VERŻJONI ELETTRONIKA

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

A.L. 93 tal- 2012

ATT DWAR IL-ĠUSTIZZJA AMMINISTRATTIVA (KAP. 490)

Regolamenti tal-2012 li jemendaw ir-Regolamenti dwar Rifużjoni ta' Taxxa fuq il-Valur Miżjud lill-Persuni Taxxabbli mhux stabbiliti f'Malta iżda stabbiliti fi Stat Membru ieħor

BIS-SAĦĦA 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:-

Titolu.

1. (1) It-titolu ta' dawn ir-regolamenti hu Regolamenti tal-2012 li jemendaw ir-Regolamenti dwar Rifużjoni ta' Taxxa fuq il-Valur Miżjud lill-Persuni Taxxabbli mhux stabbiliti f'Malta iżda stabbiliti fi Stat Membru ieħor u dawn r-regolamenti għandhom jinqraw u jinftiehmu bħala ħaġa waħda mar-Regolamenti dwar Rifużjoni ta' Taxxa fuq il-Valur Miżjud lill-Persuni Taxxabbli mhux stabbiliti f'Malta iżda stabbiliti fi Stat Membru ieħor, hawn iżjed il-quddiem imsejħa "ir-regolamenti prinċipali". L. S. 406.10.

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

Emenda tar-regolament 23 tar-regolamenti prinċipali.

2. Il-kliem "lill-Bord tal-Appelli dwar it-Taxxa fuq il-Valur Miżjud " fir-regolament 23(2) tar-regolamenti prinċipali għandhom jiġu sostitwiti bil-kliem "lit-Tribunal tar-Reviżjoni Amministrattiva".

L.N. 93 of 2012

ADMINISTRATIVE JUSTICE ACT
(CAP. 490)

Refund of Value Added Tax To Taxable Persons Not Established in Malta But Established In Another Member State (Amendment) 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 Refund of Value Added Tax To Taxable Persons Not Established in Malta But Established In Another Member State (Amendment) Regulations, 2012 and these regulations shall be read and construed as one with the Refund of Value Added Tax To Taxable Persons Not Established in Malta But Established In Another Member State Regulations, hereinafter referred to as "the principal regulations".

S.L. 406.10.

(2) These regulations shall come into force on the 1st April, 2012.

Amendment of regulation 23 of the principal regulations.

2. The words "Value Added Tax Appeals Board" in regulation 23(2) of the principal regulations shall be substituted by the words "Administrative Review Tribunal".

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