VERŻJONI ELETTRONIKA

L.N. 468 of 2011

VALUE ADDED TAX ACT
(CAP. 406)

Value Added Tax (Remittance of Interest and Administrative Penalties incurred under the Value Added Tax Act, 1998, the Customs and Excise Tax Act and the Value Added Tax Act, 1994) (Amendment) Regulations, 2011

IN exercise of the powers conferred by articles 21, 42 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 (Remittance of Interest and Administrative Penalties incurred under the Value Added Tax Act, 1998, the Customs and Excise Tax Act and the Value Added Tax Act, 1994) (Amendment) Regulations, 2011, and these regulations shall be read and construed as one with the Value Added Tax (Remittance of Interest and Administrative Penalties incurred under the Value Added Tax Act, 1998, the Customs and Excise Tax Act and the Value Added Tax Act, 1994) Regulations, hereinafter referred to as "the principal regulations". S.L. 406.18

(2) These regulations shall be deemed to have come into force on 15 November 2011.

Amends Annex A to the principal regulations.

2. Sub-paragraph (c) of paragraph 4 of Annex A of the principal regulations shall be substituted by the following new paragraph:

"(c) furnishes all VAT returns due on the 15 November 2011 and on the dates on which subsequent returns fall due after this date, in time, accompanied by full payment of the amount declared in the respective returns:

Provided that, without prejudice to any administrative penalties and interest that may accrue under the VAT Added Tax Act, 1998, the Commissioner may allow a registered person to remain eligible for remittance under the scheme where a VAT return due to be furnished by that person on 15 November 2011 is furnished after that date but in any case by not later than 15 December 2011 accompanied by full payment of the amount declared in that return.

Where in terms of this proviso the Commissioner allows a

registered person to remain eligible for remittance under the scheme, the applicable date for the purposes of paragraph 1 of this Annex shall be deemed to be 15 November 2011;".

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