

A.L. 445 ta' l-2007

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

**Regolamenti ta' l-2007 li jemendaw il-Hames Skeda li tinsab ma'
l-Att dwar it-Taxxa fuq il-Valur Miżjud (Emenda Nru. 2)**

BIS-SAHHA tas-setghat moghtija bl-artikoli 9 u 75 ta' l-Att dwar Taxxa fuq il-Valur Miżjud, il-Prim Ministru u Ministru tal-Finanzi ghamel dawn ir-regolamenti li ġejjin:

1. It-titolu ta' dawn ir-regolamenti hu Regolamenti ta' l-2007 li jemendaw il-Hames Skeda li tinsab ma' l-Att dwar Taxxa fuq il-Valur Miżjud (Emenda Nru. 2), u dawn ghandhom jinqraw u jiftiehmha haġa wahda mal-Hames Skeda li tinsab ma' l-Att dwar it-Taxxa fuq il-Valur Miżjud, liema Hames Skeda qeghda hawn iżjed 'il quddiem f' dawn ir-regolamenti tissejjah "l-Iskeda".

Titolu u bidu fis-sehh.

2. Fil-paragrafu (4) tal-partita 12 fit-Taqsimha Tnejn ta' l-Iskeda, minflok il-kliem "Il-provvista ta' oġġetti fejn l-imsemmija provvista jkollha x'taqsam u tkun essenzjali għall-provvista tas-servizzi riferiti fil-paragrafi (1), (2) u (3) ta' din il-partita, mill-iskola, istituzzjoni, università jew għalliem, skond il-każ, li jipprovdu dawk is-servizzi." ghandhom jidhlu l-kliem "Kull taħriġ fl-arti li jinghata minn xi organizzazzjoni akkreditata mir-Reġistru għall-Akkreditazzjoni fit-Taħriġ ta' l-Arti."

Jemenda l-paragrafu (4) tal-partita 12 fit-Taqsimha Tnejn ta' l-Iskeda.

3. Minnufih wara paragrafu (4) tal-partita 12 fit-Taqsimha Tnejn ta' l-Iskeda ghandu jidhol il-paragrafu ġdid li ġej :

Iżid paragrafu ġdid numru (5) fil-partita 12 fit-Taqsimha Tnejn ta' l-Iskeda.

“(5) Il-provvista ta' oġġetti meta l-imsemmija provvista jkollha x'taqsam u tkun essenzjali għall-provvista tas-servizzi riferiti fil-paragrafi (1), (2), (3) u (4) ta' din il-partita, mill-iskola, istituzzjoni, università, għalliem jew organizzazzjoni, skond il-każ, li jipprovdu dawk is-servizzi.”.

4. Fil-paragrafu (2) tal-partita 4 fit-Taqsimha Hamsa ta' l-Iskeda, minnufih wara s-sub-paragrafu (b) ghandu jiżdied is-sub-paragrafu ġdid li ġej:-

Jemenda Taqsimha Hamsa ta' l-Iskeda.

“(c) kiri ta' spazju għal attivitajiet artistici u kulturali.”.

L.N. 445 of 2007

**VALUE ADDED TAX ACT
(CAP. 406)**

**Value Added Tax (Fifth Schedule Amendment)
(No. 2) Regulations, 2007**

IN virtue of the powers conferred by articles 9 and 75 of the Value Added Tax Act, the Prime Minister and Minister of Finance has made the following regulations:

Citation and commencement.

1. The title of these regulations is the Value Added Tax (Fifth Schedule Amendment) (No. 2) Regulations, 2007 and these shall be read and construed as one with the Fifth Schedule to the Value Added Tax Act, which Fifth Schedule is hereinafter in these regulations referred to as “the Schedule”.

Amends paragraph 4 of item 12 in Part Two of the Schedule.

2. In paragraph (4) of item 12 in Part Two of the Schedule, for the words “The supply of goods where the said supply is connected with and essential for the supply of services referred to in paragraphs (1), (2) and (3) of this item by the school, institution, university or teachers, as the case may be, supplying the said services.”, there shall be substituted the words “Any training in the arts which is provided by an organisation accredited by the Register for the Accreditation in the Training of the Arts”.

Adds new paragraph (5) to item 12 in Part Two of the Schedule.

3. Immediately after paragraph (4) of item 12 in Part Two of the Schedule there shall be added the following new paragraph:

“(5) The supply of goods where the said supply is connected with and essential for the supply of services referred to in paragraphs (1), (2), (3) and (4) of this item by the school, institution, university, teacher or organisation, as the case may be, supplying the said services.”.

Amends Part Five of the Schedule.

4. In paragraph (2) of item 4 of Part Five of the Schedule, immediately after sub-paragraph (b) there shall be added the following new sub-paragraph:–

“(c) the letting of space for artistic and cultural activities.”.