



**In the Court of Magistrates (Malta) as a Court of  
Criminal Judicature**

**Magistrate Dr. Yana Micallef Stafrace LL.D., Adv. Trib.  
Ecc.Melit**

Police

Inspector Sarah Magro

Vs

Giulia Seminati Gelpi

2<sup>nd</sup> November 2023

The Court;

Having seen the charges brought against Giulia Seminati Gelpi born on the 21/4/1993 in Switzerland I D 255905A resident at 195 Helen Fl 7 Triq In-Nazzar San Gwann with having as a director and/or in the name and in representation of Cool Company Limited (C60036) and/or as a person registered with the Commissioner of Revenue according to Act XXIII of 1998 and regulations made thereunder during a surprise inspection carried out on the 22<sup>nd</sup> July 2022 at

Rivareno Cool Company Ltd Ross Street St Julians you or employees of yours or and other person acting on your behalf failed to give or produce a fiscal receipt by means of a fiscal cash register or manual fiscal receipts books as approved by the Commissioner which Conform with the criteria specified in item 10 of the Thirteenth Schedule found in Act of 1998 on Value Added Tax according to the price paid to you for that provision and this in breach of items 1,2,3,and 10 of the mentioned Schedule and article 51and 77(a) and (e) and 81 and 82 of Act No XXIII of 1998.

Having seen item 10 of the Thirteenth Schedule found in Act of 1998non Value Added Tax according to the price paid to you for that provision and this in breach of items 1,2,3,and 10 of the mentioned Schedule and article 51and 77(a) and ( e) and 81 and 82 of Act No XXIII of 1998.

Having seen all the witnesses produced by the prosecution.

Having seen the testimony of the accused.

Having seen the acts and documents of the proceedings.

Having seen the oral submissions.

### **Considerations of this Court**

**Dr Vincienne Vella** exhibited Dok A.

**George Camilleri** testified that a surprise inspection was carried out on the 22<sup>nd</sup> July 2022 at Rivareno Cool Company Ltd Ross Street St Julians where a transaction was seen on the premises where a VAT receipt was not issued. Roberto Osellame was identified though his ID card as the as the person who had not issued the VAT receipt and a receipt was issued as instructed by ther witness (Dok B). He also exhibited system readings Dok C.

**Giulia Seminati Gelpi** testified that she was a director of Rivareno Cool Company Ltd (C60036) and was not present at the moment of the transaction.

### **Considerations of this Court**

It is abundantly clear that a transaction was carried out without the issue of an appropriate receipt. The accused confirmed on oath that she was a director of Cool Company Ltd (C60036) and therefore carries the responsibilities pursuant to her directorship.

### **Decide**

Having seen item 10 of the Thirteenth Schedule found in Act of 1998n on Value Added Tax according to the price paid to you for that provision and this in breach of items 1,2,3,and 10 of the mentioned Schedule and article 51and 77(a) and ( e) and 81 and 82 of Act No XXIII of 1998 and for these reasons the Court finds Giulia Seminati Gelpi guilty of all the charges and condemns her to a fine of nine hundred euro (900).

**DR. YANA MICALLEF STAFRACE LL.D.**

**MAGISTRATE**

**Doris Serpina Sciberras**

**Deputy Reg**

