MALTA

Fit-Tribunal ta' Revizjoni Amministrattiva
Magistrat
Dr.Gabriella Vella B.A., LL.D.

Rikors Nru. 305/12VG

XXX

Vs

Kummissarju tat-Taxxa fuq il-Valur Mizjud

Illum 9 ta' Mejju 2017

It-Tribunal,

Ra r-Rikors ipprezentat mis-socjetà XXX fil-21 ta' Dicembru 2011 quddiem il-Bord ta' l-Appelli dwar it-Taxxa fuq il-Valur Mizjud, in segwitu trasferit quddiem dan it-Tribunal, permezz ta' liema titlob li l-istimi mahruga fil-konfront taghha mill-Kummissarju tat-Taxxa fuq il-Valur Mizjud ghall-perijodi ta' taxxa 01.08.05-31.10.05, 01.11.05-31.01.05, 01.02.06-30.04.06, 01.05.06-31.07.06, 01.08.06-31.10.06, 01.11.06-31.01.07, 01.02.07-30.04.07, 01.05.07-31.07.07, 01.08.07-31.10.07, 01.11.07-31.12.07, 01.01.08-31.01.08, 01.02.08-30.04.08, 01.05.08-31.07.08, 01.08.08-31.10.08, 01.11.08-31.01.08, 01.02.09-30.04.09, 01.05.09-31.07.09, 01.08.09-31.10.09, 01.11.09-31.01.10, 01.02.10-30.04.10, 01.05.10-30.09.10 u 01.10.10-31.12.10 jigu riveduti fis-sens illi l-*output tax* pretiza mill-Kummissarju tat-Taxxa fuq il-Valur Mizjud ghall-imsemmija perijodi ta' taxxa tigi revokata u kkancellata, bl-ispejjez kontra l-Kummissarju tat-Taxxa fuq il-Valur Mizjud;

Ra d-dokumenti annessi mar-Rikors tas-socjetà XXX;

Ra r-Risposta tal-Kummissarju tat-Taxxa fuq il-Valur Mizjud permezz ta' liema jopponi ghall-appell tas-socjetà Rikorrenti mill-istimi mahruga fil-konfront taghha ghall-perijodi ta' taxxa 01.08.05-31.10.05, 01.11.05-31.01.05, 01.02.06-30.04.06, 01.05.06-31.07.06, 01.08.06-31.10.06, 01.11.06-31.01.07, 01.02.07-30.04.07, 01.05.07-31.07.07, 01.08.07-31.10.07, 01.11.07-31.12.07, 01.01.08-31.01.08, 01.02.08-30.04.08, 01.05.08-31.07.08, 01.08.08-31.10.08, 01.11.08-31.01.08, 01.02.09-30.04.09, 01.05.09-31.07.09, 01.08.09-31.10.09, 01.11.09-31.01.10, 01.02.10-30.04.10, 01.05.10-30.09.10 u 01.10.10-31.12.10 u jitlob li l-istess jigi michud, bl-ispejjez kontra taghha, stante li l-imsemmija stimi huma gusti u jisthoqqilhom konferma;

Ra d-dokumenti annessi mar-Risposta tal-Kummissarju tat-Taxxa fuq il-Valur Mizjud;

Sema' x-xhieda ta' Edward Briffa moghtija waqt is-seduti tal-21 ta' Marzu 2013[1] u tat-8 ta' Ottubru 2013[2] u ra d-dokumenti esebiti minnu markati Dok. "EB1" sa' Dok. "EB4" a fol. 17 sa' 46 tal-process u Dok. "EB1" sa' Dok. "EB4" a fol. 70 sa' 99 tal-process, sema' x-xhieda ta' Paul Caruana moghtija waqt is-seduta tal-21 ta' Marzu 2013[3] u x-xhieda ta' Ramon Francalanza moghtija waqt is-seduta tal-25 ta' Novembru 2013[4] u ra d-dokumenti esebiti minnu markati Dok. "RF" a fol. 103 tal-process;

Sema' t-trattazzjoni orali da parte tad-difensur tal-partijiet kontendenti;

Ra l-atti kollha tal-kawza;

Ikkonsidra:

Bil-proceduri odjerni s-socjetà Rikorrenti tikkontesta stimi mahruga fil-konfront taghha mill-Kummissarju tat-Taxxa fuq il-Valur Mizjud, illum Kummissarju tat-Taxxi, ghall-perijodi ta' taxxa 01.08.05-31.10.05, 01.11.05-31.01.05, 01.02.06-30.04.06, 01.05.06-31.07.06, 01.08.06-31.10.06, 01.11.06-31.01.07, 01.02.07-30.04.07, 01.05.07-31.07.07, 01.08.07-31.10.07, 01.11.07-31.12.07, 01.01.08-31.01.08, 01.02.08-30.04.08, 01.05.08-31.07.08, 01.08.08-31.10.08, 01.11.08-31.01.08, 01.02.09-30.04.09, 01.05.09-31.07.09, 01.08.09-31.10.09, 01.11.09-31.01.10, 01.02.10-30.04.10, 01.05.10-30.09.10 u 01.10.10-31.12.10, in forza ta' liema qed tigi mitluba thallas is-somma komplessiva ta' €13,339.46 bhala taxxa dovuta tul l-imsemmija perijodi ta' taxxa, flimkien mas-somma komplessiva ta' €2,644.66 rapprezentanti taxxa amministrattiva u mas-somma komplessiva ta' €5,156.89 rapprezentanti imghax. Il-kontestazzjoni tas-socjetà Rikorrenti tirrigwarda l-*output tax element* ta' dawn l-istimi u titlob li l-istess *output tax element* jigi revokat u kkancellat stante li *mark-up overestimated due to the fact that customs duty, ecotax, freight and other charges not included in cost price*. In kwantu rigwarda l-*input tax element* ta' l-istimi ma hemmx kontestazzjoni da parte tas-socjetà Rikorrenti tant illi fir-Rikors ta' l-appell stess tippremetti li l-ammont ta' taxxa li ghandu jithallas huwa ta' €3,389.00 li jirrapprezenta l-valur ta' *blocked expenses*.

Il-Kummissarju tat-Taxxa fuq il-Valur Mizjud, illum Kummissarju tat-Taxxi, jopponi ghall-appell tas-socjetà Rikorrenti mill-istimi mahruga fil-konfront taghha ghall-perijodi ta' taxxa 01.08.05-31.10.05, 01.11.05-31.01.05, 01.02.06-30.04.06, 01.05.06-31.07.06, 01.08.06-31.10.06, 01.11.06-31.01.07, 01.02.07-30.04.07, 01.05.07-31.07.07, 01.08.07-31.10.07, 01.11.07-31.12.07, 01.01.08-

[1] Fol. 47 sa' 56 tal-process.
[2] Fol. 100 tal-process.
[3] Fol. 55 sa' 67 tal-process.
[4] Fol. 105 sa' 110 tal-process.

31.01.08, 01.02.08-30.04.08, 01.05.08-31.07.08, 01.08.08-31.10.08, 01.11.08-31.01.08, 01.02.09-30.04.09, 01.05.09-31.07.09, 01.08.09-31.10.09, 01.11.09-31.01.10, 01.02.10-30.04.10, 01.05.10-30.09.10 u 01.10.10-31.12.10 u jitlob li l-istess jigi michud in kwantu tali stimi huma gusti u jisthoqq li jigu kkonfermati.

Kif già osservat il-punt centrali ta' dana l-appell jirrigwarda l-*output tax* fl-ammont ta' €10,422.10 pretiza mill-Kummissarju tat-Taxxi ghall-perijodi ta' taxxa in kwistjoni, liema *output tax* hija bbazata fuq *underdeclared sales* fl-ammont ta' €57,900.58[5]. Il-Kummissarju tat-Taxxa fuq il-Valur Mizjud wasal ghall-figura ta' €57,900.58 *underdeclared sales* in bazi ghas-segwenti konsiderazzjonijiet: *XXX sell their goods locally to supermarkets and retail outlets. A fleet of vans is used for the delivery of goods across the island. The boxes used in the declaration of sales are: Box 18 and 23 – sale of taxable goods (being mainly drinks, beer, etc), Box 19 – food at reduced VAT rate of 5%, Box 20 – Exempt with credit (food). Mark Up Exercise: From the EU global, it was established that mark up is relatively low amounting to 3%. When taking into consideration the different mark ups arising from the sale of beer and other various goods, an exercise was carried out to establish if there were any underdeclared sales from 2005-2010. Sample of purchase and sale invoices were retrieved from the taxpayer and included in file as follows: Beer – Reds 44-44d, Various goods – Reds 45-45e. From the information available, a mark up exercise was carried out taking into consideration purchase for re-sale @ 18%. It was established that purchases for re-sale @ 18% was made up of beer and toiletries. Mark up calculations differentiates between beer and toiletries. Appendix A refers. Meanwhile, the purchases and the sales declared during vat periods which fall between years 2005 to 2010 were apportioned to eliminate any overlaps. Thus, purchases and sales have been trimmed to obtain annual figures. Annual purchases and sales are reflected in Appendix B and C respectively. Consideration was taken on the time barring factor. In fact, the three vat periods up to July 2005 were eliminated from above calculations. Purchase amount of Beer (2005-2010): Mr. Briffa submitted the amounts of beer purchased during 2005, 2006, 2007 (Red 43) and 2008, 2009, 2010 (Red 39). These amounts were used to separate the beer from the other various purchases as shown in Appendix D. Since during year 2005 purchases for re-sale @ 18% have been decreased to reflect time barring rule, purchases pertaining to beer and toiletries have been apportioned accordingly. Stock Allowance: Meanwhile, a stock build-up of €59,011.44 was calculated from the Profit and Loss accounts at Reds 41 (2011) 42 (2004). This amount was apportioned according to full reduced and exempt purchases as shown in Appendix D. The markups from Appendix A were then added to the declared purchases after allowing for stock build up. This resulted in deemed sales. The difference between the deemed and declared sales resulted in an amount of €10,422.10 being under-declaration of output tax (workings shown at Appendix D)*[6].

[5] Vide Appendix D anness mal-Credit Control Report esebit flimkien mar-Risposta tal-Kummissarju tat-Taxxa fuq il-Valur Mizjud.
[6] Credit Control Report anness mar-Risposta tal-Kummissarju tat-Taxxa fuq il-Valur Mizjud.

Is-socjetà Rikorrenti ma taqbilx mal-mod kif il-Kummissarju tat-Taxxa fuq il-Valur Mizjud wasal ghall-figura ta' €57,900.58 rapprezentanti *underdeclared sales* ghaliex fil-kalkolu tal-*markup* l-istess Kummissarju ma kkunsidrax spejjez ohra li is-socjetà Rikorrenti trid tinkorri meta takkwista u timporta l-prodotti minnha in segwitu mibjugha fuq is-suq lokali. Il-kontestazzjoni tas-socjetà Rikorrenti tohrog ferm cara mix-xhieda ta' Edward Briffa moghtija waqt is-seduta tal-21 ta' Marzu 2013[7], fejn appuntu ddikjara li *meta konna qed naraw il-calculations jigifieri, indunajna li certu spejjez huma hadu kemm gie l-cost minn barra biss. Tippretendi meta ggib il-cost minn barra jkun hemm il-freight, ikun hemm l-eco tax, id-dwana. Dawk l-affarijiet ma haduhomx in consideration. … I mean ahna ikkalkulajniha per unit jigifieri. Huma hargu 35c u ahna hrigna 41c, jigifieri hemm 5c differenza.* In sostenn tal-posizzjoni taghha s-socjetà Rikorrenti tirreferi ukoll, u dan waqt it-trattazzjoni finali, ghal dak provdut fl-Artikoli 1, 2 u 3 tas-Seba' Skeda tal-Kap.406 tal-Ligijiet ta' Malta li jittrattaw dwar il-valur taxxabbli.

Il-posizzjoni tal-Kummissarju tat-Taxxa fuq il-Valur Mizjud fir-rigward tirrizulta b'mod car mix-xhieda ta' Ramon Francalanza, li kien l-VAT Inspector inkarigat mill-Credit Control Exercise fil-konfront tas-socjetà Rikorrenti, moghtija waqt is-seduti tal-21 ta' Marzu 2013[8] u tal-25 ta' Novembru 2013[9] rispettivament. Fir-rigward tal-pretensjoni tas-socjetà Rikorrenti li ghall-fini ta' kalkolu tal-*mark-up*, il-Kummissarju tat-Taxxa fuq il-Valur Mizjud kellu jiehu in konsiderazzjoni certa spejjez inkorsi minnha ghall-fini tax-xiri tal-prodotti in kwistjoni, f'dan il-kaz b'mod partikolari l-birra li tigi importata minn barra, Ramon Francalanza ddikjara li *nistghu nehduhom into consideration però imbaghad irridu nzieduhom mal-purchases, ha nibdlu l-ammonti, jekk irridu nziduhom ma' l-invoice irridu nziduhom mal-purchases as an expense, ghax jew ser tahdem net ma' net jew ser tahdem il-cost plus dawn l-ispejjez u l-purchases plus dawn l-ispejjez.* In segwitu Ramon Francalanza esebixxa dokument Dok. "RF" a fol. 103 u 104 tal-process, li juri l-ezercizzju mahdum mid-Dipartiment tat-Taxxa fuq il-Valur Mizjud ghall-fini li jigu determinati d-*deemed sales* tas-socjetà Rikorrenti u fir-rigward spjega li: *biex nispjega ruhi kif hdimna, il-posizzjoni li hdimna biha fid-dipartiment hija l-ezercizzju li mmarkat numru B. Hawnhekk ittehdu l-cost ta' l-affarijiet, fil-kaz taghna il-goods kienet il-birra, mill-invoices li kienu sottomessi. Gie kkalkulat mark up bid-differenza bejn x-xiri u l-bejgh u hrigna b'ammont li ghalina gie jidher li huwa stmat skond il-mark up u hareg l-ammont ta' sales. … Il-B huwa ezatti l-approach li ha d-dipartiment. Issa biex hrigna b'dik il-figura qed nuri t-taqbila ma' ezempju A. L-ezempju A juri sistema differenti, jekk jien qed nifhem sewwa li qed jintalab huwa li tigi ridotta r-rata tal-mark up ghax qed titqies gholja zzejjed. … Biex tintmiss r-rata tal-mark up irid jittiehed fil-konsiderazzjoni spejjez ohrajn. Issa ahna kif kont qed nispjega l-ahhar darba, l-ezercizzju jiena hdimtu like with like, x'jigifieri? Jigifieri hadna l-ammont net, ma hadniex freight, ghax il-freight gie dikjarat go kaxxa differenti fuq il-VAT Return u allura hdimna bl-ammont tax-xiri tal-birra, il-prezz tal-birra. … Meta tara l-ezercizzju kif isir min-naha tal-VAT Department, ahna naslu sal-gross profit, ma naslux san-net profit fejn hemm l-ispejjez ohrajn*

[7] Fol. 47 sa' 54 tal-process.
[8] Fol. 58 sa' 67 tal-process.
[9] Fol. 105 sa' 110 tal-process.

ghalhekk imbaghad fin-naha ta' wara fit-tieni pagna tal-karti li ghamilt (fol.104) *dan sample ta' profit and loss account. L-ezercizzju jsir sal-gross profit, san-naha ta' fuq, ahna ma ndahhlux dawk l-ispejjez bhal ma huma insurance, per ezempju maintenance u hafna affarijiet ohrajn u fuel li jista' jkun ukoll relatat. Dawk ma ndahhluhomx at VAT stage. Ahna l-ezercizzju jsir sal-gross profit tal-mark up u ghalhekk nghidu li naghmlu like with like. … Kif qed nahdmu f'dan l-istadju, m'ahniex qed indahhlu per ezempju gibt ukoll karti mieghi fejn qed nuri fejn ma kienx hemm VAT inkluz, hemm charges tad-dwana, ta' l-overtime tal-fizjali, per ezempju dawk ma nistghux nehduhom into consideration ghax ma jidhlux fil-VAT return, ahna qed nirragunaw at VAT return stage, anke l-ecotax, l-ecotax ghandha dikjarazzjoni separata, tigi dikjarata ghaliha.* In risposta ghall-mistoqsija *però intom meta taghmlu r-rapport, inti ma taghmilx, meta tghidli a mark up, jigifieri intom hejjejtu rapport, inti qed tghidlu Sur importatur, Sur supplier, inti qed tghidli li inti bieghejt b'mitt Euro, inti minn dawk il-mitt Euro il-cost tieghek kien fifty, mela l-mark up tieghek kien fifty, mela lili trid taghtini fuq dik il-fifty, mentri dak li qed nghidulek ahna ma tistax inti bhala mark up tghidli fifty ghax jien vatable expenses ghandi fifty biss ghax jien ghand expenses ohra li jien l-mark up tieghi ghas-sahha ta' l-argument mhux fifty imma twenty five ghaliex jekk jiena inziedlu, per ezempju semmejna dawn, jien ghandi mhux qed nifhem l-ezercizzju li ghamiltu intom ghax jekk mark up, it is a mark up?* Ramon Francalanza irrisponda *tigi spjegata fl-equation li hawn murija fuq din it-tabella bejn l-A u l-B. Id-differenza hija l-B qed nahdmu b'mod nadif li qed inqabblu x-xiri u l-bejgh dirett. It-tabella A imbaghad turi d-differenza x'jigri, jekk ahna ha ndahhlu l-freight per ezempju, hemm il-VAT fuqu l-freight, però fil-kaz taghna l-freight gie eliminat ukoll ghax gie imdahhal f'kaxxa ohra fil-VAT return, gie mdahhal separatament, ahna qed niehdu biss ix-xiri.*

It-Tribunal haseb fit-tul dwar il-posizzjonijiet jew ahjar il-metodologiji rispettivi tal-partijiet kontendenti dwar il-kalkolu tal-*mark-up* u finalment wasal ghall-konkluzzjoni li, kuntrarjament ghal dak pretiz mis-socjetà Rikorrenti, il-metodologija adottata mill-Kummissarju tat-Taxxa fuq il-Valur Mizjud ghall-fini tal-kalkolu tal-*mark-up* u per konsegwenza tad-*deemed sales* huwa korretta u per konsegwenza huma korretti wkoll l-istimi minnu mahruga fil-konfront tas-socjetà Rikorrenti.

Huwa indiskuss li *mark-up* jikkostitwixxi d-differenza bejn il-prezz tal-bejgh tal-prodott u l-valur ta' l-akkwist ta' dak il-prodott. Ghall-finijiet ta' taxxa fuq il-valur mizjud però, li hija appuntu t-taxxa mertu ta' dawn il-proceduri, l-metodu adottat mill-Kummissarju tat-Taxxa fuq il-Valur Mizjud huwa konsistenti u jwassal ghal rizultat car. Wiehed ma jridx jinsa l-Kummissarju tat-Taxxa fuq il-Valur Mizjud ibbaza l-kalkoli tieghu fuq il-prezz tal-bejgh tal-prodott kif moghti lilu mis-socjetà Rikorrenti stess u ghalhekk tali prezz huwa konkret u accertat bil-konsegwenza ghalhekk li l-*mark-up* rizultanti wkoll huwa konkret u accertat. In kwantu rigwarda dak provdut fl-Artikoli 1,2 u 3 tas-Seba' Skeda tal-Kap. 406 tal-Ligijiet ta' Malta, ghal liema ghamlet referenza s-socjetà Rikorrenti waqt it-trattazzjoni orali, jigi osservat li hawn mhux kaz ta' mera dibattitu legali izda ta' analizi dwar jekk il-mod kif il-Kummissarju tat-Taxxa fuq il-Valur Mizjud ikkalkola d-*deemed* *sales* tas-socjetà Rikorrenti huwiex korrett, konsistenti u matematikament solidu, li fil-fehma tat-Tribunal huwa hekk.

In verità meta wiehed jikkonsidra l-metodu adottat mill-Kummissarju tat-Taxxa fuq il-Valur Mizjud biex wasal ghad-*deemed sales* tas-socjetà Rikorrenti, ossia billi ibbaza l-*mark-up* fuq il-prezz tal-bejgh tal-prodott, prezz dan mhux kontestat in kwantu rigwarda *quantum* ghaliex ittiehed mill-*invoices* sottomessi mis-socjetà Rikorrent stess lid-Dipartiment tat-Taxxa fuq il-Valur Mizjud, u fuq il-prezz ta' l-akkwist tal-prodott eskluzi però spejjez ohra, u l-metodu suggerit mis-socjetà Rikorrenti biex jigu determinati d-*deemed sales*, ossia billi l-*mark up* jigi kalkolat dejjem fuq il-prezz tal-bejgh tal-prodott, rizultanti dan mill-*invoices* sottomessi mis-socjetà Rikorrenti lid-Dipartiment tat-Taxxa fuq il-Valur Mizjud, u fuq il-prezz totali ghall-akkwist ta' dak il-prodott, liema prezz jinkludi spejjez ohra inkorsi mis-socjetà Rikorrenti ghall-akkwist u importazzjoni tal-prodott, ir-rizultat ta' zewg metodi se jkun l-istess ammont ta' *deemed sales*, hekk kif fil-fatt jirrizulta mit-tabella esebita minn Ramon Francalanza bhala Dok. "RF" a fol. 103 tal-process.

Ridott dan kollu f'ezempju prattiku, liema ezempju fl-ahhar mill-ahhar huwa ibbazat fuq figuri li jirrizultaw mill-provi prodotti mill-partijiet kontendenti u minnhom mhux kontestati, jirrizulta s-segwenti:

Metodu adottat mill-Kummissarju tat-Taxxa fuq il-Valur Mizjud:

Prezz tal-bejgh tal-prodott – 100c
Prezz ta' l-akkwist tal-prodott minghajr spejjez – 35c
Mark up – 65c
Deemed sales – prezz ta' l-akkwist x 100/35
35c x 100/35
100

Metodu suggerit mis-socjetà Rikorrenti:

Prezz tal-bejgh tal-prodott – 100c
Prezz ta' l-akkwist tal-prodott minghajr spejjez – 41c
Mark up – 59c
Deemed sales – prezz ta' l-akkwist x 100/41
41c x 100/41
100

Dan il-fatt ma gie bl-ebda mod kontradett mis-socjetà Rikorrenti li, minkejja l-fatt li invokat favur il-posizzjoni taghha l-provvedimenti ta' l-Artikoli 1, 2 u 3 tas-Seba' Skeda tal-Kap.406 tal-Ligijiet ta' Malta, li in verità ma jvarjawx is-sitwazzjoni in ezami, ma ressqetx l-ebda kalkoli alternattivi ta' kemm kellhom ikunu d-*deemed sales* taghha, kalkoli li kellhom jiehdu in konsiderazzjoni spejjez ohra li jew gew irrappurtati f'kaxex ohra fil-VAT return taghha jew li min-natura taghhom huma eskluzi totalment, bhal ad ezempju spejjez ta' assigurazzjoni. Fid-dawl ta' dan ghalhekk jigi ribadit li fil-fehma tat-Tribunal il-mod kif il-Kummissarju tat-Taxxa fuq il-Valur Mizjud ghamel il-kalkoli tieghu biex wasal ghad-*deemed sales* tas-socjetà Rikorrenti huwa metodu matematikament solidu, korrett u konsistenti.

B'hekk ladarba l-metodu adottat mill-Kummissarju tat-Taxxa fuq il-Valur biex wasal ghad-*deemed sales* tas-socjetà Rikorrenti ma huwiex zbaljat anzi huwa metodu konsistenti li jwassal ghal rizultat car, it-Tribunal ma jqisx li l-appell tas-socjetà Rikorrenti mill-istimi mahruga fil-konfront taghha ghall-perijodi ta' taxxa 01.08.05-31.10.05, 01.11.05-31.01.05, 01.02.06-30.04.06, 01.05.06-31.07.06, 01.08.06-31.10.06, 01.11.06-31.01.07, 01.02.07-30.04.07, 01.05.07-31.07.07, 01.08.07-31.10.07, 01.11.07-31.12.07, 01.01.08-31.01.08, 01.02.08-30.04.08, 01.05.08-31.07.08, 01.08.08-31.10.08, 01.11.08-31.01.08, 01.02.09-30.04.09, 01.05.09-31.07.09, 01.08.09-31.10.09, 01.11.09-31.01.10, 01.02.10-30.04.10, 01.05.10-30.09.10 u 01.10.10-31.12.10, senjatament mill-*output tax element* ta' dawk l-istimi, huwa gustifikat u konsegwentement l-istess ma ghandux jigi milqugh.

Ghal dawn ir-ragunijiet it-Tribunal jaqta' u jiddeciedi billi jichad l-appell tas-socjetà Rikorrenti mill-istimi mahruga fil-konfront taghha ghall-perijodi ta' taxxa 01.08.05-31.10.05, 01.11.05-31.01.05, 01.02.06-30.04.06, 01.05.06-31.07.06, 01.08.06-31.10.06, 01.11.06-31.01.07, 01.02.07-30.04.07, 01.05.07-31.07.07, 01.08.07-31.10.07, 01.11.07-31.12.07, 01.01.08-31.01.08, 01.02.08-30.04.08, 01.05.08-31.07.08, 01.08.08-31.10.08, 01.11.08-31.01.08, 01.02.09-30.04.09, 01.05.09-31.07.09, 01.08.09-31.10.09, 01.11.09-31.01.10, 01.02.10-30.04.10, 01.05.10-30.09.10 u 01.10.10-31.12.10 u minflok jikkonferma l-istess imsemmija stimi.

L-ispejjez ta' dawn il-proceduri ghandhom jigu sopportati interament mis-socjetà Rikorrenti.

A tenur ta' l-Artikolu 2(4) tad-Disa' Skeda tal-Kap.406 tal-Ligijiet ta' Malta, it-Tribunal jordna li kopja ta' din is-sentenza tigi komunikata lis-socjetà Rikorrenti.

MAGISTRAT

DEPUTAT REGISTRATUR