VERŻJONI ELETTRONIKA

Suppliment tal-Gazzetta tal-Gvern ta' Malta Nru. 18,860, 27 ta' Jannar, 2012
Taqsima B

A.L. 38 tal-2012

ATT DWAR IT-TAXXA FUQ IL-VALUR MIŻJUD (KAP. 406)

Regolamenti tal-2012 li jemendaw il-Ħames Skeda li tinsab mal-Att dwar it-Taxxa fuq il-Valur Miżjud

BIS-SAĦĦA tas-setgħat mogħtija bl-artikoli 9 u 75 tal-Att dwar Taxxa fuq il-Valur Miżjud, il-Ministru tal-Finanzi, l-Ekonomija u Investiment għamel dawn ir-regolamenti li ġejjin:-

1. It-titolu ta' dawn ir-regolamenti hu r-Regolamenti tal-2012 li jemendaw il-Ħames Skeda li tinsab mal-Att dwar it-Taxxa fuq il-Valur Miżjud, u dawn ir-regolamenti għandhom jinqraw u jinftiehmu ħaga waħda mal-Ħames Skeda li tinsab mal-Att dwar it-Taxxa fuq il-Valur Miżjud, liema Ħames Skeda hi minn hawn iżjed 'il quddiem f'dawn ir-regolamenti msejħa "l-Iskeda". Titolu. Kap. 406.

2. Il-paragrafi (ċ), (d) u l-aħħar paragrafu fil-partita 11 tat-Taqsima Wieħed tal-Iskeda għandhom jiġu sostitwiti bil-paragrafi li ġejjin: Jemenda l-partita 11 tat-Taqsima Wieħed tal-Iskeda.

"(ċ) servizzi regolari speċjali li jikkonsistu fil-ġarr ta' tfal tal-iskola u studenti lejn u minn stabbiliment edukattiv li għandu l-għarfien tal-Kummissarju;

(d) servizzi regolari speċjali li jikkonsistu fil-ġarr ta' ħaddiema lejn u mill-post tax-xogħol tagħhom.

Fil-paragrafi (ċ) u (d) il-kliem "servizzi regolari speċjali" għandu jkollhom it-tifsira mogħtija lilhom fir-Regolamenti dwar is-Servizzi ta' Ġarr ta' Passiġġieri jew f'xi regolamenti oħra li jissostitwixxu dawk ir-regolamenti.".

VERŻJONI ELETTRONIKA

L.N. 38 of 2012

VALUE ADDED TAX ACT
(CAP. 406)

Value Added Tax Act (Amendment of Fifth Schedule) Regulations, 2012

IN exercise of the powers conferred by articles 9 and 75 of the Value Added Tax Act, the Minister of Finance, the Economy and Investment has made the following regulations:-

Citation.

1. The title of these regulations is the Value Added Tax Act (Amendment of Fifth Schedule) Regulations, 2012, and these regulations shall be read and construed as one with the Fifth Schedule to the Value Added Tax Act, which Fifth Schedule is hereinafter in these regulations referred to as "the Schedule".

Cap. 406.

Amends item 11 of of Part One the Schedule.

2. Paragraphs (c), (d) and the last paragraph in Item 11 of Part One of the Schedule shall be substituted by the following paragraphs:

"(c) special regular services consisting in the carriage of school pupils and students to and from an educational establishment recognised as such by the Commissioner;

(d) special regular services consisting in the carriage of workers to and from their place of work.

In paragraphs (c) and (d) the term "special regular services" has the meaning assigned to it in the Passenger Transport Services Regulations or any other regulations replacing those regulations.".

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