

A.L. 138 tal-2022**ATT DWAR TAXXA FUQ IL-VALUR MIŻJUD
(KAP. 406)****Regolamenti tal-2022 li jemendaw il-Hames Skeda li tinsab mal-Att
dwar Taxxa fuq il-Valur Miżjud**

BIS-SAHHA tas-setgħat mogħtija bl-artikolu 75 tal-Att dwar Taxxa fuq il-Valur Miżjud, il-Ministru responsabbli għall-finanzi għamel dawn ir-regolamenti li ġejjin:-

1. (1) It-titolu ta' dawn ir-regolamenti hu Regolamenti tal-2022 li jemendaw il-Hames Skeda li tinsab mal-Att dwar Taxxa fuq il-Valur Miżjud, u dawn ir-regolamenti għandhom jinqraw u jinftiehmha haġa waħda mal-Hames Skeda li tinsab mal-Att dwar Taxxa fuq il-Valur Miżjud, hawn iżjed 'il quddiem f' dawn ir-regolamenti msejha "il-Hames Skeda".

Titolu, skop u bidu fis-sehħ.

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(2) L-iskop ta' dawn ir-regolamenti huwa li jittrasponu l-artikolu 1(2) u (3) tad-Direttiva tal-Kunsill (UE) 2019/2235 tas-16 ta' Diċembru 2019 li temenda d-Direttiva 2006/112/KE dwar is-sistema komuni ta' taxxa fuq il-valur miżjud u d-Direttiva 2008/118/KE dwar l-arranġamenti ġenerali għad-dazju tas-sisa fir-rigward ta' sforzi ta' difiża fi hdan il-qafas tal-Unjoni.

(3) Dawn ir-regolamenti għandhom jidhlu fis-sehħ fl-1 ta' Lulju 2022.

2. Il-partita 14 fit-Taqsimha Wiehed tal-Hames Skeda u t-titlu tagħha għandhom jiġu sostitwiti b'dan li ġej:

Jemenda l-Hames Skeda.

"Ċerti tranżazzjonijiet trattati bħala esportazzjonijiet

14. (1) Il-provvista ta' oġġetti jew servizzi lill-Kummissjoni Ewropea jew lil aġenzija jew korp stabbilit skont il-ligi tal-Unjoni Ewropea fejn il-Kummissjoni Ewropea jew tali aġenzija jew korp jixtri dawk l-oġġetti jew servizzi fit-twettiq tal-kompiti kkonferiti lilu mill-ligi tal-Unjoni Ewropea sabiex iwieġeb għall-pandemija tal-COVID-19, hliet meta l-oġġetti u servizzi mixtrija jintużaw, jew immedjatament jew f'data aktar tard, għall-finijiet ta' provvisti ulterjuri għall-konsiderazzjoni mill-Kummissjoni Ewropea jew tali aġenzija jew korp:

Iżda, meta l-kondizzjonijiet għall-eżenzjoni ma jibqgħux

japplikaw, il-Kummissjoni Ewropea jew l-aġenzija jew il-korp ikkonċernati li jkunu rċevew il-provvista eżentata għandhom jinfurmaw lill-Kummissarju u l-provvista ta' dawk l-oġġetti jew servizzi għandha tkun soġġetta għall-VAT skont il-kondizzjonijiet applikabbli f'dak il-mument.

(2) Il-provvista ta' oġġetti jew servizzi f'Malta, maħsuba jew għall-forzi armati ta' Stati Membri oħra għall-użu ta' dawk il-forzi, jew tal-persunal ċivili li jakkumpanjahom, jew għall-provvista tal-mensi jew kantins tagħhom meta tali forzi jieħdu sehem fi sforz ta' difiża komuni mwettaq għall-implimentazzjoni ta' attività tal-Unjoni skont il-politika ta' sigurtà u ta' difiża komuni.

(3) Il-provvista ta' oġġetti jew servizzi lil Stat Membru ieħor, maħsuba għall-forzi armati ta' kwalunkwe Stat Membru, għajr l-Istat Membru tad-destinazzjoni nnifsu, għall-użu ta' dawk il-forzi, jew tal-persunal ċivili li jakkumpanjahom, jew għall-provvista tal-mensi jew kantins tagħhom meta tali forzi jieħdu sehem fi sforz ta' difiża mwettaq għall-implimentazzjoni ta' attività tal-Unjoni skont il-politika ta' sigurtà u ta' difiża komuni."

Jissostiwixxi l-partita 9 fit-Taqsima Erbgha tal-Hames Skeda.

3. Il-partita 9 fit-Taqsima Erbgha tal-Hames Skeda u t-titlu tagħha għandhom jiġu sostitwiti kif ġej:

"Ċerti Importazzjonijiet ta' oġġetti f'kapaciċita uffiċjali

9. (a) L-importazzjoni ta' oġġetti mill-Kummissjoni Ewropea jew minn aġenzija jew korp stabbilit skont il-liġi tal-Unjoni Ewropea fejn il-Kummissjoni Ewropea jew tali aġenzija jew korp jimporta dawk l-oġġetti fit-twettiq tal-kompiti kkonferiti lilu mil-liġi tal-Unjoni Ewropea sabiex iwieġeb għall-pandemija tal-COVID-19, ħlief meta l-oġġetti importati jintużaw, jew immedjatament jew f'data aktar tard, għall-finijiet ta' provvisti ulterjuri għall-konsiderazzjoni mill-Kummissjoni Ewropea jew tali aġenzija jew korp:

Iżda, meta l-kondizzjonijiet għall-eżenzjoni ma jibqgħux japplikaw, il-Kummissjoni Ewropea jew l-aġenzija jew il-korp ikkonċernati għandhom jinfurmaw lill-Kontrollur tad-Dwana u l-importazzjoni ta' dawk l-oġġetti għandha tkun soġġetta għall-VAT skont il-kondizzjonijiet applikabbli f'dak il-mument.

(b) L-importazzjoni ta' oġġetti mill-forzi armati ta' Stati Membri oħra għall-użu ta' dawk il-forzi, jew tal-persunal ċivili li jakkumpanjawhom, jew għall-provvista tal-mensi jew kantins tagħhom meta tali forzi jieħdu sehem fi sforz ta' difiża mwettaq għall-implimentazzjoni ta' attività tal-Unjoni skont il-politika ta' sigurtà u ta' difiża komuni."

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:-

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".

Citation, scope
and
commencement.
Cap. 406.

(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.

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

Amends the
Fifth Schedule.

"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."