VERŻJONI ELETTRONIKA



**L.N. 65 of 2015**

## VALUE ADDED TAX ACT
## (CAP. 406)

## Value Added Tax Act (Amendment of Thirteenth Schedule) Regulations, 2015

BY VIRTUE of the powers conferred by articles 51 and 75 of the Value Added Tax Act, the Minister for Finance has made the following regulations:-

Citation.

**1.** The title of these regulations is the Value Added Tax Act (Amendment of Thirteenth Schedule) Regulations, 2015, and these regulations shall be read and construed as one with the Thirteenth Schedule to the Value Added Tax Act, which Thirteenth Schedule is hereinafter in these regulations referred to as "the Schedule".

Cap. 406.

Amends item 1 of the Schedule.

**2.** In item 1 of the Schedule for the definition "fiscal receipt" there shall be substituted the following:

" "fiscal receipt" means a receipt or invoice issued on a form supplied or approved in writing by the Commissioner or issued in a manner as may be approved by the Commissioner and containing all the information and details required to be specified thereon, or a receipt issued by means of a fiscal cash register, or by a fiscal taxi meter;".

Adds new item to the Schedule.

**3.** Immediately after item 2 of the Schedule, there shall be added the following new item:

"Supplies under the Mini One Stop Shop

2A. Persons supplying services under the Mini One Stop Shop, in terms of Articles 359 and 369b of Council Directive 2006/112/EC coming in force as from 1st January 2015, shall not be required to issue fiscal receipts in terms of this Schedule for such services.".

Amends item 3 of the Schedule.

**4.** In paragraph (1) of item 3 of the Schedule, for the words "on a form supplied by the Commissioner." there shall be substituted the words "on a form supplied by the Commissioner:", and immediately thereafter there shall be added the following proviso:

"Provided that, for the purpose of this paragraph, a retailer shall not include a person involved in the delivery of pre-ordered goods.".

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Amends item 10 of the Schedule.

**5.** Item 10 of the Schedule shall be amended as follows:

(a) paragraph (3) thereof shall be substituted by the following:

"(3) Every person who issues fiscal receipts on forms approved by the Commissioner or in a manner approved by the Commissioner, shall account for all such receipts in such manner as may be directed by the Commissioner, and for this purpose the Commissioner may give such directions regarding the processing, recording and storing of the receipts and of the information to be given therein as he may deem appropriate."; and

(b) paragraph (4) thereof shall be substituted by the following:

"(4) Any person who fails to account for a fiscal receipt in the manner prescribed in this item shall be presumed, unless the contrary is proved, to have failed to account for a taxable supply.".

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