

## A.L. 140 tal-2022

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

**Regolamenti tal-2022 li jemendaw it-Tieni Skeda li tinsab mal-Att  
dwar Taxxa fuq il-Valur Mizjud**

BIS-SAHHA tas-setgħat mogħtija bl-artikolu 75 tal-Att dwar Taxxa fuq il-Valur Mizjud, 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 it-Tieni Skeda li tinsab mal-Att dwar Taxxa fuq il-Valur Mizjud, u dawn ir-regolamenti għandhom jinqraw u jinftiehmha haġa waħda mat-Tieni Skeda li tinsab mal-Att dwar Taxxa fuq il-Valur Mizjud, hawn iżjed 'il quddiem f'dawn ir-regolamenti msejja "it-Tieni Skeda".

Titolu, skop u bidu fis-seħh.

Kap. 406.

(2) L-iskop ta' dawn ir-regolamenti huwa li jittrasponu l-artikolu 1(1) 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 ħdan il-qafas tal-Unjoni.

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

2. Minnufih wara il-paragrafu (ċ) tal-partita 18(1) tat-Tieni Skeda, għandu jiġi miżjud dan il-paragrafu ġdid li ġej:

Jemenda t-Tieni Skeda.

"(d) L-applikazzjoni mill-forzi armati ta' Stat Membru li jkun qed jieħu sehem fi sforz ta' difiża mwettaq għall-implimentazzjoni ta' attività tal-Unjoni skont il-politika ta' sigurtà u ta' difiża komuni, għall-użu tagħhom jew għall-użu tal-persunal ċivili li jakkumpanjahom, ta' oġġetti li ma jkunux xtraw soġġett għar-regoli ġenerali li jirregolaw it-tassazzjoni fis-suq domestiku ta' Stat Membru għandha tiġi ttrattata bħala akkwist intra-Komunitarju ta' oġġetti bi ħlas, fejn l-importazzjoni ta' dawk l-oġġetti ma tkunx eliġibbli għall-eżenzjoni prevista fil-paragrafu (b) tal-partita 9 tat-Taqsimha Erbgha tal-Flames Skeda."

**L.N. 140 of 2022**

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

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

(2) The scope of these regulations is to transpose article 1(1) 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 1<sup>st</sup> July 2022.

Amends the  
Second Schedule.

**2.** Immediately after paragraph (c) of item 18(1) of the Second Schedule, there shall be added the following new paragraph:

"(d) The application by the armed forces of a Member State taking part in a defence effort carried out for the implementation of a European Union activity under the common security and defence policy, for their use or for the use of the civilian staff accompanying them, of goods which they have not purchased subject to the general rules governing taxation on the domestic market of an EU Member State shall be treated as an intra-Community acquisition of goods for consideration, where the importation of those goods would not be eligible for the exemption provided for in paragraph (b) of item 9 of Part Four of the Fifth Schedule."