A.L. 446 ta' l-2007

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

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

BIS-SAĦĦA tas-setgħat mogħtija bl-artikoli 19 u 75 ta' l-Att dwar Taxxa fuq il-Valur Miżjud, il-Prim Ministru u Ministru tal-Finanzi għamel dawn ir-regolamenti li ġejjin:

1. It-titolu ta' dawn ir-regolamenti hu Regolamenti ta' l-2007 li jemendaw it-Tmien Skeda li tinsab ma' l-Att dwar Taxxa fuq il-Valur Miżjud (Emenda Nru. 2), u dawn għandhom jinqraw u jiftiehmu ħaga waħda mat-Tmien Skeda li tinsab ma' l-Att dwar Taxxa fuq il-Valur Miżjud, liema Tmien Skeda qegħda hawn iżjed 'il quddiem f'dawn ir-regolamenti tissejjaħ "l-Iskeda".

Titolu u bidu fis-seħħ.

2. Fil-partita 2 ta' l-Iskeda, minflok il-kliem "skond l-Artikolu 12 tad-Direttiva 77/388/KEE" għandhom jidħlu l-kliem "skond l-Artikolu 102 tad-Direttiva tal-Kunsill 2006/112/KE".

Jemenda l-partita 2 ta' l-iskeda.

3. Minnufih wara l-partita 9 ta' l-Iskeda, għandha tiżdied din il-partita ġdida li ġejja:-

Iżid il-partita 10 ġdida fl-Iskeda.

"10. Id-dħul għal mużewijiet, esibizzjonijiet artistiċi, kunċerti u teatri. .... 5%".

L.N. 446 of 2007

VALUE ADDED TAX ACT
(CAP. 406)

Value Added Tax (Amendment of Eighth Schedule) (No. 2) Regulations, 2007

IN virtue of the powers conferred by articles 19 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 (Amendment of Eighth Schedule) (No. 2) Regulations, 2007 and these shall be read and construed as one with the Eighth Schedule to the Value Added Tax Act, which Eighth Schedule is hereinafter in these regulations referred to as "the Schedule".

Amends item 2 of the Schedule.

2. In item 2 of the Schedule, for the words "in accordance with Article 12 of Directive 77/388/EEC" there shall be substituted the words "in accordance with Article 102 of Council Directive 2006/112/EC".

Adds new item 10 to the Schedule.

3. Immediately after item 9 of the Schedule, there shall be added the following new item:–

"10. Admission to museums, art exhibitions, concerts and theatres. ....5%".

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