Verżjoni Elettronika

L.N. 221 of 2020

VALUE ADDED TAX ACT
(CAP. 406)

Value Added Tax Act (Amendment of Fourth Schedule) Regulations, 2020

IN EXERCISE of the powers conferred by article 75 of the Value Added Tax Act, the Minister for Finance and Financial Services, has made the following regulations:-

Citation, scope and commencement.

Cap. 406.

1. (1) The title of these regulations is Value Added Tax Act (Amendment of Fourth Schedule) Regulations, 2020 and these regulations shall be read and construed as one with the Fourth Schedule to the Value Added Tax Act, which Fourth Schedule is hereinafter in these regulations referred to as "the Fourth Schedule".

(2) These regulations shall bring into force the provisions of Article 2 of Council Directive (EU) 2017/2455 of the 5th December 2017 amending Directive 2006/112/EC and Directive 2009/132/EC as regards certain value added tax obligations for supplies of services and distance sales of goods and the provisions of Council Directive (EU) 2019/1995 of 21st November 2019 amending Directive 2006/112/EC as regards provisions relating to distance sales of goods and certain domestic supplies of goods.

(3) These regulations shall come into force on such date or dates as the Minister for Finance and Financial Services, may by notice in the Gazette, establish.

Adds new item to the Fourth Schedule.

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

"*Chargeable event and chargeability of VAT for the supply of goods facilitated through an electronic interface*

3A. By way of derogation from items 1, 2 and 3, the chargeable event of the supply of goods by a taxable person who is deemed to have received and supplied the goods in accordance with item 12A of the Second Schedule and of the supply of goods to that taxable person shall occur and VAT shall become chargeable at the time when the payment has been accepted.".

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