

A.L. 375 ta' l-2003

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

**Regolamenti ta' l-2003 li jemendaw it-Tmien Skeda li tinsab ma'
l-Att dwar Taxxa fuq il-Valur Miżjud**

BIS-SAHHA tas-setghat moghtija bil-paragrafu (ċ) ta' l-artikolu 19 u ta' l-artikolu 75 ta' l-Att dwar Taxxa fuq il-Valur Miżjud, hawnhekk iżjed 'il quddiem imsejjah "l-Att", il-Ministru tal-Finanzi u Affarijiet Ekonomiċi għamel dawn ir-regolamenti li ġejjin:—

1. (1) It-titolu ta' dawn ir-regolamenti hu Regolamenti ta' l-2003 li jemendaw it-Tmien Skeda li tinsab ma' l-Att dwar Taxxa fuq il-Valur Miżjud, u għandhom jinqraw u jiftiehmha waħda mat-Tmien Skeda li tinsab ma' l-Att dwar Taxxa fuq il-Valur Miżjud, liema Tmien Skeda qegħda hawnhekk iżjed 'il quddiem f'dawn ir-regolamenti tissejjah l-"Iskeda".

Titolu u
bidu fis-sehh.

(2) Dawn ir-regolamenti għandhom jidhlu fis-sehh fl-1 ta' Diċembru, 2003 u ma għandhomx jibqgħu japplikaw wara l-31 ta' Marzu, 2004.

2. Minnufih wara l-kliem "Provvisa ta' elettriku." għandu jidhol dan il-paragrafu li ġej:

Iżid paragrafu
għid ma' l-Iskeda.

l-Ewwel Kolonna	It-Tieni Kolonna
Tip ta' provvisti/importazzjonijiet	Rata
"L-oġġetti speċifikati fit-Tariffa tad-Dwana fl-Ewwel Skeda li tinsab ma' l-Att dwar id-Dazji ta' Importazzjoni taht is-sub-intestaturi 8903.91.99.00 u 8903.92.99.00.	5% tal-valur taxxabbli kif stab-bilit minn dawk l-apprezzaturi hekk kif il-Ministru jista' japprova."

L.N. 375 of 2003**VALUE ADDED TAX ACT
(CAP. 406)****Value Added Tax Act (Amendment of Eighth Schedule)
Regulations, 2003**

IN exercise of the powers conferred by paragraph (c) of article 19 and article 75 of the Value Added Tax Act, hereinafter referred to as “the Act”, the Minister of Finance and Economic Affairs has made the following regulations:–

Citation and commencement.

1. (1) The title of these regulations is the Value Added Tax (Amendment of Eighth Schedule) Regulations, 2003, and shall be read and construed as one with with the Eighth Schedule to the Value Added Tax Act, which Eighth Schedule is hereinafter being referred to in these regulations as “the Schedule”.

Adds new paragraph to the Schedule.

(2) These regulations shall come into force on 1 December, 2003 and shall cease to have effect after the 31st March, 2004.

2. Immediately after the words “Supply of electricity.” there shall be added the following paragraph:–

First Column	Second Column
Description of Supplies/Importations	Rate
“The goods specified in the Customs Tariff contained in the First Schedule to the Import Duties Act under subheadings 8903.91.99.00 and 8903.92.99.00.	5% of the taxable value as certified by such valuers as may be approved by the Minister.”.