t 153 for citizens/għaċ-ċittadini
t 144 for businesses/għan-negozji

Explanatory Notes

(for the purpose of article 3(2)(c) of Cap. 512 of the Laws of Malta)

1. Introduction

Title of Legal Notices	Value Added Tax (Declaration by Exempt Persons) (Repeal) Regulations, 2024; Value Added Tax (Recapitulative Statement of Intra-Community Transactions) (Amendment) Regulations, 2024; Value Added Tax (Tax Period) (Amendment) Regulations, 2024; Value Added Tax Act (Amendment of Third Schedule) Regulations, 2024; Value Added Tax Act (Amendment of Fifth Schedule) (Amendment No. 3) Regulations, 2024; Value Added Tax Act (Amendment of Sixth Schedule) Regulations, 2024; Value Added Tax Act (Amendment of Eleventh Schedule) Regulations, 2024; Value Added Tax Act (Amendment of Twelfth Schedule) Regulations, 2024; Value Added Tax Act (Amendment of Thirteenth Schedule) Regulations, 2024; Value Added Tax Act (Amendment of Fourteenth Schedule) Regulations 2024
Activity to be regulated	Value Added Tax
Responsible entity	Malta Tax and Customs Administration

2. Summary, background and overview

On 18 February 2020, the Council of the European Union adopted Council Directive (EU) 2020/285 amending Directive 2006/112/EC on the common system of value added tax (the 'EU VAT Directive') as regards the special scheme for small enterprises and Regulation (EU) No 904/2010 as regards the administrative cooperation and exchange of information for the purpose of monitoring the correct application of the special scheme for small enterprises. These amendments to the EU VAT Directive shall apply to qualifying small and medium enterprises (the "SMEs") with effect from 1 January 2025. These new provisions are being introduced in an attempt to reduce the complexities, compliance costs and administrative burden currently faced by SMEs as well as to facilitate cross-border trade for SMEs.

The amendments to local legislation necessary for the transposition of the relevant European Directives/Regulations are being made through two sets of instruments, (i) an Act amending the Value Added Tax Act (Chapter 406 of the Laws of Malta and (ii) various regulations amending a number of Schedules to the Value Added Tax Act (hereinafter referred to as "the amending Act") and Subsidiary Legislation, namely:

- Act XXXVIII of 2024 – Value Added Tax (Amendment) Act, 2024

- L.N. 351 of 2024 Value Added Tax (Declaration by Exempt Persons) (Repeal) Regulations, 2024
- L.N. 352 of 2024 Value Added Tax (Recapitulative Statement of Intra-Community Transactions) (Amendment) Regulations, 2024
- L.N. 353 of 2024 Value Added Tax (Tax Period) (Amendment) Regulations, 2024
- L.N. 344 of 2024 Value Added Tax Act (Amendment of Third Schedule) Regulations, 2024
- L.N. 345 of 2024 Value Added Tax Act (Amendment of Fifth Schedule) (Amendment No. 3) Regulations, 2024
- L.N. 346 of 2024 Value Added Tax Act (Amendment of Sixth Schedule) Regulations, 2024
- L.N. 347 of 2024 Value Added Tax Act (Amendment of Eleventh Schedule) Regulations, 2024
- L.N. 348 of 2024 Value Added Tax Act (Amendment of Twelfth Schedule) Regulations, 2024
- L.N. 349 of 2024 Value Added Tax Act (Amendment of Thirteenth Schedule) Regulations, 2024
- L.N. 350 of 2024 Value Added Tax Act (Amendment of Fourteenth Schedule) Regulations 2024

In terms of the current EU rules, the exemption relevant to SMEs only applies with respect to supplies carried out in a specific Member State by persons established in that Member State. As of 1st January 2025 SMEs established within the EU not established in the Member State in which the VAT is due may avail themselves of the said exemption in that Member State. Nevertheless, application of the SME exemption shall be subject to the satisfaction of the relevant conditions. Persons established outside the EU who are liable to VAT in a Member State shall not be eligible to apply for such an exemption.

3. Commentary

The principal changes brought about by the amending Act and the regulations are as follows:

Article 6 of the amending Act amending article 11 of the VAT Act

Article 6 of the amending Act comprises ten sub-articles which effectively replace the current article 11 of the VAT Act. This article sets out the special scheme for small enterprises for supplies made within Malta.

Article 7 of the amending Act introducing articles 11A and 11B to the VAT Act

Article 7 of the amending Act introduces two new articles: article 11A and article 11B. Article 11A comprises five sub-articles and sets out the special scheme for small enterprises in relation

to supplies made within other Member States whilst article 11B comprises four sub-articles and sets-out the special scheme for small enterprises which is relevant to persons not established in Malta.

Value Added Tax Act (Amendment of Sixth Schedule) Regulations, 2024

These regulations consist of 2 regulations:

- The first regulation is introductory and establishes the title and purpose of the Regulations as well as the date of entry into force (i.e. 1st January 2025);

- The second regulation is divided into four sub-paragraphs:

  - sub-paragraph (a) which substitutes the title to the Sixth Schedule and includes a new section containing various definitions;

  - sub-paragraph (b) which effectively substitutes the current Part One of the Sixth Schedule to the VAT Act and sets out the special scheme for small enterprises for supplies made within Malta by persons established in Malta [article 11];

  - sub-paragraph (c) which effectively substitutes the current Part Two of the Sixth Schedule to the VAT Act and sets out the special scheme for small enterprises for supplies made in other Member States by persons established in Malta [Article 11A]; and

  - sub-paragraph (d) which effectively introduces a new part, Part Three, which sets out the special scheme for small enterprises for supplies made within Malta by persons established in other Member States [article 11B].

Article 11

With respect to article 11, the main changes emanating from the amending Act and the regulations are as follows:

1. In accordance with the new provisions, a person qualifies as a *small enterprise* and therefore is eligible for registration in accordance with article 11 if his *Domestic annual turnove*r (i.e. the total annual turnover from supplies of goods and services, exclusive of VAT, made by a taxable person taking place within Malta, in accordance with the VAT place of supply rules, during a **calendar year**) does not exceed the Domestic threshold - i.e. €35,000.

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2. With respect to persons registered or applying to be registered in accordance with article 11, in order to establish whether the turnover threshold is exceeded or otherwise, account shall be taken of:
    a. the turnover of the person registered/applying to be registered; and
    b. in the case of persons other than physical persons, the proportionate turnover of any related persons.

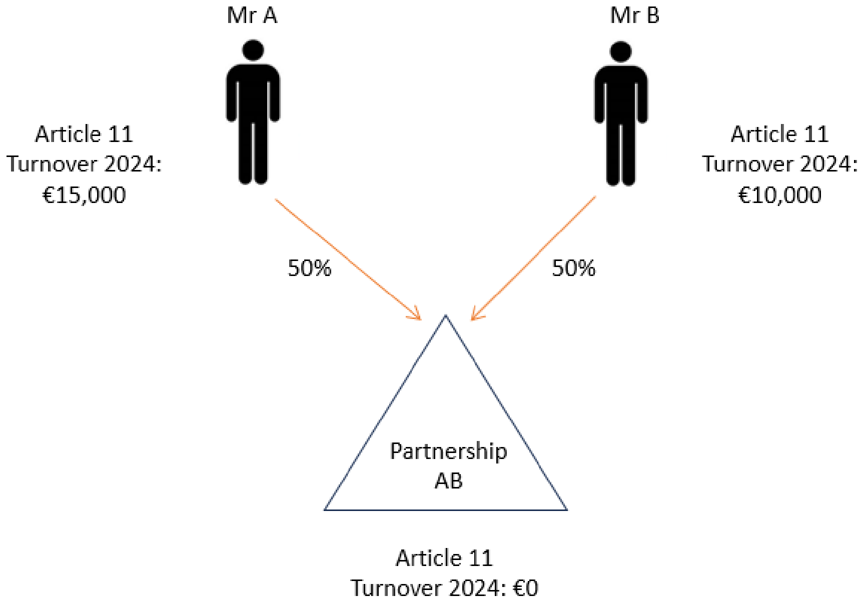
    A person (including a physical person) shall be deemed to be related to a person registered or applying to be registered under article 11 where the latter person is owned or controlled, directly or indirectly, as to more than ten percent (10%) by the former person, or as may be prescribed by the Commissioner.

    To illustrate how to calculate turnover for a person, other than a physical person, having applying to be registered under article 11 having related persons, consider the following examples:

    Example A

As of 1 January 2025, Mr A and Mr B, both duly registered for VAT purposes in accordance with article 11, form a partnership (hereinafter "**Partnership AB**") which is also applying for VAT registration in terms of article 11. Mr A and Mr B have equal (50%) interests in the partnership. The relevant turnover for calendar year 2024 is as follows:

- Mr A: €15,000
- Mr B: €10,000
- Partnership AB: €0 (has not started to operate yet)



In order to determine whether Partnership AB qualifies as a *small enterprise* and therefore is eligible to register for VAT purposes under article 11, account shall be taken of both the turnover of the partnership and that of its related persons (i.e. Mr A and Mr B). Calculation shall therefore be as follows:

Domestic annual turnover during the preceding calendar year (2024) – Partnership AB	€0
+ Turnover of related persons:	
Mr A:	
50% * €15,000	€7,500
Mr B:	
50% * €10,000	€5,000
TOTAL TURNOVER	**€12,500**

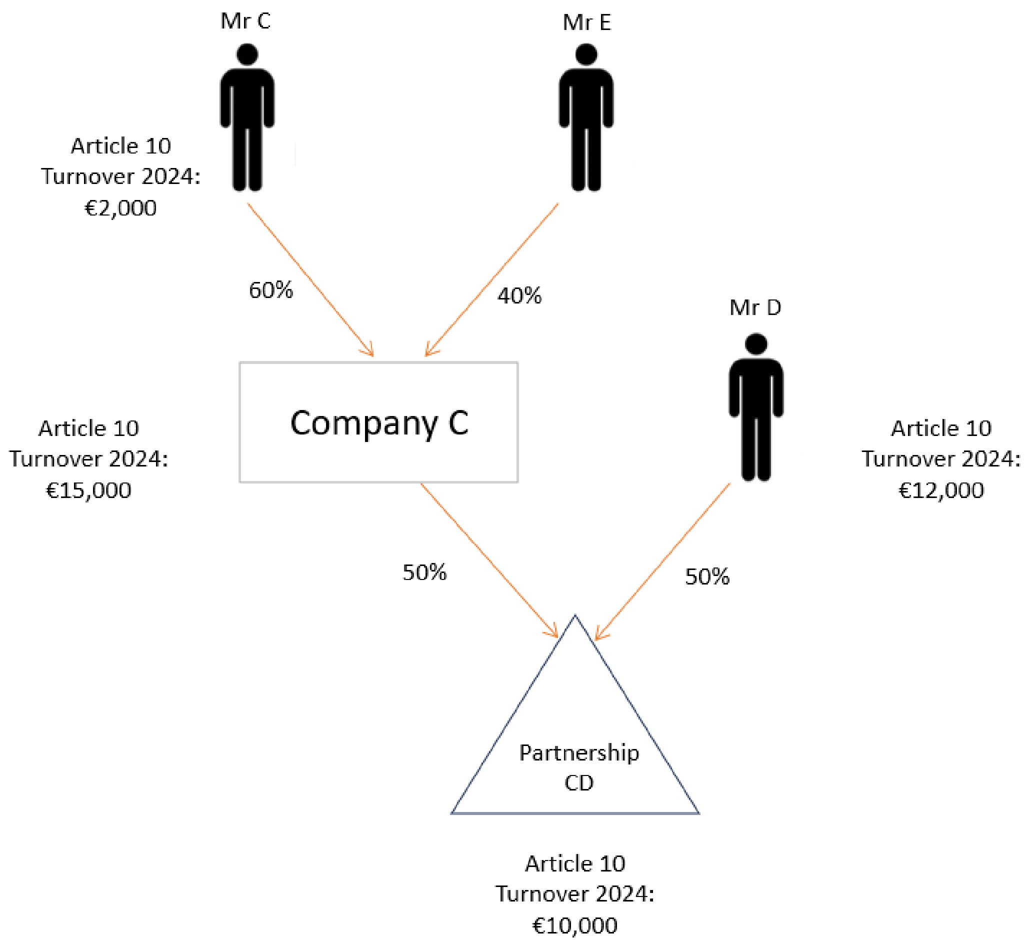
Therefore, Partnership AB is currently eligible for registration in accordance with article 11. Nevertheless, in the event that, during 2025, the turnover of Partnership AB together with the turnovers of Mr A and Mr B exceeds €35,000 at any point during the year, Partnership AB would no longer qualify as a small enterprise and therefore would have an obligation to shift to a VAT registration in accordance with article 10.

Example B

In January 2021, Company C and Mr D formed a partnership (hereinafter "**Partnership CD**") which is currently registered for VAT purposes in terms of article 10 (effective as of 1 February 2021). The partners would like to shift from an article 10 to an article 11 registration as from 1 March 2025.

In order to determine whether Partnership CD qualifies as a small enterprise and therefore is eligible to shift to an article 11 registration, the following points must be considered:

- Company C and Mr D have an equal (50%) interest in the partnership;
- Company C is owned by Mr C (60%) and his son Mr E (40%);
- Mr C, Mr D and Company C are all duly registered for VAT purposes in terms of article 10 whilst Mr E is not registered for VAT purposes;
- The relevant turnover for calendar year 2024 is as follows:
    - Mr C: €2,000
    - Mr D: €12,000
    - Company C: €15,000
    - Partnership CD: €10,000



Calculation**:**

Domestic annual turnover during the preceding calendar year (2024) – Partnership CD	€10,000
+ turnover of related persons:	
Company C:	
50% * €15,000	€7,500
Mr D:	
50% * €12,000	€6,000
Mr C:	
60% * 50% * €2,000	€600
TOTAL TURNOVER	**€24,100**

In view of the above, it is currently possible for Partnership CD to shift to an article 11 VAT registration. Nevertheless, in the event of such a shift, if the turnover of Partnership CD during 2025 is €35,000 at any point during the year, Partnership CD would no longer qualify as a small enterprise and therefore would have an obligation to shift to an article 10 VAT registration.

3. For the purpose of determining the "turnover" of both the person applying to be registered, or registered, under article 11, and the related persons, the value of the following supplies, exclusive of VAT, shall be taken into consideration:

    a. the value of any supplies of goods and services which would have been **taxed** if supplied by a person registered under article 10.;
    b. the value of any transactions which are exempt with credit in accordance with the following items of Part One of the Fifth Schedule:
        i. item 1 relating to exports and like transactions;
        ii. item 3 relating to intra-Community supplies;
        iii. item 5 relating to the supply of services by brokers or other intermediaries;
        iv. item 6 relating to sea vessels;
        v. item 7 relating to aircraft; and
        vi. item 8(1) relating to the supply of gold to the Central Bank of Malta.
    c. the value of immovable property transactions, (exempt without credit) financial transactions referred to in item 3 of Part Two of the Fifth Schedule (consisting of credit, banking and other services) and (exempt without credit) insurance and reinsurance services (unless treated as "ancillary transactions" for VAT purposes).

    In this respect, it is particularly relevant to note that:

    - whereas, to date, all exempt without credit supplies are excluded for the purpose of determining turnover for such purposes, as from 1 January 2025, certain exempt without credit supplies (as noted above) would need to be taken into consideration;

    - proceeds generated from disposals of tangible or intangible capital assets (including the sale of immovable property, insofar as such property classifies as a capital (rather than trading) asset) shall not be taken into consideration for the purposes of calculating *turnover*.

4. As of 1 January 2025, registration under article 11 shall take effect as:

    - From the date the Commissioner receives the relevant application; or
    - From the date of commencement of the economic activity, whichever later.

It is therefore not possible to back-date such registrations.

5. Declarations, typically covering a period of twelve (12) months (i.e. January to December of a given calendar year), are required to be submitted electronically. The deadline for submission of such declarations is 15th February of the following year. Registered persons may however opt for a shorter reporting period.

6. Where a person already registered under article 10 wishes to shift his registration from an article 10 to an article 11 registration, that person would not be in a position to do so during the first full twelve (12) calendar months from the date of his article 10 registration. Nevertheless, the Commissioner may accept to shift a taxpayer's registration from article 10 to article 11 if:
   a) he is satisfied that that person qualifies as a *small enterprise*; **and**
   b) that person has not claimed input VAT incurred on its purchases during his article 10 registration.

7. Where a person registered under article 11 ceases to carry on an economic activity, that person would have an obligation to apply for cancellation of his article 11 VAT number within fifteen (15) days from cessation.

8. A person registered under article 11 who no longer qualifies as a small enterprise would have an obligation to apply for cancellation of his article 11 VAT number and shift to a registration under article 10 within 15 days (rather than 30 days in accordance with the current rules) from the date on which that person's economic activity no longer qualifies as a small enterprise. Such cancellation shall take effect from the first day of the calendar month following the date on which that person no longer qualifies as a small enterprise.
9. When a taxable person, at any time, applies to cancel his article 11 registration, such cancellation shall take effect as from the first day of the following calendar month.

10. When the Commissioner has reason to believe that the taxable person no longer qualifies as a *small enterprise*, the Commissioner shall cancel such registration with effect from the date that the taxable person no longer qualifies as a *small enterprise*, as determined by the Commissioner.

11. For the sake of completeness and for the avoidance of doubt, sub-item 10 shall specify that persons registered under article 11 shall also be required to register under article 12, if:
    a. making intra-Community acquisitions of goods or receiving services from suppliers established outside Malta for which he is liable to pay VAT; and/or
    b. supplying services within the territory of another Member State for which VAT is payable solely by the recipient.

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Registrations under article 11A

This new type of VAT registration is relevant to small enterprises established in Malta in relation to supplies made in other Member States.

Maltese businesses which qualify as a small enterprise and which carry out supplies taking place in another Member State in terms of EU VAT rules, may fulfil their VAT related obligations in such Member State by registering for VAT purposes in Malta in terms of the new article 11A and complying with the corresponding obligations. As a result, such small enterprises avoid the relevant foreign VAT registration and compliance obligations.

A taxable person typically qualifies for registration under article 11A where, at the time of application:

1. his Union annual turnover (i.e. the total annual turnover derived by a taxable person during a calendar year from supplies of goods and services taking place within the territory of the Community, exclusive of VAT) during the preceding calendar year is less than the Union threshold (i.e. €100,000); **and**
2. he carries out supplies in a Member State in which he is not established and where he is eligible to register for the (EU) special scheme applicable to small enterprises and the value of such supplies during the preceding year (or preceding two (2) years, as the case may be) does not exceed the threshold relevant to small enterprises in that Member State.

In order to apply for VAT registration in Malta in terms of article 11A, an application must be submitted electronically, via the web portal of the Malta Tax and Customs Administration (the "MTCA"). In this application, the applicant shall specify, in particular:

- the Member State in which he intends to avail himself of the special scheme (exemption) relevant to small enterprises;
- the turnover from supplies of goods and, or services carried out in Malta and in another Member State during the preceding year; and
- the turnover from supplies of goods and, or services carried out in Malta and in another Member State during the year of registration.

Such registration shall only take effect as from the date notified by the Commissioner to the taxable person.

Under the article 11A registration, a registered person would have the following obligations, in particular:

- to inform the MTCA of any changes to the information provided upon registration, including the decision to:
    - avail himself of the scheme in a Member State other than those included in the initial application; and

  - cease applying the scheme in a Member State where he is not established.

- to submit declarations for each calendar quarter, by not later than the last day of the month following the end of the respective calendar quarter, as follows:

Calendar quarter	**Submission deadline**
January to March	30th April
April to June	31st July
July to September	31st October
October to December	31st January

- to inform the Commissioner within fifteen (15) working days from the date when the Union annual turnover threshold is exceeded and to submit a declaration covering supplies made from the beginning of the relevant calendar quarter up to the date the said Union annual turnover threshold is exceeded;

- to update or cancel his registration within fifteen (15) working days from the date on which he no longer remains eligible to avail himself of the exemption relevant to small enterprises.

Registrations under article 11B

The article 11B registration is another new VAT registration type relevant to small enterprises established in another Member State in relation to supplies made in Malta.

Effectively, a person established in another Member State shall be deemed to have applied to register in terms of this new article 11B of the VAT Act once the Commissioner is notified by the relevant Member State of establishment of the taxpayer’s intention to avail himself of the small enterprise exemption.

Such registration may be approved by the Commissioner when the person qualifies as a small enterprise and therefore the following conditions are satisfied:

1. his Union annual turnover during the preceding calendar year is less than the Union threshold (i.e. €100,000); **and**
2. the Domestic annual turnover during the preceding calendar year does not exceed the Domestic turnover threshold (i.e. €35,000).

Such registration shall only be deemed to be effective as from the date the Commissioner notifies the Member State of establishment of his approval to register that person under this article 11B. Such notification must be issued within 15 working days after receipt of all requisite information.

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Other Changes

Value Added Tax Act (Amendment of Third Schedule) Regulations, 2024

This Schedule has been updated to transpose the provisions of Council Directive (EU) 2022/542 of 5 April 2022 amending Directives 2006/112/EC and Council Directive (EU) 2020/285 as regards rates of value added tax, particularly the changes to Articles 53, 54 and 59a of the VAT Directive. This Schedule has also been updated with cosmetic changes, mainly a shift of the provisions relating to the acquisitions threshold previously included under the Sixth Schedule to the VAT Act.

Value Added Tax Act (Amendment of Fifth Schedule) (Amendment No. 3) Regulations, 2024

This Schedule has been updated in order to feature the exemption without credit for supplies made whilst registered under articles 11, 11A and 11B.

Value Added Tax Act (Amendment of Eleventh Schedule) Regulations, 2024

This Schedule has been updated in order to specify the record keeping requirements of persons registered under articles 11 and 11A.

Value Added Tax Act (Amendment of Twelfth Schedule) Regulations, 2024

This Schedule has been updated in order to cater for the update in reference for simplified invoices to the exemption for SMEs introduced in the Fifth Schedule to the VAT Act.

Value Added Tax Act (Amendment of Thirteenth Schedule) Regulations, 2024

This Schedule has been updated in order to cater for the update in reference to the exemption for SMEs introduced in the Fifth Schedule.

Value Added Tax Act (Amendment of Fourteenth Schedule) Regulations, 2024

This Schedule has been updated in order to consolidate the rules relating to the cash accounting schemes currently contained under Part 1 and 3 of that Schedule into 1 Part having consistent rules currently applicable to the cash accounting scheme under Part 1.

Further, clarifications to the wording to be used on invoices where the tax in danger provisions are applied have been made.

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Value Added Tax (Tax Period) (Amendment) Regulations, 2024

These regulations have been amended to update the respective references to the Sixth Schedule as well as to provide the Commissioner with the flexibility to apply 12-month and 1-month tax periods where necessary.

Value Added Tax (Declaration by Exempt Persons) (Repeal) Regulations, 2024

The provisions of these regulations have been included in the relevant provisions within the Sixth Schedule, therefore these regulations are no longer needed.

Value Added Tax (Recapitulative Statement of Intra-Community Transactions) (Amendment) Regulations, 2024

These regulations have been amended to update the respective references to the various provisions of the Value Added Tax Act which have been amended by the amending Act.

4. Concluding sections

The aforementioned changes shall come into force on 1st January 2025.

For further information please contact:

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Telephone: 144

N.B. These Explanatory Notes are not intended to provide an exhaustive description of the instrument nor a substitute or legislative supplement to it. These Explanatory Notes do not purport to be an authoritative ruling on the interpretation of the legislation.

Noti ta' Spjegazzjoni

(għall-fini tal-artikolu 3(2)(ċ) tal-Kap. 512 tal-Liġijiet ta' Malta)

1. Introduzzjoni

Titolu tal-Avviż Legali	Regolamenti tal-2024 li Jħassru r-Regolamenti dwar Taxxa fuq il-Valur Miżjud (Dikjarazzjoni minn Persuni Eżenti); Regolamenti tal-2024 li jemendaw ir-Regolamenti dwar Taxxa fuq il-Valur Miżjud (Dikjarazzjoni Rikapitolattiva ta' Transazzjonijiet Intra-Komunitarji); Regolamenti tal-2024 li jemendaw ir-Regolamenti dwar Taxxa fuq il-Valur Miżjud (Żmien ta' Taxxa); Regolamenti tal-2024 li jemendaw it-Tielet Skeda li tinsab mal-Att dwar Taxxa fuq il-Valur Miżjud; Regolamenti tal-2024 li jemendaw il-Ħames Skeda li tinsab mal-Att dwar Taxxa fuq il-Valur Miżjud (Emenda Nru 3); Regolamenti tal-2024 li jemendaw is-Sitt Skeda li tinsab mal-Att dwar Taxxa fuq il-Valur Miżjud; Regolamenti tal-2024 li jemendaw il-Ħdax-il Skeda li tinsab mal-Att dwar Taxxa fuq il-Valur Miżjud; Regolamenti tal-2024 li jemendaw it-Tnax-il Skeda li tinsab mal-Att dwar Taxxa fuq il-Valur Miżjud; Regolamenti tal-2024 li jemendaw it-Tlettax-il Skeda li tinsab mal-Att dwar Taxxa fuq il-Valur Miżjud; Regolamenti tal-2024 li jemendaw l-Erbatax-il Skeda li tinsab mal-Att dwar Taxxa fuq il-Valur Miżjud
Attività li trid tiġi regolata	Taxxa fuq il-Valur Miżjud
Entità responsabbli	Malta Tax and Customs Administration

2. Taqsira, sfond u ħarsa ġenerali lejn l-istruttura tal-istrumenti

Fit-18 ta' Frar 2020, il-Kunsill tal-Unjoni Ewropea adotta d-Direttiva tal-Kunsill (UE) 2020/285 li temenda d-Direttiva 2006/112/KE dwar is-sistema komuni ta' taxxa fuq il-valur miżjud (id-"Direttiva tal-VAT tal-UE") fir-rigward tal-iskema speċjali għall-impriżi ż-żgħar u r-Regolament (UE) Nru 904/2010 fir-rigward tal-kooperazzjoni amministrattiva u l-iskambju ta' informazzjoni għall-fini tal-monitoraġġ tal-applikazzjoni korretta tal-iskema speċjali għall- impriżi ż-żgħar. Dawn l-emendi għad-Direttiva tal-VAT tal-UE għandhom japplikaw għall- impriżi żgħar u medji kwalifikanti (l-"SMEs") b'effett mill-1 ta' Jannar 2025. Dawn id-dispożizzjonijiet il-ġodda qed jiġu introdotti f'tentattiv biex jitnaqqsu l-kumplessitajiet, l-ispejjeż tal-konformità u l-piż amministrattiv li bħalissa qed jiffaċċjaw l-SMEs kif ukoll biex jiġi ffaċilitat il-kummerċ transkonfinali għall-SMEs.

L-emendi għal-leġislazzjoni lokali meħtieġa għat-traspożizzjoni tad-Direttivi/Regolamenti Ewropej rilevanti qed isiru permezz ta żewġ settijiet ta' strumenti, (i) Att li jemenda l-Att dwar Taxxa fuq il-Valur Miżjud (Kapitolu 406 tal-Liġijiet ta' Malta) (hawn aktar 'il quddiem imsejjaħ

"l-Att") u (ii) diversi Regolamenti li jemendaw diversi Skedi fl-Att dwar il-VAT u Leġiżlazzjoni Sussidjarja, jiġifieri:

- Att XXXVIII tal-2024 li jemenda l-Att dwar Taxxa fuq il-Valur Miżjud
- A.L. 351 tal-2024 Regolamenti tal-2024 li Jħassru r-Regolamenti dwar Taxxa fuq il-Valur Miżjud (Dikjarazzjoni minn Persuni Eżenti)
- A.L. 352 tal-2024 Regolamenti tal-2024 li jemendaw ir-Regolamenti dwar Taxxa fuq il-Valur Miżjud (Dikjarazzjoni Rikapitolattiva ta' Transazzjonijiet Intra-Komunitarji)
- A.L. 353 tal-2024 Regolamenti tal-2024 li jemendaw ir-Regolamenti dwar Taxxa fuq il-Valur Miżjud (Żmien ta' Taxxa)
- A.L. 344 tal-2024 Regolamenti tal-2024 li jemendaw it-Tielet Skeda li tinsab mal-Att dwar Taxxa fuq il-Valur Miżjud
- A.L. 345 tal-2024 Regolamenti tal-2024 li jemendaw il-Ħames Skeda li tinsab mal-Att dwar Taxxa fuq il-Valur Miżjud (Emenda Nru 3)
- A.L. 346 tal-2024 Regolamenti tal-2024 li jemendaw is-Sitt Skeda li tinsab mal-Att dwar Taxxa fuq il-Valur Miżjud
- A.L. 347 tal-2024 Regolamenti tal-2024 li jemendaw il-Ħdax-il Skeda li tinsab mal-Att dwar Taxxa fuq il-Valur Miżjud
- A.L. 348 tal-2024 Regolamenti tal-2024 li jemendaw it-Tnax-il Skeda li tinsab mal-Att dwar Taxxa fuq il-Valur Miżjud
- A.L. 349 tal-2024 Regolamenti tal-2024 li jemendaw it-Tlettax-il Skeda li tinsab mal-Att dwar Taxxa fuq il-Valur Miżjud
- A.L. 350 tal-2024 Regolamenti tal-2024 li jemendaw l-Erbatax-il Skeda li tinsab mal-Att dwar Taxxa fuq il-Valur Miżjud

Skont ir-regoli attwali tal-UE, l-eżenzjoni rilevanti għall-SMEs tapplika biss fir-rigward ta' provvisti mwettqa fi Stat Membru speċifiku minn persuni stabbiliti f'dak l-Istat Membru. Mill-1 ta' Jannar 2025 l-SMEs stabbiliti fl-UE li mhumiex stabbiliti fl-Istat Membru li fih hija dovuta l-VAT jistgħu jagħmlu użu mill-eżenzjoni msemmija f'dak l-Istat Membru. Madankollu, l-applikazzjoni tal-eżenzjoni tal-SMEs għandha tkun soġġetta għas-sodisfazzjon tal-kundizzjonijiet rilevanti. Persuni stabbiliti barra mill-UE li huma soġġetti għall-VAT fi Stat Membru ma għandhomx ikunu eliġibbli biex japplikaw għal tali eżenzjoni.

3. Kummentarju

Il-bidliet prinċipali li ġab miegħu l-Att u r-Regolamenti huma kif ġej:

L-artikolu 6 tal-Att li jemenda l-artikolu 11 tal-Att dwar il-VAT

L-artikolu 6 tal-Att jikkonsisti f'10 subartikoli li effettivament jissostitwixxu l-artikolu 11 attwali tal-Att dwar il-VAT. Dan l-artikolu jistabbilixxi l-iskema speċjali għal impriżi żgħar għall-provvisti magħmula f'Malta.

L-artikolu 7 tal-Att li jżid l-artikoli 11A u 11B tal-Att dwar il-VAT

L-artikolu 7 tal-Att jintroduċi żewġ artikoli ġodda: l-artikolu 11A u l-artikolu 11B. L-artikolu 11A jikkonsisti f'5 subartikoli u jistabbilixxi l-iskema speċjali għal impriżi żgħar fir-rigward ta' provvisti magħmula fi Stati Membri oħra filwaqt li l-artikolu 11B jinkludi 4 subartikoli u jistabbilixxi l-iskema speċjali għal impriżi żgħar li hija rilevanti għal persuni mhux stabbiliti f'Malta.

Regolamenti tal-2024 dwar l-Att dwar it-taxxa fuq il-valur miżjud (Emenda tas-Sitt Skeda)

Dawn ir-regolamenti jikkonsisti f'2 regolamenti:

- L-ewwel regolament huwa introduttorju u jistabbilixxi t-titolu u l-għan tar-Regolamenti kif ukoll id-data tad-dħul fis-seħħ (jiġifieri l-1 ta' Jannar 2025);
- It-tieni regolament huwa maqsum f'4 subparagrafi:
    - is-subparagrafu (a) li jissostitwixxi t-titolu tas-Sitt Skeda u jinkludi taqsima ġdida li tinkludi fiha diversi tifisiriet;
    - is-subparagrafu (b) li effettivament jissostitwixxi Taqsima Wieħed attwali tas-Sitt Skeda tal-Att dwar il-VAT u jistabbilixxi l-iskema speċjali għal impriżi żgħar għal provvisti magħmula f'Malta minn persuni stabbiliti f'Malta [Artikolu 11];
    - is-subparagrafu (ċ) li effettivament jissostitwixxi Taqsima Tnejn attwali tas-Sitt Skeda tal-Att dwar il-VAT u jistabbilixxi l-iskema speċjali għal impriżi żgħar għal provvisti magħmula fi Stati Membri oħra minn persuni stabbiliti f'Malta [Artikolu 11A]; u
    - is-subparagrafu (d) li effettivament jintroduċi parti ġdida, it-Taqsima Tlieta, li tistabbilixxi l-iskema speċjali għal impriżi żgħar għal provvisti magħmula ġewwa Malta minn persuni stabbiliti fi Stati Membri oħra [Artikolu 11B].

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t 144 for businesses/għan-negozji

Artikolu 11

Fir-rigward tal-artikolu 11, il-bidliet ewlenin li joħorġu mill-Att u r-regolamenti huma kif ġej:

1. Skont id-dispożizzjonijiet il-ġodda, persuna tikkwalifika bħala *impriża zgħira* u għalhekk tkun eliġibbli għar-reġistrazzjoni skont l-artikolu 11 jekk il-*fatturat annwali Domestiku* tagħha (jiġifieri l-fatturat annwali totali minn provvisti ta' oġġetti u servizzi, eskluża l-VAT, magħmul minn persuna taxxabbli li jseħħ f' Malta, skont ir-regoli tal-post tal-provvista tal-VAT, matul **sena kalendarja**) ma jaqbiżx *it-threshold Domestiku* - jiġifieri €35,000.

2. Fir-rigward ta' persuni rreġistrati jew li japplikaw biex jiġu rreġistrati skont l-Artikolu 11, sabiex jiġi stabbilit jekk *it-threshold* tal-fatturat jinqabiżx jew xort'oħra, għandhom jitqiesu:
    a. il-valur tal-bejgħ tal-persuna reġistrata jew li tapplika sabiex tiġi reġistrata; u
    b. fil-każ ta' persuni għajr persuni fiżiċi, il-fatturat proporzjonat ta' kwalunkwe persuni relatati.

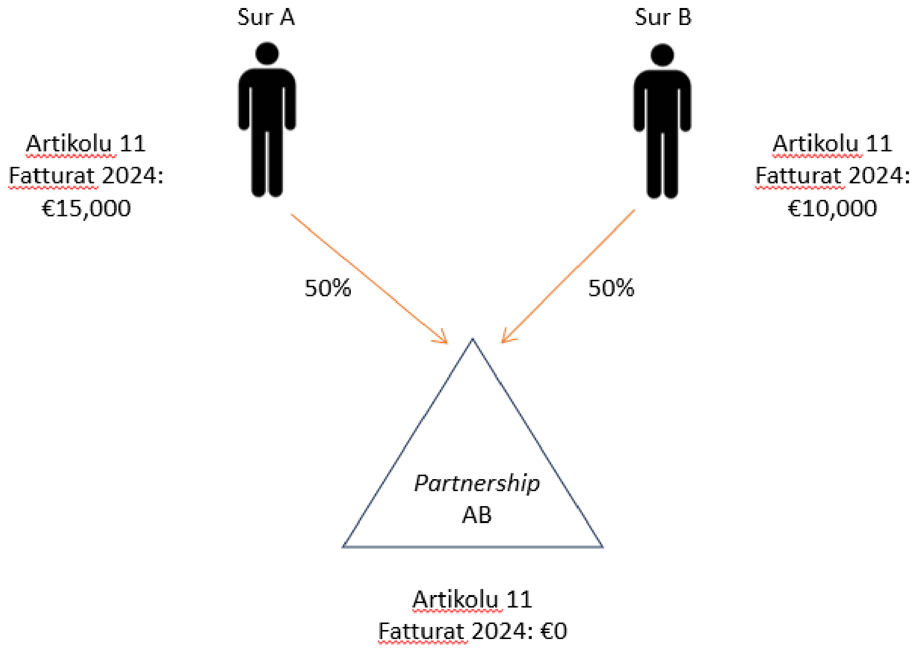
    Persuna (inkluża persuna fiżika) għandha titqies li tkun relatata ma' persuna reġistrata jew li tapplika sabiex tiġi reġistrata taħt l-artikolu 11 meta l-persuna tal-aħħar tkun il-propretarja jew ikkontrollata, direttament jew indirettament, dwar aktar minn għaxra fil-mija (10%) mill-persuna ta' qabel, jew kif jista' jiġi preskritt mill-Kummissarju.

    Sabiex jintwera kif jiġi kkalkulat il-fatturat għal persuna, għajr persuna fiżika, li tkun applikat sabiex tiġi rreġistrata skont l-artikolu 11 li jkollha persuni relatati, ikkunsidra l-eżempji li ġejjin:

    <u>Eżempju A</u>

    Mill-1 ta' Jannar 2025, is-Sur A u s-Sur B, it-tnejn debitament irreġistrati għall-finijiet tal-VAT skont l-Artikolu 11, jiffurmaw *partnership* (hawn aktar 'il quddiem "*Partnership* AB") li qiegħda tapplika wkoll għar-reġistrazzjoni tal-VAT skont l-artikolu 11. Is-Sur A u s-Sur B għandhom interessi indaqs (50%) f*il-partnership*. Il-fatturat rilevanti għas-sena kalendarja 2024 huwa kif ġej:

    - Sur A: €15,000
    - Sur B: €10,000
    - *Partnership* AB: €0 (għadha ma bdietx topera)



Sabiex jiġi ddeterminat jekk *Partnership* AB tikkwalifikax bħala *impriża zgħira* u għalhekk hijiex eliġibbli sabiex tirreġistra għall-finijiet tal-VAT taħt l-artikolu 11, iridu jitqiesu kemm id- dħul mill-bejgħ tal-*partnership* kif ukoll dak tal-persuni relatati magħha (jiġifieri s-Sur A u s-Sur B). Għalhekk il-kalkolu għandu jkun kif ġej:

Fatturat annwali Domestiku matul is-sena kalendarja preċedenti (2024) – *Partnership AB*	€0
+ fatturat ta' persuni relatati:	
Is-Sur A:	
50% * €15,000	€7,500
Is-Sur B:	
50% * €10,000	€5,000
FATTURAT TOTALI	**€12,500**

Għalhekk, *il-Partnership* AB bħalissa hija eliġibbli għar-reġistrazzjoni skont l-artikolu 11. Madankollu, fil-każ li, matul is-sena 2025, id-dħul mill-bejgħ ta' *Partnership* AB flimkien mad-dħul mill-bejgħ tas-Sur A u s-Sur B jaqbeż il - €35,000 fi kwalunkwe mument matul is-sena, *Partnership* AB ma tibqax tikkwalifika bħala *impriża zgħira* u għalhekk ikollha l-obbligu li tittrasferixxi għal reġistrazzjoni tal-VAT skont l-artikolu 10.

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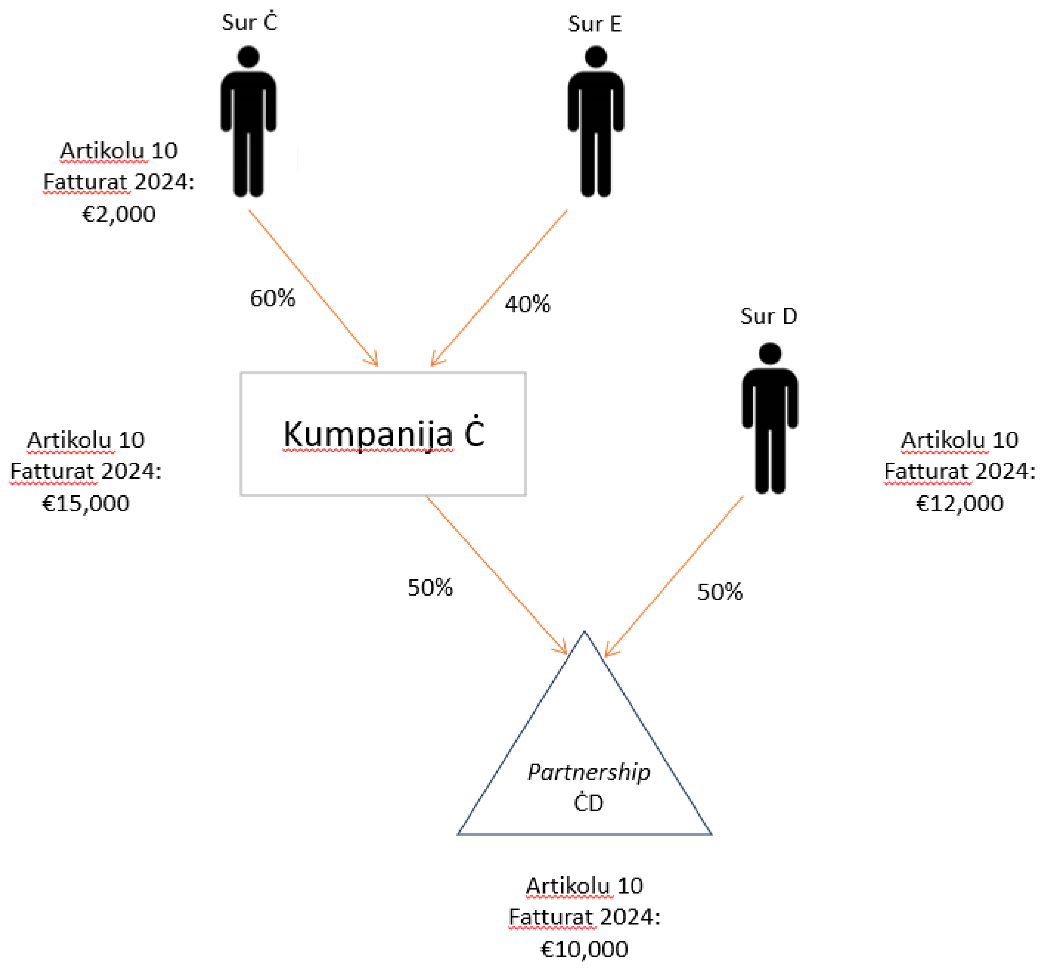
Eżempju B

F'Jannar 2021, il-Kumpanija Ċ u s-Sur D iffurmaw *partnership* (minn hawn' il quddiem "*Partnership* ĊD") li bħalissa hija rreġistrata għall-finijiet tal-VAT skont l-artikolu 10 (effettiva mill-1 ta' Frar 2021). Is-sħab jixtiequ jaqilbu minn reġistrazzjoni skont l-artikolu 10 għal reġistrazzjoni skont l-artikolu 11 mill-1 ta' Marzu 2025.

Sabiex jiġi ddeterminat jekk il-*Partnership* ĊD tikkwalifikax bħala impriża żgħira u għalhekk hija eliġibbli biex taqleb għal reġistrazzjoni skont l-artikolu 11, iridu jiġu kkunsidrati l-punti li ġejjin:

- Il-kumpanija Ċ u s- sur D għandhom interess ugwali (50%) fil-*Partnership* ĊD;
- Is-Sur Ċ (60%) u ibnu E (40%) huma l-propretarji ta' Kumpanija Ċ;
- Is-Sur Ċ, is-Sur D u l-Kumpanija Ċ huma kollha debitament irreġistrati għall-finijiet tal-VAT skont l-artikolu 10 filwaqt li s-Sur E ma huwiex irreġistrat għall-finijiet tal-VAT;
- Il-fatturat rilevanti għas-sena kalendarja 2024 huwa kif ġej:
    - Sur Ċ: €2,000
    - Sur D: €12,000
    - Kumpanija Ċ: €15,000
    - *Partnership* ĊD: €10,000



<u>Kalkolu:</u>

Fatturat annwali Domestiku matul is-sena kalendarja preċedenti (2024) – *Partnership* ĊD	€10,000
+ fatturat ta' persuni relatati:	
Kumpanija Ċ:	
50% * €15,000	€7,500
Is-Sur D:	
50% * €12,000	€6,000
Is-Sur Ċ:	
60% * 50% * €2,000	€600
FATTURAT TOTALI	**€24,100**

Fid-dawl ta' dan ta' hawn fuq, bħalissa huwa possibbli li l-*Partnership* ĊD taqleb għal reġistrazzjoni tal-VAT skont l-artikolu 11. Madankollu, f'każ ta' bidla bħal din, jekk il-

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fatturat tal-*Partnership* ĊD matul l-2025 ikun ta' EUR 35,000 fi kwalunkwe punt matul is-sena, il-*Partnership* ĊD ma tibqax tikkwalifika bħala impriża żgħira u għalhekk ikollha l-obbligu li tittrasferixxi għal reġistrazzjoni tal-VAT skont l-artikolu 10.

3. Għall-fini sabiex jiġi determinat il-"fatturat" kemm tal-applikant jew reġistrant skont l-artikolu 11 kif ukoll tal-persuni relatati, għandu jitqies il-valur tal-provvisti li ġejjin, mingħajr VAT:

   d. il-valur ta' kwalunkwe provvista ta' oġġetti u servizzi li kienet tiġi **intaxxata** jekk tiġi fornuta minn persuna rreġistrata skont l-artikolu 10;
   e. il-valur ta' kwlaunkwe transazzjoni li tkun eżenti bi kreditu skont il-partiti li ġejjin tat-Taqsima Wieħed tal-Ħames Skeda:
      i. il-partita 1 li għandha x'taqsam ma' esportazzjonijiet u transazzjonijiet simili;
      ii. il-partita 3 li għandha x'taqsam mal-provvisti intra-Komunitarji;
      iii. il-partita 5 li għandha x'taqsam mal-provvista ta' servizzi minn sensara jew intermedjarji oħra;
      iv. il-partita 6 li għandha x'jaqsam mal-bastimenti li jbaħħru;
      v. il-partita 7 li għandha x'taqsam ma' inġenji tal-ajru; u
      vi. il-partita 8 (1) dwar il-provvista ta' deheb lill-Bank Ċentrali ta' Malta.
   f. il-valur ta' transazzjonijiet immobbli, transazzjonijiet finanzjarji (eżenti mingħajr kreditu) imsemmija fil-partita 3 tat-Taqsima Tnejn tal-Ħames Skeda (li jikkonsistu f' servizzi ta' kreditu, bankarji u servizzi oħra) u servizzi ta' assigurazzjoni u riassigurazzjoni (eżenti mingħajr kreditu) (sakemm ma jkunux ittrattati bħala "tranżazzjonijiet anċillari" għall-finijiet tal-VAT).

   F'dan ir-rigward, huwa partikolarment rilevanti li wieħed jinnota li:

   - billi, sal-lum, il-provvisti eżenti mingħajr kreditu kollha huma esklużi għall-fini sabiex jiġi determinat il-fatturat għal tali finijiet, mill-1 ta' Jannar 2025, ċerti provvisti eżenti mingħajr kreditu (kif innutat hawn fuq) ikun jeħtieġ li jitqiesu;

   - ir-rikavat iġġenerat minn ċessjonijiet ta' assi kapitali tanġibbli jew intanġibbli (inkluż il-bejgħ ta' beni immobbli, sa fejn tali beni jikklassifikaw bħala assi kapitali (aktar milli kummerċjali)) ma għandux jitqies għall-finijiet tal-kalkolu tal-fatturat.

4. Mill-1 ta' Jannar 2025, ir-reġistrazzjoni skont l-artikolu 11 għandha tidħol fis-seħħ:

   - mid-data li fiha l-Kummissarju jirċievi l-applikazzjoni rilevanti; jew
   - mid-data tal-bidu tal-attività ekonomika, skont liema tiġi l-aħħar.

Għalhekk mhuwiex possibbli li tali reġistrazzjonijiet jiġu aġġornati.

5. Id-dikjarazzjonijiet, tipikament li jkopru perjodu ta' tnax (12)-il xahar (jiġifieri minn Jannar sa Diċembru ta' sena kalendarja partikolari), huma meħtieġa li jiġu ppreżentati elettronikament. L-iskadenza għas-sottomissjoni ta' tali dikjarazzjonijiet hija l-15 ta' Frar tas-sena ta' wara. Madankollu, il-persuni rreġistrati jistgħu jagħżlu perjodu ta' rappurtar iqsar.

6. Fejn persuna diġa reġistrata taħt l-artikolu 10 tkun tixtieq tibdel ir-reġistrazzjoni tagħha minn reġistrazzjoni taħt l-artikolu 10 għal reġistrazzjoni taħt l-artikolu 11, dik il-persuna ma tkunx f'pożizzjoni li tagħmel dan matul l-ewwel tnax (12)-il xahar kalendarji sħaħ mid-data tar-reġistrazzjoni taħt l-artikolu 10 tagħha. Madankollu, il-Kummissarju jista' jaċċetta li jibdel reġistrazzjoni ta' kontribwenti minn artikolu 10 għal artikolu 11 jekk:
   c) ikun sodisfatt li dik il-persuna tikkwalifika bħala *impriża zgħira*; u
   d) dik il-persuna ma tkunx talbet il-VAT tal-input imħallsa fuq ix-xiri tagħha matul ir-reġistrazzjoni tagħha skont l-artikolu 10.

7. Fejn persuna reġistrata taħt l-artikolu 11 ma tibqax teżerċita attività ekonomika, dik il-persuna jkollha l-obbligu li tapplika għat-tħassir tan-numru tal-VAT tal-artikolu 11 tagħha fi żmien ħmistax (15)-il jum mill-waqfien.

8. Persuna rreġistrata skont l-artikolu 11 li ma tibqax tikkwalifika bħala impriża żgħira jkollha l-obbligu li tapplika għall-kanċellazzjoni tan-numru tal-VAT tal-artikolu 11 tagħha u taqleb għal reġistrazzjoni skont l-artikolu 10 fi żmien 15-il jum (minflok 30 jum skont ir-regoli attwali) mid-data li fiha l-attivitajiet ekonomiċi ta' dik il-persuna ma jibqgħux jikkwalifikaw bħala impriża żgħira. Tali kanċellazzjoni għandha tidħol fis-seħħ mill-ewwel jum tax-xahar kalendarju wara d-data li fiha dik il-persuna ma tibqax tikkwalifika bħala impriża żgħira.

9. Meta persuna taxxabbli, fi kwalunkwe ħin, tapplika sabiex tikkanċella r-reġistrazzjoni tagħha skont l-Artikolu 11, tali kanċellazzjoni għandha tidħol fis-seħħ mill-ewwel jum tax-xahar kalendarju ta' wara.

10. Meta l-Kummissarju jkollu raġuni sabiex jemmen li l-persuna taxxabbli ma għadhiex tikkwalifika bħala impriża zgħira, il-Kummissarju għandu jħassar tali reġistrazzjoni b' effett mid-data li l-persuna taxxabbli ma tibqax tikkwalifika bħala impriża zgħira, kif determinat mill-Kummissarju.

11. Għall-finijiet ta' kompletezza u sabiex jiġi evitat id-dubju, is-subpartita 10 għandha tispeċifika li persuni reġistrati taħt l-artikolu 11 għandhom ukoll ikunu meħtieġa jirreġistraw taħt l-artikolu 12 jekk:

a. jagħmel akkwisti intra-Komunitarji ta' oġġetti jew jirċievi servizzi minn fornituri stabbiliti barra minn Malta li għalihom huwa obbligat li jħallas il-VAT; u/jew
b. il-forniment ta' servizzi fit-territorju ta' Stat Membru ieħor li għalihom il-VAT hija pagabbli biss mir-riċevitur.

Reġistrazzjonijiet taħt l-artikolu 11A

Din it-tip ġdida ta' reġistrazzjoni tal-VAT hija rilevanti għal impriżi żgħar stabbiliti f'Malta fir-rigward ta' provvisti magħmula fi Stati Membri oħra.

Negozji Maltin li jikkwalifikaw bħala impriża żgħira u li jwettqu provvisti li jseħħu fi Stat Membru ieħor skont ir-regoli tal-VAT tal-UE, jistgħu jissodisfaw l-obbligi tagħhom relatati mal-VAT f'tali Stat Membru billi jirreġistraw għall-finijiet tal-VAT f'Malta skont l-artikolu 11A l-ġdid u jikkonformaw mal-obbligi korrispondenti. B'riżultat ta' dan, impriżi żgħar jevitaw l-obbligi barranin rilevanti ta' reġistrazzjoni u ta' osservanza tal-VAT.

Persuna taxxabbli tipikament tikkwalifika għar-reġistrazzjoni taħt l-artikolu 11A meta, fiż-żmien tal-applikazzjoni:

1. il-fatturat annwali tal-Unjoni tagħha (jiġifieri l-fatturat annwali totali miksub minn persuna taxxabbli matul sena kalendarja minn provvisti ta' oġġetti u servizzi li jseħħu fit-territorju Komunitarju, eskluża l-VAT) matul is-sena kalendarja preċedenti jkun inqas mit-threshold tal-Unjoni (jiġifieri €100,000); **u**
2. iwettaq provvisti fi Stat Membru li fih mhuwiex stabbilit u fejn huwa eliġibbli jirreġistra għall-iskema speċjali (UE) applikabbli għall-impriżi ż-żgħar u l-valur ta' tali provvisti matul is-sena preċedenti (jew is-sentejn (2) preċedenti, skont il-każ) ma jaqbiżx it-threshold rilevanti għall-impriżi ż-żgħar f'dak l-Istat Membru;

Sabiex wieħed japplika għar-reġistrazzjoni tal-VAT f'Malta skont l-artikolu 11A, applikazzjoni għandha tiġi sottomessa b'mod elettroniku, permezz tal-web portal tal-Amministrazzjoni tat-Taxxa u d-Dwana f'Malta (l-"MTCA"). F'din l-applikazzjoni, l-applikant għandu jispeċifika, b'mod partikolari:

- l-Istat Membru li fih ikun beħsiebu juża l-iskema speċjali (eżenzjoni) rilevanti għall-impriżi ż-żgħar;
- il-fatturat minn provvisti ta' oġġetti u, jew servizzi mwettqa f'Malta u fi Stat Membru ieħor matul is-sena preċedenti; u
- il-fatturat minn provvisti ta' oġġetti u, jew servizzi mwettqa f'Malta u fi Stat Membru ieħor matul is-sena ta' reġistrazzjoni.

Tali reġistrazzjoni għandha tidħol fis-seħħ biss mid-data notifikata mill-Kummissarju lill-persuna taxxabbli.

Taħt reġistrazzjoni taħt l-artikolu 11A, persuna rreġistrata jkollha l-obbligi li ġejjin, b'mod partikolari:

- li tinforma lill-MTCA dwar kwalunkwe bidla fl-informazzjoni pprovduta mar-reġistrazzjoni, inkluża d-deċiżjoni li:
  - jagħmel użu mill-iskema fi Stat Membru differenti minn dawk inklużi fl-applikazzjoni inizjali; u
  - tieqaf tapplika l-iskema fi Stat Membru fejn ma tkunx stabbilita.

- li jissottometti dikjarazzjonijiet għal kull trimestru kalendarju, sa mhux aktar tard mill-aħħar jum tax-xahar wara t-tmiem tat-trimestru kalendarju rispettiv, kif ġej:

Trimestru kalendarju	Skadenza għas-sottomissjoni
Minn Jannar sa Marzu	30 ta' April
Minn April sa Ġunju	31 ta' Lulju
Minn Lulju sa Settembru	31 ta' Ottubru
Minn Ottubru sa Diċembru	31 ta' Jannar

- li jinforma lill-Kummissarju fi żmien ħmistax (15)-il jum tax-xogħol mid-data meta jinqabeż it-threshold tal-fatturat annwali tal-Unjoni u li jippreżenta dikjarazzjoni li tkopri l-provvisti magħmula mill-bidu tat-trimestru kalendarju rilevanti sad-data meta jinqabeż it-threshold tal-fatturat annwali tal-Unjoni msemmi;

- li jaġġorna jew jikkanċella r-reġistrazzjoni tiegħu fi żmien ħmistax (15)-il jum tax-xogħol mid-data li fiha ma jibqax eliġibbli biex juża l-eżenzjoni rilevanti għall-impriżi ż-żgħar.

Reġistrazzjonijiet taħt l-artikolu 11B

Ir-reġistrazzjoni tal-artikolu 11B hija tip ġdid ieħor ta' reġistrazzjoni tal-VAT rilevanti għal impriżi żgħar stabbiliti fi Stat Membru ieħor fir-rigward ta' provvisti magħmula f'Malta.

Effettivament, persuna stabbilita fi Stat Membru ieħor għandha titqies li tkun applikat sabiex tirreġistra skont dan l-artikolu 11B ġdid tal-Att dwar il-VAT ladarba l-Kummissarju jiġi notifikat mill-Istat Membru ta' stabbiliment rilevanti bl-intenzjoni tal-kontribwenti li jagħmlu użu mill-eżenzjoni tal-impriżi ż-żgħar.

Tali reġistrazzjoni tista' tiġi approvata mill-Kummissarju meta l-persuna tikkwalifika bħala impriża żgħira u għalhekk jiġu sodisfatti l-kondizzjonijiet li ġejjin:

1. il-fatturat annwali tal-Unjoni tiegħu matul is-sena kalendarja preċedenti jkun inqas mil-livell threshold tal-Unjoni (jiġifieri €100,000); u
2. il-fatturat annwali Domestiku matul is-sena kalendarja preċedenti ma jaqbiżx it-threshold tal-fatturat Domestiku (jiġifieri €35,000).

Tali reġistrazzjoni għandha titqies li tkun effettiva biss mid-data li fiha l-Kummissarju jinnotifika lill-Istat Membru ta' stabbiliment bl-approvazzjoni tiegħu sabiex jirreġistra lil dik il-persuna taħt dan l-artikolu 11B. Tali notifika trid tinħareġ fi żmien 15-il jum tax-xogħol wara li tasal l-informazzjoni kollha meħtieġa.

Bidliet oħra

Regolamenti tal-2024 li jemendaw it-Tielet Skeda li tinsab mal-Att dwar Taxxa fuq il-Valur Miżjud

Din l-Iskeda ġiet aġġornata sabiex tittrasponi d-dispożizzjonijiet tad-Direttiva tal-Kunsill (UE) 2022/542 tal-5 ta' April 2022 li temenda d-Direttivi 2006/112/KE u (UE) 2020/285 fir-rigward tar-rati tat-taxxa fuq il-valur miżjud, b'mod partikolari l-bidliet fl-Artikoli 53, 54 u 59a tad-Direttiva tal-VAT. Din l-Iskeda ġiet aġġornata wkoll b'tibdil kożmetiku, prinċipalment bidla fid-dispożizzjonijiet relatati mat-threshold tal-akkwisti li qabel kienu inklużi taħt is-Sitt Skeda li tinsab mal-Att dwar il-VAT.

Regolamenti tal-2024 li jemendaw il-Ħames Skeda li tinsab mal-Att dwar Taxxa fuq il-Valur Miżjud (Emenda Nru 3)

Din l-Iskeda ġiet aġġornata sabiex tinkludi l-eżenzjoni mingħajr kreditu għal provvisti magħmula waqt li jkunu reġistrati taħt l-artikoli 11, 11A u 11B tal-Att dwar il-VAT.

Regolamenti tal-2024 li jemendaw il-Ħdax-il Skeda li tinsab mal-Att dwar Taxxa fuq il-Valur Miżjud

Din l-Iskeda ġiet aġġornata sabiex tispeċifika r-rekwiżiti taż-żamma ta' dokumentazzjoni ta' persuni reġistrati taħt l-artikoli 11 u 11A tal-Att dwar il-VAT.

Regolamenti tal-2024 li jemendaw it-Tnax-il Skeda li tinsab mal-Att dwar Taxxa fuq il-Valur Miżjud

Din l-Iskeda ġiet aġġornata sabiex taħseb għall-aġġornament b'referenza għal fatturi simplifikati għall-eżenzjoni għall-SMEs introdotta fil-Ħames Skeda li tinsab mal-Att dwar il-VAT.
Regolamenti tal-2024 li jemendaw it-Tlettax-il Skeda li tinsab mal-Att dwar Taxxa fuq il-Valur Miżjud

Din l-Iskeda ġiet aġġornata sabiex taħseb għall-aġġornament tar-referenza għall-eżenzjoni għall-SMEs introdotta fil-Ħames Skeda.

Regolamenti tal-2024 li jemendaw l-Erbatax-il Skeda li tinsab mal-Att dwar Taxxa fuq il-Valur Miżjud

Din l-Iskeda ġiet aġġornata sabiex tikkonsolida r-regoli li għandhom x'jaqsmu mal-iskemi ta' cash accounting li bħalissa jinsabu taħt it-Taqsima 1 u 3 ta' dik l-Iskeda f'Taqsima 1 li għandha regoli konsistenti li bħalissa huma applikabbli għall-iskema ta' cash accounting taħt it-Taqsima 1.

Barra minn hekk, saru kjarifiki għall-kliem li għandhom jintużaw fuq il-fatturi fejn jiġu applikati d-dispożizzjonijiet dwar it-taxxa fil-periklu.

<u>Regolamenti tal-2024 li jemendaw ir-Regolamenti dwar Taxxa fuq il-Valur Miżjud (Żmien ta' Taxxa)</u>

Dawn ir-regolamenti ġew emendati sabiex jaġġornaw ir-referenzi rispettivi għas-Sitt Skeda kif ukoll sabiex jipprovdu lill-Kummissarju bil-flessibbiltà li japplika perjodi ta' taxxa ta' 12-il xahar u xahar fejn meħtieġ.

<u>Regolamenti tal-2024 li Jħassru r-Regolamenti dwar Taxxa fuq il-Valur Miżjud (Dikjarazzjoni minn Persuni Eżenti)</u>

Id-dispożizzjonijiet ta' dawn ir-regolamenti ġew inklużi fid-dispożizzjonijiet rilevanti fis-Sitt Skeda, għalhekk dawn ir-regolamenti m'għadhomx meħtieġa aktar.

<u>Regolamenti tal-2024 li jemendaw ir-Regolamenti dwar Taxxa fuq il-Valur Miżjud (Dikjarazzjoni Rikapitolattiva ta' Transazzjonijiet Intra-Komunitarji)</u>

Dawn ir-regolamenti ġew emendati sabiex jaġġornaw ir-referenzi rispettivi għad-diversi dispożizzjonijiet tal-Att dwar Taxxa fuq il-Valur Miżjud li ġew emendati bl-Att.

4. <u>Sezzjoni konklużiva</u>

Il-bidliet imsemmija qabel għandhom jidħlu fis-seħħ fl-1 ta' Jannar 2025.

Għal aktar informazzjoni jekk jogħġbok ikkuntattja lil:

Posta elettronika: <u>servizz@gov.mt</u>

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N.B. Dawn in-Noti ta' Spjegazzjoni mhumiex maħsuba biex jipprovdu deskrizzjoni eżawrjenti tal-istrument u lanqas sostitut jew suppliment leġiżlattiv għalih. Dawn in-Noti ta' Spjegazzjoni ma jippruvawx li huma deċiżjoni awtorevoli dwar l-interpretazzjoni tal-leġislazzjoni.