

<p>Nru. 1315</p> <p>ATT DWAR IT-TAXXA FUQ IL-VALUR MIŻJUD (KAP. 406)</p> <p>Linji gwida dwar il-partita 11 tat-Tmien Skeda li tinsab mal-Att dwar it-Taxxa fuq il-Valur Miżjud</p> <p>Il-Kummissarju tat-Taxxi jgħarraf illi, f'konformita` mal-artikolu 75(2) tal-Att dwar it-Taxxa fuq il-Valur Miżjud (Kap. 406, Liġijiet ta' Malta), għandhom japplikaw il-linji gwida li ġejjin:</p> <p>B'effett mill-1 ta' Jannar 2018, ir-rata mnaqqsa ta' 7 % applikata fuq l-użu ta' faċilitajiet sportivi skond il-Partita 11 tat-Tmien Skeda li tinsab mal-Att dwar it-Taxxa fuq il-Valur Miżjud tapplika ukoll għall-użu ta' faċilitajiet sportivi li jikkonsistu f'apparat mobbli li jintuża esklussivament għall-attività fizika.</p> <p>It-28 ta' Novembru, 2017</p>	<p>No. 1315</p> <p>VALUE ADDED TAX ACT (CAP. 406)</p> <p>Guidelines on item 11 of the Eighth Schedule to the Value Added Tax Act</p> <p>The Commissioner for Revenue notifies that, in conformity with article 75(2) of the Value Added Tax Act (Cap. 406, Laws of Malta), the following guidelines shall apply:</p> <p>As from the 1st January 2018, the reduced rate of 7% applicable on the use of sporting facilities in terms of item 11 of the Eighth Schedule to the Value Added Tax Act shall apply also to the use of sporting facilities consisting of movable equipment which is used exclusively for physical activity.</p> <p>28th November, 2017</p>
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