

*Suppliment tal-Gazzetta tal-Gvern ta' Malta Nru. 18,900, 10 ta' April, 2012*

*Taqsimha B*

**A.L. 112 tal-2012**

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

**Regolamenti tal-2012 li jemendaw ir-Regolamenti dwar Taxxa fuq il-Valur Miżjud (Thassir ta' Mghax u Penali Amministrattivi inkorsi taht l-Att tal-1998 dwar it-Taxxa fuq il-Valur Miżjud, l-Att dwar it-Taxxa tad-Dwana u tas-Sisa u l-Att tal-1994 dwar it-Taxxa fuq il-Valur Miżjud)**

BIS-SAHHA tas-setghat moghtija bl-artikoli 21, 42 u 75 tal-Att dwar it-Taxxa fuq il-Valur Miżjud, il-Ministru tal-Finanzi, l-Ekonomija u Investiment ghamel dawn ir-regolamenti li ghejjin:-

**1.** (1) It-titolu ta' dawn ir-regolamenti hu r-Regolamenti tal-2012 li jemendaw ir-Regolamenti dwar Taxxa fuq il-Valur Miżjud (Thassir ta' Mghax u Penali Amministrattivi inkorsi taht l-Att tal-1998 dwar it-Taxxa fuq il-Valur Miżjud, l-Att dwar it-Taxxa tad-Dwana u tas-Sisa u l-Att tal-1994 dwar it-Taxxa fuq il-Valur Miżjud) u dawn ir-regolamenti ghandhom jinqraw u jinftiehmha haqa wahda mar-Regolamenti dwar Taxxa fuq il-Valur Miżjud (Thassir ta' Mghax u Penali Amministrattivi inkorsi taht l-Att tal-1998 dwar it-Taxxa fuq il-Valur Miżjud, l-Att dwar it-Taxxa tad-Dwana u tas-Sisa u l-Att tal-1994 dwar it-Taxxa fuq il-Valur Miżjud), hawnhekk izjed 'il quddiem imsejjha "ir-regolamenti prinċipali".

Titolu u bidu fis-sehh.

L.S. 406.18

(2) Dawn ir-regolamenti ghandhom jitqiesu li gew fis-sehh fis-16 ta' Marzu, 2012.

**2.** L-Anness A li jinsab mar-regolamenti prinċipali ghandu jigi sostitwit b'dan li gejj:

Jissostitwixxi l-Anness A li jinsab mar-regolamenti prinċipali.

**"ANNEX A**

**Kundizzjonijiet u proċeduri għat-Thassir ta' Imghax u Penali Amministrattivi inkorsi taht l-Atti**

1. Il-kundizzjonijiet u l-proċeduri li ghejjin ghandhom japplikaw għal arretrati ta' taxxa, imghax u penali amministrattivi li huma dovuti minn persuna registrata taht xi wiehed mill-Atti fil-15 ta' Ottubru 2011.

2. Għall-finijiet tal-paragrafu 3 ta' dan l-Anness:

(a) it-"total ta' bilanċ dovut li għadu jrid jithallas" huwa t-total ta' bilanċ ta' taxxa, imghax u penali amministrattivi

dovuti taht xi wiehed mill-Atti separatament għall-perjodi ta' taxxa li d-denunzji tagħhom kienu dovuti li jintbagħatu sal-15 ta' Ottubru 2011;

(b) it-"total ta' imghax u penali amministrattivi li ddekkorrew" huwa t-total ta' imghax u penali amministrattivi li ddekkorrew taht xi wiehed mill-Atti separatament għall-perjodi ta' taxxa li d-denunzji tagħhom kienu dovuti li jintbagħatu sal-15 ta' Ottubru 2011, wara li tnaqqas kull penali amministrattivi u imghax li kienu mnaqqsa b'xi skema oħra jew b'agğustament.

3. L-"ammont ta' imghax u penali" li fuqu għandu japplika t-thassir skont il-paragrafu 5 ta' dan l-Anness għandu jinħadem kif ġej:

(a) jekk it-"total ta' bilanċ dovut li għadu jrid jithallas" jkun daqs jew akbar mit-"total ta' imghax u penali amministrattivi li ddekkorrew" allura l-ammont li dwaru għandu japplika it-thassir skont il-paragrafu 5, għandu jkun it-"total ta' imghax u penali amministrattivi li ddekkorrew";

(b) jekk it-"total ta' bilanċ dovut li għadu jrid jithallas" jkun anqas mit-"total ta' imghax u penali amministrattivi li ddekkorrew" allura l-ammont li dwaru għandu japplika it-thassir skont il-paragrafu 5 għandu jkun it-"total ta' bilanċ dovut li għadu jrid jithallas":

Izda għall-finijiet ta' hdim tat-thassir skont il-paragrafi 6 u 8 ta' dan l-Anness, is-subparagrafi (a) u (b) ma japplikawx.

4. Persuna registrata taht xi wiehed mill-Atti għandha tikkwalifika għat-thassir skont dan l-Anness jekk:

(a) ikollha tagħti arretrati hekk kif hemm fil-paragrafu 1 ta' dan l-Anness;

(b) id-denunzji kollha ta' taxxa li ma ntbagħtux u li kienu dovuti li jiddaħhlu sal-15 ta' Ottubru 2011 jiddaħhlu sa mhux aktar tard mill-15 ta' April 2012;

(ċ) id-denunzji ta' taxxa kollha dovuti fil-15 ta' Novembru 2011 u fid-dati li fihom sussegwentement huma dovuti d-denunzji ta' wara din id-data jiddaħhlu sad-data li kienu dovuti flimkien mal-pagament sħiħ li jkun dikjarat fid-denunzji ta' taxxa rispettivi:

Izda persuna registrata tibqa' eligibbli għat-thassir taht l-iskema meta denunzja ta' taxxa li kellha tiddaħhlu sal-15 ta' Novembru 2011, 15 ta' Dicembru 2011, 15 ta' Jannar 2012, 15

ta' Frar 2012, 15 ta' Marzu 2012 jew 15 ta' April 2012, tiddaħħal bil-ħlas sħiħ, jekk ikun hemm, sa mhux aktar tard mill-15 ta' April 2012, f'liema każ id-data applikabbli għall-finijiet tal-paragrafu 1 ta' dan l-Anness għandha tkun meqjusa li tkun id-data ta' meta kienet dovuta li tiddaħħal l-aħħar denunzja ta' taxxa li tkun iddaħħlet;

(d) il-pagamenti lill-Kummissarju jkunu magħmula skont il-kundizzjonijiet applikabbli preskritti f'dan l-Anness; u

(e) kull appell li pendent quddiem il-Bord tal-Appelli, it-Tribunal ta' Revizjoni Amministrattiva jew il-Qorti tal-Appell jiġi rtirat sa mhux aktar tard mill-15 ta' April 2012.

5. Kull thassir għandu jsir fuq il-merti ta' kull każ u, ħlief fejn japplika mod ieħor f'dan l-Anness, għandu jkun sugġett għal dan li ġej:

(a) meta persuna thallas il-bilanċ ta' taxxa, imghax u penali li jirrizulta sa mhux aktar tard mill-15 ta' Marzu 2012 jew il-31 ta' Mejju 2012 kif imġedded, l-ammont ta' imghax u penali kif imfisser fil-paragrafu 3 ta' dan l-Anness għandu jithassar bi 80%;

(b) meta persuna thallas il-bilanċ ta' taxxa, imghax u penali li jirrizulta sa mhux aktar tard mil-15 ta' Mejju 2012 jew il-31 ta' Lulju 2012 kif imġedded, l-ammont ta' imghax u penali kif imfisser fil-paragrafu 3 ta' dan l-Anness għandu jithassar b'70% kemm-il darba jsir ħlas bil-quddiem fl-ammont ta' 30% tal-bilanċ ta' taxxa, imghax u penali li jirrizulta sa mhux aktar tard mil-15 ta' Marzu 2012 jew il-31 ta' Mejju 2012 kif imġedded, u l-bilanċ li jibqa' jithallas f'ammonti ndaqs f'kull xahar li jkun fadal;

(c) meta persuna thallas il-bilanċ ta' taxxa, imghax u penali li jirrizulta sa mhux aktar tard mil-15 ta' Awissu 2012 jew il-31 ta' Ottubru 2012 kif imġedded, l-ammont ta' imghax u penali kif imfisser fil-paragrafu 3 ta' dan l-Anness għandu jithassar b'60% kemm il-darba jsir ħlas bil-quddiem fl-ammont ta' 30% tal-bilanċ ta' taxxa, imghax u penali li jirrizulta sa mhux aktar tard mil-15 ta' Marzu 2012 jew il-31 ta' Mejju 2012 kif imġedded, u l-bilanċ li jibqa' jithallas f'ammonti ndaqs f'kull xahar li jkun fadal;

(d) meta persuna thallas il-bilanċ ta' taxxa, imghax u penali li jirrizulta sa mhux aktar tard mil-15 ta' Frar 2013 jew il-30 ta' April 2013 kif imġedded, l-ammont ta' imghax u penali

kif imfisser fil-paragrafu 3 ta' dan l-Anness għandu jithassar b'50% kemm il-darba jsir hlas bil-quddiem fl-ammont ta' 30% tal-bilanċ ta' taxxa, imghax u penali li jirrizulta sa mhux aktar tard mill-15 ta' Marzu 2012 jew il-31 ta' Mejju 2012 kif imgedded, u l-bilanċ li jibqa' jithallas f'ammonti ndaq f'kull xahar li jkun fadal.

Kull persuna li tkun għamlet pagament sal-15 ta' Marzu 2012 skont is-subparagrafi (b), (ċ) jew (d) tista' tagħmel pagament addizzjonali saż-żmien imgedded tal-31 ta' Mejju 2012, sabiex tibbenefika minn thassir akbar billi taqleb għal pjan ta' hlas ieħor.

6. Bla hsara għad-dispożizzjonijiet tal-paragrafu 5 ta' dan l-Anness, il-bilanċ ta' taxxa, imghax u penali li jibqa', skont kif inhu applikabbli, li gie nkors taht l-Att tal-1994 dwar Taxxa fuq il-Valur Mizjud u l-Att dwar it-Taxxa tad-Dwana u tas-Sisa għandu jiġi determinat skont l-imsemmi paragrafu 5 hlief għall-penali li għandhom jithallsu b'hamisin euro (€50) għal kull nuqqas:

Izda meta l-ammont li għandu jithallas mill-persuna registrata, wara li jiġi applikat it-thassir skont il-paragrafu 5, ikun anqas minn kif determinat hawn fuq, it-thassir kif determinat fil-paragrafu 5 għandu japplika.

7. Barra minn hekk kull imghax u penali amministrattiva li tiddekorri matul iż-żmien li jkun qed isir il-hlas tal-arretrati għandu jithassar ukoll kemm il-darba l-persuna ddahhal fil-hin, flimkien mal-hlas dovut skond id-denunzja rispettiva, kull denunzja ta' taxxa fuq valur mizjud li tkun dovuta li tiddahhal fid-dati li jiġu wara d-data li hemm stipulata fil-paragrafu 1 ta' dan l-Anness.

8. Meta persuna kellha ddahhal dikjarazzjoni skont l-artikolu 11 jew l-artikolu 12 tal-Att tal-1998 dwar it-Taxxa fuq il-Valur Mizjud, il-penali amministrattiva għandha titnaqqas għal għaxar euro (€10) għal kull nuqqas, kemm il-darba izda li kull dikjarazzjoni nieqsa tkun iddahhlet sa mhux aktar tard mill-15 ta' April 2012.

Izda meta persuna registrata taht l-artikolu 12 għandha bilanċ li jirrizulta tat-taxxa, imghax, u penali li għandu jithassar skont il-paragrafi (b), (c) u (d) tal-paragrafu 5 ta' dan l-Anness, il-penali għandhom jiġu kkalkulati b'għaxar euro (€10) għal kull nuqqas.

9. Il-Kummissarju għandu jirriserva d-dritt li jirtira kull arrangament dwar it-thassir ta' kull imghax u penali fl-eventwalità li:

(a) il-persuna registrata tonqos li thallas fil-hin mill-anqas żewġ rati ta' pagamenti sakemm ma jkunx hemm skużanti

raġjonevoli;

(b) il-persuna li turi x-xewqa li tibbenefika mill-arranġament tkun instabet hatja ta' xi reat taht l-artikolu 77 tal-Att tal-1998 dwar it-Taxxa fuq il-Valur Miżjud, (minbarra għal akkużi minuri jew nuqqas ta' hruġ ta' riċevuta fiskali), jew tkun instabet hatja ta' akkużi kriminali taht kull liġi dwar evażjoni ta' taxxa fuq il-valur miżjud jew frodi;

(ċ) il-Kummissarju jikkonsidra li tali thassir jista' jwassal għal gwadann mhux ġustifikat li jmur kontra jew jeċċedi l-għanijiet tal-Atti jew iwassal għall-iskartar ta' ottemprament ma` xi deċizjoni jew ordni ta' Qorti kompetenti, minn xi persuna li tidhol f'dawn l-arranġamenti.

10. L-ebda thassir ma jkollu effett fil-kont tal-persuna reġistrata kemm-il darba u qabel ma dik il-persuna tkun għamlet l-aħħar hlas, kif miftiehem, għas-sodisfazzjon tal-Kummissarju.

---

**L.N. 112 of 2012****VALUE ADDED TAX ACT  
(CAP. 406)****Value Added Tax (Remittance of Interest and Administrative Penalties incurred under the Value Added Tax Act, 1998, the Customs and Excise Tax Act and the Value Added Tax Act, 1994) (Amendment) Regulations, 2012**

IN exercise of the powers conferred by articles 21, 42 and 75 of the Value Added Tax Act, the Minister of Finance, the Economy and Investment has made the following regulations:-

Citation and commencement.

S.L. 406.18

**1.** (1) The title of these regulations is the Value Added Tax (Remittance of Interest and Administrative Penalties incurred under the Value Added Tax Act, 1998, the Customs and Excise Tax Act and the Value Added Tax Act, 1994) (Amendment) Regulations, 2012, and these regulations shall be read and construed as one with the Value Added Tax (Remittance of Interest and Administrative Penalties incurred under the Value Added Tax Act, 1998, the Customs and Excise Tax Act and the Value Added Tax Act, 1994) Regulations, hereinafter referred to as "the principal regulations".

(2) These regulations shall be deemed to have come into force on 16th March, 2011.

Substitutes Annex A to the principal regulations.

**2.** Annex A of the principal regulations shall be substituted by the following:

"ANNEX A

Conditions and procedures for the Remittance of Interests and Administrative Penalties incurred under the Acts

1. The following Conditions and Procedures shall apply to arrears of tax, interest and administrative penalties that are due by a registered person under any of the Acts as at 15 October 2011.

2. For the purposes of paragraph 3 of this Annex:

(a) the "total outstanding balance due" is the total balance of tax, interest and administrative penalties due under each of the Acts separately for the tax periods whose returns were due to be sent by the 15th October, 2011;

(b) the "total interest and administrative penalties accrued" is the total interest and administrative penalties

accrued under each of the Acts separately for the tax periods whose returns were due to be sent by the 15th October, 2011, less any administrative penalties and interest which were reduced by any other scheme or adjustment.

3. The "interest and penalties amount", on which the remittance referred to in paragraph 5 of this Annex shall apply, shall be computed as follows:

(a) if the "total outstanding balance due" is equal to or greater than the "total amount of interest and administrative penalties accrued" then the amount, on which the remittance at paragraph 5 of this Annex shall apply, shall be the "total amount of interest and administrative penalties accrued";

(b) if the "total outstanding balance due" is less than the "total amount of interest and administrative penalties accrued" then the amount on which the remittance at paragraph 5 of this Annex shall apply shall be the "total outstanding balance due":

Provided that, for the purposes of computing the remittance in terms of paragraphs 6 and 8 of this Annex, sub-paragraphs (a) and (b) shall not apply.

4. A person registered under any of the Acts shall qualify for the remittance in accordance with this Annex if:

(a) arrears are due in accordance with paragraph 1 of this Annex;

(b) all tax returns which were not submitted and which were due to be furnished by the 15 October 2011 are furnished by not later than the 15 April 2012;

(c) all tax returns due on the 15 November 2011 and on the dates on which subsequent returns fall due after this date are furnished by due date, accompanied by full payment of the amount declared in the respective returns:

Provided that a registered person shall remain eligible for remittance under the scheme where a tax return due by 15 November 2011, 15 December 2011, 15 January 2012, 15 February 2012, 15 March 2012 or 15 April 2012 is furnished, with full payment if any, by not later than 15 April 2012, in which case the applicable date for the purposes of paragraph 1 of this Annex shall be deemed to be the due date of the last furnished tax return;

(d) payments to the Commissioner are effected under the applicable conditions as prescribed in this Annex; and

(e) any pending appeal before the Appeals Board, the Administrative Review Tribunal or the Court of Appeal is withdrawn by not later than 15 April 2012.

5. Each remittance shall be made on the merits of each case and, except where otherwise applicable in this Annex, shall be subject to the following:

(a) where a person pays the resultant balance of tax, interest and penalties by not later than the 15 March 2012 or 31 May 2012 as extended, the interest and penalties amount defined at paragraph 3 of this Annex shall be remitted by 80%;

(b) where a person pays the resultant balance of tax, interest and penalties by not later than the 15 May 2012 or 31 July 2012 as extended, the interest and penalties amount defined at paragraph 3 of this Annex shall be remitted by 70% provided that a down payment of 30% of the resultant balance of tax, interest and penalties is made by not later than the 15 March 2012 or 31 May 2012 as extended and the rest is paid in equal instalments for each remaining month;

(c) where a person pays the resultant balance of tax, interest and penalties by not later than the 15 August 2012 or 31 October 2012 as extended, the interest and penalties amount defined at paragraph 3 of this Annex shall be remitted by 60% provided that a down payment of 30% of the resultant balance of tax, interest and penalties is made by not later than the 15 March 2012 or 31 May 2012 as extended and the rest is paid in equal instalments for each remaining month;

(d) where a person pays the resultant balance of tax, interest and penalties by not later than the 15 February 2013 or 30 April 2013 as extended, the interest and penalties amount defined at paragraph 3 of this Annex shall be remitted by 50% provided that a down payment of 30% of the resultant balance of tax, interest and penalties is made by not later than the 15 March 2012 or 31 May 2012 as extended and the rest is paid in equal instalments for each remaining month.

Any person who by 15 March 2012 made a payment in accordance with sub-paragraphs (b), (c) or (d) may make an additional payment by the extended date of 31 May 2012 to gain further remittance by reverting to another payment plan.



6. Notwithstanding the provisions of paragraph 5 of this Annex, the resultant balance of tax, interest and penalties where applicable incurred under the Value Added Tax Act, 1994, and the Customs and Excise Tax Act shall be determined in accordance with the said paragraph 5 except for penalties which shall be payable at fifty euro (€50) per default:

Provided that, where the amount payable by the registered person after applying the remittance under paragraph 5 is less than as determined above, then the remittance as determined under paragraph 5 shall apply.

7. In addition, all interest and administrative penalties that would accrue during the time of payment of the arrears will also be remitted provided that the person furnishes in time by the due date, together with the respective return payment, any tax return that falls due after the date stipulated in paragraph 1 of this Annex.

8. Where a person was due to submit a declaration under article 11 or article 12 of the Value Added Tax Act, 1998, the administrative penalty shall be reduced to ten euro (€10) in respect of each default, provided that all pending declarations are submitted by not later than the 15 April 2012:

Provided that where a person registered under article 12 has a resultant balance of tax, interest and penalties that stand to be remitted in accordance with sub-paragraphs (b), (c) and (d) of paragraph 5 of this Annex, the penalties shall be calculated at ten euro (€10) in respect of each default.

9. The Commissioner shall reserve the right to withdraw any arrangement concerning the remittance of any interest and penalties in the event that:

(a) the registered person fails to pay in time at least any two instalments as prescribed unless there is a reasonable excuse;

(b) the registered person wishing to benefit from the arrangement has been convicted of any offence under article 77 of the Value Added Tax Act, 1998 (excluding minor convictions or non-issuance of fiscal receipts), or has been convicted of a criminal offence under any other law pursuant to VAT evasion or fraud;

(c) it is considered that such remittance could lead to unjustified gain contrary to or in excess of the purposes of the

B 896

Acts or the avoidance of compliance with a judgement or order of a competent Court by any person who enters such arrangements.

10. No remittance shall have effect in the account of the registered person unless and before the person effects the final payment, as agreed, to the satisfaction of the Commissioner."

---

