

A.L. 382 tal-2011**ATT DWAR IT-TAXXA FUQ IL-VALUR MIŻJUD
(KAP. 406)****Regolamenti tal-2011 li jemendaw l-Għaxar Skeda li tinsab
mal-Att dwar it-Taxxa fuq il-Valur Miżjud**

BIS-SAHHA tas-setgħat mogħtija bl-artikoli 22, 23 u 75 tal-Att dwar Taxxa fuq il-Valur Miżjud, il-Ministru tal-Finanzi, l-Ekonomija u Investiment għamel dawn ir-regolamenti li ġejjin:-

1. It-titolu ta' dawn ir-regolamenti hu Regolamenti tal-2011 li jemendaw l-Għaxar Skeda li tinsab mal-Att dwar it-Taxxa fuq il-Valur Miżjud, u dawn ir-regolamenti għandhom jinqraw u jinftiehmha ħaga waħda mal-Għaxar Skeda li tinsab mal-Att dwar it-Taxxa fuq il-Valur Miżjud, liema Għaxar Skeda hi minn hawn iżjed 'il quddiem f'dawn ir-regolamenti msejja "l-Iskeda".
Titolu.
Kap. 406.
2. Il-paragrafu (2) tal-partita 3 tal-Iskeda għandu jiġi emendat kif ġej:
Jemenda l-partita 3 tal-Iskeda.
 - (a) minflok il-kliem "Id-disposizzjonijiet tal-partiti (i) sa (iv) tal-paragrafu (1)(a) ma għandhomx japplikaw għal" għandhom jidhlu l-kliem "Id-disposizzjonijiet tal-partiti (i) sa (v) tal-paragrafu (1)(a) ma għandhomx japplikaw għal"; u
 - (b) fis-subparagrafu (e) tiegħu, minflok il-kliem "għal disa' persuni jew aktar." għandhom jidhlu l-kliem "għal disa' persuni jew aktar;" u minnufuh wara għandu jiżdied is-subparagrafu ġdid li ġej:
 - (f) bastimenti u inġenji tal-ajru li jintużaw għat-trasport ta' oġġetti jew persunal fil-kors ta' attività ekonomika jew fejn l-użu ta' dawn il-bastimenti jew inġenji tal-ajru jikkostitwixxi element speċifiku u essenzjali fit-twettiq tal-attività ekonomika liema attività xort'oħra tagħti lok għal dritt ta' tnaqqis skont l-artikolu 22."

L.N. 382 of 2011**VALUE ADDED TAX ACT
(CAP. 406)****Value Added Tax Act (Amendment of Tenth Schedule)
Regulations, 2011**

IN exercise of the powers conferred by articles 22, 23 and 75 of the Value Added Tax Act, the Minister of Finance, the Economy and Investment has made the following regulations:-

Citation. **1.** The title of these regulations is the Value Added Tax Act (Amendment of Tenth Schedule) Regulations, 2011, and these regulations shall be read and construed as one with the Tenth Schedule to the Value Added Tax Act, which Tenth Schedule is hereinafter in these regulations referred to as "the Schedule".

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Amends item 3
of the Schedule.

2. Paragraph (2) of item 3 of the Schedule shall be amended as follows:

(a) for the words "The provisions of sub-paragraphs (i) to (iv) of paragraph (1)(a) shall not apply to" there shall be substituted the words "The provisions of sub-paragraphs (i) to (v) of paragraph (1)(a) shall not apply to"; and

(b) in sub-paragraph (e) thereof, for the words "for nine persons or more." there shall be substituted the words "for nine persons or more;" and immediately thereafter there shall be added the following new sub-paragraph:

"(f) vessels or aircraft used for the carriage of goods or personnel in the course of an economic activity or where the use of such vessels or aircraft constitutes a specific and essential element for the performance of the economic activity which would otherwise give rise to a right of deduction in terms of article 22.".

