VERŻJONI ELETTRONIKA

L.N. 121 of 2015

VALUE ADDED TAX ACT
(CAP. 406)

Refund of Value Added Tax in terms of Diplomatic and Consular Arrangements (Amendment) Regulations, 2015

IN EXERCISE of the powers conferred by articles conferred by articles 70 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 Refund of Value Added Tax in terms of Diplomatic and Consular Arrangements (Amendment) Regulations, 2015 and these regulations shall be read and construed as one with the Refund of Value Added Tax in terms of Diplomatic and Consular Arrangements Regulations, hereinafter referred to as "the principal regulations".

S.L. 406.06.

Amends regulation 3 of the principal regulations.

2. Regulation 3 of the principal regulations shall be substituted as follows:

"**3.** Subject to the other provisions of these regulations, an application for a refund of the tax may be made by:

(a) diplomatic missions, consular posts and international organizations under the terms and conditions of Schedule I; and

(b) resident officials under the terms and conditions of Schedule II:

Provided that:

(i) the supply of motor vehicles to diplomatic missions, consular posts and international organizations and to resident officials shall be considered as exempt with credit supplies listed in Part One of the Fifth Schedule to the Act; and

(ii) the intra-Community acquisition of motor vehicles by diplomatic missions, consular posts and international organizations and by resident officials shall be considered as exempt acquisitions listed in Part Three of the Fifth Schedule to the Act:

Provided further that, where there is a bilateral agreement of reciprocity between Malta and any other country

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which regulates the refund or exemption of the tax, then the provisions of that agreement shall prevail over these regulations.".

Amends regulation 5 of the principal regulations.

3. In the proviso to regulation 5 of the principal regulations, for the words "for the refund of the tax" there shall be substituted the words "for the refund or exemption of the tax".

Amends Schedule II to the principal regulations.

4. Schedule II of the principal regulations shall be amended as follows:

(a) in item 1(2)(c) thereof the words "administration and technical staff." shall be substituted by the words "administration and technical staff:" ;

(b) immediately after item 1(2)(c) thereof there shall be inserted the following new *proviso*:

"Provided that, tax payable on accommodation shall be unlimited and shall not form part of the aggregate refund.";

(c) item 4(a) shall be substituted as follows:

"(a) accommodation costs;".

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