Verżjoni Elettronika

L.N. 222 of 2020

VALUE ADDED TAX ACT
(CAP. 406)

Value Added Tax Act (Amendment of Fifth Schedule) Regulations, 2020

IN EXERCISE of the powers conferred by article 75 of the Value Added Tax Act, the Minister for Finance and Financial Services, has made the following regulations:-

Citation, scope and commencement.

1. (1) The title of these regulations is Value Added Tax Act (Amendment of Fifth Schedule) Regulations, 2020 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 Fifth Schedule". Cap. 406.

(2) These regulations shall bring into force the provisions of Article 2 of Council Directive (EU) 2017/2455 of the 5th December 2017 amending Directive 2006/112/EC and Directive 2009/132/EC as regards certain value added tax obligations for supplies of services and distance sales of goods and the provisions of Council Directive (EU) 2019/1995 of 21st November 2019 amending Directive 2006/112/EC as regards provisions relating to distance sales of goods and certain domestic supplies of goods.

(3) These regulations shall come into force on such date or dates as the Minister for Finance and Financial Services, may by notice in the Gazette, establish.

Adds new item to Part One of the Fifth Schedule.

2. Immediately after item 12 of Part One of the Fifth Schedule, there shall be added the following new item:

"*Supplies of goods in accordance with sub-item (2) of item 12A of the Second Schedule*

13. The supply of goods to a taxable person who is deemed to have received and supplied those goods in accordance with sub-item (2) of item 12A of the Second Schedule.".

Adds new item to Part Four of the Fifth Schedule.

3. Immediately after item 2A of Part Four of the Fifth Schedule, there shall be added the following new item:

"*Importation of goods where VAT shall be declared under the special scheme in Section 4 of Part Seven of the Fourteenth*

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Schedule

2B. The importation of goods where the VAT shall be declared under the special scheme in Section 4 of Part Seven of the Fourteenth Schedule and where, at the latest upon lodging of the import declaration, the individual value added tax identification number for the application of the special scheme of the supplier or of the intermediary acting on his behalf, allocated in terms of Section 4 of Part Seven of the Fourteenth Schedule, has been provided to the competent customs office in Malta.".

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