

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

Taqsimha B

A. L. 94 tal- 2012

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

Regolamenti tal-2012 li jemendaw ir-Regolamenti dwar Rifuzjoni ta' Taxxa fuq Valur Miżjud lill-Persuni Taxxabbli mhux stabbiliti fit-Territorju tal-Komunità

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 li jemendaw ir-Regolamenti dwar Rifuzjoni ta' Taxxa fuq Valur Miżjud lill-Persuni Taxxabbli mhux stabbiliti fit-Territorju tal-Komunità u dawn r-regolamenti għandhom jinqraw u jinftiehm u bħala

Titolu.

L.S. 406.11.

ħaġa waħda mar-Regolamenti dwar Rifuzjoni ta' Taxxa fuq Valur Miżjud lill-Persuni Taxxabbli mhux stabbiliti fit-Territorju tal-Komunità, hawn iżjed il-quddiem imsejha "ir-regolamenti prinċipali".

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

2. Il-kliem "lill-Bord tal-Appelli dwar it-Taxxa fuq il-Valur Miżjud" fir-regolament 5(2) tar-regolamenti prinċipali għandhom jiġu sostitwiti bil-kliem "lit-Tribunal tar-Revizjoni Amministrattiva".

Emenda tar-regolament 5 tar-regolamenti prinċipali.

L.N. 94 of 2012**ADMINISTRATIVE JUSTICE ACT****(CAP. 490)****Refund of Value Added Tax To Taxable Persons Not Established in The Territory of the Community (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 The Territory of the Community (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 The Territory of the Community Regulations, hereinafter referred to as "the principal regulations".

S.L. 406.11.

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

Amendment of regulation 5 of the principal regulations.

2. The words "Value Added Tax Appeals Board" in regulation 5(2) of the principal regulations shall be substituted by the words "Administrative Review Tribunal".

