

**A.L. 448 ta' l-2007**

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

**Regolamenti ta' l-2007 li jemendaw it-Tnax-il Skeda li tinsab ma'  
l-Att dwar it-Taxxa fuq il-Valur Miżjud**

BIS-SAHHA tas-setghat moghtija bl-artikoli 50(5) u 75 ta' l-Att dwar Taxxa fuq il-Valur Miżjud, il-Prim Ministru u Ministru tal-Finanzi ghamel dawn ir-regolamenti li ġejjin:

**1.** It-titolu ta' dawn ir-regolamenti hu Regolamenti ta' l-2007 li jemendaw it-Tnax-il Skeda li tinsab ma' l-Att dwar Taxxa fuq il-Valur Miżjud, u dawn ghandhom jinqraw u jiftiehmha haġa wahda mat-Tnax-il Skeda li tinsab ma' l-Att dwar Taxxa fuq il-Valur Miżjud, liema Tnax-il Skeda qeghda hawn iżjed 'il quddiem f'dawn ir-regolamenti tissejjjah "l-Iskeda".

Titolu u bidu fis-sehh.

**2.** Fil-partita 6 ta' l-Iskeda, minflok il-kliem "jew ghad-disposizzjonijiet rilevanti tad-Direttiva 77/388/KEE" ghandhom jidhlu l-kliem "jew ghad-disposizzjonijiet adatti tad-Direttiva tal-Kunsill 2006/112/KE".

Jemenda l-partita 6 ta' l-Iskeda.

**3.** Fil-partita 7 ta' l-Iskeda, minflok il-kliem "jew ghad-disposizzjonijiet rilevanti tad-Direttiva 77/388/KEE" ghandhom jidhlu l-kliem "jew ghad-disposizzjonijiet adatti tad-Direttiva tal-Kunsill 2006/112/KE".

Jemenda l-partita 7 ta' l-Iskeda.

**L.N. 448 of 2007**

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

**Value Added Tax (Twelfth Schedule Amendment) Regulations,  
2007**

IN virtue of the powers conferred by articles 50(5) and 75 of the Value Added Tax Act, the Prime Minister and Minister of Finance has made the following regulations:

Citation and commencement.

**1.** The title of these regulations is the Value Added Tax (Twelfth Schedule Amendment) Regulations, 2007 and these shall be read and construed as one with the Twelfth Schedule to the Value Added Tax Act, which Twelfth Schedule is hereinafter in these regulations referred to as “the Schedule”.

Amends item 6 of the Schedule.

**2.** In item 6 of the Schedule, for the words “or the appropriate provisions of Directive 77/388/EEC” there shall be substituted the words “or the appropriate provisions of Council Directive 2006/112/EC”.

Amends item 7 of the Schedule.

**3.** In item 7 of the Schedule, for the words “or the appropriate provisions of Directive 77/388/EEC” there shall be substituted the words “or the appropriate provisions of Council Directive 2006/112/EC”.