

Suppliment tal-Gazzetta tal-Gvern ta' Malta Nru. 18,890, 16 ta' Marzu, 2012

Taqsimha B

A.L. 92 tal-2012

**ATT DWAR IL-ĠUSTIZZJA AMMINISTRATTIVA
(KAP. 490)**

**Regolamenti tal-2012 dwar Drittijiet li jithallsu għal Appelli dwar
it-Taxxa fuq il-Valur Miżjud fit-Tribunal tar-Revizjoni
Amministrattiva**

BIS-SAHHA tas-setgħat mogħtija bl-artikolu 21 tal-Att dwar il-Ġustizzja Amministrattiva, il-Ministru tal-Ġustizzja, Konsultazzjoni Pubblika u l-Familja għamel dawn ir-regolamenti li ġejjin:-

1. (1) It-titolu ta' dawn ir-regolamenti hu **Regolamenti tal-2012 dwar Drittijiet li jithallsu għal Appelli dwar it-Taxxa fuq il-Valur Miżjud fit-Tribunal tar-Revizjoni Amministrattiva.** Titolu.

- (2) Dawn ir-regolamenti għandhom jidhlu fis-sehħ fl-1 ta' April, 2012.

2. Id-dritt amministrattiv li għandu jithallas, kemm għal appell kontra stima skont l-artikolu 43 tal-Att dwar it-Taxxa fuq il-Valur Miżjud jew għal referenza ta' kwistjoni lit-Tribunal tar-Revizjoni Amministrattiva minn persuna li mhix il-Kummissarju skont l-artikolu 44 tal-Att dwar it-Taxxa fuq il-Valur Miżjud għandu jkun tmienja u ħamsin euro (€58). Dritt amministrattiv. Kap. 406.

3. Id-dritt amministrattiv imħallas skont ir-regolament 2 m'għandux jithallas lura. Ma jsirx hlas lura.

4. Ir-Regolamenti dwar Drittijiet li jithallsu fil-Bord tal-Appelli qegħdin b'dawn jigu imħassra. Ihassar. L.S. 406.15.

L.N. 92 of 2012

**ADMINISTRATIVE JUSTICE ACT
(CAP. 490)**

**Value Added Tax
(Fees) (Appeals to the Administrative Review Tribunal)
Regulations, 2012**

IN exercise of the powers conferred by article 21 of the Administrative Justice Act, the Minister for Justice, Dialogue and the Family has made the following regulations:-

- Title. **1.** (1) The title of these regulations is the Value Added Tax (Fees) (Appeal to the Administrative Review Tribunal) Regulations, 2012.
- (2) These regulations shall come into force on the 1st April, 2012.
- Administrative fee. Cap. 406. **2.** The administrative fee payable, whether upon the filing of an appeal against an assessment under article 43 of the Value Added Tax Act or for a reference of a question to the Administrative Review Tribunal by a person other than the Commissioner under article 44 of the Value Added Tax Act shall be fifty-eight euro (€58).
- Non-refundable. **3.** The administrative fees in terms of regulation 2 shall not be refunded.
- Revocation. S.L. 406.15. **4.** The Value Added Tax (Fees) (Appeals Board) Regulations are hereby revoked.

