Skont il-partita 11(2), kif emendata, eżenzjoni għandha tapplika għall-għoti ta' kura fi sptar u kura medika li ssir minn kwalunkwe sptar jew istituzzjoni tal-gvern, jew minn kwalunkwe sptar, istituzzjoni, jew ċentru ieħor għal trattament jew dijanjożi medika approvata mill-Ministru tal-Finanzi għall-finijiet ta' tali eżenzjoni. Il-frażi "sptar jew kura medika" għandu jkollha l-istess tifsira bħal "kura medika" li tingħata minn Professjonist fil-Kura tas-Saħħa.

Skont il-partita 11(3), kif emendata, eżenzjoni għandha tapplika għall-provvista ta' servizzi minn tekniċi dentali fil-kapaċita professjonali tagħhom u l-provvista ta' proteżi dentali minn tekniċi dentali u dentisti. Tekniċi dentali tirreferi għal persuni li jaġixxu fl-eżerċizzju tal-professjoni tat-"Teknoloġija Dentali" regolata mill-Att dwar il-Professjonijiet tas-Saħħa (Kap. 464).

Skont il-partita 11(7), kif emendata, eżenzjoni għandha tapplika għall-provvista ta' oġġetti u servizzi pprovduti fi sptar, istituzzjoni, ċentru jew dar, skont il-każ, li jkunu qed ifornu servizzi ta' kura medika jew ta' welfare eżenti u li jkunu konnessi ma' u essenzjali għall-provvista ta' dawk is-servizzi. Dan ikun japplika biss jekk l-applikazzjoni ta' tali eżenzjoni ma tkunx x'aktarx tikkaġuna distorsjoni tal-kompetizzjoni.

4. Taqsima konklużiva

Ir-regolamenti għandhom jidħlu fis-seħħ mid-data tal-pubblikazzjoni tal-istrument rispettiv.

Għal aktar informazzjoni jekk jogħġbok ikkuntattja lil:

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N.B. Dawn in-Noti ta' Spjegazzjoni mhumiex maħsuba biex ikunu deskrizzjoni eżawrjenti tal-istrument legali u lanqas sostitut tiegħu jew suppliment leġiżlattiv għall-istess. Dawn in-Noti ta' Spjegazzjoni mhumiex intiżi bħala deċiżjoni awtorevoli fuq l-interpretazzjoni tal-leġiżlazzjoni. Dawn in-Noti ta' Spjegazzjoni ma għandhomx jiġu jinftiehmu bħala linji gwida, spjegazzjonijiet jew struzzjonijiet relatati mal-Att dwar Taxxa fuq il-Valur Miżjud (Kap. 406) skont l-artikolu 75 ta' dak l-Att.

Din in-Nota ta' Spjegazzjoni qed tiġi ppubblikata b'referenza għall-Avviż Legali numru 228 tal-2024 ippubblikat fit-13 ta' Settembru, 2024.

L-24 ta' Settembru, 2024

No. 1239

MINISTRY FOR FINANCE

Value Added Tax Act (Amendment of Fifth Schedule)
(Amendment No.2) Regulations, 2024
Legal Notice No. 228 of 2024

Explanatory Note

1. Introduction and background

Part Two of the Fifth Schedule to the Value Added Tax Act (Cap. 406) (hereinafter referred to as the VAT Act) presents a list of goods and services which are to be treated as exempt without credit for VAT purposes. This means that such goods and services included in this Part is not subject to VAT upon sale, but no VAT can be claimed back on expenses related to such sales.

As part of this list, medical care currently provided by health care professionals and psychologists is exempted. In accordance with these new regulations, medical care provided by counsellors and psychotherapists shall also become exempt.

2. Overview of the structure of the instrument

The Regulations consist of two regulations. The first regulation is introductory and establishes the title and purpose of the amending regulations. The second is the operative regulation, which effectively amends sub-items (1), (2), (3), (6) and (7) of item 11 of Part Two of the Fifth Schedule to the VAT Act.

3. Commentary

In terms of item 11(1), as amended an exemption shall apply to the supply of medical care by a person in the exercise of any profession regulated by the Health Care Professions Act (Cap. 464), the Psychology Profession Act (Cap. 471), the Counselling Profession Act (Cap. 538), or the Psychotherapy Profession Act (Cap. 587) (hereinafter referred to collectively as "Health Care Professionals"). For the purpose of the application of this exemption, the term "medical care" shall mean any services that have as their purpose the protection (including maintaining and restoring) of human health and the diagnosis, treatment and, in so far as possible, cure of diseases or health disorders in humans. "Health" includes the mental health of a patient.

In terms of item 11(2), as amended, an exemption shall apply to the provision of hospital and medical care undertaken by any government hospital or institution, or by any other hospital, institution, or centre for medical treatment or diagnosis approved by the Minister for Finance for the purposes of said exemption. The term "hospital or medical care" shall have the same meaning as "medical care" which is delivered by a Health Care Professional.

In terms of item 11(3), as amended, an exemption shall apply to the supply of services by dental technicians in their professional capacity and the supply of dental prostheses by dental technicians and dentists. Dental technicians refers to persons acting in the exercise of the "Dental Technology" profession regulated by the Health Care Professions Act (Cap. 464).

In accordance with item 11(7), as amended, an exemption shall apply to the supply of goods and services provided a hospital, institution, centre or home, as the case may be, which are supplying exempt medical care or welfare services and which are connected with and essential for the supply of those services. This would only apply if the application of such an exemption is not likely to cause distortion of competition.

4. Concluding section

The regulations shall come into force on the date of publication of the respective instrument.

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N.B. These Explanatory Notes are not intended to be an exhaustive description of the instrument nor a substitute thereof or a legislative supplement to it. These Explanatory Notes do not purport to be an authoritative ruling on the interpretation of the legislation. They are not designed to resolve ambiguities in the text of the instrument. These Explanatory Notes shall not be construed as guidelines, explanations or instructions relating to the Value Added Tax Act in terms of article 75 of that Act.

This Explanatory Note is being published with reference to Legal Notice number 228 of 2024 published on the 13th Seprtember, 2024.

24th September, 2024