L.N. 36 of 2011

VALUE ADDED TAX ACT
(CAP. 406)

Value Added Tax (Refund of Value Added Tax to taxable persons not established in Malta but established in another Member State) (Amendment) Regulations, 2011

IN exercise of the powers conferred by articles 26 and 75 of the Value Added Tax Act, the Minister of Finance, the Economy and Investment has made the following regulations:-

Citation and commencement.

1. (1) The title of these regulations is the Value Added Tax (Refund of Value Added Tax to taxable persons not established in Malta but established in another Member State) (Amendment) Regulations, 2011, and these regulations shall be read and construed as one with the Value Added Tax (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 deemed to have come into force on 1st October, 2010.

(3) These Regulations transpose the relevant provisions of Council Directive 2010/66/EU of 14th October, 2010, amending Article 15(1) of Council Directive 2008/9/EC of 12 February 2008, which laid down the rules for the refund of value added tax provided in Council Directive 2006/112/EC of 28th November, 2006 to taxable persons not established in the Member State of refund, but established in another Member State.

Amends regulation 15 of the principal regulations.

2. In sub-regulation (1) of regulation 15 of the principal regulations, for the words "regulations 8, 9, and 11." there shall be substituted the words "regulations 8, 9, and 11:" and immediately thereafter there shall be added the following proviso:

"Provided that refund applications which relate to refund periods in 2009 shall be submitted to the Member State of establishment by not later than the 31st March, 2011.".

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