Verżjoni Elettronika

L.N. 224 of 2020

VALUE ADDED TAX ACT
(CAP. 406)

Value Added Tax Act (Amendment of Eleventh 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 Eleventh Schedule) Regulations, 2020 and these regulations shall be read and construed as one with the Eleventh Schedule to the Value Added Tax Act, which Eleventh Schedule is hereinafter in these regulations referred to as "the Eleventh Schedule".

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(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.

Substitutes item 8 of the Eleventh Schedule.

2. Item 8 of the Eleventh Schedule, shall be substituted by the following:

"*Records of distance sales and supplies facilitated through the use of an electronic interface*

8. (1) Every taxable person shall keep records in sufficient detail as to enable the determination of the value of distance sales made by him of goods transported from Malta including:

(a) a description of the goods and the consideration charged on each sale;

(b) a copy of the relative invoices;

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(c) all other supporting documents.

(2) (a) Where a taxable person facilitates, through the use of an electronic interface such as a market place, platform, portal or similar means, the supply of goods or services to a non-taxable person within the Community in accordance with the provisions of the Third Schedule, the taxable person who facilitates the supply shall be obliged to keep records of those supplies. Those records shall be sufficiently detailed to enable the tax authorities of the Member States where those supplies are taxable to verify that VAT has been accounted for correctly.

(b) The records referred to in paragraph (a) must be made available electronically on request to the Member States concerned. Those records shall be kept for a period of ten (10) years from the end of the year during which the transaction was carried out.".

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