

A.L. 444 ta' l-2007

**ATT DWAR TAXXA FUQ IL-VALUR MIŻJUD
(KAP. 406)**

**Regolamenti ta' l-2007 li jemendaw it-Tielet Skeda li tinsab ma'
l-Att dwar it-Taxxa fuq il-Valur Miżjud (Emenda Nru. 2)**

BIS-SAHHA tas-setghat moghtija bl-artikoli 7 u 75 ta' l-Att dwar Taxxa fuq il-Valur Miżjud, il-Prim Ministru u Ministru tal-Finanzi ghamel dawn ir-regolamenti li gejgin:

1. It-titolu ta' dawn ir-regolamenti hu Regolamenti ta' l-2007 li jemendaw it-Tielet Skeda li tinsab ma' l-Att dwar Taxxa fuq il-Valur Miżjud (Emenda Nru. 2), u dawn ghandhom jinqraw u jiftiehm u haga wahda mat-Tielet Skeda li tinsab ma' l-Att dwar it-Taxxa fuq il-Valur Miżjud, liema Tielet Skeda qeghda hawn iżjed 'il quddiem f'dawn ir-regolamenti tissejjah "l-Iskeda". Titolu u bidu fis-sehh.
2. Fil-partita 10 ta' l-Iskeda, minflok il-kliem "izda mhux fl-istess Stat Membru bhal dak tal-fornitur" ghandhom jidhlu l-kliem "izda mhux fl-istess pajjiż bhal dak tal-fornitur". Jemenda l-partita 10 ta' l-Iskeda.
3. Fil-paragrafu (1) tal-partita 11 ta' l-Iskeda, minflok il-kliem "lil persuna taxxabli stabbilita fi Stat Membru izda mhux fl-istess Stat Membru bhal dak tal-fornitur" ghandhom jidhlu l-kliem "lil persuna taxxabli stabbilita fil-Komunità izda mhux fl-istess pajjiż bhal dak tal-fornitur". Jemenda l-paragrafu (1) tal-partita 11 ta' l-Iskeda.
4. Minnufih wara l-paragrafu (4) tal-partita 11 ta' l-Iskeda, ghandu jizdied dan il-paragrafu (5) ġdid kif ġej:- Izid il-paragrafu (5) ġdid fil-partita 11 ta' l-Iskeda.

“(5) Il-provvista ta' servizzi ta' intermedjarju li jaġixxi f'isem u minflok haddiehor, meta huwa jikseb għall-principali tiegħu xi wiehed mis-servizzi msemmija fil-paragrafu (1) ta'din il-partita, u dik il-provvista tinghata lil persuna stabbilita barra mill-Komunità jew lil persuna taxxabli stabbilita fil-Komunità izda mhux fl-istess pajjiż bhal dak tal-fornitur, issehh fil-pajjiż fejn ix-xerrej ikun stabbilit.”.

L.N. 444 of 2007

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

**Value Added Tax (Third Schedule Amendment)
(No. 2) Regulations, 2007**

IN virtue of the powers conferred by articles 7 and 75 of the Value Added Tax Act, the Prime Minister and Minister of Finance has made the following regulations:

Citation and commencement.

1. The title of these regulations is the Value Added Tax (Third Schedule Amendment) (No. 2) Regulations, 2007 and these shall be read and construed as one with the Third Schedule to the Value Added Tax Act, which Third Schedule is hereinafter in these regulations referred to as “the Schedule”.

Amends item 10 of the Schedule.

2. In item 10 of the Schedule, for the words “but not in the same Member State as the supplier” there shall be substituted the words “but not in the same country as the supplier”.

Amends paragraph (1) of item 11 of the Schedule.

3. In paragraph (1) of item 11 of the Schedule, for the words “to a taxable person established in a Member State but not in the same Member State as the supplier” there shall be substituted the words “to a taxable person established in the Community but not in the same country as the supplier”.

Adds new paragraph (5) to item 11 of the Schedule.

4. Immediately after paragraph (4) of item 11 of the Schedule, there shall be added the following new paragraph (5):—

“(5) A supply of services by an intermediary acting in the name and for the account of another person, when he procures for his principal any of the services referred to in paragraph (1) of this item, and such supply is rendered to a person established outside the Community or to a taxable person established in the Community but not in the same country as supplier, takes place where the customer is established.”.