

**A.L. 524 tal-2010****ATT DWAR IT-TAXXA FUQ IL-VALUR MIŻJUD  
(KAP. 406)****Regolamenti tal-2010 dwar Taxxa fuq il-Valur Miżjud  
(Eżenzjoni minn Reġstrazzjoni)**

BIS-SAHHA tas-setgħat mogħtija bl-artikoli 13(7) u 75 tal-Att dwar it-Taxxa fuq il-Valur Miżjud, il-Ministru tal-Finanzi, l-Ekonomija u Investiment għamel dawn ir-regolamenti li ġejjin:-

1. (1) It-titolu ta' dawn ir-regolamenti hu Regolamenti tal-2010 dwar Taxxa fuq il-Valur Miżjud (Eżenzjoni minn Reġstrazzjoni). Titolu u bidu fis-seħh.

(2) Dawn ir-regolamenti għandhom jidhlu fis-seħh fl-1 ta' Jannar 2011.

2. (1) F'dawn ir-regolamenti, sakemm ir-rabta tal-kliem ma teħtiegħ xort'ohra - Tifsir.

"l-Att" tfisser l-Att dwar it-Taxxa fuq il-Valur Miżjud; Kap. 406.

"*threshold* ta' reġstrazzjoni" tfisser valur tal-bejgħ li ma jkunx iżjed minn sebat elef euro (€7,000) fiż-żmien rilevanti;

"valur tal-bejgħ" għandha l-istess tifsira mogħtija lilha fit-Taqsima Wieħed tas-Sitt Skeda tal-Att; u

"żmien rilevanti" tfisser sena kalendarja li tibda' fl-1 ta' Jannar u tintemm fil-31 ta' Diċembru.

(2) Kliem u frażijiet ohra għandu jkollhom l-istess tifsira mogħtija lilhom fl-Att.

3. (1) Il-Kummissarju m'għandux jirreġistra, taħt l-artikolu 11 tal-Att, kull persuna taxxabli stabbilita f'Malta li ma tkunx reġistrata taħt l-artikolu 10 tal-Att u li l-valur tal-bejgħ tagħha ma jaqbiżx it-*threshold* ta' reġstrazzjoni. Eżenzjoni minn reġstrazzjoni taħt l-Att.

(2) Minkejja d-disposizzjonijiet tas-subregolament (1), kull persuna taxxabli stabbilita f'Malta, tista' tagħzel li tirreġistra taħt l-artikolu 10 tal-Att.

Thassir ta' reġistrazzjoni ta' persuni mill-artikolu 11.

4. Il-Kummissarju għandu, mid-data tal-bidu fis-sehħ ta' dawn ir-regolamenti, jieħu miżuri sabiex iħassar ir-reġistrazzjoni ta' persuni taxxabbli, reġistrati taħt l-artikolu 11 tal-Att, li l-valur tal-bejgħ tagħhom matul iż-żmien rilevanti ma jaqbiżx *it-threshold* ta' reġistrazzjoni.

Helsien mill-obbligu li tinhareg ricevuta fiskali.

5. Kull persuna li ma tkunx reġistrata bis-saħħa ta' dawn ir-regolamenti tkun meħlusa mill-obbligu li toħroġ ricevuta fiskali fir-rigward tal-provvisti li tagħmel.

Obbligu ta' reġistrazzjoni għal persuni li ma jikkwalifikawx.

6. Meta l-valur tal-bejgħ ta' persuna taxxabbli li mhix reġistrata bis-saħħa ta' dawn ir-regolamenti jaqbeż *it-threshold* ta' reġistrazzjoni fiż-żmien rilevanti, dik il-persuna għandha tapplika biex tkun reġistrata taħt l-artikoli 10 jew 11 tal-Att, skont il-każ, fi żmien tletin jum mid-data ta' meta *t-threshold* ta' reġistrazzjoni jinqabeż:

Iżda, meta persuna tonqos milli tapplika għar-reġistrazzjoni kif meħtieġ taħt dawn ir-regolamenti, dik il-persuna tiġi soġġetta għas-sanzjonijiet kollha li jipprovdi l-Att.

Reġistrazzjoni mill-Kummissarju.

7. Meta l-Kummissarju jkollu għaliex jaħseb li xi persuna ma għadhiex eligibbli skont id-disposizzjonijiet ta' dawn ir-regolamenti jew meta dik il-persuna tonqos milli tiġġustifika li l-valur tal-bejgħ tagħha huwa taħt *it-threshold* ta' reġistrazzjoni, il-Kummissarju għandu jirreġistra lil dik il-persuna taħt l-artikolu 10(6) tal-Att.

Disposizzjonijiet li japplikaw.

8. Dawn ir-regolamenti huma mingħajr preġudizzji għad-disposizzjonijiet tal-Att, li għandhom jibqgħu fis-sehħ fejn huma applikabbli.

Thassir tal-Avviż Legali 500 tal-2010.

9. Ir-Regolamenti tal-2010 dwar Taxxa fuq il-Valur Miżjud (Eżenzjoni minn Reġistrazzjoni), ippubblikati bl-Avviż Legali 500 tal-2010 huma b'dawn imħassra.

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L.N. 524 of 2010

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

**Value Added Tax (Exemption from Registration) Regulations, 2010**

IN exercise of the powers conferred by articles 13(7) and 75 of the Value Added Tax 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 (Exemption from Registration) Regulations, 2010. Citation and commencement.

(2) These regulations shall come into force on the 1st January 2011.

**2.** (1) In these regulations, unless the context otherwise requires - Interpretation.

"the Act" means the Value Added Tax Act; Cap. 406.

"registration threshold" means a turnover that does not exceed seven thousand euro (€7,000) in a relevant period;

"relevant period" means a calendar year commencing on the 1st January and ending on the 31st December; and

"turnover" has the meaning assigned to it in Part One of the Sixth Schedule to the Act.

(2) Other items and expressions shall have the meaning assigned to them in the Act.

**3.** (1) The Commissioner shall not register, under article 11 of the Act, any taxable person established in Malta who is not registered under article 10 of the Act and whose turnover does not exceed the registration threshold. Exemption from registration under the Act.

(2) Notwithstanding the provisions of subregulation (1), any taxable person established in Malta may opt to register under article 10 of the Act.

**4.** The Commissioner shall, as from the date of coming into force of these regulations, take measures to deregister taxable persons, registered under article 11 of the Act, whose turnover during the relevant period does not exceed the registration threshold. Deregistration of persons from article 11.

Release from obligation to issue a fiscal receipt.

5. Any person who is not registered by virtue these regulations is released from the obligation to issue a fiscal receipt in respect to supplies made.

Obligation of non-qualifying persons to register.

6. Where the turnover of a taxable person who is not registered by virtue of these regulations exceeds the registration threshold within a relevant period, that person shall apply to be registered under articles 10 or 11 of the Act, as the case may be, within thirty days from the date when the registration threshold is exceeded:

Provided that any person who fails to apply for registration as required in terms of this regulation shall become subject to all the sanctions provided for under the Act.

Registration by the Commissioner.

7. Where the Commissioner has reason to believe that any person does no longer qualify under the provisions of these regulations or where that person fails to justify that his turnover is below the registration threshold, the Commissioner shall register that person in terms of article 10(6) of the Act.

Applicable provisions.

8. These regulations shall be without prejudice to the provisions of the Act, which shall remain in force where applicable.

Revocation of Legal Notice 500 of 2010.

9. The Value Added Tax (Exemption from Registration) Regulations, 2010, published by Legal Notice 500 of 2010, are hereby revoked.

