



**QORTI TAL-MAGISTRATI
(GHAWDEX) BHALA QORTI TA' GUDIKATURA
KRIMINALI**

**MAGISTRAT DR.
PAUL COPPINI**

Seduta ta' 1-20 ta' Marzu, 2010

Numru. 242/2010

The Police
(Inspector Josric Mifsud)
(Inspector David Scicluna) on behalf
Of the VAT Department)
vs

Giuseppe Cataldo, 48 years, son of Silvestro
and Maria nee' Cardinale, born at Capaci,
(Palermo), date of birth 28th October 1961,
Residing at Number 6, R/2 Street, Capaci,
Palermo, Sicily, Holder of Italian Identity
Number AR9955936

The Court,
Having seen the charge whereby Giuseppe Cataldo was
accused with having on these islands at Dwejra, limits of
Dwejra, San Lawrenz, Gozo on the 19th March, 2010, at
around 1330hrs and days before this date, or/and in any
other localities on these islands, by several acts

committed by him, even if at different times, which constitute violations of the same provision of the law, committed in pursuance of the same design.

a) Exercised a commercial activity for the sale of items without the necessary permission and license from the competent authority.

b) Also for on the same place, date, time and circumstances on behalf of the Commissioner of Value Added Tax as a hawker, whilst not being registered with the Commissioner of Value Added Tax, as per Act of 1998 regarding Value Added Tax (Act No: XXIII of 1998) and Regulations made by the same Act, failed to produce a fiscal receipt with a fiscal cash register which conforms with the requisites as specified in Item 10 of the Thirteenth Schedule to the Act, which Schedule forms part of the Vat Act of 1998 on a sale or a consignment, according to the payment paid for that sale/consignment;

c) Furthermore, in the same place, date, time and circumstances, on behalf of the Commissioner of Value Added Tax failed to give or to produce a receipt in the manner approved by the Commissioner of Value Added Tax for a sale, according to the payment paid to you for that sale/consignment.

In case of guilt, the Court is hereby requested to impose an additional fine amounting to ten times the endangered tax, which tax amounts to £14.00c, and this in terms of article 77 of the above mentioned Act.

Also in case of guilt the Court is requested to order the payment, of the costs incurred in connection with the employment in the proceedings of a court expert.

Having seen all the exhibits, presented by the police, in this morning's sitting,

Having heard the accused admits all the charges as presented, finds the accused guilty as charged, and condemns him to pay under paragraph (a), the sum of

Kopja Informali ta' Sentenza

one hundred and sixteen euro (€116); under the charge in paragraph (b), seven hundred euro (€700); and besides this, condemns him to pay also the amount of one hundred and forty four euro (€144) as an additional fine, in terms of article 77 of Act 23 of 1998 (23/1998).

The accused is also to pay the costs of the court interpreter appointed to explain the proceedings to him.

< Sentenza Finali >

-----TMIEM-----