

Nru. 839

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ATT DWAR IT-TAXXA FUQ IL-VALUR MIŻJUD
(KAP. 406)VALUE ADDED TAX ACT
(CAP. 406)Linji Gwida dwar il-Partita 11(4), Taqsima Tnejn
tal-Hames Skeda tal-Att dwar it-Taxxa fuq il-Valur
Miżjud – Servizzi ta' WelfareGuidelines on Item 11(4), Part Two of the
Fifth Schedule to the Value Added
Tax Act – Welfare Services

IL-KUMMISSARJU tat-Taxxi jgħarraf illi, f'konformità 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:

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:

Bażi legali għal dawn il-linji gwida:

Legal Basis for these guidelines:

Il-partita 11(4) tat-Taqsima Tnejn tal-Hames Skeda tal-Att dwar it-Taxxa fuq il-Valur Miżjud teżenta mill-VAT minghajr id-dritt tat-tnaqqis tal-input VAT:

Item 11(4) of Part Two of the Fifth Schedule to the Value Added Tax Act exempts from VAT without the right of deduction of input VAT:

“Il-provvista ta' servizzi tal-welfare, magħdujin servizzi mogħtija minn djar għal persuni anzjani, u servizzi għall-protezzjoni u harsien tat-tfal u żgħażaġh mogħtija minn istituzzjoni tal-gvern jew minn istituzzjoni jew organizzazzjoni li tingħata għarfien mill-Kummissarju bhala istituzzjoni li ma tagħmilx profitt jew approvata mill-Ministru għall-għanijiet ta' dan il-paragrafu bhala istituzzjoni li l-attivitajiet tagħha jaqgħu fi hdan il-politika soċjali u ta' welfare tal-gvern.”

“The supply of welfare services, including services supplied by homes for the elderly, and services for the protection and care of children and young people, supplied by any government institution or by any institution or organisation recognised by the Commissioner as a non-profit making institution or approved by the Minister for the purpose of this paragraph as any institution whose activities fall within the social and welfare policy of the government.”

Din l-eżenzjoni hija applikabbli għal dawk is-servizzi ta' welfare li jkunu provduti minn fornituri li jaqgħu taħt il-kategoriji li ġejjin:

The exemption is applicable for those welfare services which are rendered by the service providers falling under the following categories:

1. “Istituzzjoni tal-gvern” hija entità li tiffirma parti minn awtorità pubblika kif definita taħt l-artikolu 2 tal-Att dwar it-Taxxa fuq il-Valur Miżjud;

1. “Government institution” is an entity which is part of a public authority as defined under article 2 of the VAT Act;

2. “Istituzzjoni jew organizzazzjoni li tingħata għarfien mill-Kummissarju bhala istituzzjoni li ma tagħmilx profitt” hija istituzzjoni jew organizzazzjoni kif definita taħt il-partita 5, Taqsima Hamsa tal-Hames Skeda tal-Att dwar it-Taxxa fuq il-Valur Miżjud; u

2. “Institution or organisation recognised by the Commissioner as a non-profit making institution” shall be an institution or organisation as defined under item 5, Part Five, Fifth Schedule to the VAT Act; and

3. “Istituzzjoni jew organizzazzjoni approvata mill-Ministru għall-għanijiet ta' dan il-paragrafu bhala istituzzjoni li l-attivitajiet tagħha jaqgħu fi hdan il-politika soċjali u ta' welfare tal-gvern” hija entità li hi allinjata mar-rekwiziti legali stabbiliti mill-awtoritajiet kompetenti rilevanti sabiex tkun tista' twettaq dawn is-servizzi.

3. “Institution or organisation approved by the Minister for the purpose of this paragraph as any institution whose activities fall within the social and welfare policy of government” shall be an entity that is aligned with the legal requirements determined by the relevant competent authorities to render such services.

Il-Kummissarju tat-Taxxi jirriserva d-dritt li jissostitwixxi, ibiddel jew jirtira dawn il-linji gwida fi kwalunkwe żmien kif meħtieġ.

The Commissioner for Revenue reserves the right to substitute, alter or withdraw these guidelines at any time as may be necessary.