

ABBOZZ TA' LIĠI
msejjaħ

ATT li jemenda l-Att dwar it-Taxxa fuq il-Valur Miżjud (Kap. 406)

IL-PRESIDENT bil-parir u l-kunsens tal-Kamra tad-Deputati, imlaqqgħa f'dan il-Parlament, u bl-awtorità ta' l-istess, hareġ b'liġi dan li ġej:-

1. It-titolu fil-qosor ta' dan l-Att hu l-Att ta' l-2007 li jemenda l-Att dwar it-Taxxa fuq il-Valur Miżjud u dan l-Att għandu jinqara u jinftiehem haġa waħda ma' l-Att dwar it-Taxxa fuq il-Valur Miżjud, hawnhekk iżjed 'il quddiem imsejjaħ "l-Att prinċipali".

Titolu fil-qosor.

Kap. 406.

2. L-artikolu 52 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

Emenda ta' l-artikolu 52 ta' l-Att prinċipali.

(a) l-artikolu għandu jiġi enumerat mill-ġdid bħala is-surbartikolu (1) tiegħu; u

(b) minnufih wara sub-artikolu (1) tiegħu, kif enumerat mill-ġdid għandu jiżdied is-subartikolu ġdid li ġej:

"(2) Kull persuna li ġgħorr oġġetti fil-kors ta' xi attività ekonomika, f'isimha jew f'isem jew lil terzi persuni, għandu jkollha fil-pussess tagħha, f'kull hin, fattura ta' taxxa jew nota ta' kunsinna jew dokument ta' trasport li juri d-deskrizzjoni ta' l-oġġetti kollha li jkunu qed jingarru, l-valur ta' l-oġġetti, il-unit ta' kwantità, id-data tat-twassil, l-indirizz ta' destinazzjoni, l-isem u l-indirizz u n-numru ta' registrazzjoni tat-taxxa fuq il-valur miżjud tal-fornitur, u l-isem u l-indirizz u n-numru ta' registrazzjoni tat-taxxa fuq il-valur miżjud tal-persuna li

lilha tkun qed issir il-kunsinna. Fil-kors ta' xi spezzjoni tal-mezz li jkun qed igorr l-oġġetti, kopja tad-dokument imsemmi għandha tinghata, meta tintalab, lill-Kummissarju jew lil xi uffiċċjal iehor awtorizzat mill-Kummissarju. Persuna li ma tipprovidix dokument kif mitluba tagħmel skond id-disposizzjonijiet ta' dan is-subartikolu jew li l-oġġetti li jkollha jinstab li ma jkunux jaqblu mad-dokument imsemmi, tkun haġta ta' reat kontra dan l-Att."

Emenda ta' l-artikolu 53 ta' l-Att prinċipali.

3. Il-paragrafu (a) ta' l-artikolu 53 ta' l-Att prinċipali għandu jiġi sostitwit bil-paragrafu ġdid li ġej:

"li jidhol u jispezzjona kull fond fejn tiġi ġestita jew tkun suspettata li qed tiġi ġestita xi attività ekonomika jew fejn oġġetti, proprjetà, kotba, kull rekord jew dokument li jirrigwardaw dik l-attività jkunu qed jinżammu jew ikunu suspettati li qed jinżammu u li jwaqqaf, jidhol u jispezzjona kull mezz li jkun qed igorr oġġetti jew kull mezz ta' transport ta' oġġetti, li jordna t-twassil ta' l-istess mezz f'post iehor u li jiftaħ dawk l-oġġetti biex jivverifika l-kwantità u l-valur ta' l-oġġetti mal-fatturi, kotba, u kull rekord jew dokument li jirrigwardjaw dawk l-oġġetti sabiex jiddetermina jekk ittehidx kont tat-taxxa fuq il-valur miżjud skond id-disposizzjonijiet ta' dan l-Att;"

Għanijiet u Raġunijiet

L-għanijiet ta' dan l-Abbozz huma biex jimponu dmir li oġġetti li jkunu qegħdin jiġu trasportati għandu jkollhom magħhom id-dokumenti meħtieġa.

**A BILL
entitled**

AN ACT to amend the Value Added Tax Act, (Cap. 406)

BE IT ENACTED by the President, by and with the advice and consent of the House of Representatives, in this present Parliament assembled, and by the authority of the same, as follows:-

1. The short title of this Act is the Value Added Tax (Amendment) Act, 2007 and it shall be read and construed as one with the Value Added Tax Act, hereinafter referred to as "the principal Act".

Short title.
Cap. 406.

2. Article 52 of the principal Act shall be amended as follows:

Amendment of
article 52 of the
principal Act.

(a) the article shall be re-numbered as subarticle (1) thereof;
and

(b) immediately after subarticle (1) thereof as re-numbered, there shall be added the following new subarticle:

"(2) Any person who transports goods in the course of an economic activity, on his own behalf or on behalf of or to third parties, shall be in possession at any time of a tax invoice or a delivery note or a transport document showing a description of all the goods being transported, the value of the goods, the unit quantity, the date of the delivery, the destination address, the name and address and value added tax registration number of the supplier and the name and address and value added tax registration number of the person to whom the supply is made. In the course of an inspection of the means which is transporting the goods, a copy of the aforementioned document shall upon demand be produced to the Commissioner or to any other officer authorised by the Commissioner. A person who fails to produce a document as required in accordance with the

provisions of this sub-article or whose goods are not found to be in agreement with the said document, shall be guilty of an offence against this Act."

Amendment of
article 53 of the
principal Act.

3. Paragraph (a) of article 53 of the principal Act shall be substituted by the following new paragraph:

"to enter and inspect any premises where an economic activity is carried on or suspected to be carried on or where any goods, assets, books, records or documents relating to such activity are kept or suspected to be kept, and to stop, enter and inspect any means which is transporting goods or any means for the transport of goods, to direct the delivery of the said means to another location and to open the said goods to verify the quantity and value of goods with invoices, books, records or documents relating to such goods to determine whether or not value added tax has been accounted for under the provisions of this Act;"

Objects and reasons

The objects of the Bill are to impose a duty for goods in transit to be supported by the necessary documents.
