VERŻJONI ELETTRONIKA

L.N. 138 of 2022

VALUE ADDED TAX ACT
(CAP. 406)

Value Added Tax (Amendment of Fifth Schedule) Regulations, 2022

IN EXERCISE of the powers conferred by article 75 of the Value Added Tax Act, the Minister responsible for finance has made the following regulations:-

Citation, scope and commencement.

Cap. 406.

1. (1) The title of these regulations is the Value Added Tax Act (Amendment of Fifth Schedule) Regulations, 2022 and these regulations shall be read and construed as one with the Fifth Schedule to the Value Added Tax Act, hereinafter in these regulations referred to as "the Fifth Schedule".

(2) The scope of these regulations is to transpose article 1(2) and (3) of Council Directive (EU) 2019/2235 of 16 December 2019 amending Directive 2006/112/EC on the common system of value added tax and Directive 2008/118/EC concerning the general arrangements for excise duty as regards defence efforts within the Union framework.

(3) These regulations shall come into force on the 1st July 2022.

Amends the Fifth Schedule.

2. Item 14 of Part One of the Fifth Schedule and the title thereto shall be substituted by the following:

"*Certain transactions treated as exports*

14. (1) The supply of goods or services to the European Commission or to an agency or a body established under European Union law where the European Commission or such an agency or body purchases those goods or services in the execution of the tasks conferred on it by European Union law in order to respond to the COVID-19 pandemic, except where the goods and services purchased are used, either immediately or at a later date, for the purposes of onward supplies for consideration by the European Commission or such an agency or body:

Provided that, when the conditions for the exemption cease to apply, the European Commission or the agency or body concerned which received the exempt supply shall inform the Commissioner and the supply of those goods or services shall be subject to tax under the

conditions applicable at that time.

(2) The supply of goods or services within Malta, intended either for the armed forces of other Member States for the use of those forces, or of the civilian staff accompanying them, or for supplying their messes or canteens when such forces take part in a defence effort carried out for the implementation of a European Union activity under the common security and defence policy.

(3) The supply of goods or services to another Member State, intended for the armed forces of any Member State other than the Member State of destination itself, for the use of those forces, or of the civilian staff accompanying them, or for supplying their messes or canteens when such forces take part in a defence effort carried out for the implementation of a European Union activity under the common security and defence policy.".

Amends the Fifth Schedule.

3. Item 9 of Part Four of the Fifth Schedule and the title thereto shall be substituted by the following:

"*Certain importations of goods in an official capacity*

9. (a) The importation of goods by the European Commission or by an agency or a body established under European Union law where the European Commission or such an agency or body imports those goods in the execution of tasks conferred on it by European Union law in order to respond to the COVID-19 pandemic, except where the goods imported are used, either immediately or at a later date, for the purposes of onward supplies for consideration by the European Commission or such an agency or body:

Provided that, when the conditions for the exemption cease to apply, the European Commission or the agency or body concerned shall inform the Comptroller of Customs and the importation of those goods shall be subject to tax under the conditions applicable at that time.

(b) The importation of goods by the armed forces of other Member States for the use of those forces, or of the civilian staff accompanying them, or for supplying their messes or canteens when such forces take part in a defence effort carried out for the implementation of a European Union activity under the common security and defence policy.".

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