

A.L. 363 ta' l-2009

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

**Regolamenti ta' l-2009 dwar Taxxa fuq il-Valur Miżjud
(Dikjarazzjoni Rikapitolattiva ta'
Tranzazzjonijiet Intra-Komunitarji)**

BIS-SAHHA tas-setgħat mogħtija bl-artikolu 30(3) u l-artikolu 75 ta' l-Att dwar Taxxa fuq il-Valur Miżjud, aktar 'il quddiem msejjaħ "l-Att", il-Ministru tal-Finanzi, l-Ekonomija u Investiment għamel dawn ir-regolamenti li ġejjin:-

1. (1) It-titolu ta' dawn ir-regolamenti hu Regolamenti ta' l-2009 dwar Taxxa fuq il-Valur Miżjud (Dikjarazzjoni Rikapitolattiva ta' Tranzazzjonijiet Intra-Komunitarji). Titolu u bidu fis-seħh.

(2) Dawn ir-regolamenti jdaħħlu fis-seħħ id-disposizzjonijiet tad-Direttiva tal-Kunsill 2008/117/KE tas-16 ta' Diċembru 2008 li temenda id-Direttiva tal-Kunsill 2006/112/KE.

(3) Dawn ir-regolamenti għandhom jidhlu fis-seħħ fl-1 ta' Jannar, 2010.

2. Kliem użati f'dawn ir-regolamenti għandhom, kemm-il darba r-rabta tal-kliem ma titlobx mod ieħor, ikollhom it-tifsira mogħtija lilhom fl-Att. Tifsir.

3. (1) Id-dikjarazzjoni rikapitolattiva meħtieġa li ssir skond id-disposizzjonijiet ta' l-artikolu 30(3) ta' l-Att għandha ssir għal kull xahar kalendarju u għandha tkun fornuta lill-Kummissarju bil-mod kif hemm fir-regolament 5 sa mhux aktar tard mill-ħmistax-il jum tax-xahar li jiġi wara x-xahar kalendarju relattiv. Dikjarazzjonijiet Rikapitolattivi.

(2) (a) Minkejja s-subregolament (1), persuni taxxabli jistgħu jagħmlu dikjarazzjoni rikapitolattiva għal kull tlett xhur kalendarji, mhux aktar tard mill-ħmistax-il jum tax-xahar li jiġi wara t-tmiem tat-tlett xhur, sakemm l-ammont totali ta' tlett xhur, minbarra l-VAT, tal-provvista ta' l-oġġetti skond l-artikolu

30(3) ma jaqbzux, la għat-tlett xhur in kwistjoni u għall-ebda wieħed mill-erba' perjodi tat-tlett xhur ta' qabel, is-somma ta' EUR 50,000.

(2) (b) L-għażla provduta hawn qabel m'għandhiex tibqa' tapplika minn tmiem ix-xahar li matulu l-ammont totali, minbarra l-VAT, tal-provvista ta' l-oġġetti skond l-artikolu 30(3)(a) jaqbez, għall-perjodu ta' tlett xhur li jkun qed jiskorri, is-somma ta' EUR 50,000. F'dan il-każ, għandha ssir dikjarazzjoni rikapitolattiva ghax-xahar jew xhur li għaddew mill-bidu tal-perjodu ta' tlett xhur, sa mhux aktar tard mill-ħmistax-il jum tax-xahar li jiġi wara l-aħħar xahar fil-perjodu li dwaru issir id-dikjarazzjoni.

(3) Minkejja s-subregolament (1), persuni taxxabli li jagħmlu provvisti ta' servizzi skond l-artikolu 30(3)(b) ta' l-Att, jistgħu jagħmlu dikjarazzjoni rikapitolattiva għal kull tlett xhur kalendarji sa mhux aktar tard mill-ħmistax-il jum tax-xahar li jiġi wara it-tlett xhur kalendarji:

Iżda, meta persuna taxxabli tagħmel kemm provvisti ta' oġġetti u ta' servizzi skond l-artikolu 30(3) ta' l-Att, għandhom japplikaw id-disposizzjonijiet tal-paragrafi (1) u (2) ta' dan ir-regolament.

Hwejjeg li għandhom jiġu nkluzi fid-dikjarazzjoni rikapitolattiva.

4. (1) Id-dikjarazzjoni rikapitolattiva għandha tipprovdi l-informazzjoni li ġejja:

(a) in-numru li permezz tiegħu hi identifikata l-persuna taxxabli għal finijiet ta' VAT taħt liema numru issir provvista ta' oġġetti msemmija fl-artikolu 30(3)(a) ta' l-Att jew provvista ta' servizzi msemmija fl-artikolu 30(3)(b) ta' l-Att;

(b) in-numru li permezz tiegħu hi identifikata l-persuna taxxabli għal finijiet ta' VAT li qed takkwista oġġetti jew tircievi servizzi fi Stat Membru ieħor li mhux Malta u taħt liema numru il-provvista ta' oġġetti jew servizzi tkun saret lilha;

(c) in-numru li permezz tiegħu hi identifikata l-persuna taxxabli għal finijiet ta' VAT f'Malta taħt liema tkun għamlet trasferiment ta' oġġetti msemmija fil-Partita 3(4) ta' l-Ewwel Parti tal-Hames Skeda ta' l-Att u n-numru li permezz tiegħu hi identifikata fl-Istat Membru fejn tkun mibgħuta il-merkanzija jew fejn it-trasport jintemm;

(d) għal kull persuna li akkwistat oġġetti jew irċeviet servizzi, il-valur totali tal-provvisti tal-oġġetti u l-valur totali tal-provvisti tas-servizzi li jkunu saru mill-persuna taxxabbli;

(e) għall-provvisti li jikkonsistu fi trasferiment ta' oġġetti lejn Stat Membru ieħor skond is-subparagrafu (ċ) ta' dan ir-regolament, il-valur totali tal-provvisti stabbilit skond il-partita 6(1) tas-Seba' Skeda ta' l-Att;

(f) l-ammonti ta' aġġustamenti magħmula skond is-Seba' Skeda ta' l-Att.

(2) (a) L-ammont imsemmi fil-paragrafu (1)(d) għandu jiġi dikjarat għall-perijodu ta' sottomissjoni li matulu t-taxxa tkun saret pagabbli kif stabbilit fir-regolament 3.

(b) L-ammonti msemmija fil-paragrafu (1)(f) għandhom jiġu dikjarati għall-perijodu ta' sottomissjoni li matulu l-aġġustament għandu jiġi notifikat lix-xerrej kif stabbilit fir-regolament 3.

5. Id-dikjarazzjoni rikapitolattiva meħtieġa li ssir skond ir-regolament 3 għandha tintbagħat permezz ta' electronic file transfer u għandha hekk tintbagħat fil-format preskritt fl-Ewwel Skeda ta' dawn ir-regolamenti.

Sottomissjoni b'mezz elettroniku.

6. (1) Kull persuna li tkun meħtieġa li tibgħat dikjarazzjoni rikapitolattiva skond ir-regolament 3 u tonqos milli tibgħat din id-dikjarazzjoni fiż-żmien stipulat f'dak ir-regolament tkun dovuta tħallas penali amministrattiva skond l-artikolu 38(2) ta' l-Att.

Penali amministrattiva u offiża fin-nuqqas ta' sottomissjoni.

(2) Kull nuqqas li tintbagħat din id-dikjarazzjoni rikapitolattiva jikkostitwixxi reat skond l-artikolu 76(c) ta' l-Att.

L-EWWEL SKEDA

Regolament 5

Dikjarazzjoni Rikapitulattiva

Dettalji tad-Dikjarazzjoni			
Sena	<input type="text"/>	Għall-Perjodu	<input type="text"/>
Baži ta' Sottomissjoni	<input type="text"/>	Data ta' l-Għeluq	<input type="text"/>
Dettalji ta' Persuni Barranin			
Pajjiż	<input type="text"/>	Trijangulazzjoni	<input type="text"/>
Numru tal-VAT	<input type="text"/>	Isem u Kunjom	<input type="text"/>
Oggetti (EUR)	<input type="text"/>	Servizzi (EUR)	<input type="text"/>

Dikjarazzjoni Vojta

Jiena niddikjara li t-tagħrif kollu mogħti huwa tajjeb u sħiħ.

L.N. 363 of 2009

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

**Value Added Tax (Recapitulative Statement of
Intra-Community Transactions) Regulations, 2009**

IN exercise of the powers conferred by article 30(3) and article 75 of the Value Added Tax Act, hereinafter referred to as “the Act”, the Minister of Finance, the Economy and Investment has made the following regulations:-

1. (1) The title of these regulations is the Value Added Tax (Recapitulative Statement of Intra-Community Transactions) Regulations, 2009. Citation and commencement.

(2) These regulations bring into force the provisions of Council Directive 2008/117/EC of 16 December 2008 amending Council Directive 2006/112/EC.

(3) These regulations shall come into force on the 1st January, 2010.

2. Terms used in these regulations shall, unless the context otherwise requires, have the meaning assigned to them in the Act. Interpretation.

3. (1) The recapitulative statement required to be made in terms of article 30(3) of the Act shall be drawn up for each calendar month and shall be furnished to the Commissioner in the manner set out in regulation 5 by not later than the fifteenth day of the month following the relative calendar month. Recapitulative Statements.

(2) (a) Notwithstanding sub-regulation (1), taxable persons may submit a recapitulative statement for each calendar quarter by not later than the fifteenth day of the month following the end of the quarter, where the total quarterly amount, excluding VAT, of the supplies of goods as referred to in article 30(3) of the Act does not exceed either in respect of the quarter concerned or in respect of any of the previous four quarters the sum of EUR 50,000.

(b) The option provided above shall cease to be applicable after the end of the month during which the total value, excluding VAT, of supplies of goods referred to in article 30(3)

(a) of the Act, exceeds in respect of the current quarter, the sum of EUR 50,000. In this case, a recapitulative statement shall be drawn up for any month which may have elapsed since the beginning of the quarter by not later than fifteenth day of the month following the last month in the relative reporting period.

(3) Notwithstanding sub-regulation (1) hereof, taxable persons who make supplies of services referred to in article 30(3)(b) of the Act, may submit a recapitulative statement for each calendar quarter by not later than the fifteenth day of the month following the end of the quarter:

Provided that, where a taxable person makes supplies of both goods and services as referred to in article 30(3) of the Act the provisions of sub-regulations (1) and (2) of this regulation shall apply.

Matters to be included in the recapitulative statement.

4. (1) The recapitulative statement shall set out the following information:

(a) the VAT identification number of the taxable person under which a supply of goods referred to in article 30(3)(a) of the Act or a supply of services referred to in article 30(3)(b) of the Act was carried out;

(b) the VAT identification number of the person acquiring the goods or receiving the services in a Member State other than Malta under which the goods or services were supplied to him;

(c) the VAT identification number of the taxable person in Malta under which he has carried out a transfer of goods as referred to in Item 3(4) of Part One of the Fifth Schedule to the Act and the number by means of which he is identified in the Member State in which the dispatch or transport ended;

(d) for each person who acquired goods or received services, the total value of the supplies of goods and the total value of the supplies of services carried out by the taxable person;

(e) in respect of supplies of goods consisting in transfers to another Member State in accordance with paragraph (c) of this regulation, the total value of the supplies

determined in accordance with Item 6(1) of the Seventh Schedule to the Act;

(f) the amounts of adjustments made in terms of the Seventh Schedule to the Act.

(2) (a) The value referred to in paragraph (1)(d) shall be declared for the period of submission in accordance with regulation 3 during which VAT became chargeable.

(b) The amounts referred to in paragraph (1) (f) shall be declared for the period of submission established in accordance with regulation 3 during which the person acquiring the goods was notified of the adjustment.

5. The recapitulative statement required to be made in terms of regulation 3 shall be submitted by electronic file transfer and shall be so submitted in the format prescribed in the First Schedule of these regulations.

Submission by
electronic means.

6. (1) Any person who being required to furnish a recapitulative statement in terms of regulation 3 does not furnish that statement within the time limit set out in that regulation shall be liable to an administrative penalty in terms of article 38(2) of the Act.

Administrative
penalty and offence
for non-submission.

(2) Any failure to furnish a recapitulative statement constitutes an offence in terms of article 76(c) of the Act.

FIRST SCHEDULE

Regulation 5

Recapitulative Declaration

Declaration Details			
Year	<input type="text"/>	For Period	<input type="text"/>
Submission Basis	<input type="text"/>	Due Date	<input type="text"/>
Foreign Customer Details			
Country	<input type="text"/>	Triangular Trade	<input type="text"/>
VAT Number	<input type="text"/>	Name & Surname	<input type="text"/>
Goods (EUR)	<input type="text"/>	Services (EUR)	<input type="text"/>

NIL Declaration

I declare that all the entered details and information are correct and complete

