

**A.L. 384 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  
(Emenda Nru. 2)**

BIS-SAHHA tas-setgħat mogħtija 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 (Emenda Nru. 2), u għandhom jinqraw u jiftiehm u haġa wahda 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 jibdw isehhu 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  
ġdid ma' l-Iskeda.

L-Ewwel Kolonna	It-Tieni Kolonna
Tip ta' provvisti/importazzjonijiet	Rata
"Dgħajjes u bastimenti wżati għall-passatemp jew sport speċifikati fit-Tariffa tad-Dwana fl-Ewwel Skeda li tinsab ma' l-Att dwar id-Dazji ta' Importazzjoni taht is-sub-intestaturi 8903.91.10.00, 8903.91.99.00, 8903.92.10.00 u 8903.92.99.00.	5% tal-valur tax-xabbli kif stabbilit minn dawk l-apprezzaturi hekk kif il-Ministru jista' japprova."

**3.** Ir-Regolamenti ta' l-2003 li jemendaw it-Tmien Skeda li tinsab ma' l-Att dwar Taxxa fuq il-Valur Miżjud, ippubblikati b'Avviż Legali 375 ta' l-2003 qegħdin b'dawn ir-regolamenti jiġu revokati.

Jirrevoka l-A.L. 375  
ta' l-2003.

**L.N. 384 of 2003****VALUE ADDED TAX ACT  
(CAP. 406)****Value Added Tax Act (Amendment of Eighth Schedule)  
(No. 2) 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) (No. 2) 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”.

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

Adds new paragraph to the Schedule.

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

First Column	Second Column
Description of Supplies/Importations	Rate
“Yachts and other vessels for pleasure or sport specified in the Customs Tariff contained in the First Schedule to the Import Duties Act under subheadings 8903.91.10.00, 8903.91.99.00, 8903.92.10.00 and 8903.92.99.00 in Chapter 89.	5% of the taxable value as certified by such valuers as may be approved by the Minister.”.

Revokes L.N. 375 of 2003.

**3.** The Value Added Tax Act (Amendment of Eighth Schedule) Regulations, 2003 published by Legal Notice 375 of 2003 are hereby being revoked.