VERŻJONI ELETTRONIKA

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

A.L. 39 tal-2012

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

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

BIS-SAĦĦA tas-setgħat mogħtija bl-artikoli 19 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 Regolamenti tal-2012 li jemendaw it-Tmien Skeda li tinsab mal-Att dwar it-Taxxa fuq il-Valur Miżjud, u dawn ir-regolamenti għandhom jinqraw u jinftiehmu ħaga waħda mat-Tmien Skeda li tinsab mal-Att dwar it-Taxxa fuq il-Valur Miżjud, liema Tmien Skeda hi minn hawn iżjed 'il quddiem f'dawn ir-regolamenti msejħa "l-Iskeda".

Titolu.

Kap. 406.

2. Fl-ewwel paragrafu tal-Iskeda minnufih wara l-kliem "il-valur taxxabbli tal-provvisti" għandhom jiżdiedu l-kliem "jew importazzjonijiet fil-każ tal-partita 7,".

Jemenda l-ewwel paragrafu tal-Iskeda.

3. L-intestatura "Deskrizzjoni tal-provvisti" fl-ewwel kolonna tat-Tabella tal-Iskeda għandha tiġi sostitwita bl-intestatura "Deskrizzjoni".

Jissostitwixxi l-intestatura fl-ewwel kolonna tat-tabella fl-Iskeda.

4. Il-partita 7 fl-ewwel kolonna tat-Tabella fl-Iskeda għandha tiġi sostitwita bil-partita li ġejja:

Jissostitwixxi l-partita 7 fl-ewwel kolonna tat-tabella fl-Iskeda.

"7. L-importazzjoni ta' opri tal-arti, oġġetti ta' kollezzjoni u antikitajiet kif imfissra fil-paragrafi 1, 2 u 3 tat-Taqsima Tnejn tal-Erbatax-il Skeda.".

VERŻJONI ELETTRONIKA

L.N. 39 of 2012

VALUE ADDED TAX ACT
(CAP. 406)

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

IN exercise of the powers conferred by articles 19 and 75 of the Value Added Tax Act, the Minister of Finance, the Economy and Investment has made the following regulations:-

Citation.

Cap. 406.

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

Amends the first paragraph of the Schedule.

2. In the first paragraph of the Schedule, immediately after the words "taxable value of the supplies" there shall be added the words "or importations in the case of item 7,".

Substitutes the heading in the first column of the table in the Schedule.

3. The heading "Description of Supplies" in the first column of the Table in the Schedule shall be substituted by the heading "Description".

Substitutes item 7 in the first column of the table in the Schedule.

4. IItem 7 in the first column of the Table in the Schedule shall be substituted by the following item:

"7. The importation of works of art, collector's items and antiques as defined in paragraphs 1, 2 and 3 of Part Two of the Fourteenth Schedule.".

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