
A.L. 456 tal-2011

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

**Regolamenti ta' l-2011 dwar Taxxa fuq il-Valur Miżjud
(Thassir ta' Mghax u Penali Amministrattivi nkorsi taht l-Att
tal-1998 dwar it-Taxxa fuq il-Valur Miżjud, l-Att dwar it-Taxxa
tad-Dwana u tas-Sisa u l-Att tal-1994 dwar it-Taxxa fuq il-
Valur Miżjud)**

BIS-SAHHA tas-setgħat mogħtija bl-artikoli 21, 42 u 75 ta' l-Att
dwar Taxxa fuq il-Valur Miżjud, il-Ministru tal-Finanzi, l-Ekonomija u
Investiment għamel dawn ir-regolamenti li ġejjin:

1. (1) It-titolu ta' dawn ir-regolamenti hu **Regolamenti** Titolu.
ta' l-2011 dwar Taxxa fuq il-Valur Miżjud (Thassir ta' Mghax u
Penali Amministrattivi nkorsi taht l-Att tal-1998 dwar it-Taxxa fuq
il-Valur Miżjud, l-Att dwar it-Taxxa tad-Dwana u tas-Sisa u l-Att
tal-1994 dwar it-Taxxa fuq il-Valur Miżjud).

(2) Dawn ir-regolamenti jipprovdu għat-thassir ta'
imgħax u/jew penali amministrattivi inkorsi jew li għandhom
jiddekorru taht l-Atti skont il-kundizzjonijiet u l-proċeduri li hemm
fl-Anness A ta' dawn ir-regolamenti.

2. F'dawn ir-regolamenti sakemm ir-rabta tal-kliem ma Tifsira
teħtiegħ xort' oħra:

“Atti” tfisser l-Att tal-1998 dwar it-Taxxa fuq il-Valur
Miżjud, l-Att dwar it-Taxxa tad-Dwana u tas-Sisa u l-Att tal-
1994 dwar it-Taxxa fuq il-Valur Miżjud.

Kliem u frazijiet oħra għandu jkollhom l-istess tifsira
mogħtija lilhom fl-Att.

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Data Effettiva

3. B'effett mill-1 ta' Jannar 2012, imghax u penali amministrattiva m'ghandomx jibqgħu jiddekorru fuq xi ammont ta' taxxa dovuta f'xi żmien ta' taxxa taħt l-Att dwar it-Taxxa tad-Dwana u tas-Sisa u l-Att tal-1994 dwar it-Taxxa fuq il-Valur Miżjud.

Thassir ta' darba

4. Il-Kummissarju jista' jhassar, ta' darba, imghax u/jew penali amministrattiva inkorsi jew li jiddekorru lil xi persuna taħt l-Atti skont il-kundizzjonijiet u l-proċeduri li hemm fl-Anness A ta' dawn ir-regolamenti.

Ma tistax tintalab rifużjoni

5. Xejn f'dawn ir-regolamenti ma għandu jintitola xi persuna li titlob rifużjoni ta' xi ammont li jirrapresenta mghax jew penali amministrattiva diġa mħallsa lill-Kummissarju skond il-provedimenti tal-Atti.

Tnaqqis għal imghax imħassar

6. Fejn persuna tkun ibbenefikat minn thassir ta' imghax skond dawn ir-regolamenti, il-Kummissarju jista' jnaqqas ammont ta' mghax li jista' jsir dovut lil dik il-persuna fuq xi rifużjoni ta' taxxa ekwivalenti għall-ammont ta' mghax li jkun thassar sa żmien sitt snin mid-data li fiha jkun sar it-thassir taħt dawn ir-regolamenti.

ANNEX A

Kundizzjonijiet u proċeduri għat-Thassir ta' Imgħax u Penali Amministrattivi inkorsi taht l-Atti

1. Il-kundizzjonijiet u l-proċeduri segwenti għandhom japplikaw fuq arretrati ta' taxxa, imgħax u penali amministrattivi li huma dovuti minn persuna registrata taht xi wiehed mill-Atti fil-15 ta' Ottubru 2011.

2. Għal għanijiet tal-paragrafu 3 ta' dan l-Anness:

(a) it-“total ta' bilanċ dovut li għadu jrid jithallas” huwa t-total ta' bilanċ ta' taxxa, imgħax u penali amministrattivi dovuti taht xi wiehed mill-Atti separatament għall-perjodi ta' taxxa li d-denunzji tagħhom kienu dovuti li jintbagħatu sal-15 ta' Ottubru 2011.

(b) it-“total ta' imgħax u penali amministrattivi li ddekkorrew” huwa t-total ta' imgħax u penali amministrattivi li ddekkorrew taht xi wiehed mill-Atti separatament għall-perjodi ta' taxxa li d-denunzji tagħhom kienu dovuti li jintbagħatu sal-15 ta' Ottubru 2011, wara li tnaqqas kull penali amministrattivi u imgħax li kienu mnaqqsa b'xi skema oħra jew b'aġġustament.

3. L-“ammont ta' imgħax u penali” li fuqu għandu japplika t-thassir skont il-paragrafu 5 ta' dan l-Anness għandu jinħadem kif ġej:

(a) Jekk it-“total ta' bilanċ dovut li għadu jrid jithallas” jkun daqs jew akbar mit-“total ta' imgħax u penali amministrattivi li ddekkorrew” allura l-ammont li dwaru għandu japplika it-thassir skont il-paragrafu 5, għandu jkun it-“total ta' imgħax u penali amministrattivi li ddekkorrew”;

(b) Jekk it-“total ta' bilanċ dovut li għadu jrid jithallas” jkun anqas mit-“total ta' imgħax u penali amministrattivi li ddekkorrew” allura l-ammont li dwaru għandu japplika it-thassir skont il-paragrafu 5, għandu jkun it- “total ta' bilanċ dovut li għadu jrid jithallas”.

4. Persuna registrata taht xi wiehed mill-Atti għandha tikkwalifika għat-thassir skont il-paragrafu 5 ta' dan l-Anness jekk:

(a) Ikollha tagħti arretrati hekk kif hemm fil-paragrafu 1 ta' dan l-Anness;

(b) Tkun dahlet sa mhux aktar tard mill-15 ta' Jannar 2012, id-denunzji kollha ta' taxxa fuq valur miżjud li ma ntbagħtux u li kienu dovuti li jiddaħħlu sal-15 ta' Ottubru 2011;

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(c) Tkun daħħlet denunzji ta' taxxa fuq valur miżjud dovuti fil-15 ta' Novembru 2011 u fid-dati li fihom sussegwentement jiġu dovuti d-denunzji ta' wara din id-data, fil-ħin u bil-pagament li jkun dikjarat fid-denunzji ta' taxxa rispettivi;

(d) Tkun għamlet il-pagamenti lill-Kummissarju taħt il-kundizzjonijiet li hemm fil-paragrafu 5 ta' dan l-Anness;

(e) Tkun irtirat kull appell li tkun għamlet mal-Bord tal-Appelli, it-Tribunal Amministrattiv dwar Reviżjoni jew il-Qorti tal-Appell sa mhux aktar tard mill-15 ta' Jannar 2012.

5. Kull tħassir għandu jsir fuq il-merti ta' kull każ u, ħlief għal persuna reġistrata taħt l-artikolu 11, għandu jkun sugġett għal dan li ġej:

(a) fejn persuna tħallas il-bilanċ ta' taxxa, imgħax u penali li jirriżulta sa mhux aktar tard mil-15 ta' Marzu 2012, l-ammont ta' imgħax u penali kif definit fil-paragrafu 3 ta' dan l-Anness għandu jiġihassar bi 80%;

(b) fejn persuna tħallas il-bilanċ ta' taxxa, imgħax u penali li jirriżulta sa mhux aktar tard mil-15 ta' Mejju 2012, l-ammont ta' imgħax u penali kif definit fil-paragrafu 3 ta' dan l-Anness għandu jiġihassar b' 70% kemm il-darba jsir ħlas bil-quddiem fl-ammont ta' 30% tal-bilanċ ta' taxxa, imgħax u penali li jirriżulta sa mhux aktar tard mil-15 ta' Marzu 2012 u l-bilanċ li jibqa' jiġihallas f'ammonti ndaq f'kull xahar li jkun fadal;

(c) fejn persuna tħallas il-bilanċ ta' taxxa, imgħax u penali li jirriżulta sa mhux aktar tard mil-15 ta' Awissu 2012, l-ammont ta' imgħax u penali kif definit fil-paragrafu 3 ta' dan l-Anness għandu jiġihassar b' 60% kemm il-darba jsir ħlas bil-quddiem fl-ammont ta' 30% tal-bilanċ ta' taxxa, imgħax u penali li jirriżulta sa mhux aktar tard mil-15 ta' Marzu 2012 u l-bilanċ li jibqa' jiġihallas f'ammonti ndaq f'kull xahar li jkun fadal;

(d) fejn persuna tħallas il-bilanċ ta' taxxa, imgħax u penali li jirriżulta sa mhux aktar tard mil-15 ta' Frar 2013, l-ammont ta' imgħax u penali kif definit fil-paragrafu 3 ta' dan l-Anness għandu jiġihassar b' 50% kemm il-darba jsir ħlas bil-quddiem fl-ammont ta' 30% tal-bilanċ ta' taxxa, imgħax u penali li jirriżulta sa mhux aktar tard mil-15 ta' Marzu 2012 u l-bilanċ li jibqa' jiġihallas f'ammonti ndaq f'kull xahar li jkun fadal.

6. Barra minn hekk kull imgħax u penali amministrattiva li tiddekorri matul iż-żmien li jkun qed isir il-ħlas tal-arretrati għandu jiġihassar ukoll kemm il-darba l-persuna ddaħħal fil-ħin, flimkien mal-ħlas dovut skond id-denunzja rispettiva, kull denunzja ta' taxxa fuq valur miżjud li tkun dovuta li tiddaħħal fid-dati li jiġu wara d-data li hemm stipulata fil-paragrafu 1 ta' dan l-Anness.

7. Meta persuna kellha ddaħħal dikjarazzjoni skont l-artikolu 11 jew l-artikolu 12 tal-Att tal-1998, il-penali amministrattiva għandha titnaqqas għal €10 għal kull nuqqas, kemm il-darba iżda kull dikjarazzjoni nieqsa u l-ħlas ta' dik il-penali amministrattiva jkun sar sal-15 ta' Jannar 2012.

8. Il-Kummissarju għandu jirriserva d-dritt li jirtira kull arrangament dwar it-tħassir ta' kull imgħax u/jew penali amministrattivi meta sseħħ xi waħda minn dawn il-kundizzjonijiet li ġej:

(a) Jekk il-persuna tonqos li tonora fil-ħin mill-anqas żewġ rati ta' pagamenti;

(b) Jekk il-Kummissarju jikkonsidra li dak it-tħassir jista' jwassal għal gwadann mhux ġustifikat li jmur kontra jew jeċċedi l-għanijiet tal-Atti jew iwassal għall-iskartar ta' ottemprament ma` xi deċizzjoni jew ordni tal-Qorti minn xi persuna li tidhol f'dawk l-arrangamenti;

(c) Jekk il-persuna li turi x-xewqa li tibbenefika mill-arrangament tkun instabet hatja ta' xi offiża taħt l-artikolu 77 tal-Att dwar it-Taxxa fuq il-Valur Mizjud, 1998, jew tkun soġġetta għal proċeduri kriminali fir-rigward ta' tali att jew tkun soġġetta għal proċeduri kriminali dwar frodi ta' taxxa fuq il-Valur Mizjud (ħlief għal proċeduri dwar in-nuqqas ta' hruġ ta' riċevuta fiskali).

9. L-ebda tħassir ma jkollu effett fil-kont tal-persuna reġistrata kemm il-darba u qabel ma dik il-persuna tkun għamlet l-aħħar ħlas, kif miftiehem, għas-sodisfazzjon tal-Kummissarju.

L.N. 456 of 2011

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

Value Added Tax (Remittance of Interest and Administrative Penalties incurred under the Value Added Tax Act, 1998, Customs and Excise Tax Act and Value Added Tax Act, 1994) Regulations, 2011

IN virtue of the powers conferred by articles 21, 42 and 75 of the Value Added Tax Act, 1998, the Minister of Finance, the Economy and Investment has made the following regulations:

Citation and scope.

1. (1) The title of these regulations is the Value Added Tax (Remittance of Interest and Administrative Penalties incurred under the Value Added Tax Act, 1998, Customs and Excise Tax Act and Value Added Tax Act, 1994) Regulations, 2011.

(2) These regulations provide for the remittance of interest and/or administrative penalties incurred or that shall accrue under the Acts under the conditions and procedures contained in Annex A of these regulations.

Interpretation.

2. In these regulations unless the context otherwise requires:

“Acts” means the Value Added Tax Act, 1998, the Customs and Excise Tax Act and the Value Added Tax Act, 1994.

Other terms and expressions used in these regulations shall have the meaning assigned to them in the Acts.

Effective date

3. With effect from 1 January 2012 interest and administrative penalties shall not continue to accrue on any amount of tax due in any tax period under the Customs and Excise Tax Act and the Value Added Tax Act, 1994.

Once only
Remittance

4. The Commissioner may remit, only once, the interest and/or administrative penalty incurred or that accrue to a person under the Acts subject to the conditions and procedures contained in Annex A of these regulations.

5. Nothing in these regulations shall entitle any person to claim any refund of any amount whatsoever in respect of interest or administrative penalties already paid to the Commissioner under the provisions of the Acts. No claim for refund

6. Where a person has benefitted from a remittance of interest under these regulations, the Commissioner may deduct the equivalent of such remitted interest amount from any interest on any refund of tax which may become due to that person within six years from the date the remittance of interest under these regulations had taken place. Deduction of remitted interest

ANNEX A

Conditions and procedures for the Remittance of Interests and Administrative Penalties incurred under the Acts

1. The following Conditions and Procedures shall apply to arrears of tax, interest and administrative penalties that are due by a registered person under any of the Acts as at 15 October 2011.

2. For the purposes of paragraph 3 of this Annex:

(a) the “total outstanding balance due” is the total balance of tax, interest and administrative penalties due under each of the Acts separately for the tax periods whose returns were due to be sent by the 15th October, 2011.

(b) the “total interest and administrative penalties accrued” is the total interest and administrative penalties accrued under each of the Acts separately for the tax periods whose returns were due to be sent by the 15th October, 2011, less any administrative penalties and interest which were reduced by any other scheme or adjustment.

3. The “interest and penalties amount” on which the remittance referred to at paragraph 5 of this Annex shall apply shall be computed as follows:

(a) If the “total outstanding balance due” is equal to or greater than the “total amount of interest and administrative penalties accrued” then the amount on which the remittance at paragraph 5 of this Annex shall apply, shall be the “total amount of interest and administrative penalties accrued”;

(b) If the “total outstanding balance due” is less than the “total amount of interest and administrative penalties accrued” then the amount on which the remittance at paragraph 5 of this Annex shall apply shall be the “total outstanding balance due”;

4. A person registered under any of the Acts shall qualify for the remittance under paragraph 5 of this Annex if he:

(a) Has arrears due as per paragraph 1 of this Annex;

(b) Furnishes by not later than the 15 January 2012 all VAT returns which were not submitted and which were due to be furnished by the 15 October 2011;

(c) Furnishes all VAT returns due on the 15 November 2011 and on the

dates on which subsequent returns fall due after this date, in time accompanied by full payment of amount declared in the respective returns;

(d) Effects payments to the Commissioner under the conditions of paragraph 5 of this annex;

(e) Withdraws any pending appeal before the Appeals Board, the Administrative Law Tribunal or the Court of Appeal by not later than the 15 January 2012.

5. Each remittance shall be made on the merits of each case and, except for a person registered under article 11, shall be subject to the following:

(a) where a person pays the resultant balance of tax, interest and penalties by not later than the 15 March 2012, the interest and penalties amount defined at paragraph 3 of this Annex shall be remitted by 80%;

(b) where a person pays the resultant balance of tax, interest and penalties by not later than the 15 May 2012, the interest and penalties amount defined at paragraph 3 of this Annex shall be remitted by 70% provided that a down payment of 30% of the resultant balance of tax, interest and penalties is made by not later than the 15 March 2012 and the rest is paid in equal instalments for each remaining month;

(c) where a person pays the resultant balance of tax, interest and penalties by not later than the 15 August 2012, the interest and penalties amount defined at paragraph 3 of this Annex shall be remitted by 60% provided that a down payment of 30% of the resultant balance of tax, interest and penalties is made by not later than the 15 March 2012 and the rest is paid in equal instalments for each remaining month ;

(d) where a person pays the resultant balance of tax, interest and penalties by not later than the 15 February 2013, the interest and penalties amount defined at paragraph 3 of this Annex shall be remitted by 50% provided that a down payment of 30% of the resultant balance of tax, interest and penalties is made by not later than the 15 March 2012 and the rest is paid in equal instalments for each remaining month.

6. In addition all interest and administrative penalties that would accrue during the time of payment of the arrears will also be remitted provided that the person furnishes in time by the due date, together with the respective return payment, any VAT return that falls due after the date stipulated in paragraph 1 of this Annex.

7. Where a person was due to submit a declaration under article 11 or article

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12 of the Value Added Tax Act, 1998, the administrative penalty shall be reduced to €10 in respect of each default, provided that all missing declarations and the payment of the said administrative penalty are submitted by not later than the 15 January 2012.

8. The Commissioner shall reserve the right to withdraw any arrangement concerning the remittance of any interest and/or administrative penalties upon the happening of any one of the following conditions:

(a) If the person fails to honour in time at least any two instalments;

(b) If the Commissioner considers that such remittance could lead to unjustified gain contrary to or in excess of the purposes of the Acts or the avoidance of compliance with a judgement or order of the Court by any person who enters such arrangements;

(c) If the person wishing to benefit from the arrangement has been convicted of any offence under article 77 of the Value Added Tax Act 1998, or is subject to criminal proceedings in respect of such an act or is subject to other criminal proceedings relating to VAT fraud (excluding prosecution concerning non issuance of a fiscal receipt).

9. No remittance shall have effect in the account of the registered person unless and before the person effects the final payment, as agreed, to the satisfaction of the Commissioner.

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