L.N. 162 of 1994

VALUE ADDED TAX ACT, 1994
(ACT NO. XII OF 1994)

Value Added Tax (Tax Invoice) Regulations, 1994

IN EXERCISE of the powers conferred by sections 39 and 61 of the Value Added Tax Act, 1994, hereinafter referred to as "the Act", the Minister of Finance has made the following regulations:—

Citation and commencement.

1. (1) These regulations may be cited as the Value Added Tax (Tax Invoice) Regulations, 1994.

(2) These regulations shall come into force on the 1st January, 1995.

Interpretation.

2. Terms used in these regulations shall, unless the context otherwise requires, have the same meaning assigned to them in the Act.

Form of tax invoice.

3. Save as the Commissioner may otherwise allow, a document shall not constitute a tax invoice unless it is legible and unless all the particulars required by these regulations are properly and fully stated.

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4. Saving the provisions of regulation 6 of these regulations, a tax invoice shall contain the following particulars:

(a) an identifying number of the invoice;

(b) the date of the supply;

(c) the name, address and Value Added Tax registration number of the supplier;

(d) the name, address and Value Added Tax registration number of the person to whom the supply is made;

(e) the type of the supply by reference to the categories listed in regulation 5 of these regulations;

(f) a description sufficient to identify the goods or services supplied;

(g) for each description, the quantity of the goods or the extent of the services, the rate of the tax chargeable thereon, and the price payable expressed in Maltese liri, excluding tax;

(h) the total price payable expressed in Maltese liri, before any cash discounts and excluding tax;

(i) the rate of any cash discount offered;

(j) the amount expressed in Maltese liri of tax chargeable at each rate and the rate so chargeable;

(k) total amount of tax chargeable expressed in Maltese liri.

5. The categories referred to in paragraph (e) of regulation 4 of these regulations are: Categories of supplies.

(a) a supply by sale;

(b) a supply of goods under a hire-purchase agreement or in terms of which the ownership of the goods is deferred;

(c) a supply on hire;

(d) a supply under a contract of exchange;

(e) a supply of goods made from materials provided by the customer;

(f) a supply by sale on commission;

(g) a supply on sale or return or similar terms;

(h) any other supply.

6. A tax invoice which is required to be provided by a retailer need contain only the following particulars: Tax invoice by retailers.

(a) a serial number of the transaction;

(b) the date of the supply;

(c) the name, address and the Value Added Tax registration number of the supplier;

(d) the Valued Added Tax registration number of the person to whom the supply is made;

(e) a description sufficient to identify the goods supplied;

(f) for each description, the quantity of the goods, the rate of tax chargeable thereon, and the price payable expressed in Maltese *liri*, including the tax.

(g) the total amount of tax chargeable expressed in Maltese liri:

Provided that a fiscal receipt issued by means of a fiscal cash register as defined in the Value Added Tax (Fiscal Receipts) Regulations 1994, shall be deemed to satisfy the requirements of this regulation if it contains in addition to the particulars required by the said regulations the machine-printed registration number of the person to whom the relative supply is made.

7. Where a taxable person provides an invoice containing the particulars prescribed in regulation 4 or regulation 6 of these regulations Invoice for an exempt supply.

and specifies thereon any goods or services which are subject of an exempt supply, he shall distinguish on the invoice between exempt supplies and taxable supplies and shall distinguish exempt supplies referred to in the First Part of the Second Schedule to the Act from other exempt supplies.

Reverse charge.

8. In the case of a supply of services to which section 10 of the Act refers, the person who is deemed to make that supply in terms of the said section shall indicate the words "self-reverse charge" in lieu of the information required by paragraph (d) of regulation 4 of these regulations.

Tax invoice issued by persons who have not been registered yet.

9. A tax invoice issued by or to a taxable person who has not yet been registered under the Act shall, in lieu of the registration number of that person —

(a) contain the words "not registered yet"; and

(b) indicate the identity card number of that person, or, where that person is not an individual, the name and identity card number of its principal occupier or of one of its principal occupiers.

Special cases.

10. These regulations shall be without prejudice to any provisions which may be prescribed in special cases.

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