in which the parties may be assisted, the fees payable on appeals, the records to be kept by the Board, the functions of the secretary to the Board, and generally any matter relating to the procedures of the Board.

## TENTH SCHEDULE

## Section 22(3)

## Forms to be presented with payment of the tax



DIPARTIMENT TAT-TAXXA FUQ IL-VALUR MIŻJUD

Centre Point Building, Trq Ta' Paris, Birkirkara BKR 13  
Tel 499330

(Ministeru tal-Finanzi)

Ghall-verzjoni bi-Ingliż  
ara l-paġna ta' wara.

## DENUNZJA TA' TAXXA

Skond Sezzjoni 22(3) ta' l-Att  
ta' 1998 dwar it-Taxxa Fuq il-  
Valur Miżjud.

<b>DAHFAL PERJODI</b>	Numru tal-VAT:
Bidu:	Tmieni:
	Data ta' l-għeluq:

PROVVISTA / BEJĠH	VALUR - Lm	VAT FUQ IL-BEJĠH - Lm
Prodotti taxxabli bi 15%	1	8
Servizzi Taxxabli bi 15%	2	9
Akkomodazzjoni Turistika bil-5%	3	10
Eżenti bi kreditu - Esportazzjoni	4	XEJN
Eżenti bi kreditu - oħra	5	XEJN
Eżenti bla kreditu	6	XEJN
<b>TOTAL</b>	7 Lm	11 Lm

XIRI	VALUR - Lm	VAT FUQ IX-XIRI - Lm
Prodotti taxxabli għal-bejgħ	12	17
Prodotti eżenti għal-bejgħ	13	XEJN
Infiq kapitali	14	18
Servizzi u Spejjeż	15	19
<b>TOTAL</b>	16 Lm	20 Lm

EĊĊESS TA' KREDITU	AMMONT - Lm	TAXXA LI TRID TITHALLAS	AMMONT - Lm
Kaxxa 20 - 11	21 Lm	Kaxxa 11 - 20	22
Nota: It-taxxa dovuta tista' tithallas jew fid-Dipartiment, jew b'čekk, jew f'bank fuq is-slip tal-ħlas.		Kreditu ta' qabel	23
		Kaxxa 22 - 23	24 Lm

Jiena, \_\_\_\_\_  
(IMM) SHA B'ITTRI KBAR)

niddikjara li d-dettalji u l-informazzjoni kollha huma korretti u sħaħ.

Firma: \_\_\_\_\_ Kariga: \_\_\_\_\_ Tel: \_\_\_\_\_  
Data: \_\_\_\_/\_\_\_\_/\_\_\_\_

**SLIP TAL-ĦLAS** Dan id-dokument jista' jitqies bħala riċevuta valida jekk il-ħlas sar bi flus (cash) jew u b'čekk iċċertifikat validu mill-bank.

	Ammont fi kliem	Ammont Totali	Lm
Nru. ta' čekk	Isem il-Bank	Čekkijiet Totali	Lm
KREDITA lid-Dipartiment tat-Taxxa Fuq il-Valur Miżjud (Centre Point Building, Trq Ta' Paris, B'Kara BKR 13)		Kredit Totali	Lm
1- Kopja tad-Dipartiment tal-VAT		Nru:	



## DEPARTMENT OF VALUE ADDED TAX

Centre Point Building, Ta' Paris Road, Birkirkara BKR 13  
Tel: 499330

(Ministry of Finance)

## TAX RETURN

in terms of Section 22(3) of  
the Value Added Tax Act, 1998

<b>PERIOD DATES</b>	Registration No: _____
Starting Date: _____	Ending Date: _____
	Return Due by: _____

SUPPLIES		VALUE - Lm	OUTPUT TAX - Lm	
Taxable Goods @ 15%	1		8	
Taxable Services @ 15%	2		9	
Tourist Accommodation @ 5%	3		10	
Exempt With Credit - Exports	4			Nil
Exempt With Credit - Others	5			Nil
Exempt Without Credit	6			Nil
<b>TOTAL</b>	<b>7</b>	<b>Lm</b>	<b>11</b>	<b>Lm</b>

PURCHASES		VALUE - Lm	INPUT TAX - Lm	
Taxable Goods for re-sale	12		17	
Exempt Goods for re-sale	13			Nil
Capital Goods	14		18	
Services & Overheads	15		19	
<b>TOTAL</b>	<b>16</b>	<b>Lm</b>	<b>20</b>	<b>Lm</b>

EXCESS CREDIT		AMOUNT - Lm
Box 20 - Box 11	21	Lm

Note: Tax payable may be paid either at the Department, or by enclosing cheque, or, through any bank, using the payment slip.

TAX PAYABLE		AMOUNT - Lm
Box 11 - Box 20	22	
Excess Credits b/f	23	
Box 22 - Box 23	24	Lm

I, \_\_\_\_\_  
(Full name in BLOCK LETTERS)

declare that all the details and information provided are correct and complete.

Tel No: \_\_\_\_\_

Signature: \_\_\_\_\_ Designation: \_\_\_\_\_ Date: \_\_\_\_/\_\_\_\_/\_\_\_\_

<b>PAYMENT SLIP</b>	This document may be considered as a valid receipt if payment has been made in cash or/and if paid-in-cheques have been cleared by the Bank.		
	Amount in words	Total Cash	Lm
	Cheque No: _____ Bank _____	Local Cheques	Lm
	<b>CREDIT Department of Value Added Tax</b> (Centre Point Building, Ta' Paris Road, B'Kara BKR 13)	Total Credit	Lm
2 - Taxable Person's Copy		No: _____	

## ELEVENTH SCHEDULE

### Section 24(6)

#### **Deductions**

##### *Eligibility for credit for input tax*

1. (1) No amount shall be treated as input tax of a person unless that person is a registered person at the time when that tax becomes chargeable.

(2) For the purposes of paragraph (1) of this item, when a registration of a person made on a date is made effective as from an earlier date, that person shall be treated as a registered person as from the said earlier date.

(3) Except as the Commissioner may otherwise allow no credit for input tax for a tax period shall be allowed to a person unless a claim is made in the appropriate part on the form of the tax return delivered for that period.

##### *Input tax incurred before the registration of a company*

2. (1) Subject to the other provisions of this item, where a company proves to the satisfaction of the Commissioner that tax was incurred before paid or payable on the supply or importation of goods made to or by a registration of a person for that company or on the supply of services supplied to a person for the benefit of the company or for the purpose of its formation and registration, the Commissioner may treat such tax as part of the input tax of that company for its first tax period.

(2) No account shall be taken of any supply or importation which took place earlier than six months before the registration of that company.

(3) This regulation shall not apply to a supply or importation made to or by a person :-

(i) who was, at the time of supply or importation, a taxable person;

(ii) who did not become a member, director or secretary of the company;

(iii) unless that person was reimbursed or received an undertaking to be reimbursed by the company for the whole amount of the price paid for the goods or services;

(iv) unless that person acquitted the goods or services for the purpose of an economic activity to be carried on by that company and has not used them for any purpose other than for that economic activity.

(4) Save as the Commissioner may otherwise allow, a claim for the application of this item shall be made by a company by not later than the date on which it furnishes the tax return for its first tax period and shall be supported by such documents and evidence as the Commissioner may deem necessary.

*Evidence of input tax*

3. (1) No amount shall be treated as input tax of a person unless that person proves that the tax was chargeable on supplies of goods and services or importations of goods which have been or which will be used by him in the course or furtherance of his economic activity.

(2) Except as the Commissioner may otherwise allow, no amount shall be treated as input tax of a person unless:

(a) it is supported by a tax invoice or by a document of importation indicating the tax paid on that importation, held, in each case, by that person and produced, if requested, to the Commissioner;

(b) it is properly accounted for in the records held by that person for the purposes of the Act.

*Tax which is not to be treated as input tax*

4. (1) Subject to paragraph (2) of this item, no amount shall be treated of a person to the extent to which it represents tax chargeable on:

(a) the supply to that person or importation by that person of:

(i) tobacco or tobacco products;

(ii) alcoholic beverages;

(iii) works of art and antiques;

(iv) motor vehicles, vessels or aircraft;

(v) goods and services for the purpose of repairing, maintaining and keeping any item to which item (iv) of this sub-paragraph applies;

(b) the supply of any goods and services used in the provision by that person of receptions, entertainment or hospitality except where the said provision is made for a consideration in the normal course of that person's economic activity;

(c) the supply of any goods and services used in the provision by that person to his employees or, in the case of a body of persons, to its officers or employees, of transport or entertainment; provided that this provision shall not apply to transport provided by that person to his employees on vehicles with a seating capacity of not less than seven.

(2) The provisions of items (i) to (v) of paragraph (1) of this item shall not apply to:

(a) goods acquired by a person for the purpose of resale, whether in the state in which they were acquired or after treatment or processing or inclusion in other goods supplied by that person, in the normal course of that person's economic activity;

(b) motor vehicles, vessels or aircraft acquired by a person and used by him for the purpose of the carriage of goods or passengers for a consideration;

(c) vessels and aircraft acquired by a person for the purpose of being provided by him under a charter or hire agreement;

(d) motor vehicles acquired by a person for the purpose of being provided by him for hire with a driver or for self-drive hire, or of being used for driving instructions, provided they are so used, in each case, in the normal course of that person's economic activity;

(e) motor vehicles with a seating capacity of one or exceeding nine or which are not normally suitable for the carriage of passengers.

(3) In this regulation, "works of art" means –

(a) paintings, drawings and pastels executed by hand, other than hand-painted or hand-decorated manufactured articles;

(b) original engravings, prints and lithographs;

(c) original sculptures and statuary, in any material;

(d) antiques of an age exceeding one hundred years;

(e) collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological and ethnographic interest.

*Tax partially treated as input tax*

5. Where any goods or services are or will be used but not wholly used in the course or furtherance of an economic activity there shall be treated as input tax

such proportion of the tax chargeable on the supplies or importations in question as the Commissioner may consider reasonable taking into account the proportion of the use of those goods or services in the course or furtherance of the economic activity to their total use.

*Attribution of input tax*

6. (1) Any input tax for a tax period which is exclusively attributable to supplies referred to in section 24 of the Act shall be allowed as a credit for that period.

(2) Any input tax which is exclusively attributable to supplies other than those referred to in paragraph (1) of this item shall not be allowed as a credit.

(3) Any input tax for a tax period which is attributable both to supplies referred to in section 24 of the Act and also to other supplies shall be partially allowed as a credit for that tax period, which portion shall be determined in accordance with items 7 or 8 of this schedule.

*Partial attribution*

7. (1) Subject to the other provisions of this Schedule, the portion of the input tax allowable as a credit for a tax period in accordance with paragraph (3) of item 6 of this Schedule, shall be equivalent to such proportion of the said input tax as corresponds to the proportion which the value of the said supplies referred to in section 24 of the Act, made during that tax period bears to the value of all the supplies made during that period.

(2) For the purposes of paragraph (1) of this item:

(a) the value of exempt supplies shall be determined in the manner applicable for the determination of the taxable value of taxable supplies;

(b) there shall be excluded from the value of the supplies made by that person during that period –

(i) the value of any supply of capital goods;

(ii) the value of any supply which under or by virtue of any provision of the Act that person makes to himself;

(iii) the value of any supply which is not made by a taxable person acting as such;

(iv) the value of any supply deemed to have been made by that person in terms of section 65 of the Act.

(3) The Commissioner may make such adjustments to the values to be taken into account for the purpose of an apportionment to which this item applies as to him may seem reasonable for the purpose of excluding distortions on account of seasonal, extraordinary, occasional or incidental supplies.

8. (1) Where the supplies made during a tax period do not include any supplies referred to in section 24 of the Act and where a partial credit for input tax for that period is due to be made, were it not for the provisions of paragraph (1) of item 7, in virtue of paragraph (3) of item 6 of this Schedule, the Commissioner may allow as a credit such portion of the input tax for that period as to him may seem reasonable, and may, in allowing such credit, impose such conditions and require such security as he may deem appropriate.

(2) Where it is shown to the satisfaction of the Commissioner that the method of attributing input tax laid down in item 7 of this Schedule does not give a fair and reasonable result, he may allow a registered person to adopt such other method as the Commissioner may approve.

(3) In giving an approval in terms of paragraph (2) of this item the Commissioner may –

(a) require that the same method shall continue to be used for such period he may specify;

(b) impose such other conditions and require such security as he deems appropriate.

9. (1) Within six months from the end of any calendar year the Commissioner may by notice in writing require or allow a registered person to whom a partial credit for input tax has been allowed for any tax period ending during the said year to make an adjustment to the total credits for input tax allowed for the tax periods ending during the said year, which adjustments shall consist of the difference between the total credits allowed as aforesaid and the credit resulting from an attribution based on annual results.

(2) The credit resulting from an attribution based on annual results means a proportion of the total input tax periods ending in the calendar year in question.

(3) The provisions of paragraphs (1) and (2) of item 9 and paragraph (2) of item 10 of this Schedule shall apply for the purpose of an apportionment to which this item applies provided that references in the said paragraphs to a tax period shall be construed as references to the tax periods ending in the said year.

(4) The adjustment requested or allowed by means of a notice served on a registered person in accordance with paragraph (1) of this item shall be treated for all purposes of the Act as further credit for input tax, or as a further liability for output

tax, as the case may be, for the tax period immediately following that during which that notice is served on that person, and shall be reported on the relative return and accounted for accordingly.

10. (1) A fraction resulting from any computation made in accordance with this Schedule shall be rounded up to the nearest lira.

(2) Where the amount of input tax which results to be not allowable as a credit pursuant to an apportionment made in accordance with items 7, 8 or 9 of this Schedule is less than Lm10 multiplied by the number of months or part thereof included in the tax period or periods to which that apportionment relates that amount shall, notwithstanding the other provisions of this schedule, be treated as allowable as a credit for input tax.

11. (1) Where a registered person shows to the satisfaction of the Commissioner that an amount due to him as consideration for a supply made to another person has, during a tax period, become a bad debt and that output tax has been paid or is payable by the said registered person in respect of that supply, that registered person may claim the amount of the said output tax to be allowed as a deduction in addition to any other deduction allowable to him in accordance with the other provisions of these regulations for that tax period or for such subsequent tax period as the Commissioner may allow.

(2) A claim for a deduction in respect of a bad debt shall be subject to such directives as the Commissioner may give as to the circumstances in which it may be made and the documents or other evidence that should be produced.

(3) The recovery of a bad debt in respect of which a deduction has been allowed in terms of this paragraph or of a part of such a debt shall, to the extent of the amount recovered, be treated as a taxable supply taking place at the time the said debt or part thereof is paid and shall be accounted for accordingly by the person to whom the deduction has been so allowed.

## TWELFTH SCHEDULE

### Section 28

#### **Tax Records**

##### *Records to be kept*

1. Every taxable person shall, for the purpose of accounting for the tax, keep the following records and documents:

- (a) proper accounts and records of his economic activity;
- (b) his value added tax account;
- (c) his annual value added tax account;
- (d) copies of all tax invoices issued by him;
- (e) all tax invoices received by him;
- (f) documentation relating to importations and exportations by him;
- (g) copies of all fiscal receipts issued in terms of the Fourteenth Schedule to this Act;
- (h) all credit notes, debit notes and other documents issued by him or received by him which evidence an increase or a decrease in the consideration for any supplies or for importations.

##### *Matters to be included in the records*

2. The accounts and records of every taxable person shall be kept in such a way as to enable the following matters to be readily ascertained:

- (a) the total value of the supplies made by him during each tax period, and separate totals of the value of -
  - (i) Exports;
  - (ii) supplies other than exports referred to in Part One of the Fourth Schedule to the Act (exempt with credit supplies);
  - (ii) supplies referred to in Part Two of the Fourth Schedule (other exempt supplies);
  - (iv) supplies made outside Malta;

(v) supplies chargeable at the rate of tax of 15%, distinguishing between supplies deemed to have been made by him in terms of section 65 of the Act and other supplies;

(vi) supplies chargeable at the rate of tax of 5%;

(b) the total value of his importations, purchases and other inputs for each tax period, and separate totals of the value of -

(i) importations;

(ii) taxable supplies;

(iii) other inputs;

(c) where the supplies made by him include supplies referred to in Part Two of the Fourth Schedule the apportionment or other method applicable in terms of the Act or any regulations made under the Act for the attribution of the input tax to the supplies made by him;

(d) the tax paid or payable, the tax refunded or refundable and the excess credit carried forward, if any, for each tax period.

### *The Value Added Tax Account*

3. (1) The Value Added Tax Account shall be a separate account held for each tax period of the taxable person and shall be divided into the "Output tax portion" and the "Input tax portion".

(2) The output tax portion of the Value Added Tax Account shall show the total output tax chargeable for the relative tax period showing separate totals of output tax chargeable at different rates, and shall contain a cross reference to the accounts from which the values of the supplies to which the said output tax refers can be ascertained.

(3) The input tax portion of the Value Added Tax Account shall show the total input allowable as a deduction for that period, distinguishing between input tax on importations and on supplies, and shall contain a cross reference to the accounts from which the values of the importations and supplies to which the said input tax refers can be ascertained.

### *Correction of Mistakes*

4. (1) Where a taxable person, in a return for a tax period furnished to the Commissioner -

(a) overstates or understates the output tax and the overstatement or understatement does not exceed five per cent of the output tax declared in the said return, and/or

(b) overstates or understates the credit for input tax and the overstatement or understatement does not exceed five per cent of the credit for input tax declared in the said return.

he may make an adjustment in the Value Added Tax Account for the tax period during which the overstatement or understatement is discovered by means of a deduction from or an additional to the total for that tax period of the output tax portion and/or the input tax portion, as the case may be, and the output tax and input tax for the period shall be deemed to the receptive totals thereof as adjusted.

(2) No adjustment may be made in accordance with paragraph (1) of this regulation except where the overstatement of the output tax or the input tax results as a consequence of a mistake on the part of the taxable person.

*Adjustments due to change*

5. (1) Where the output tax or the input tax declared by a person in a tax return results to have been understated or overstated on account of an increase or decrease in the consideration for a supply or a cancellation of a supply made to or by that person which is charged or allowed or made in any tax period subsequent to that during which the supply was accounted for, that person may make an adjustment in the Value Added Tax Account for the said subsequent tax period by means of a deduction from an addition to the total for that tax period of the output tax and input tax for that period shall be deemed to be the respective totals there as adjusted.

(2) Nothing in this regulation shall be constructed as allowing the determination of the taxable value of a supply in derogation of any provision contained in the Act in general and in the Seventh Schedule to the Act in particular.

*Adjustments based on annual results*

6. Where any adjustment falls to be made pursuant to an attribution of input tax based on annual results in terms of the Eleventh Schedule to this Act, the said adjustment shall be made to the Value Added Tax Account in accordance with the said regulations.

*Further provisions relating to adjustments*

7. (1) Every adjustment to the Value Added Tax Account shall clearly make reference to the tax return to which it refers and to all the documents relating to the understatements and overstatements.

(2) No adjustment may be made in accordance with regulations 6 or 7 of these regulations in the Value Added Tax Account for any tax period which commences later than six months from the expiration of the tax period for which the relative output tax or credit for input tax had been overstated or understated.

(3) No adjustments may be made in the Value Added Tax Account for a tax period in respect of any supply or importation accounted for in a previous period except in accordance with these regulations.

### *Tax Returns*

8. The amount of output tax and credit for input tax to be declared by a person in a tax return for a tax period shall be the amount of output tax and credit for input tax shown in the records of that person in accordance with these regulations.

### *Annual Value Added Tax Account*

9. The annual value added tax account shall be an account drawn up for every calendar year and shall show the total of the totals shown in the output tax portion and the input tax portion of the value Added Tax Account for each of the tax periods ending during that calendar year.

### *Exceptions*

10. (1) The Commissioner may, in any particular case or classes of cases, require such additional records or documents to be kept, or allow such variations to the records and documents to be kept in accordance with these regulations as he may deem appropriate for any of the purposes of the Act.

(2) These regulations shall be subjected to the general requirements of section 48 of the Act and of any special provision contained in the Act or in any regulations made under the Act.

THIRTEENTH SCHEDULE

Section 50(4)

**TAX INVOICE**

*Form of tax invoice*

1. Save as the Commissioner may otherwise allow, a document shall not constitute a tax invoice unless it is legible and unless all the particulars required by these regulations are properly and fully stated.

*Contents*

2. (1) Saving the provisions of item 4 of this Schedule, a tax invoice issued by a person other than an exempt person shall contain the following particulars:

- (a) an identifying number of the invoice;
- (b) the date of supply;
- (c) the name, address and Value Added Tax registration number of the supplier;
- (d) the name, address and Value Added Tax registration number of the person to whom the supply is made;
- (e) the type of the supply by reference to the categories listed in item 3 of this Schedule;
- (f) a description sufficient to identify the goods or services supplied;
- (g) for each description, the quantity of the goods or the extent of the services, the rate of tax chargeable thereon, and the price payable expressed in Maltese liri, excluding tax;
- (h) the total price payable expressed in Maltese liri, before any cash discounts excluding tax;
- (i) the rate of any cash discount offered;
- (j) the amount expressed in Maltese liri of tax chargeable at each rate so chargeable;
- (k) total amount of tax chargeable expressed in Maltese liri.

(2) Saving the provisions of item 4 of this Schedule, a tax invoice issued by an exempt person shall contain the following particulars:

- (a) an identifying number of the invoice;
- (b) the date of supply;
- (c) the name, address and Value Added Tax registration number of the supplier;
- (d) the name, address and Value Added Tax registration number of the person to whom the supply is made;
- (e) the type of the supply by reference to the categories listed in item 3 of this Schedule;
- (f) a description sufficient to identify the goods or services supplied;
- (g) for each description, the quantity of the goods or the extent of the services, and the price payable expressed in Maltese liri;
- (h) the total price payable expressed in Maltese liri, before any cash discounts;
- (i) the rate of any cash discount offered.

*Categories of supplies*

3. The categories referred to in paragraph (e) of item 2 of this Schedule are:
- (a) a supply by sale;
  - (b) a supply of goods under a hire-purchase agreement or in terms of which the ownership of the goods is deferred;
  - (c) a supply on hire;
  - (d) a supply under a contract of exchange;
  - (e) a supply of goods made from materials provided by the customer;
  - (f) a supply by sale on commission;
  - (g) a supply on sale or return or similar terms;
  - (h) any other supply.

*Tax invoice by retailers*

4. A tax invoice which is required to be provided by a retailer need contain only the following particulars:

- (a) a serial number of the transaction;
- (b) the date of the supply;
- (c) the name, address and the Value Added Tax registration number of the supplier;
- (d) the Value Added Tax registration number of the person to whom the supply is made;
- (e) a description sufficient to identify the goods supplied;
- (f) for each description, the quantity of the goods, the rate of tax chargeable thereon, and the price payable expressed in Maltese liri, including the tax.
- (g) the total amount of tax chargeable expressed in Maltese liri:

Provided that a fiscal receipt issued by means of a fiscal cash register as defined in the Fourteenth Schedule to this Act, shall be deemed to satisfy the requirements of this item if it contains in addition to the particulars required by the said items the machine-printed registration number of the person to whom the relative supply is made.

#### *Invoice for exempt supply*

5. Where a taxable person provides an invoice containing the particulars prescribed in item 2 or item 4 of this Schedule and specifies thereon any goods or services which are subject of an exempt supply, he shall distinguish on the invoice between exempt supplies and taxable supplies and shall distinguish exempt supplies referred to in the First Part of the Fourth Schedule to the Act from other exempt supplies.

#### *Reverse charge*

6. In the case of a supply of services to which section 65 of the Act refers, the person who is deemed to make that supply in terms of the said section shall indicate the words "self-reverse charge" in lieu of the information required by paragraph (d) of item 2 of this Schedule.

#### *Tax invoice issued by persons who have not been registered yet*

7. A tax invoice issued by or to a person who has not yet been registered under the Act shall, in lieu of the registration number of that person –

- (a) contain the words "not registered yet"; and
- (b) indicate the identity card number of that person, or, where that person is not an individual, the name and identity card number of its principal occupier or of one of its principal occupiers.

#### *Special cases*

8. This item shall be without prejudice to any provisions which may be prescribed in special cases.

## FOURTEENTH SCHEDULE

**Fiscal Receipts***Interpretation*

1. In this Schedule, unless the context otherwise requires -

“fiscal cash register” means a cash register which conforms with the requirements specified in item 10 of this Schedule;

“fiscal taxi meter” means a taxi meter which complies with requirements specified in item 11 of this Schedule.

“fiscal receipt” means a receipt or invoice issued on a form supplied or approved in writing by the Commissioner and containing all the information and details required to be specified thereon in accordance with the said form, or a receipt issued by means of a fiscal cash register, or by a fiscal taxi meter.

*Obligation to issue receipt*

2. Subject to the other provisions of this Schedule, every taxable person who makes a taxable supply or a supply referred to in Part One of the Fourth Schedule to the Act( exempt with credit supply) shall, except where he is required to issue a tax invoice in respect of that supply, issue a fiscal receipt in accordance with this Schedule for the consideration paid to him for that supply and such fiscal receipt shall, unless issued before the payment is made, be issued and delivered to the person who effects the payment or to the person to whom the supply is made immediately after payment has been effected, to the extent covered by that payment:

Provided that in respect of a supply for which no consideration is paid but which is deemed to have been made for a consideration in accordance with section 6 of that Act, the fiscal receipt shall be issued on the date of that supply.

3. (1) Subject to the provisions of items 4, 5 and 6 of this Schedule, a fiscal receipt issued by a person who is a retailer or whose business includes supplies of food referred to in item 2 of Part Three of the Fourth Schedule to the Act shall be issued by means of a fiscal cash register: provided that in respect of any supply made by such person in any period during which he is unable, for a reasonable cause, to issue a fiscal receipt by means of a fiscal cash register, he shall issue a fiscal receipt on a form supplied by the Commissioner.

- (2) A receipt which is required to be issued for the provision of a taxi service shall be issued by means of a fiscal taxi meter.

(3) For the purposes of paragraphs (1) and (2) of this item, the following shall not be deemed to constitute a reasonable cause:

- (a) not being in possession of a fiscal cash register or a fiscal taxi meter;
- (b) not being in possession of stationery or other material required for the functions of the fiscal cash register or a fiscal taxi meter;
- (c) defects in the functioning of a fiscal cash register or a fiscal taxi meter except where prompt and reasonable measures have been taken to remedy such defects.

*Door to door sales of gas, milk or bread*

4. (1) A person who makes supplies from a vehicle consisting in door-to-door delivery, or in the delivery to the public on a public road, of gas, milk and milk products or bread shall not be required to issue a fiscal receipt for every such supply if he issues one fiscal receipt ( hereinafter in this regulation referred to as "a daily receipt") which accounts for all the said supplied made on each day in the manner prescribed in the other provisions of this Schedule.

(2) A daily receipt shall be a fiscal receipt which accounts for the difference between the goods loaded on the vehicle from which the said supplies are made and the goods remaining on the vehicle after the said supplies are made for that day as if such difference goods supplied in one supply.

(3) A person who issues a daily receipts shall keep the originals therefore together with the other records he is required to keep for the purposes of the Act.

(4) A person who issues daily receipts shall be required to issue fiscal receipts in accordance with the other regulations of these regulations in respect of any supplies not referred to in this regulation.

*Supplies of goods by means of vending machines*

5. (1) A fiscal receipt in respect of supplies of goods made by means of a vending machine shall account for the difference in the goods stocked in he machine every time and immediately after goods are loaded there and the goods stocked in the machine immediately before goods are loaded again therein as if that difference represented goods supplied in one supply: provided that the first receipt to be made in accordance with this regulations by a person who is a registered person on the 1st January, 1999 shall account for the difference in the goods stocked in the machine on the 1st January 1999 and the goods stocked therein immediately before the first time in 1999 that goods are loaded therein.

(2) A person who makes supplies of goods by means of a vending machine shall take readings of stocks every time goods are loaded into machine and shall keep a record of such readings and the original of all receipts issued in accordance with this regulation together with the other records he is required to keep for the purposes of the Act.

*Services supplied by means of machines*

6. (1) A fiscal receipt in respect of supplies of services made by means of a machine operated by coins shall be issued every time coins are withdrawn from the machine, and shall account for the value of the coins so withdrawn as if that value represented the value of services supplied in one supply.

(2) A person who makes supplies referred to in paragraph (1) of this Schedule shall keep a record of coins withdrawn from and of coins and goods stocked by him (if any) in the machine, and shall keep the original of all receipts issued in accordance with the said paragraph together with the other records he is required to keep for the purposes of the Act.

(3) A fiscal receipt in respect of supplies of services made by means of a machine operated by an electronic card or by any other token shall be issued every time a card or other token is supplied and shall account for the price charged or chargeable for the supply of that card or token as if the supply of the card or other token represented the supply of services that can be supplied by the use of that card or other token.

*Accounting for fiscal receipt supplied or approved by the Commissioner*

7. (1) Every person who is supplied with forms of fiscal receipts by the Commission shall account for all such forms by keeping in his possession, and producing at the request of the Commissioner, all unused forms, and by keeping one copy and producing to the Commissioner another copy of all receipts drawn out on such forms and of all cancelled forms.

(2) Copies of used and cancelled forms of fiscal receipts supplied by the Commissioner shall be delivered to the Commissioner as soon as possible after the booklet or other form of binding in which the fiscal receipts have been supplied has been fully used or at such other date as the Commissioner may require.

(3) Every person who issues fiscal receipts on forms approved by the Commissioner shall account for all such forms in such manner as may be directed by the Commissioner, and for this purpose the Commissioner may give such directions regarding the processing, recording and storing of the forms and of the information to be given therein as he may deem appropriate.

(4) Any person who fails to account for a form of fiscal receipt in the manner prescribed in this item shall be presumed, unless the contrary is proved, to have failed to account for a taxable supply.

*Exemption from obligation to issue fiscal receipt*

8. (1) The Commissioner may, by means of a notice in writing, exempt any person, and may by means of a notice published in the Gazette exempt any class of persons from any obligation imposed by this Schedule, and such exemption may be given for such time and with such limitations and subject to such conditions as may be specified in the said notice.

(2) The Commissioner may at any time by means of a notice in writing or by means of a notice published in the Gazette, as the case may be, revoke any exemption given in terms of this item.

*Obligation to retain and produce receipt*

9. Every person to whom a fiscal receipt is issued shall retain the receipt in his possession for a period of twenty-four hours and shall, upon a request made during the said time by the Commissioner or any officer authorized by the Commissioner, produce the said receipt to the Commissioner or such authorized officer.

10. (1) A Fiscal cash register shall:-

(a) cater for the functions listed in paragraph (2) of this item; and

(b) be of a type specifically approved by the Commissioner by means of a notice published in the Gazette.

(2) The functions for which a fiscal cash register must cater for the purpose of subparagraph (a) of paragraph (1) of this item are:-

(a) printing of an itemised receipt for the supplies made in each transaction indicating:-

(i) the name and address of the supplier and the Value Added Tax registration number,

(ii) the goods or services supplied,

(iii) the quantity of each item supplied,

(iv) whether each item is taxable or exempt,

(v) the total, inclusive of tax, of the consideration paid for the supplies included in the transaction,

(vi) serial number of transaction,

(vii) the tax logo type as specified by the Commissioner,

(viii) cash register serial number,

(ix) date and time of supply,

(x) and/or such other details as the Commissioner may require;

(b) registering of all day-to-day transactions on a printed journal;

(c) storing of predefined data in an inaccessible and unalterable memory.

11. (1) A fiscal taxi meter shall—

(a) cater for the functions listed in paragraph (2) of this item; and

(b) be of a type specifically approved by the Commissioner by means of a notice published in the Gazette.

(2) The functions for which a fiscal taxi meter must cater for the purposes of subparagraph (a) of paragraph (1) of this item are:

(a) the printing of a receipt indicating:

(i) the name and taxi registration number of the supplies and the Value Added Tax registration number;

(ii) the total, inclusive of tax, of the consideration paid for the service;

(iii) the serial number of the transaction;

(iv) the tax logo type as supplied by the Commissioner;

(v) fiscal taxi meter serial number;

(vi) date and time of the supply;

(b) registering of all day-to-day transactions on a printed journal;

(c) storing of predefined data in an inaccessible and unalterable memory.

FIFTEENTH SCHEDULE

Section 57

**SPECIAL CASES**

**PART A**

**PROFESSIONAL SERVICES**

*Interpretation*

1. "professional services" means any of the services specified in item 10 of this Part;

"fiscal receipt" has the meaning assigned to it in the Fourteenth Schedule to this Act.

*Time of supply*

2. (1) Subject to the other provisions of this Part, a supply of professional services shall be treated as taking place at the earlier of:

(a) the date when a tax invoice or a fiscal receipt, as the case may be, is issued for the said supply, to the extent covered by that invoice or receipt; and

(b) the date when a payment is made for that supply, to the extent covered by that payment.

(2) Professional services performed by a taxable person before the 1st January, 1999, shall be treated as supplied on the date on which they were performed.

(3) When a payment is made before the 1st January, 1999.

For professional services performed by a taxable person on or after that date those services shall be treated as supplied on the 1st January, 1999.

*Date when services are performed*

3. (1) The services of an advocate or of a legal procurator in assisting any party to judicial proceedings shall be treated as performed -

(a) where the judicial proceedings have been instituted before the 1st January 1999 and the final decree or judgement is delivered on or before the 30th June 1999, on a date preceding the 1st January 1999;

(b) in any other case, on the date when a final decree or judgement in those proceedings is delivered by the court in which the proceedings have been instituted (services relating to proceedings instituted in different courts being treated as supplied separately) or, when the advocate or legal procurator abandons or is abandoned by his client at an earlier date, on such earlier date.

(2) The services of a judicial referee or of an expert appointed by a court or by a tribunal set up by law shall be treated as performed -

(a) where the appointment of the referee or expert has been made before the 1st January 1999 and the report is filed or made on or before the 30th June, 1999, on a date preceeding the 1st January, 1999;

(b) in any other case, on the date on which the report is filed in or made to the court or tribunal or, when the appointment is terminated on an earlier date, on such earlier date.

(3) The services of an arbitrator shall be treated as performed -

(a) where the appointment of the arbitrator has been made before the 1st January, 1999 and the award is made on or before the 30th June 1999, on a date preceeding the 1st January, 1999;

(b) in any other case, on the date of the award or, when the appointment is terminated on an earlier date, on such earlier date.

(4) (a) Subject to the provisions of paragraph (b) of this regulation work carried out before the 1st January, 1999 by a public auditor for the purpose of making a report on the accounts for a financial year commencing before the said date shall be treated as constituting a supply of services performed before the said date;

(b) When a payment for any services performed by a public auditor for the purpose of making a report on the accounts for a financial year ending on or after the 1st January, 1999 is made after the 30th June, 1999, the said services shall be treated as having been wholly performed after the 1st January, 1999.

### *Free Supply*

4. When no consideration is paid or payable for a supply of professional services and where that supply is to be treated as a taxable supply made for a consideration pursuant to regulations made for the purposes of section 8 of the Act, the date of the said supply shall be determined in accordance with the provisions of the Act without any reference to this Part.

*Invoices and receipts for professional services*

5. (1) Where a tax invoice is required to be issued for a supply of professional services, it shall be issued by not later than thirty one days from the date on which payment for the said supply of services is made, to the extent covered by that payment:

Provided that in the case of a supply to which item 5 of this Part refers, the tax invoice shall be issued within thirty one days from the date on which the services are performed.

(2) Where a fiscal receipt is required to be issued for a supply of professional services it shall, unless it has been issued before the payment has been made, be issued and delivered to the person who effects the payment or to whom the services have been supplied, immediately after payment has been effected, to the extent covered by that payment:

Provided that in the case of a supply to which item 5 of this Part refers, the fiscal receipt shall be issued on the date when the services are performed.

(3) A tax invoice or a fiscal receipt which includes fees for the supply of professional services shall not include fees for any other supply.

(4) A tax invoice or a fiscal receipt which include fees for any other supply.

*Tax on services where tariffs of fees are established by law*

6. (1) The tax chargeable on a supply of professional services shall be an amount over and above the amount resulting to be chargeable for those services in terms of any tariff of fees established under any law in force in Malta.

(2) Nothing in this regulation shall be construed as requiring any person required by law to assess or declare the fees payable in accordance with any such tariff to declare or assess also the said tax.

(3) In any action for the enforcement of the executive title referred to in sub-section (c) of section 253 of the Code of Organization and Civil Procedure, the amount for which payment may be enforced shall be the amount shown in the taxed bill of costs in question increased by any tax chargeable on the supply of professional services to which the taxed bill of costs refers as evidenced by a tax invoice or a fiscal receipt or a certified copy thereof attached to the said bill.

(4) The provisions of paragraph (3) of this item shall be without prejudice to the right of the debtor to request the delivery of the original tax invoice or the fiscal receipt in accordance with item 8 of this Part.

*Tax claimed from third parties*

7. The provisions of this item shall apply with respect to any action for the payment of fees for professional services brought against any person other than the person to whom the services were supplied:

(a) the persons against whom the action is brought shall not be bound to pay the amount relating to the tax, if any, chargeable on the supply of the said services unless the original tax invoice or fiscal receipt for those services complying with the provisions of paragraph (b) of this regulation is delivered to him, or, where the action is brought against a number of persons jointly, to any one of them;

(b) a tax invoice or fiscal receipt delivered as aforesaid shall, in addition to the information required by the Act, contain:

(i) the following declaration signed by the person to whom the said services were rendered:

“I declare that no credit for input tax has or will be claimed by me in respect of the professional services referred to in this tax invoice/fiscal receipt”;

(ii) where the person against whom the action or claim is brought is a registered person, or, where the action is brought against a number of persons jointly, when any one of them is a registered person, the name and Value Added Tax registration number of the said registered person:

(c) when a tax invoice or fiscal receipt for fees for professional services complying with the provisions of paragraph (b) of this item is delivered to a taxable person who is bound at law to pay or reimburse the said fees it shall for the purposes of the Act be treated as if it were a tax invoice for professional services supplied to him.

*Option to adopt invoice basis*

8. (1) Any person who supplies professional services may request the Commissioner to authorize him to account for the time of supplies made by him in the manner provided for in the Act without any reference to this Part, and any person who has been so authorized may request the Commissioner to authorize him to account for the time of supplies in accordance with this Part.

(2) The Commissioner may refuse to grant an authorization requested in accordance with paragraph (1) of this regulation for any reason he deems appropriate or without assigning any reason and may grant such an authorization subject to such conditions as he may deem fit to impose, including the payment of any amount deter-

mined by him to represent any tax which, in view of the change in the manner of accounting for the tax, might otherwise remain unaccounted for.

### *Applicability of the Act*

9. Save as otherwise provided in this Part, the provisions of the Act and of any regulations made under the Act shall apply to supplies of professional services.

### *Services*

10. Services performed by a person holding a warrant issued under any law in force in Malta to practise a profession acting in an independent capacity in the exercise of that profession.

Services of a group of persons holding a warrant issued under any law in force in Malta to practice a profession whether associated in a partnership or not but excluding a commercial partnership.

Services performed by an arbitrator pursuant to a submission for arbitration made in conformity with subsection (1) of section 970 of the Code of Organisation and Civil Procedure.

Services performed by a judicial referee or an expert appointed by a court or by a tribunal set up by law.

## PART B

### Second-hand Goods

#### *Eligibility to exercise option*

1. The option referred to in item 2 of this Part is available to a taxable person who makes a taxable supply of goods which had been supplied to him in Malta as second hand goods –

(a) on a supply on which no tax was chargeable under the Act, including a supply which in terms of the Act or any regulations made under the Act is treated as being neither a supply of goods nor a supply of services, or

(b) by another taxable person who had, in respect of that supply, availed himself of the option under item 2 of this Part and issued a sales invoice as required by subparagraph (b) of item 3 of this Part.

and who satisfies the conditions of item 3 of this Part.

*Option applicable to supply of second hand goods*

2. (1) A taxable persona may opt to account for the tax chargeable on a taxable supply referred to in item 1 of this Part as if the taxable value of that supply were the excess, if any, of the consideration charged by him for that supply over the consideration charged to him for the supply of those goods to him.

(2) The amounts to be taken into account as the consideration charged by and to a person for the purpose of paragraph (1) of this item shall be the amounts indicated as the price of the relative transaction in the sales invoice issued by that person in accordance with paragraph (b) of item 3 of this Part and in the sales invoice issued to him in accordance with the said paragraph or, where applicable, the purchase invoice issued by him in accordance with paragraph (a) of the said item.

*Conditions*

3. A person who exercises the option referred to in item 2 of this Part –

(a) must hold, in the case where the said goods had been supplied to him by a person who had not supplied the said goods in the course of an economic activity, a purchase invoice issued by him at the time when the said goods had been supplied to him as aforesaid containing the information described in item 4 of this Part;

(b) shall issue a sales invoice containing the information described in item 5 of this Part and keep a copy of the said invoice;

(c) shall not, in respect of a supply in respect of which the said option has been exercised, issue a tax invoice or any other document showing an amount as being tax or as being attributable to tax;

(d) shall not treat the tax, if any, included in the price paid or payable by him on the supply to him of the goods in question as input tax;

(e) shall keep such further records, documents and accounts relating to transactions in second hand goods as the Commissioner may require.

*Purchase invoice*

4. Save as the Commissioner may otherwise allow, a purchase invoice required in virtue of paragraph (a) of item 3 of this Part shall show:

(a) the purchase invoice number;

(b) the date of the purchase;

(c) the name and address of the seller;

- (d) the name and address of the purchaser;
- (e) a description of the goods;
- (f) the total price;
- (g) a cross reference to the entry in the purchaser's account books of the transaction;
- (h) the signature of the seller.

***Sales Invoice***

5. Save as the Commissioner may otherwise allow, a sales invoice required in virtue of paragraph (b) of item 3 of this Part shall show>

- (a) the sales invoice number;
- (b) the date of the sale;
- (c) the name, address and registration number of the seller;
- (d) the name and address of the purchaser;
- (e) a description of the goods;
- (f) the total price inclusive of tax;
- (g) a cross reference to the entry in the seller's account books of the transaction;
- (h) the following declaration signed by the seller> "I declare that no credit for input tax has or will be claimed by me in respect of goods sold on this invoice."

***Repossessed goods***

6. Where any used goods are repossessed –

- (a) under the terms of a finance agreement, or
- (b) by any insurer in the settlement of a claim under an insurance policy,  
or
- (c) by the mortgagee in terms of his rights under a mortgage over a ship or aircraft,

and supplied by the person who repossessed them in the same condition as they were in at the time they were repossessed, the said supply by that person shall be treated as neither a supply of goods nor as a supply of services.

Section 57(c)

## Part C

### Time and Taxable Value of Supplies

1. This Part applies to:-

- (a) retailers
- (b) civil, mechanical and electrical engineers

2. The Commissioner may direct that the time of supplies by a registered person to whom this Part applies shall be the time whenever a payment is made for any such supplies, to the extent of every such payment, and that the taxable value of such supplies shall be determined by reference to every such payment.

3. A direction in terms of item 2 of this Part shall be given by notice in writing or by a notice published in the Gazette, and may, by such notice, be amended or withdrawn. Unless otherwise specified, such a direction shall apply to all supplies made by the person to whom it is made with effect from the date of the said direction until that direction is withdrawn.

4. When a direction given in terms of item 2 of this Part is amended or withdrawn the Commissioner may require the person to whom it had been given 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 amendment or withdrawal, might otherwise remain unaccounted for and such tax shall be deemed for all the purposes of this Act to be tax chargeable on taxable supplies made by that person on the date that the amendment or withdrawal becomes effective.

5. Notwithstanding the other provisions of this Part a direction given in terms of item 1 of this Part shall not apply to any supply referred to in items 4, 5 and 8 of the Second Schedule to this Act.

### Objects and Reasons

The object of the Bill is to repeal the Customs and Excise Tax Act, 1997 replacing the tax imposed by that law with a Value Added Tax.