Verżjoni Elettronika

L.N. 225 of 2020

VALUE ADDED TAX ACT
(CAP. 406)

Value Added Tax Act (Amendment of Twelfth 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.

Cap. 406.

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

(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.

Amends item 2 of the Twelfth Schedule.

2. Item 2 of the Twelfth Schedule, shall be amended as follows:

(a) immediately after paragraph (b) of sub-item (1) thereof, there shall be added the following new paragraph:

"(c) A tax invoice shall not be required in respect of a distance sale made by a person who is making use of the special scheme in Section 3 of Part Seven of the Fourteenth Schedule."; and

(b) in sub-paragraph (ii) of paragraph (b) in sub-item (2) thereof, the words "Parts Seven and Eight of the Fourteenth Schedule" shall be substituted by the words "Part Seven of the Fourteenth Schedule".

Ippubblikat mid-Dipartiment tal-Informazzjoni (doi.gov.mt) — Valletta — *Published by the Department of Information (doi.gov.mt) — Valletta*
Mitbugħ fl-Istamperija tal-Gvern fuq karta riċiklata — *Printed at the Government Printing Press on recycled paper*

Prezz/*Price*
€0.09