

A.L. 425 tal-2010

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

**Regolamenti tal-2010 li jemendaw il-Hames Skeda li tinsab mal-
Att dwar it-Taxxa fuq il-Valur Miżjud (Emenda Nru. 2)**

BIS-SAHHA tas-setghat mogħtija bl-artikoli 9 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-2010 li jemendaw il-Hames Skeda li tinsab mal-Att dwar Taxxa fuq il-Valur Miżjud (Emenda Nru. 2), u dawn ir-regolamenti għandhom jinqraw u jinftiehmha waħda mal-Hames Skeda li tinsab mal-Att dwar it-Taxxa fuq il-Valur Miżjud, u dik il-Hames Skeda qegħda hawn iżjed 'il quddiem f'dawn ir-regolamenti tissejjah "l-Iskeda".

Titolu.
Kap. 406.
2. Il-partita 3(6) tat-Taqsimha Tnejn tal-Iskeda għandha tiġi sostitwita b'dan li ġej:

Jissostitwixxi l-partita 3(6) tat-Taqsimha Tnejn tal-Iskeda.

"(6) Il-provvista ta' servizzi li tkun tikkonsisti fl-immaniġġar ta' xi skema ta' investiment, sakemm dawn is-servizzi huma limitati għal dawk l-attivitajiet li huma speċifiċi u essenzjali għall-attività ċentrali tal-iskema:

Iżda wkoll l-iskemi ta' investiment għandhom jirreferu għal 'skemi kollettivi ta' investiment' kif imfissra skont l-Att dwar Servizzi ta' Investiment u 'skemi ta' irtirar' skont l-Att li Jirregola Fondi Speċjali."

L.N. 425 of 2010

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

**Value Added Tax Act (Amendment of Fifth Schedule)
(No. 2) Regulations, 2010**

IN exercise of the powers conferred by articles 9 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 (Amendment of Fifth Schedule) (No. 2) Regulations, 2010, and they shall be read and construed as one with the Fifth Schedule to the Value Added Tax Act, which Fifth Schedule is hereinafter in these regulations referred to as "the Schedule".

Cap. 406.

Substitutes item 3(6) of Part Two of the Schedule.

2. Item 3(6) of Part Two of the Schedule shall be substituted by the following:

"(6) The supply of services consisting of the management of any investment scheme, provided that these services are limited to those activities that are specific to and essential for the core activity of the scheme:

Provided further that investment schemes shall refer to 'collective investment schemes' as defined under the Investment Services Act and 'retirement schemes' as defined under the Special Funds (Regulation) Act."

