

Suppliment tal-Gazzetta tal-Gvern ta' Malta, Nru. 20,370, 20 ta' Marzu, 2020

Taqsim A

MALTA

ATT Nru VIII tal-2020

ATT maħruġ b'liġi mill-Parlament ta' Malta.

ATT biex jimplimenta Miżuri tal-Estimi Finanzjarji għall-2020 u miżuri amministrattivi oħra.

ACT No. VIII of 2020

AN ACT enacted by the Parliament of Malta.

AN ACT to implement Budget measures for the financial year 2020 and other administrative measures.

Nagħti l-kunsens tiegħi.

(L.S.)

GEORGE VELLA
President

20 ta' Marzu, 2020

ATT Nru VIII tal-2020

ATT biex jimplimenta Miżuri tal-Estimi Finanzjarji għall-2020 u miżuri amministrattivi oħra.

IL-PRESIDENT, bil-parir u l-kunsens tal-Kamra tad-Deputati, imlaqqgħa f'dan il-Parlament, u bl-awtorità tal-istess, hareġ b'liġi dan li ġej:-

1. It-titolu fil-qosor ta' dan l-Att huwa l-Att tal-2020 li Jimplimenta Miżuri tal-Estimi. Titolu fil-qosor.

TAQSIMA I

2. Id-dispożizzjonijiet ta' din it-Taqsima għandhom jitqiesu li bdew isehħu fl-1 ta' Jannar, 2020. Bidu fis-sehħ ta' din it-Taqsima.

3. Għall-finijiet ta' din it-Taqsima, "dħul" għandha l-istess tifsira bħalma għandha fl-artikolu 2 tal-Att dwar l-Amministrazzjoni Finanzjarja u l-Verifika, imma ma tinkludix dħul li jkun ġej minn self. Tifsir. Kap. 174.

A 204

Awtorità li
jġingabar self.

4. (1) Bla hsara għad-dispożizzjonijiet ta' dan l-Att, il-Gvern ta' Malta jista' jiġbor, b'self, somma ta' flus ta' mhux iżjed minn erba' mija u hamsin miljun euro (€450,000,000).

Kap. 575.

(2) Għall-fini li tingabar dik is-somma hawn qabel imsemmija, il-Ministru għall-Finanzi hu b'dan awtorizzat li jiġbor dak is-self taħt id-dispożizzjonijiet tal-Att dwar Self tal-Gvern u l-Amministrazzjoni tad-Dejn Pubbliku, b'dawk il-pattijiet u kondizzjonijiet hekk kif l-istess Ministru jista' japprova.

Skop.

5. Flejjes imsellfin taħt l-awtorità ta' din it-Taqsima għandhom ikunu approprijati u applikati għall-iskop li:

(a) jiġu mifdija stocks registrati li għandhom jiġu mifdija matul l-2020; u

(b) isiru kontribuzzjonijiet fil-fondi ta' ammortizzament; u

(ċ) jiġu effettwati bidliet fil-portfolio fir-rigward ta' ammonti li jingabru permezz ta' Bills tat-Teżor, ammonti miġbura permezz ta' Stocks tal-Gvern, u rigward self li jingabar minn barra minn Malta hekk kif u meta dan ikun meħtieġ b'konformità mal-politika tal-Gvern dwar l-immaniġġar tad-dejn.

TAQSIMA II

Emendi għall-
Ordinanza tad-
Dwana.
Kap. 37.

6. Din it-Taqsima temenda l-Ordinanza tad-Dwana u għandha tinqara u tinftiehem haġa waħda mal-Ordinanza tad-Dwana, hawn iżjed 'il quddiem f'din it-Taqsima msejha "l-Ordinanza".

Emenda tal-
artikolu 62A tal-
Ordinanza.

7. Il-proviso tal-artikolu 62A tal-Ordinanza għandu jiġi sostitwit b'dan li ġej:

L.S. 37.05.

"Iżda fiċ-ċirkostanzi msemmija fil-paragrafu (b) ta' hawn fuq, meta jkun każ ta' rifiżjoni ta' dazju u, jew taxxi, għandu jitqies li ma twettaq ebda reat. Ir-rifiżjoni ta' dazju u, jew taxxi għandha tkun soġġetta għall-ħlas ta' dritt skont kif provdut fir-Regolamenti tad-Dwana:

Iżda wkoll li, fiċ-ċirkostanzi msemmija fil-paragrafi (a), (b) u (ċ) ta' hawn fuq, persuna li tagħmel dikjarazzjoni skorretta u tinforma lill-Kummissarju bil-miktub dwar din id-dikjarazzjoni skorretta:

(a) qabel ma l-Kummissarju jgħarraf lill-persuna li d-dettalji tad-dikjarazzjoni doganali mhumiex korretti; u

(b) fil-perjodu meta ma jkunx għadu magħruf, fis-sistemi relatati mal-ipproċessar ta' dikjarazzjonijiet doganali, kemm jekk manwali jew elettronici, jekk għandu jkun hemm kontroll tal-merkanzija, jew meta jiġi stabbilit li ma għandux ikun hemm tali kontroll; u

(c) tali informazzjoni tingħata lill-Kummissarju sa mhux iktar tard minn għaxart (10) ijiem tax-xogħol mid-data tar-rilaxx tal-merkanzija; u

(d) tali skorrettezza ma tittentax tagħmel id-dikjarazzjoni applikabbli għal merkanzija oħra barra minn dik li d-dikjarazzjoni kienet tkopri oriġinarjament,

din il-persuna għandha titqies li ma tkunx wettqet reat taħt dan l-artikolu."

8. L-artikolu 63 tal-Ordinanza għandu jiġi emendat kif ġej:

Emenda tal-artikolu 63 tal-Ordinanza.

(a) fil-paragrafu (g) tas-subartikolu (1) tiegħu, minnufih wara l-kliem "jew 10% tal-valur tal-oġġetti" għandhom jiġu miżjuda l-kliem "sa massimu ta' sitt mitt euro (€600),"; u

(b) minnufih wara s-subartikolu (3) tiegħu għandu jiġi miżjud is-subartikolu ġdid li ġej:

"(4) Għall-fini ta' dan l-artikolu, l-iffirmar ta' dan il-ftehim għandu jfisser ukoll li l-persuna tkun qed tiffinunzja għal kwalunkwe talba li jista' jkollha fil-konfront tal-Kummissarju, l-Avukat tal-Istat jew l-Avukat Ġenerali riżultanti mill-każ."

9. Fl-artikolu 63A tal-Ordinanza, minnufih wara s-subartikolu (4) għandu jiġi miżjud is-subartikolu ġdid li ġej:

Emenda tal-artikolu 63A tal-Ordinanza.

"(5) Għall-fini ta' dan l-artikolu, l-iffirmar ta' dan il-ftehim għandu jfisser ukoll li l-persuna tkun qed tiffinunzja għal kwalunkwe talba li jista' jkollha fil-konfront tal-Kummissarju, l-Avukat tal-Istat jew l-Avukat Ġenerali riżultanti mill-każ."

10. Fl-artikolu 65 tal-Ordinanza, minnufih wara s-subartikolu (3) għandu jiġi miżjud is-subartikolu ġdid li ġej:

Emenda tal-artikolu 65 tal-Ordinanza.

"(4) Għall-fini ta' dan l-artikolu, il-frazi "*systems based audit*" tfisser "proċedura ta' verifika inkluż verifika ta' sistemi elettronici, imfassla sabiex tinkiseb evidenza tal-verifika dwar jekk kontrolli principali humiex qegħdin joperaw b'mod kontinwu, konsistenti u effettiv kif ippjanat biex jipprevjenu jew

isibu u jikkoreġu, dikjarazzjonijiet skorretti materjali jew każijiet ta' nuqqas ta' konformità matul il-perjodu ta' verifika. Din il-verifika ssir ukoll permezz ta' tipi differenti ta' testijiet ta' kontrolli, bħal reviżjoni ta' dokumenti, domandi u konferma, spezzjoni, osservazzjoni, ikkalkular mill-ġdid u twettiq mill-ġdid".

Żieda ta' artikolu 70Ċ ġdid fl-Ordinanza.

11. Minnufih wara l-artikolu 70B tal-Ordinanza għandu jiġi miżjud dan l-artikolu ġdid li ġej:

"Setgħa tal-Kummissarju li jitlob informazzjoni.

70Ċ. (1) Għall-fini ta' investigazzjoni relatata ma' reati ta' kuntrabandu, frodi, evażjoni ta' taxxa jew dazju, hasil ta' flus, jew finanzjar ta' terroriżmu, sabiex iwettaq l-obbligi tiegħu taħt il-liġijiet doganali, il-Kummissarju jista', mingħajr preġudizzju għal kull obbligu ta' segretezza professjonali impost b'dispożizzjoni esplicita ta' liġi, jitlob u jiġbor dettalji ta' transazzjonijiet li seħħu, li jkunu qegħdin iseħħu jew li jkunu għadhom se jseħħu, kemm jekk jinvolvu lill-persuna jew entità li lilha tkun saret it-talba u kemm jekk ikunu transazzjonijiet bejn terzi, mingħand kull persuna u entità, u kull persuna u entità kif imsemmi għandha tagħti lill-Kummissarju dawk id-dettalji mitluba minnu fiż-żmien stabbilit minnu. L-imsemmija dettalji miksuba jistgħu jintużaw mill-Kummissarju bħala prova fi proċeduri f'kull qorti.

(2) Meta l-Kummissarju jkollu suspett li d-dettalji ta' transazzjonijiet miġbura jistgħu jammontaw għal prova ta' reati ta' hasil ta' flus jew finanzjar ta' terroriżmu, il-Kummissarju għandu jgħaddi dawk id-dettalji lill-Korp għall-Analisi ta' Informazzjoni Finanzjarja".

TAQSIMA III

Emendi għall-Att dwar it-Taxxa fuq l-*Income*. Kap. 123.

12. (1) Din it-Taqsima temenda l-Att dwar it-Taxxa fuq l-*Income* u għandha tinqara u tinftiehem haġa waħda mal-Att dwar it-Taxxa fuq l-*Income*, hawn iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".

(2) L-artikoli ta' din it-Taqsima għandhom jidhlu fis-seħħ kif ġej:

(a) l-artikolu li jemenda l-artikolu 5A(2)(d) tal-Att prinċipali, minn 1 ta' Jannar 2020;

(b) l-artikolu li jemenda l-artikolu 12 tal-Att prinċipali,

mis-sena ta' stima 2020;

(ċ) l-artikolu li jemenda l-artikolu 14 tal-Att prinċipali, minn 1 ta' Jannar 2019; u

(d) l-artikoli li jżidu l-artikoli 49A u 90B ġodda fl-Att prinċipali u l-artikoli li jemendaw l-artikoli 50, 56 u 90A tal-Att prinċipali, mis-sena ta' stima 2021.

13. Fis-subartikolu (1) tal-artikolu 2 tal-Att prinċipali, l-ewwel u t-tieni proviso tat-tifsira "kumpanija" għandhom jiġu sostitwiti b'dan li ġej:

Emenda tal-artikolu 2 tal-Att prinċipali.

Kap. 386.

"Iżda li, fil-każ ta' kumpanija ċellulari kif imfissra fi kwalunkwe regolamenti magħmula skont it-termini tal-Att dwar il-Kumpaniji (minn hawn 'il quddiem f'dan il-proviso msejha "r-Regolamenti") kif dawn jistgħu jiġu emendati minn żmien għal żmien, jew f'xi liġi jew regolamenti oħra li jissostitwixxu r-Regolamenti, għall-finijiet u l-għanijiet kollha tal-Atti dwar it-Taxxi, kull ċellula ta' kumpanija ċellulari u dik il-parti ta' kumpanija ċellulari li fiha jinżammu assi mhux ċellulari, għandhom kull waħda minnhom jitqiesu bħala kumpanija separata u kwalunkwe kliem jew espressjonijiet fl-Atti dwar it-Taxxi li huma rilevanti għal kumpanija għandhom jinftiehem skont hekk. It-tifsira ta' daww il-kliem u espressjonijiet għandha, sa fejn ikun applikabbli għal kumpanija ċellulari, issir fuq il-bażi tad-dispożizzjonijiet rilevanti tal-Att dwar il-Kumpaniji u tar-Regolamenti:".

Kap. 386.

14. L-artikolu 5A tal-Att prinċipali għandu jiġi emendat kif ġej:

Emenda tal-artikolu 5A tal-Att prinċipali.

(a) il-paragrafu (d) tas-subartikolu (2) tiegħu għandu jiġi sostitwit b'dan li ġej:

"(d) L-assenjament ta' xi jedd li jkun inkiseb skont konvenju għall-bejgħ ta' proprjetà immobbli, inkluż konvenju għat-trasferiment ta' proprjetà immobbli bi kwalunkwe mod u wegħda ta' konċessjoni enfitewtika, m'għandux jitqies bħala trasferiment li japplika għalih dan l-artikolu:

Iżda li l-Ministru jista', b'regoli, jippreskrivi:

(i) il-kondizzjonijiet għall-validità ta' xi

assenjament bħal dak;

(ii) it-tnaqqis li jista' jingħata sabiex jiġi determinat l-*income* li jirriżulta minn xi assenjament bħal dak;

(iii) it-taxxa imposta fuq l-*income* determinat kif ingħad;

(iv) iż-żmien li fih u l-mod kif it-taxxa hekk imposta għandha tithallas."; u

(b) fit-tieni proviso tal-paragrafu (e) tas-subartikolu (5) tiegħu, il-kliem "f'dak iż-żmien." għandhom jiġu sostitwiti bil-kliem "f'dak iż-żmien:" u minnufih wara għandu jiġi miżjud dan il-proviso ġdid li ġej:

Kap. 364.

"Iżda wkoll li, sakemm min jittrasferixxi ma jkunx akkwista l-proprjetà biex jistabbilixxi fiha jew jibni fuqha r-residenza ordinarja unika tiegħu u ddikjara dik l-intenzjoni fil-kuntratt tal-akkwist għall-finijiet tal-artikolu 32(4)(a) tal-Att dwar it-Taxxa fuq Dokumenti u Trasferimenti, dan il-paragrafu (e) m'għandux japplika jekk, fi kwalunkwe żmien matul il-perjodu ta' ħames (5) snin ta' qabel it-trasferiment, min jittrasferixxi, jew persuna relatata ma' min jittrasferixxi, għamel f'dik il-proprjetà xi xogħlijiet li għalihom kien meħtieġ permess tal-iżvilupp skont l-Att dwar l-Ippjanar tal-Iżvilupp iżda bl-esklużjoni ta' kwalunkwe xogħlijiet li jingħata permess għalihom mingħajr il-ħtieġa ta' applikazzjoni skont ordni magħmul taħt dak l-Att."

Kap. 356.

Emenda tal-artikolu 12 tal-Att prinċipali.

15. It-tielet proviso għall-paragrafu (u)(1) tas-subartikolu (1) tal-artikolu 12 tal-Att prinċipali għandu jiġi emendat kif ġej:

(a) fil-paragrafu (a) tiegħu, il-kliem "f'kumpannija, soċjetà," għandhom jiġu sostitwiti bil-kliem "f'kumpannija jew f'soċjetà,"; u

(b) fil-paragrafu (b) tiegħu, il-kliem "f'kumpannija, soċjetà," għandhom jiġu sostitwiti bil-kliem "f'kumpannija jew f'soċjetà,".

Emenda tal-artikolu 14 tal-Att prinċipali.

16. Is-subartikolu (1) tal-artikolu 14 tal-Att prinċipali għandu jiġi emendat kif ġej:

(a) il-paragrafu (a) tiegħu għandu jiġi sostitwit b'dan li ġej:

"(a) kostijiet tas-self li jkunu ntefqu minn dik il-persuna meta l-Kummissarju jkun sodisfatt li jkunu servew kollha u biss għall-iskop tas-sengħa, negozju, professjoni jew vokazzjoni ta' dik il-persuna, jew fuq kapital li jkun ġie impjegat għall-iskop tal-qligħ ta' *income*:

Izda li t-tnaqqis li jista' jingħata taħt dan il-paragrafu għandu jkun soġġett għal dawk il-limitazzjonijiet u jistgħu jiġu miġjuba 'l quddiem, b'dak il-mod li jistgħu jkunu preskritti u skont il-linji gwida maħruġa taħt l-artikolu 96(2);";

(b) fit-tieni proviso għall-paragrafu (h) tiegħu, il-kliem "il-paragrafi (f) u (j):" għandhom jiġu sostitwiti bil-kliem "il-paragrafi (f) u (j)."; u

(ċ) it-tielet proviso għall-paragrafu (h) tiegħu għandu jiġi mħassar.

17. Fis-subartikolu (2) tal-artikolu 31D tal-Att prinċipali, il-kliem "tat-taxxa mħallsa." għandhom jiġu sostitwiti bil-kliem "tat-taxxa mħallsa:" u minnufih wara għandu jiġi miżjud dan il-proviso ġdid li ġej:

Emenda tal-artikolu 31D tal-Att prinċipali.

"Izda li t-taxxa fuq kera derivata minn kirja residenzjali privata twila għandha tkun imnaqqsa f'dawk iċ-ċirkostanzi u b'dawk l-ammonti li jistgħu jiġu preskritti."

18. Fis-subartikolu (3) tal-artikolu 49 tal-Att prinċipali, il-kliem "r-raġel jew il-mara" għandhom jiġu sostitwiti bil-kliem "wieħed mill-konjuġi", u l-kliem "mir-raġel jew mill-mara" għandhom jiġu sostitwiti bil-kliem "minn wieħed mill-konjuġi".

Emenda tal-artikolu 49 tal-Att prinċipali.

19. Minnufih wara l-artikolu 49 tal-Att prinċipali għandu jiġi miżjud dan l-artikolu ġdid li ġej:

Żieda ta' artikolu 49A ġdid fl-Att prinċipali.

"Prospett separat.

49A.(1) Fil-każ ta' koppja miżżewġa, meta ż-żewġ konjuġi jkunu jgħixu flimkien, kull wieħed mill-konjuġi jista' jagħmel għażla għall-finijiet ta' dan l-artikolu (hawn iżjed 'il quddiem imsejha "għażla għal prospett separat") meta:

(a) matul is-sena li fiha ssir l-għażla, kull wiehed mill-konjuġi jirċievi *income* li jkun soġġett għat-taxxa skont id-dispożizzjonijiet tal-artikolu 4(1)(a) jew (b) sakemm dan ma jirreferix għal xi drittijiet li jinkisbu mill-kariga ta' direttur, jew tal-artikolu 4(1)(d), sakemm dan jirreferi għal pensjoni li wiehed jirċievi mill-impieg ta' qabel; jew

(b) skont att pubbliku magħmul mill-konjuġi, il-proprjetà li jakkwistaw matul iż-żwieġ tagħhom hija regolata bis-sistema ta' beni separati jew bis-sistema ta' komunjoni ta' residwu taht amministrazzjoni separata kif provdut fl-artikolu 1237(2) tal-Kodiċi Ċivili jew skont xi liġi barranija li tista' tkun applikabbli għall-proprjetà tal-konjuġi li ttipprovi għal xi sistema simili, u dik is-sistema tkun għadha tapplika għalihom fiż-żmien li fiha ssir l-għażla.

(2) Għażla għal prospett separat għandha ssir fuq dik il-formola u b'dak il-mod kif jista' jordna l-Kummissarju.

(3) Sakemm il-Kummissarju ma japprovax mod ieħor, għażla għal prospett separat għandu jkollha effett dwar is-sena ta' stima li tibda fl-1 ta' Jannar tas-sena li tiġi minnufih wara s-sena li fiha ssir l-għażla u għandha tibqa' jkollha effett dwar kull sena ta' stima li tiġi wara sakemm u sa meta ma tkunx giet revokata:

Iżda għażla mibgħuta lill-Kummissarju qabel l-1 ta' Jannar 2020 għandu jkollha effett mis-sena ta' stima 2021.

(4) Minkejja d-dispożizzjonijiet tal-artikolu 49, u bla ħsara għad-dispożizzjonijiet l-oħra ta' dan l-artikolu, għal kull sena ta' stima li dwarha jkollha effett għażla għal prospett separat:

(a) *l-income* ta' kull konjuġi għandu jkun ikkuntjat f'isem il-konjuġi rispettiv separatament mill-*income* tal-konjuġi l-ieħor, u kull konjuġi għandu jkun responsabbli li jħares id-dispożizzjonijiet tal-Atti dwar it-Taxxi dwar is-sottomissjoni ta' prospetti tal-*income* tiegħu jew tagħha u l-aċċertament ta' dak *l-income*;

(b) *l-income* ta' konjuġi għandu jkun magħmul mill-*income* kollu miksub minn dak il-konjuġi bla ma jingħata każ ta' kull dritt li jista' jkollu l-konjuġi l-iehor dwar dak *l-income* bis-saħħa tad-dispożizzjonijiet ta' xi liġi li tirregola d-drittijiet tal-konjuġi fuq il-proprjetà u *l-income* tagħhom;

(ċ) fl-applikazzjoni tad-dispożizzjonijiet ta' dan l-Att dwar it-tnaqqis li jista' jingħata kontra *l-income* ta' konjuġi, spejjeż għandhom jitqiesu li jkunu ntefqu mill-konjuġi li f'ismu tkun inħarġet l-irċevuta relattiva, u fejn tkun inħarġet riċevuta f'isem il-konjuġi flimkien, l-ispiza relattiva għandha titqies li tkun intefqet mill-konjuġi f'ishma indaqs; u

(d) kull ammonti ta' telf li ma jkunx ġie assorbit, *allowance* ta' natura kapitali li ma jkunx ġie assorbit jew krediti ta' taxxa li ma jkunux ġew assorbiti miġjuba 'l quddiem minn xi sena ta' stima li tiġi qabel dik li minnha tiġi effettiva għażla għal prospett separat għandu jsir rendikont dwarhom ikkuntjati fil-komputazzjoni tal-*income* tal-konjuġi li jkun intaxxat f'ismu *l-income* miksub mill-għajn li jkun ta lok għat-telf, *l-allowances* tal-kapital jew il-krediti ta' taxxa inkwestjoni:

Iżda li kull telf kapitali li ma jkunx ġie assorbit li kien imġarrab fi trasferiment magħmul minn konjuġi għandu jkun disponibbli bħala tnaqqis minn kwalunkwe qligħ kapitali li jista' jinkiseb minn dak il-konjuġi, u jekk it-trasferiment ikun sar mill-konjuġi flimkien, it-telf kapitali li ma jkunx ġie assorbit għandu jkun disponibbli għaż-żewġ konjuġi fil-proporzjon tas-sehemijiet indiviżi trasferiti minnhom rispettivament.

(5) (a) meta, f'xi sena li tiġi minnufih qabel sena ta' stima li dwarha tkun effettiva għażla għal prospett separat:

(i) xi konjuġi jikseb *income* minn kirjiet li japplika għalih l-artikolu 31D, dak il-konjuġi għandu jitqies li jkun għamel l-għażla għat-taxxa finali kif provdut fis-subartikolu (2) tal-artikolu 31D u għandu konsegwentement ikun soġġett għall-ħlas tat-taxxa finali skont is-subartikolu (7) tal-artikolu 31D; jew

(ii) xi konjuġi jikseb *income* minn investiment kif imfisser fl-artikolu 41(a) mingħajr tnaqqis ta' taxxa, dak il-konjuġi għandu jkun meħtieġ li jirrapporta dak l-*income* fil-prospett tat-taxxa tiegħu għas-sena ta' stima msemmija u li jhallas taxxa fuq dak l-*income* bir-rata jew rati determinati skont l-artikolu 33, liema taxxa għandha tithallas b'dak il-mod u mhux iktar tard minn dak iż-żmien kif jista' jiġi preskritt;

(b) id-dispożizzjonijiet tal-artikolu 31D u d-dispożizzjonijiet dwar l-*income* minn investiment għandhom japplikaw bla ma jitqies il-paragrafu (a) jekk l-*income* taxxabbli tal-konjuġi għal dik is-sena ta' stima, bla ma jittiehed kont tal-*income* inkwistjoni minn kirjiet jew minn investiment, ma jkunx inqas mill-ammont li fuqu t-taxxa għandha tithallas bir-rata ta' żero fil-mija (0%) skont l-artikolu 56(1)(b)(i).

(6) Koppja miżżewġa li jgħixu flimkien jistgħu jirrevokaw għażla għal prospett separat permezz ta' avviż bil-miktub lill-Kummissarju taht dawn il-kondizzjonijiet li ġejjin:

(a) l-avviż tar-revoka għandu jsir fuq dik il-formola u b'dak il-mod li jista' japprova l-Kummissarju u għandu jkun iffirmit miż-żewġ konjuġi; u

(b) sakemm il-Kummissarju ma japprovax mod ieħor, l-għażla għal prospett separat għandha tieqaf milli jkollha effett mis-sena ta' stima li tibda fl-1 ta' Jannar tas-sena li tiġi minnufih wara dik li fiha jkun ingħata l-avviż tar-revoka lill-Kummissarju, u ma għandux jerga' jkun disponibbli għall-konjuġi dwar dik is-sena jew xi waħda mill-erba' (4) snin ta' stima li jiġu wara."

20. Minnufih wara s-subartikolu (3) tal-artikolu 50 tal-Att prinċipali għandu jiġi miżjud dan is-subartikolu ġdid li ġej:

Emenda tal-artikolu 50 tal-Att prinċipali.

"(4) Il-konjuġi responsabbli ma jistax jagħmel għażla taħt dan l-artikolu għal xi sena ta' stima li dwarha tkun effettiva għażla magħmula minn kwalunkwe mill-konjuġi għal prospett separat għall-finijiet tal-artikolu 49A."

21. Is-subartikolu (1) tal-artikolu 56 tal-Att prinċipali għandu jiġi emendat kif ġej:

Emenda tal-artikolu 56 tal-Att prinċipali.

(a) fil-paragrafu (a) tiegħu, il-kliem "hlief meta l-konjuġi responsabbli" għandhom jiġu sostitwiti bil-kliem "hlief meta tkun saret għażla għal prospett separat għall-finijiet tal-artikolu 49A jew meta l-konjuġi responsabbli"; u

(b) fil-paragrafu (b) tiegħu, il-kliem "inkluz ir-raġel u l-mara meta l-konjuġi responsabbli jkun għażel komputazzjoni separata għall-finijiet tal-artikolu 50" għandhom jiġu sostitwiti bil-kliem "inkluz kull wieħed mill-konjuġi meta tkun saret għażla għal prospett separat għall-finijiet tal-artikolu 49A jew meta l-konjuġi responsabbli jkun għażel komputazzjoni separata għall-finijiet tal-artikolu 50".

22. Fis-subartikolu (9) tal-artikolu 90A tal-Att prinċipali, il-kliem "Fil-każ ta' koppja miżżewġa" għandhom jiġu sostitwiti bil-kliem "Fil-każ ta' koppja miżżewġa meta l-konjuġi jkunu jgħixu flimkien, barra minn konjuġi li jkun hemm effettiva dwarhom għażla għal prospett separat għall-finijiet tal-artikolu 49A,".

Emenda tal-artikolu 90A tal-Att prinċipali.

23. Minnufih wara l-artikolu 90A tal-Att prinċipali għandu jiġi miżjud dan l-artikolu ġdid li ġej:

Zieda ta' artikolu 90B ġdid fl-Att prinċipali.

"Taxxa fuq is-sahra.

90B. (1) B'seħħ mill-1 ta' Jannar 2020, *income* li jirċievi individwu li jirrappreżenta *income* minn sahra kwalifikanti għandu jkun soġġett għat-taxxa bir-rata ta' 15-il ċenteżmu fuq kull euro.

(2) Hlief meta l-individwu li jirċievi *income* minn sahra kwalifikanti jagħzel xort'oħra, it-taxxa li għandha tithallas skont is-subartikolu (1) għandha tkun finali u m'għandhiex tingħata bħala kreditu jew kumpens kontra xi taxxa dovuta minn xi persuna jew bħala ħlas lura.

(3) Il-Ministru jista', b'regoli, jippreskrivi:

(a) iċ-ċirkostanzi li fihom, il-limiti sa liema u l-kondizzjonijiet li taħthom, *income* għandu jirrappreżenta *income* minn sahra kwalifikanti għall-finijiet ta' dan l-artikolu; u

(b) il-mod kif għandha tiġi eżerċitata l-għażla msemmija fis-subartikolu (2).".

TAQSIMA IV

Emendi għall-Att dwar l-Akkwist ta' Proprjetà Immobbli minn Persuni mhux Residenti.
Kap. 246.

24. Din it-Taqsima temenda l-Att dwar l-Akkwist ta' Proprjetà Immobbli minn Persuni mhux Residenti u għandha tinqara u tinftiehem haġa waħda mal-Att dwar l-Akkwist ta' Proprjetà Immobbli minn Persuni mhux Residenti, hawn iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".

Emenda tal-artikolu 2 tal-Att prinċipali.

25. L-artikolu 2 tal-Att prinċipali għandu jiġi emendat kif ġej:

(a) it-tifsira "permess għal residenza" għandha tiġi mħassra;

(b) it-tifsira "persuna mhux residenti" għandha tiġi emendata kif ġej:

Kap. 217.

(i) fil-paragrafu (a) tagħha, il-kliem "Stat Membru ieħor; jew" għandhom jiġu sostitwiti bil-kliem "Stat Membru ieħor, esklużi ċittadini ta' pajjiżi terzi li għandhom status ta' resident li joqgħod għal żmien twil fit-termini tal-Att dwar l-Immigrazzjoni u leġiżlazzjoni sussidjarja tiegħu; jew"; u

(ii) fil-paragrafu (b) tiegħu, il-kliem "anke, f'kull wieħed miż-żewġ każi jekk ikollu permess validu għal residenza," għandhom jiġu mħassra; u

(ċ) fit-tifsira "persuna residenti ta' Malta", minnufih wara l-paragrafu (b) tagħha għandu jiġi miżjud il-paragrafu gdid li ġej:

Kap. 217.

"(ċ) ċittadin ta' pajjiż terz li għandu status ta' resident li joqgħod għal żmien twil fit-termini tal-Att dwar l-Immigrazzjoni u leġiżlazzjoni sussidjarja tiegħu;"

TAQSIMA V

26. Din it-Taqsima temenda l-Att dwar is-Sigurtà Soċjali u għandha tinqara u tinftiehem haġa waħda mal-Att dwar is-Sigurtà Soċjali, hawn iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".

Emendi għall-Att dwar is-Sigurtà Soċjali. Kap. 318.

27. Il-paragrafu (d) tas-subartikolu (2) tal-artikolu 16 tal-Att prinċipali għandu jiġi emendat kif ġej:

Emenda tal-artikolu 16 tal-Att prinċipali.

(a) minnufih wara l-kliem "xi diżabilità gravi" tiegħu għandhom jiġu miżjuda l-kliem "jew kondizzjoni jew mard rari."; u

(b) minnufih wara t-tieni proviso tiegħu għandu jiġi miżjud il-proviso ġdid li ġej:

"Iżda wkoll fil-każ ta' ġenitur li juri lid-Direttur li jkun qiegħed jieħu hsieb l-iben jew il-bint li jbatu minn kondizzjoni jew mard rari li jolqot anqas minn wieħed (1) minn kull elfejn (2,000) residenti Maltin, li jkunu ġew iċċertifikati minn konsulent jew prattikant mediku li jispeċjalizza fil-qasam partikolari u li din il-kondizzjoni teħtieġ kura u attenzjoni kontinwa b'mod illi dak il-ġenitur ma jkunx jista' jzomm impjieg *full-time* jew *part-time*, matul dak il-perjodu li fih jintalbu kontribuzzjonijiet akkreditati, is-somma totali ta' dawk il-kontribuzzjonijiet akkreditati li jistgħu jingħataw għar-rigward ta' kull tali iben jew bint ma għandhiex teċċedi mitejn u tmienja (208) kontribuzzjoni f'xi perjodu ta' erba' (4) snin fejn il-ġenitur twieled bejn l-1 ta' Jannar 1952 u l-31 ta' Diċembru 1961, u ma għandhiex teċċedi erba' mija u sittax (416)-il kontribuzzjoni f'xi perjodu ta' tmien (8) snin fejn il-ġenitur twieled fl-1 ta' Jannar 1962 jew wara:".

28. Fis-subartikolu (2) tal-artikolu 18 tal-Att prinċipali, il-kliem "fis-subartikolu (1)." għandhom jiġu sostitwiti bil-kliem "fis-subartikolu (1):" u minnufih wara għandhom jiġu miżjuda dawn il-provisos godda li ġejjin:

Emenda tal-artikolu 18 tal-Att prinċipali.

"Minkejja d-dispożizzjonijiet tas-subartikolu (2), għall-persuna li ġġib prova għas-sodisfazzjon tad-Direttur illi hija tkun qiegħda tirċievi kura kontinwa ġewwa jew permezz taċ-Ċentru tal-Onkologija Sir Anthony Mamo, il-pagament tal-benefiċċju għal mard jista' jiġi approvat mid-Direttur għal kwalunkwe numru addizzjonali ta' granet, inkluż l-ewwel tlett (3) ijiem ta' kull darba li dik il-persuna tkun inkapaċi għax-xogħol, matul perjodu effettiv li ma jeċċedix sena (1) minn meta

jibda dak it-trattament, iżda tali perjodu effettiv jista' jiġi mtawwal għal aktar minn sena (1) skont parir mediku li jingħata miċ-Ċentru tal-Onkoloġija Sir Anthony Mamo:

Barra minn hekk, għall-persuna li tkun iċċertifikata minn *panel* multidixxiplinarju mahtur taht l-artikolu 106, li tbat minn *Fibromyalgia* jew *Myalgic Encephalomyelitis*, u tissodisfa l-kriterji ta' eligibilita' mediċi kif agġornati minn żmien għal żmien mill-Ministeru responsabbli għas-Saħħa, il-pagament tal-benefiċċju għal mard jista' jiġi approvat mid-Direttur għal kwalunkwe numru addizzjonali ta' granet, inkluż l-ewwel tlett (3) ijiem ta' kull darba li dik il-persuna tkun inkapaċi għax-xogħol, matul perjodu effettiv li ma jeċċedix is-sena (1) kalendarja li fiha tkun saret l-ewwel talba għal benefiċċju għal mard."

Emenda tal-artikolu 26 tal-Att prinċipali.

29. Fil-paragrafu (d) tas-subartikolu (1) tal-artikolu 26 tal-Att prinċipali, il-kliem "li tinsab f'dan l-Att." għandhom jiġu sostitwiti bil-kliem "li tinsab f'dan l-Att:" u minnufih wara għandhom jiġu miżjuda l-provisos ġodda li ġejjin:

L.S. 318. 21. "Iżda b'effett mis-6 ta' Jannar 2020, persuna li tingħata l-ogħla valutazzjoni ta' indeboliment, skont ir-Regolamenti dwar Tabelli għal Valutazzjoni ta' Indeboliment mill-*panel* mediku mahtur taht l-artikolu 106, għandha tkun intitolata għal rata ekwivalenti għar-rata tal-Assistenza Miżjuda għal Diżabilita' Severa, kif speċifikat fit-Taqsima III tas-Sitt Skeda, jekk tissodisfa l-kondizzjonijiet dwar il-kontribuzzjoni kif imsemmija fl-artikolu 17 u l-medja ta' kontribuzzjoni ta' dik il-persuna ma tkunx anqas minn ħamsin (50):

Iżda wkoll li, f'każ li l-medja ta' kontribuzzjoni ta' persuna tkun anqas minn ħamsin (50), pagament *pro-rata* jista' jingħata kif speċifikat fil-partita E tat-Tnax-il Skeda."

Emenda tal-artikolu 27 tal-Att prinċipali.

30. Is-subartikolu (4) tal-artikolu 27 tal-Att prinċipali għandu jiġi emendat kif ġej:

(a) fil-paragrafu (b) tiegħu, il-kliem "jew riġel wiehed; u" għandhom jiġu sostitwiti bil-kliem "jew riġel wiehed; jew";

(b) il-paragrafu (ċ) tiegħu għandu jiġi enumerat mill-ġdid bħala l-paragrafu (d); u

(ċ) minnufih wara l-paragrafu (b) tiegħu għandu jiġi miżjud il-paragrafu ġdid li ġej:

"(ċ) tkun ċertifikata bħala muta għalkollox u b'mod permanenti jew truxa b'mod permanenti fi grad ta' mhux inqas minn sebghin (70) *decibels*; u".

31. Fil-paragrafu (b) tal-artikolu 31 tal-Att prinċipali, il-kliem "fil-paragrafu (a)." għandhom jiġu sostitwiti bil-kliem "fil-paragrafu (a):" u minnufih wara għandu jiġi miżjud dan il-proviso ġdid li ġej:

Emenda tal-artikolu 31 tal-Att prinċipali.

" Iżda, minkejja d-dispożizzjonijiet tal-paragrafi (a) u (b), b'effett mis-6 ta' Jannar 2020, l-*allowance* addizzjonali applikabbli skont id-dispożizzjonijiet tat-partita I tat-Tnax-il Skeda, għandu jibqa' jithallas lill-armla jew armel anke jekk dik l-armla jew dak l-armel ikun, tkun f'impjeg assigurabbli jew *self-occupied* u dak l-iben jew bint ma jkunux għadhom laħqu l-età ta' tmintax (18)-il sena."

32. L-artikolu 85 tal-Att prinċipali għandu jiġi emendat kif ġej:

Emenda tal-artikolu 85 tal-Att prinċipali.

(a) fis-subartikolu (6) tiegħu, il-kliem "tliet mitt euro (€300) fis-sena." għandhom jiġu sostitwiti bil-kliem "tliet mitt euro (€300) fis-sena:" u minnufih wara għandu jiġi miżjud dan il-proviso ġdid li ġej:

"Minkejja d-dispożizzjonijiet tas-subartikolu (6), b'effett mill-1 ta' Jannar 2020, ir-rata dovuta hekk kif provdut fis-subartikolu (6) għandha tibqa' tithallas anke meta l-persuna tilhaq l-età ta' ħamsa u sebghin (75) sena."; u

(b) minnufih wara s-subartikolu (6) tiegħu għandu jiġi miżjud dan is-subartikolu ġdid li ġej:

"(7) Bla ħsara għad-dispożizzjonijiet ta' dan l-Att, b'effett mill-1 ta' Jannar 2020, għandu jkun id-dritt ta' ġenitur li jithallas bonus ta' darba għat-twelid ta' iben jew bint jew adożzjoni, ta' tliet mitt euro (€300) meta jitwieled l-iben jew il-bint jew f'każ ta' adożzjoni għal dak it-twelid jew dawk l-adożzjonijiet li jiġu reġistrati mar-Registru Pubbliku ta' Malta:

Iżda, kull talba għal bonus għat-twelid ta' iben jew bint jew adożzjoni ma għandhiex tiġi aċċettata mid-Direttur, hlief jekk dik it-talba tiġi magħmula minn ċittadin ta' Malta jew tal-Unjoni Ewropea, jew minn persuna miżżewġa lil ċittadin ta' Malta, sakemm dak il-ġenitur kien ordinarjament residenti f'Malta għal perjodu ta' mill-anqas għaxar (10) snin immedjatament qabel issir

it-talba."

Emenda tat-Tieni Skeda li tinsab mal-Att prinċipali.

33. It-Tieni Skeda li tinsab mal-Att prinċipali għandha tiġi emendata kif ġej:

(a) il-paragrafu (ċ) sal-paragrafu (h) tal-partita 4 tat-Taqsima II tagħha għandhom jiġi enumerati mill-ġdid bħala paragrafu (d) sal-paragrafu (i) rispettivament;

(b) minnufih wara l-paragrafu (b) tal-partita 4 tat-Taqsima II tagħha għandu jiġi miżjud dan il-paragrafu ġdid li ġej:

"(ċ) kull Assistenza Miżjuda għal Dizabilità Severa, Assistenza għal Dizabilità Severa, Assistenza għal Persuna b'Vista Batuta u Assistenza għal Dizabilità li tkun qed titħallas lil wieħed (1) mill-konjuġi meta tali konjuġi ma jkunx qiegħed f'impjieg assigurabbli jew lanqas *self-occupied*";

(ċ) il-partita 6 tat-Taqsima II tagħha għandha tiġi sostitwita b'dan li ġej:

"6. Meta kap ta' familja jew il-konjuġi jkun qiegħed jirċievi Għajjnuna għal Mard taħt dan l-Att, kull zieda b'effett f'xi żmien wara s-6 ta' Jannar 1989, li għaliha jistgħu jkunu intitolati huma jew xi membru ieħor tal-familja (kif hawn qabel imsemmi f'din it-Taqsima) dwar xi pensjoni, benefiċċju, għajjnuna jew *Allowance Supplementari* hekk kif imħallsa lilhom jew lil xi membru ieħor tal-familja tagħhom taħt dan l-Att matul l-istess perjodu li fih huma jkunu qegħdin jirċievu l-imsemmija Għajjnuna għal Mard, ma għandhiex titqies fil-kalkolu tal-mezzi ta' dik il-familja għal finijiet biex jiġi stabbilit jekk ikunx għad baqa' jedd jew le għal dik l-Għajjnuna għal Mard.";

(d) il-partita 2 tat-Taqsima IV tagħha għandha tiġi emendata kif ġej:

(i) il-paragrafu (d) tagħha għandu jiġi enumerat mill-ġdid bħala paragrafu (e); u

(ii) minnufih wara l-paragrafu (ċ) tagħha għandu jiġi miżjud dan il-paragrafu ġdid li ġej:

"(d) kull Assistenza Miżjuda għal Dizabilità Severa, Assistenza għal Dizabilità Severa, Assistenza

għal Persuna b'Vista Batuta u Assistenza għal Dizabilità li tkun qed tithallas lill-konjuġi li ma huwiex il-kap tal-familja; u"; u

(e) fil-paragrafu (d) tal-partita 2 tat-Taqsima VIII tagħha, il-kliem "li tinsab ma' dan l-Att." għandhom jiġu sostitwiti bil-kliem "li tinsab ma' dan l-Att:" u minnufih wara għandu jiġi miżjud dan il-proviso ġdid li ġej:

"Iżda b'effett mill-1 ta' Jannar 2020, id-dispożizzjonijiet tal-paragrafu (d) ma għandhomx japplikaw aktar biex b'hekk minn din id-data ebda parti minn dan id-dhul ma għandha titqies."

34. It-Taqsima I tal-Hames Skeda li tinsab mal-Att prinċipali għandha tiġi emendata kif ġej:

Emenda tal-Hames Skeda li tinsab mal-Att prinċipali.

(a) il-partiti 10 u 11 tagħha għandhom jiġu enumerati mill-ġdid bhala l-partiti 12 u 13 rispettivament; u

(b) minnufih wara l-partita 9 tagħha għandhom jiġu miżjuda dawn il-partiti godda li ġejjin:

"10. *Fibromyalgia*

11. *Myalgic Encephalomyelitis*".

35. Fis-Seba' Skeda li tinsab mal-Att prinċipali, taħt l-intestatura "Skala ta' Rata", il-kliem "€21.66" għandhom jiġu sostitwiti bil-kliem "€22.00".

Emenda tas-Seba' Skeda li tinsab mal-Att prinċipali.

36. It-Tnax-il Skeda li tinsab mal-Att prinċipali għandha tiġi emendata kif ġej:

Emenda tat-Tnax-il Skeda li tinsab mal-Att prinċipali.

(a) il-partita E sal-partita K tagħha għandhom jiġu enumerati mill-ġdid bhala l-partita F sal-partita L rispettivament; u

(b) minnufih wara l-partita D tagħha għandha tiġi miżjuda l-partita ġdida li ġejja:

"E. Rati mnaqqsa ta' Pensjoni għal Invalidità skont id-dispożizzjonijiet tal-artikolu 26(1)(e) inkluż kull żieda bis-saħħa tad-dispożizzjonijiet tal-artikolu 90A, fejn il-medja fis-sena ta' kontribuzzjonijiet imħallsa jew akkreditati tkun ta' bejn għoxrin (20) u disgħa u erbgħin (49)."

A 220

Emenda tat-Tleltax-il Skeda li tinsab mal-Att prinċipali.

37. It-Tleltax-il Skeda li tinsab mal-Att prinċipali għandha tiġi emendata kif ġej:

(a) il-partita (6) tagħha għandha tiġi enumerata mill-ġdid bħala l-partita (7); u

(b) minnufih wara l-partita (5) tagħha għandha tiġi miżjuda l-partita ġdida li ġejja:

"(6) Izda, b'effett mill-1 ta' Jannar 2020, id-dhul pensjonabbli ta' persuna li twieldet qabel l-1 ta' Jannar 1962, li kienet membru tal-Korp tal-Pulizija ta' Malta, tal-Forzi Armati ta' Malta, tad-Dipartiment tal-Protezzjoni Ċivili ta' Malta jew tal-Facilità Korrettiva ta' Kordin, li tirtira jew irtirat mis-servizz b'pensjoni sħiħa mill-Gvern bħala l-prinċipal tagħha, mat-tlestija ta' minn l-inqas hamsa u għoxrin (25) sena ta' servizz qabel ma tilhaq l-età tal-pensjoni u li tkun ingħatat pensjoni tas-servizz, u li aktar tard issir intitolata għal pensjoni ta' rtirar jew ta' invalidità skont dan l-Att, għandu jkun dak speċifikat f'din it-Tleltax-il Skeda, jew dak id-dhul pensjonabbli li kieku kien jirriżulta mod ieħor skont id-dispożizzjonijiet ta' dan l-Att, li kieku l-aħħar ġurnata ta' impjeg ta' dik il-persuna, wara li tkun aċċettat l-arrangament tal-irtirar mis-servizz, kienet id-data ta' meta rtirat mis-servizz jew id-data ta' invalidità, skont liema dhul pensjonabbli jkun l-ogħla."

TAQSIMA VI

Emendi għall-Att dwar it-Taxxa fuq Dokumenti u Trasferimenti. Kap. 364.

38. (1) Din it-Taqsima temenda l-Att dwar it-Taxxa fuq Dokumenti u Trasferimenti u għandha tinqara u tintfiehmed haġa waħda mal-Att dwar it-Taxxa fuq Dokumenti u Trasferimenti, hawn iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".

(2) Id-dispożizzjonijiet ta' din it-Taqsima, ħlief dawk li jirreferu għall-artikoli li jemendaw l-artikoli 10, 32, 35(2), 42Ċ u 47 tal-Att prinċipali, għandhom jitqiesu li bdew isehħu fl-1 ta' Jannar 2020.

(3) Id-dispożizzjonijiet ta' din it-Taqsima li jirreferu għall-artikoli li jemendaw l-artikoli 10, 32 u 35(2) tal-Att prinċipali għandhom jitqiesu li bdew isehħu fil-15 ta' Ottubru 2019.

(4) Id-dispożizzjonijiet ta' din it-Taqsima li jirreferu għall-artikoli li jemendaw l-artikoli 42B, 42Ċ u 47 tal-Att prinċipali għandhom jitqiesu li bdew isehħu fit-28 ta' Ġunju 2019.

- 39.** Fl-artikolu 2 tal-Att prinċipali, fid-definizzjoni "dokument" il-kliem "*banking credit card*," għandhom jiġu mħassra. Emenda tal-artikolu 2 tal-Att prinċipali.
- 40.** L-artikolu 10 tal-Att prinċipali għandu jiġi emendat kif ġej:
- (a) fis-subartikolu (1) tiegħu, il-kliem "mill-valur reali fiż-żmien tal-eżekuzzjoni tad-dokument" għandhom jiġu sostitwiti bil-kliem "mill-valur reali skont id-dispożizzjonijiet l-oħra ta' dan l-Att u r-regoli preskritti taħt dan l-Att"; u
- (b) fis-subartikolu (2) tiegħu, il-kliem "tħallas bħala penali somma addizzjonali li tkun daqs l-ammont ta' taxxa kkalkulat fuq il-valur totali stmat mill-Kummissarju kif imsemmi qabel." għandhom jiġu sostitwiti bil-kliem "tħallas taxxa addizzjonali ekwivalenti għal għoxrin fil-mija (20%) tal-ammont ta' taxxa stmata mill-Kummissarju kif imsemmi qabel, u imgħax bir-rata kif preskritta mill-Ministru fuq kull taxxa stmata mill-Kummissarju."
- 41.** Minnufih wara s-subartikolu (2) tal-artikolu 22A tal-Att prinċipali għandhom jiġu miżjuda s-subartikoli ġodda li ġejjin: Emenda tal-artikolu 22A tal-Att prinċipali.
- "(3) Il-Kummissarju għandu permezz ta' istruzzjonijiet jagħmel disponibbli dawk il-formoli u avviżi li għandhom jintużaw taħt dan l-Att.
- (4) Il-Kummissarju jista' jagħmel disponibbli linji gwida sabiex jiġu spjegati l-formoli u avviżi li għandhom jintużaw taħt dan l-Att u dawn għandhom jinqraw u jinftiehm u haġa waħda mad-dispożizzjonijiet taħt dan l-Att sakemm ma jkunux konfliġġenti ma' dan l-Att."
- 42.** Minnufih wara s-subartikolu (2) tal-artikolu 30 tal-Att prinċipali għandu jiġu miżjud dan is-subartikolu ġdid li ġej:
- "(3) Kwalunkwe persuna inadempjenti mad-dispożizzjonijiet tas-subartikolu (1) għandha flimkien mat-taxxa li hija vvalutata in konformi ma' dan l-Att tkun soġġetta għall-imgħax bir-rata kif preskritta mill-Ministru."
- 43.** Is-subartikolu (4) tal-artikolu 32 tal-Att prinċipali għandu jiġi emendat kif ġej:
- (a) fil-paragrafu (a) tiegħu, il-kliem "mija u ħamsin elf euro (€150,000)" għandhom jiġu sostitwiti bil-kliem "mija u ħamsa u sebgħin elf euro (€175,000)", u l-kliem "bir-rata ta' tliet euro u ħamsin ċenteżmu għal kull mitt euro jew parti

A 222

minnhom." għandhom jiġu sostitwiti bil-kliem "bir-rata ta' tliet euro u ħamsin ċenteżmu (€3.50) għal kull mitt euro (€100) jew parti minnhom.";

(b) fil-paragrafu (b) tiegħu, il-kliem "mija u ħamsin elf euro (€150,000)" għandhom jiġu sostitwiti bil-kliem "mija u ħamsa u sebgħin elf euro (€175,000)"; u

(ċ) fil-paragrafu (ċ) tiegħu, il-kliem "mija u ħamsin elf euro (€150,000)" għandhom jiġu sostitwiti bil-kliem "mija u ħamsa u sebgħin elf euro (€175,000)".

Emenda tal-
artikolu 35 tal-
Att prinċipali.

44. L-artikolu 35 tal-Att prinċipali għandu jiġi emendat kif ġej:

(a) fil-paragrafu (i) tas-subartikolu (2) tiegħu, il-kliem "mija u ħamsin elf euro (€150,000)" għandhom jiġu sostitwiti bil-kliem "mija u ħamsa u sebgħin elf euro (€175,000)" kull fejn jinsabu;

(b) fil-paragrafu (ii) tas-subartikolu (2) tiegħu, il-kliem "mija u ħamsin elf euro (€150,000)" għandhom jiġu sostitwiti bil-kliem "mija u ħamsa u sebgħin elf euro (€175,000)" kull fejn jinsabu; u

(ċ) fil-paragrafu (ii) tas-subartikolu (4) tiegħu, il-kliem "imgħax bir-rata ta' tmienja fil-mija fis-sena, jew dik ir-rata li tiġi stabbilita," għandhom jiġu sostitwiti bil-kliem "imgħax bir-rata kif preskritta mill-Ministru".

Emenda tal-
artikolu 42 tal-
Att prinċipali.

45. Fis-subparagrafu (i) tal-paragrafu (a) tas-subartikolu (1) tal-artikolu 42 tal-Att prinċipali, il-kliem "persuna residenti f'Malta;" għandhom jiġu sostitwiti bil-kliem "persuna residenti f'Malta:" u minnufih wara għandu jiġi miżjud il-proviso ġdid li ġej:

"Izda l-ebda taxxa ma għandha tkun dovuta fuq dawn it-trasferimenti fejn dik it-taxxa tkun ġiet imħallsa barra minn Malta fil-pajjiż fejn it-trasferiment ġie esegwit jew fejn il-kumpannija hija registrata;"

Emenda tal-
artikolu 42B tal-
Att prinċipali.

46. L-artikolu 42B tal-Att prinċipali, fl-intier tiegħu, għandu jiġi enumerat mill-ġdid bħala s-subartikolu (1) tiegħu u minnufih wara għandu jiġi miżjud is-subartikolu ġdid li ġej:

"(2) Id-dispożizzjonijiet ta' dan l-artikolu għandhom japplikaw *mutatis mutandis* għal kull tnaqqis tal-valur reali ta' interess f'soċjetà, u għall-finijiet ta' dan l-artikolu:

Kap. 123.

(a) kull referenza għal "kumpanija ta' proprjeta'" għandha tinkludi "soċjeta' ta' proprjeta'" kif imfisser fl-artikolu 2(1) tal-Att dwar it-Taxxa fuq l-*Income*, bl-esklużjoni tal-provisos ta' dik it-tifsira; u

(b) kull referenza għal "ishma", "kapital azzjonarju" u "drittijiet ta' vot" għandha tinkludi l-interess, kapital u drittijiet ta' vot f'soċjeta'."

47. Fis-subartikolu (1) tal-artikolu 42Ċ tal-Att prinċipali, il-kliem "iżda l-provisos għal dik it-tifsira ma għandhomx ikunu japplikaw." għandhom jiġu sostitwiti bil-kliem "iżda l-provisos għal dik it-tifsira ma għandhomx ikunu japplikaw:" u minnufih wara għandu jiġi miżjud il-proviso ġdid li ġej:

Emenda tal-artikolu 42Ċ tal-Att prinċipali.

"Iżda ma' kull ristrutturazzjoni ta' kontroll li jsir b'*mergers*, *de-mergers*, amalgamazzjonijiet u rijorganizzazzjonijiet, m'għandha titħallas ebda taxxa fuq:

(a) it-trasferiment li jsir minn individwu ta' interess f'soċjeta', li huwa jkollu f'ismu, fejn kieku l-istess soċjeta' kienet kumpanija, kienet titqies li tiffurma parti minn grupp ta' kumpaniji, fi skambju ta' ishma f'kumpanija jew kumpaniji jew interessi f'soċjeta' jew soċjetajiet oħra, li kienu jitqiesu li jiffurmaw parti mill-istess grupp kieku s-soċjeta' jew soċjetajiet fuq imsemmija kienu kumpanija jew kumpaniji;

(b) l-iskambju bejn interess f'soċjeta' u ishma minn kumpanija għal oħra fejn il-kumpanija li qed tircievi l-ishma u l-kumpanija li l-ishma tagħha qed jiġu skambjati huma kumpaniji li jiffurmaw parti mill-istess grupp ta' kumpaniji;

(ċ) it-trasferiment ta' interess f'soċjeta' b'kumpens minn kumpanija jew soċjeta' għal kumpanija jew soċjeta' oħra, fejn dik li qed tittrasferixxi u dik li qed tircievi jiffurmaw parti mill-istess grupp ta' kumpaniji jew fejn waħda minnhom jew it-tnejn huma soċjetajiet, kienu jitqiesu li jiffurmaw parti mill-istess grupp kieku kienu kumpanija jew kumpaniji:

Iżda wkoll fejn kull soċjetà msemmija fil-proviso eżatt qabel dan hija "soċjetà ta' proprjetà", il-proviso eżatt qabel dan għandu japplika biss meta l-proprjetarji benefiċjarji individwali, diretti jew indiretti, tal-kumpanniji msemmija fl-istess proviso huma l-istess u kull wieħed minn dawk l-individwi għandu, direttament jew indirettament, sostanzjalment l-istess perċentwali ta' interess fil-kapital azzjonarju nominali u drittijiet ta' vot f'kull waħda mill-imsemmija kumpanniji kemm qabel kif ukoll wara t-trasferiment jew skambju, skont il-każ. Id-dispożizzjonijiet tal-artikolu 32(6)(b) għandhom japplikaw *mutatis mutandis* għall-finijiet li ssir din id-determinazzjoni.

Kap. 123. Għall-finijiet ta' dan il-proviso, "soċjetà ta' proprjetà" għandha jkollha l-istess tifsira mogħtija lilha fl-artikolu 2(1) tal-Att dwar it-Taxxa fuq l-*Income* iżda l-provisos ta' dik it-tifsira m'għandhomx japplikaw:

Kap. 345. Iżda wkoll li l-proviso eżatt qabel dan m'għandux japplika fejn il-kumpanniji msemmija huma, direttament jew indirettament proprjetà ta' kumpannija sa tmenin fil-mija (80%) jew iżjed li t-titoli tagħha huma elenkati f'borża rikonoxxuta taħt l-Att dwar is-Swieq Finanzjarji."

Emenda tal-artikolu 47 tal-Att prinċipali.

48. L-artikolu 47 tal-Att prinċipali għandu jiġi emendat kif ġej:

(a) is-subartikolu (1) tiegħu għandu jiġi sostitwit b'dan li ġej:

"(1) Meta l-persuni msemmija fis-subartikoli (3) u (4) u *trusts* u arranġamenti fiduċjarji msemmija fis-subartikolu (3)(e) jakkwistaw jew jiddisponu minn valuri negozjabbli jew interess f'soċjetà, tkun xi tkun ir-raġuni, dawn għandhom ikunu eżenti mid-dispożizzjonijiet ta' dan l-Att.";

(b) is-subartikolu (2) tiegħu għandu jiġi sostitwit b'dan li ġej:

"(2) Meta l-persuni msemmija fis-subartikoli (3) u (4) jakkwistaw jew jiddisponu minn valuri negozjabbli jew interess f'soċjetà li jkunu haġġu huma, tkun xi tkun ir-raġuni, dawn għandhom ikunu eżenti mid-dispożizzjonijiet ta' dan l-Att.";

(ċ) il-paragrafu (ċ) tas-subartikolu (3) tiegħu għandu jiġi mhassar;

(d) il-paragrafi (d) u (e), inkluż il-provisos tal-paragrafu (e) tas-subartikolu (3) tiegħu, għandhom jiġu sostitwiti b'dan li ġej:

"(d) kumpanniji u soċjetajiet li jidhlu fl-iskop tas-subartikolu (4);

Kap. 123.

(e) *trust* jew arrangament fiduċjarju li l-*income* tagħhom jikkwalifika għal eżenzjoni skont l-artikolu 12(1)(d) tal-Att dwar it-Taxxa fuq l-*Income* u li l-benefiċjarji tagħhom huma biss individwi li mhumiex residenti f'Malta, jew kumpannija jew soċjetà li tissodisfa d-dispożizzjonijiet tas-subartikolu (4)(a), meta t-*trustee*, il-persuna fiduċjarja, il-kumpannija jew is-soċjetà, kif ikun il-każ, jagħtu prova għas-sodisfazzjon tal-Kummissarju li t-*trust*, l-arrangament fiduċjarju, il-kumpannija jew is-soċjetà jwettqu, jew biġisiebhom iwettqu (fi żmien raġonevoli li jista' jkun applikabbli) negozju, jew għandhom jew biġisiebhom ikollhom (fi żmien raġonevoli li jista' jkun applikabbli) interessi kummerċjali sa limitu ta' aktar minn disgħin fil-mija (90%) barra minn Malta billi juru li jissodisfaw dawk il-kondizzjonijiet kif il-Kummissarju jidhirlu xierqa:

Iżda ż-żamma ta' valuri negozjabbli fil-kumpannija jew kumpanniji msemmija fil-paragrafi (ċ), (d) jew (e) jew iż-żamma ta' interess f'soċjetà msemmija fil-paragrafi (d) jew (e), skont il-każ, u fit-twettiq ta' attivitajiet tan-negozju magħhom, għandhom jitqiesu li jikkostitwixxu interessi ta' negozju barra minn Malta:

Kap. 386.

Iżda wkoll għall-finijiet sabiex jiġi stabbilit jekk kumpannija jew soċjetà msemmija fl-artikolu 384 tal-Att dwar il-Kumpanniji tissodisfax id-dispożizzjonijiet ta' dan il-paragrafu, l-operat ta' dik il-kumpannija jew soċjetà f'Malta biss għandu jiġi kkunsidrat.";

(e) is-subartikoli (4), (5), (6), (7) u (8) tiegħu għandhom jiġu sostitwiti b'dan li ġej:

"(4) Kumpannija jew soċjetà, skont il-każ, tkun kumpannija jew soċjetà li taqa' taht is-subartikolu(3)(d) jekk:

(a) f'każ ta' kumpannija, iktar minn nofs il-kapital azzjonarju ordinarju, jeddijiet ta' votazzjoni u jeddijiet għal profitti ta' dik il-kumpannija jew f'każ ta' soċjetà, iktar minn nofs il-kapital, jeddijiet ta' votazzjoni u jeddijiet għal profitti ta' dik is-soċjetà jkunu ta':

(i) xi persuna li mhijiex residenti f'Malta u li ma jkollhiex bħala sidien tagħha u ma tkunx kontrollata minn, direttament jew indirettament, lanqas taġixxi f'isem, individwu jew individwi, li huma ordinarjament residenti u domiciljati f'Malta; jew

(ii) *trustee* ta' *trust* li l-benefiċjarji tiegħu huma kollha persuni li mhumiex residenti f'Malta u li m'għandhomx bħala sidien tagħhom u ma jkunux kontrollati minn, direttament jew indirettament, lanqas jaġixxu f'isem, individwu jew individwi, li huma ordinarjament residenti u domiciljati f'Malta; u

(b) dik il-kumpannija jew soċjetà tkun giet determinata mill-Kummissarju bħala li għandha l-maġġoranza tal-interessi kummerċjali tagħha barra minn Malta.

(5) Kumpannija jew soċjetà li ma jkollhiex bħala s-sidien tagħha u li ma tkunx kontrollata minn, direttament jew indirettament, lanqas taġixxi f'isem, individwu jew individwi, li huma ordinarjament residenti u domiciljati f'Malta, għandha titqies li taqa' taħt is-subartikolu (4).

(6) Kumpannija jew soċjetà tista' tapplika lill-Kummissarju, fuq dik il-formula li l-Kummissarju għandu jipprovdi, għal determinazzjoni li toħroġ mis-subartikolu (7) jew mis-subartikolu (8).

(7) Il-Kummissarju għandu jiddetermina li kumpannija jew soċjetà taqa' taħt is-subartikolu (3)(d) jekk, filwaqt li tissodisfa l-ħtiġiet tas-subartikolu (4)(a) u (b):

Kap. 123. (a) f'każ ta' kumpannija, iktar minn nofs il-profitti tal-kumpannija li jitqassmu kienu allokati fil-kont ta' *income* barrani (fil-kuntest tat-tifsir tal-Att dwar it-Taxxa fuq l-*Income*) fl-aħħar sena finanzjarja sħiħa tal-kumpannija jew f'każ ta' soċjetà, iktar minn nofs il-profitti tas-soċjetà kienu jkunu allokati fil-kont ta' *income* barrani (fil-kuntest tat-tifsir tal-Att dwar it-Taxxa fuq l-*Income*) fl-aħħar sena finanzjarja sħiħa tas-soċjetà, kieku dik is-soċjetà kienet kumpannija; jew

Kap. 123. (b) l-ebda mill-assi miżmuma mill-kumpannija jew soċjetà ma jkunu sitwati f'Malta. Għal dan l-iskop, il-kelma "assi" m'għandhiex tinkludi valuri negozjabbli f'kumpanniji msemmija fis-subartikolu (3)(ċ), (d) u (e) jew interessi f'soċjetà imsemmija fis-subartikolu (3)(d) u (e) jew kwalunkwe assi oħrajn f'Malta miżmuma mill-kumpannija jew soċjetà għall-finijiet li tiġġestixxi n-negozju tagħha kemm-il darba l-maġġoranza tal-interessi kummerċjali tal-kumpannija jew soċjetà jkunu jinsabu barra minn Malta.

(8) Il-Kummissarju jista', fid-diskrezzjoni tiegħu, jiddetermina illi kumpannija jew soċjetà taqa' taht is-subartikolu (3)(d) jekk ikun probabbli li, f'każ ta' kumpannija, iktar minn nofs il-profitti tal-kumpannija li jitqassmu jiġu allokati fil-kont ta' *income* barrani fl-ewwel sena finanzjarja tal-kumpannija jew f'każ ta' soċjetà, iktar minn nofs il-profitti tagħha jiġu allokati fil-kont ta' *income* barrani fl-ewwel sena finanzjarja tagħha, kieku s-soċjetà kienet kumpannija."; u

(f) is-subartikolu (10) tiegħu għandu jiġi sostitwit b'dan li ġej:

"(10) Id-dispożizzjonijiet ta' dan l-artikolu m'għandhomx japplikaw:

Kap 123. (a) meta l-valuri negozjabbli jew interess f'soċjetà inkwistjoni jinżammu "f'kumpannija ta' proprjetà" jew "soċjetà ta' proprjetà", skont il-każ, kif imfissra fl-artikolu 2(1) tal-Att dwar it-Taxxa fuq l-*Income*; jew

(b) meta l-eżenzjoni msemmija tqum permezz tas-subartikolu (3)(d) jew tas-subartikolu (3)(e), il-valuri negozjabbli jew l-interessi f'soċjetà msemmija, skont il-każ, jiġu akkwistati minn individwu li huwa ordinarjament residenti jew domiciljat f'Malta jew minn kull persuna oħra (ħlief minn xi persuna li għaliha ssir referenza fis-subartikolu (3)) li jkollha bħala s-sidien tagħha jew tkun ikkontrollata minn, jew li taġixxi f'isem, individwu li huwa ordinarjament residenti u domiciljat f'Malta."

Emenda tal-artikolu 48 tal-Att prinċipali.

49. Fl-artikolu 48 tal-Att prinċipali, il-kliem "għal kull nuqqas" għandhom jiġu sostitwiti bil-kliem "għal kull nuqqas u imgħax bir-rata kif preskritta mill-Ministru fuq kull taxxa stmata mill-Kummissarju".

Emenda tal-artikolu 51 tal-Att prinċipali.

50. Fis-subartikolu (2) tal-artikolu 51 tal-Att prinċipali, il-kliem "imgħax bir-rata ta' punt sebgħa fil-mija (0.7%) għal kull tletin (30) ġurnata jew parti minnhom" għandhom jiġu sostitwiti bil-kliem "imgħax bir-rata kif preskritta mill-Ministru".

Emenda tal-artikolu 52 tal-Att prinċipali.

51. L-artikolu 52 tal-Att prinċipali għandu jiġi emendat kif ġej:

(a) fl-ewwel proviso għall-paragrafu (a) tas-subartikolu (4) tiegħu, il-kliem "imgħax bir-rata ta' punt sebgħa ħamsa fil-mija (0.75%) għal kull tletin (30) ġurnata jew parti minnhom" għandhom jiġu sostitwiti bil-kliem "imgħax bir-rata kif preskritta mill-Ministru"; u

(b) it-tieni proviso għall-paragrafu (a) tas-subartikolu (4) tiegħu għandu jiġi sostitwit b'dan li ġej:

"Izda wkoll l-imgħax ma għandu, fl-ebda każ, jeċċedi t-taxxa stmata mill-Kummissarju fir-rigward ta' kull stima."

Emenda tal-artikolu 53 tal-Att prinċipali.

52. Fis-subartikolu (2) tal-artikolu 53 tal-Att prinċipali, il-kliem "tehel l-istess penali li kienet tkun applikabbli għal dak in-nuqqas" għandhom jiġu sostitwiti bil-kliem "għandha tehel l-istess penali kif ikun applikabbli għal dak in-nuqqas flimkien ma' imgħax bir-rata kif preskritta mill-Ministru fuq kull taxxa stmata mill-Kummissarju".

Emenda tal-artikolu 60A tal-Att prinċipali.

53. L-artikolu 60A tal-Att prinċipali għandu jiġi emendat kif ġej:

(a) fis-subartikolu (2) tiegħu, il-kliem "fi żmien hmistax-il jum mid-data tan-notifika" għandhom jiġu sostitwiti bil-kliem "fi żmien tletin (30) ġurnata mid-data tan-notifika"; u

(b) minnufih wara s-subartikolu (2) tiegħu għandu jiġi miżjud is-subartikolu ġdid li ġej:

"(3) Fuq l-iskadenza tal-perjodu ta' jumejn (2) imsemmija fis-subartikolu (2), il-Kummissarju għandu jkun intitolat li jirreġistra fir-reġistru pubbliku jew fir-reġistru tal-artijiet, skont il-każ kif ikun, nota ta' privileġġ għall-ammont mitlub fl-att ġudizzjarju liema nota ta' privileġġ għandha tiġi reġistrata minn avukat jew nutar."

TAQSIMA VII

54. (1) Din it-Taqsima temenda l-Att dwar l-Amministrazzjoni tat-Taxxa u għandha tinqara u tinftiehem haġa waħda mal-Att dwar l-Amministrazzjoni tat-Taxxa, hawn iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".

Emendi għall-Att dwar l-Amministrazzjoni tat-Taxxa. Kap. 372.

(2) L-artikoli ta' din it-Taqsima għandhom jidhlu fis-seħh kif ġej:

(a) l-artikolu li jemenda l-artikolu 5 tal-Att prinċipali għandu jidhol fis-seħh mill-1 ta' Ġunju 2020; u

(b) l-artikoli li jemendaw l-artikoli 12 u 48 tal-Att prinċipali għandhom jidhlu fis-seħh mis-sena ta' stima 2021.

55. Fis-subartikolu (3) tal-artikolu 5 tal-Att prinċipali, il-kliem "bħala li hu intitolat benefiċjalment għalih." għandhom jiġu sostitwiti bil-kliem "bħala li hu intitolat benefiċjalment għalih:" u minnufih wara għandu jiġi miżjud dan il-proviso ġdid li ġej:

Emenda tal-artikolu 5 tal-Att prinċipali.

"Iżda li, dan is-subartikolu għandu japplika biss meta ċ-ċertifikat hawn imsemmi jinkludi l-ismijiet u n-numri ta' identifikazzjoni tal-kontribwenti tal-persuna jew persuni li għall-benefiċċju tagħhom huwa miżmum is-sehem u tas-sidien benefiċjarji aħharija tagħhom, u xi dettalji oħra li jistgħu jkunu meħtieġa mill-Kummissarju."

56. Fil-paragrafu (d) tas-subartikolu (3) tal-artikolu 12 tal-Att prinċipali, il-kliem "Għar-rigward ta' individwu miżżewweġ li jkun qed jgħix mal-konjuġi relattiv" għandhom jiġu sostitwiti bil-kliem "Għar-rigward ta' individwu miżżewweġ li jkun qed jgħix mal-konjuġi tiegħu, li ma jkunx individwu li dwaru jkun hemm effettiva għażla għal prospett separat għall-finijiet tal-artikolu 49A tal-Att

Emenda tal-artikolu 12 tal-Att prinċipali.

Kap. 123.

dwar it-Taxxa fuq l-*Income*".

Emenda tal-artikolu 43 tal-Att prinċipali.

57. Fit-tielet proviso għall-paragrafu (b) tas-subartikolu (1) tal-artikolu 43 tal-Att prinċipali, il-kliem "msemmija fl-istess subartikolu." għandhom jiġu sostitwiti bil-kliem "msemmija fl-istess subartikolu:" u minnufih wara għandu jiġi miżjud dan il-proviso ġdid li ġej:

Kap. 123.

"Iżda, barra minn hekk, minkejja d-dispożizzjonijiet ta' qabel ta' dan il-paragrafu, fil-każ ta' trasferiment ta' titoli f'kumpannija ta' proprjetà jew interess f'soċjetà ta' proprjetà, il-hlas tat-taxxa proviżorja għandu jkun daqs dak l-ammont li jista' jiġi preskritt taht dan l-Att jew taht l-Att dwar it-Taxxa fuq l-*Income* iżda li ma jkunx aktar minn ħamsa u tletin fil-mija (35%) tal-ogħla mill-valur tas-suq u l-konsiderazzjoni għat-trasferiment, u għall-fini ta' dan il-proviso m'għandhomx jitqiesu l-proviso għat-tifsira "kumpannija ta' proprjetà" u l-proviso għat-tifsira "soċjetà ta' proprjetà" fl-artikolu 2(1) tal-Att dwar it-Taxxa fuq l-*Income*".

Kap. 123.

Emenda tal-artikolu 48 tal-Att prinċipali.

58. Fis-subartikolu (2B) tal-artikolu 48 tal-Att prinċipali, il-kliem "tat-tnax-il xahar" għandhom jiġu sostitwiti bil-kliem "tas-sitt (6) xahar", kull fejn jinsabu.

TAQSIMA VIII

Emendi għall-Att dwar Dazju tas-Sisa.
Kap. 382.

59. Din it-Taqsima temenda l-Att dwar Dazju tas-Sisa u għandha tinqara u tintfieh hemm haġa waħda mal-Att dwar Dazju tas-Sisa, hawn iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".

Emenda ġenerali tal-Att prinċipali.

60. Fl-Att prinċipali kull fejn tidher il-kelma "bolli" għandha tiġi sostitwita bil-kliem "bolli tas-sisa" u kull fejn tidher il-kelma "bolol" u l-kliem "bolol tas-sisa" għandhom jiġu sostitwiti bil-kliem "bolli tas-sisa".

Emenda tal-artikolu 10Ċ tal-Att prinċipali.

61 Fis-subartikolu (1) tal-artikolu 10Ċ tal-Att prinċipali, minnufih wara l-kliem "dazju tas-sisa li huma msemmija" għandhom jiġu miżjuda l-kliem "fit-Taqsima B tar-Raba' Skeda u,".

Emenda tal-artikolu 16 tal-Att prinċipali.

62. Fil-paragrafu (o) tas-subartikolu (1) tal-artikolu 16 tal-Att prinċipali, il-kliem "dawn il-ħwejjeg," għandhom jiġu sostitwiti bil-kliem "dawn il-ħwejjeg; jew" u minnufih wara għandu jiġi miżjud dan il-paragrafu ġdid li ġej:

"(p) jaħžen u, jew joffri għall-bejgħ kontenituri ta' alkoħol jew inbid li jkollhom imwaħħla fuqhom bolla tas-sisa li

kienet digà mwahhla ma' kontenitur ieħor ta' alkoħol jew inbid,".

63. Minnufih wara s-subartikolu (2) tal-artikolu 16A tal-Att prinċipali għandu jiġi miżjud dan is-subartikolu ġdid li ġej:

Emenda tal-artikolu 16A tal-Att prinċipali.

"(3) Għall-fini ta' dan l-artikolu, l-iffirmar ta' dan il-ftehim għandu jfisser ukoll li l-persuna tkun qed tiffinanzja għal kwalunkwe talba li jista' jkollha fil-konfront tal-Kummissarju, l-Avukat tal-Istat jew l-Avukat Ġenerali rizultanti mill-każ."

64. Il-proviso tas-subartikolu (3) tal-artikolu 29A tal-Att prinċipali għandu jiġi emendat kif ġej:

Emenda tal-artikolu 29A tal-Att prinċipali.

(a) fis-subparagrafu (i) tiegħu, il-kliem "l-artikolu 16A ta' dan l-Att" għandhom jiġu sostitwiti bil-kliem "l-artikolu 16A, ħlief jekk ikun ftehim dwar prodotti tat-tabakk manifatturat imsemmija fit-Tielet Skeda," u l-kliem "jkunu għaddew ħames snin" għandhom jiġu sostitwiti bil-kliem "tkun għaddiet sena (1)";

(b) fis-subparagrafu (ii) tiegħu, il-kliem "l-artikolu 16A ta' dan l-Att" għandhom jiġu sostitwiti bil-kliem "l-artikolu 16A, ħlief jekk ikun ftehim dwar prodotti tat-tabakk manifatturat imsemmija fit-Tielet Skeda," u l-kliem "ħmistax-il sena" għandhom jiġu sostitwiti bil-kliem "tliet (3) snin";

(c) fis-subparagrafu (iii) tiegħu, minnufih wara l-kliem "irregolarità jew iktar wara dawn," għandhom jiġu miżjud l-kliem "ħlief jekk tkun irregolarità dwar prodotti tat-tabakk manifatturat imsemmija fit-Tielet Skeda," u l-kliem "is-subartikolu (3)." għandhom jiġu sostitwiti bil-kliem "is-subartikolu (3)"; u

(d) minnufih wara s-subparagrafu (iii) tiegħu għandu jiġi miżjud dan is-subparagrafu ġdid li ġej:

"(iv) Persuna li tidhol fi ftehim mal-Kummissarju taħt l-artikolu 63 tal-Ordinanza tad-Dwana jew l-artikolu 16A dwar prodotti ta' tabakk manifatturat imsemmija fit-Tielet Skeda ma għandhiex titqies bħala persuna idonea għall-fini ta' dan l-artikolu."

Kap. 37.

65. Il-kolonna msemmija "Description of excise goods" fir-Raba' Skeda li tinsab mal-Att prinċipali għandha tiġi emendata kif ġej:

Emenda tar-Raba' Skeda li tinsab mal-Att prinċipali.

(a) minnufih qabel il-kliem "Leaded Petrol falling within CN Codes 2710.12.31" tagħha għandu jiġi miżjud s-subtitolu ġdid bil-kliem "*Part A*";

(b) il-kliem "Gas Oil falling within CN Codes" sal-kliem "if used for heating purposes" tagħha għandhom jiġu sostitwiti bil-kliem "**Gas Oil** falling within CN Codes 2710.19.31, 2710.19.35, and CN Codes 2710.19.43 to 2710.19.48 and 2710.19.55 or 2710.20.11 to 2710.20.19 and blends of the foregoing with Biodiesel, excluding Gas Oil or Gas Oil blended with Biodiesel, with a sulphur content not exceeding 0.1% sulphur by weight if used for heating purposes";

(c) il-kliem "Heavy fuel oil" sal-kliem "2710.20.39" tagħha għandhom jiġu sostitwiti bil-kliem "**Heavy fuel oil** falling within CN Codes 2710.19.51, 2710.19.62 to 2710.19.68 or 27.10.20.31 to 2710.20.39";

(d) minnufih qabel il-kliem "Petroleum oils falling within CN Code 2710 1971" tagħha għandu jiġi miżjud s-subtitolu ġdid bil-kliem "*Part B*";

(e) minnufih qabel il-kliem "Electricity falling under CN Code 2716" tagħha għandu jiġi miżjud s-subtitolu ġdid bil-kliem "*Part C*"; u

(f) minnufih qabel il-kliem "REDUCED EXCISE DUTY RATES" tagħha għandu jiġi miżjud s-subtitolu ġdid bil-kliem "*Part D*".

Emenda tas-Sitt
Skeda li tinsab
mal-Att
prinċipali.

66. Is-Sitt Skeda li tinsab mal-Att prinċipali għandha tiġi emendata kif ġej:

(a) ir-regolament 13 tat-Taqsima A tagħha għandu jiġi emendat kif ġej:

(i) is-subregolament (3) tiegħu għandu jiġi sostitwit b' dan li ġej:

"(3) Meta bolla tas-sisa dwar alkoħol tintilef, tinsteraq jew għal xi raġuni oħra ma tinstabx, il-Kummissarju jista' joħroġ bolla tas-sisa bħala sostitut tal-orijinali soġġetta għall-ħlas ta' dritt ekwivalenti għall-ogħla dazju tas-sisa li jkun fis-seħħ f'dak iż-żmien fuq flixxun ta' litru ta' erbġhin fil-mija (40%) alkoħol skont il-volum.";

(ii) is-subregolamenti (4) u (5) tiegħu għandhom jiġu enumerati mill-ġdid bħala s-subregolamenti (5) u (6) rispettivament;

(iii) minnufih wara s-subregolament (3) tiegħu għandu jiġi miżjud dan is-subregolament ġdid li ġej:

"(4) Meta bolla tas-sisa dwar inbid tintilef, tinsteraq jew għal xi raġuni oħra ma tinstabx, il-Kummissarju jista' joħroġ bolla tas-sisa bħala sostitut tal-originali soġġetta għall-hlas ta' dritt ekwivalenti għall-ogħla dazju tas-sisa li jkun fis-seħh f'dak iż-żmien fuq flixkun tal-inbid ta' litru.";

(iv) fis-subregolament (5) tiegħu, kif enumerat mill-ġdid, il-kliem "Meta boll" għandhom jiġu sostitwiti bil-kliem "Meta bolla tas-sisa" u l-kliem "jintilef, jinsteraq jew għal xi raġuni oħra ma jinsteraq, il-Kontrollur jista' joħroġ boll" għandhom jiġu sostitwiti bil-kliem "tintilef, tinsteraq jew għal xi raġuni oħra ma tinstabx, il-Kummissarju jista' joħroġ bolla tas-sisa"; u

(v) fis-subregolament (6) tiegħu, kif enumerat mill-ġdid, il-kelma "boll" għandha tiġi sostitwita bil-kliem "bolla tas-sisa", kull fejn tidher;

(b) it-Taqsima B tagħha għandha tiġi emendata kif ġej:

(i) is-subregolament (1) tar-regolament 11 tagħha għandu jiġi sostitwit b'dan li ġej:

"(1) (a) Hadd ma jista' jimmanifattura, jipproċessa, jipprepara għall-bejgħ, juri jew joffri għall-bejgħ, ibiġħ jew xort'oħra jneħhi xi *ethyl alcohol* kif imfisser fit-Tieni Skeda li jkunu ta' saħħa alkoħolika bil-volum attwali ta' bejn għaxra fil-mija (10% vol.) u erba' u għoxrin fil-mija (24% vol.) f'kontenituri ta' kapaċità ta' hamsin (50) ċentilitri jew aktar kemm-il darba dawn ma tkunx imwahħla fuqhom faxxa jew bolla tas-sisa li tindika dan il-persentaġġ ta' alkoħol, kif indikat mill-Kummissarju, u kif provdut fir-regolament 12.

(b) Hadd ma jista' jimmanifattura, jipproċessa, jipprepara għall-bejgħ, juri jew joffri għall-bejgħ, ibiġħ jew xort'oħra jneħhi xi *ethyl alcohol* kif imfisser fit-Tieni Skeda li

jkunu ta' saħħa alkoħolika bil-volum attwali ta' ħamsa u għoxrin fil-mija (25% vol.) jew aktar u f'kontenituri ta' kapaċità ta' ħamsin (50) ċentilitri jew aktar skont kif indikat mill-Kummissarju kemm-il darba dawn ma tkunx imwaħħla fuqhom faxxa jew bolla tas-sisa, kif provdut fir-regolament 12."; u

(ii) ir-regolament 12 tagħha għandu jiġi emendat kif ġej:

(aa) is-subregolament (1) tiegħu għandu jiġi sostitwit b'dan li ġej:

"(1) Ma għandhom jiġu rilaxxati mid-Dwana jew minn mahżen tat-taxxa ebda kontenituri li minnufih ġewwa fihom jingħalaq l-ethyl alcohol, kemm il-darba l-kontenituri ma tkunx imwaħħla fuqhom faxxa jew bolla tas-sisa. Din il-faxxa jew bolla tas-sisa għandha tkun dik il-waħda korretta skont kif indikat mill-Kummissarju, u għandha tkun imwaħħla bil-mod korrett skont kif indikat mill-Kummissarju.";

(bb) fis-subregolament (2) tiegħu, il-kliem minn "tiġi distrutta. Il-faxxa jew bolol tas-sisa" sal-kliem "b'avviż fil-Gazzetta." għandhom jiġu sostitwiti bil-kliem "tiġi distrutta:" u minnufih wara għandu jiġi miżjud dan il-proviso ġdid li ġej:

"Iżda jekk minħabba l-għamla tal-kontenitur ma jkunx possibbli li l-faxxa jew bolla tas-sisa titwaħħal b'dan il-mod, il-faxxa jew bolla tas-sisa għandha titwaħħal b'xi mod ieħor imma dejjem b'mod li meta l-kontenitur jinfetaħ, il-faxxa jew bolla tas-sisa ta' bilfors trid tiġi distrutta.";

(cc) is-subregolamenti (3) u (4) tiegħu għandhom jiġu enumerati mill-ġdid bħala s-subregolamenti (4) u (5) rispettivament;

(dd) minnufih wara s-subregolament (2) tiegħu għandu jiġi miżjud dan is-subregolament ġdid li ġej:

"(3) Il-faxex jew bolli tas-sisa għandhom jiġu approvati mill-Kummissarju u għandhom jiġu fornuti fid-Dwana jew f'kull post ieħor li jiġi stabbilit mill-Ministru b'avviż fil-Gazzetta."; u

(ee) fis-subregolament (5) tiegħu, kif enumerat mill-ġdid, il-kelma "bolla" għandha tiġi sostitwita bil-kliem "bolla ta-sisa";

(ċ) it-Taqsima Ċ tagħha għandha tiġi emendata kif ġej:

(i) fis-subregolament (1) tar-regolament 5 tagħha, u fis-subregolament (4) tar-regolament 6 tagħha, il-kelma "bolla" għandha tiġi sostitwita bil-kliem "bolla tas-sisa";

(ii) minnufih wara r-regolament 7 tagħha għandu jiġi miżjud dan ir-regolament ġdid li ġej:

"Tabakk tal-pipa tal-ilma.

7A. (1) M'għandu jiġi offrut fis-suq ebda tabakk tal-pipa tal-ilma (magħruf ukoll bħala tabakk tas-shisha) kemm-il darba l-pakkett, kaxxa jew kontenitur li minnufih ġewwa fih jingħalaq it-tabakk tal-pipa tal-ilma ma jkunx ġie sigillat b'faxxa jew bolla tas-sisa mwahħla kif indikat mill-Kummissarju, b'dak il-mod li sabiex jinfetaħ dak il-pakkett, kaxxa jew kontenitur, dik il-faxxa jew bolla tas-sisa ta' bilfors trid tiġi distrutta.

(2) Dawk il-faxex jew bolli tas-sisa għandhom jinħarġu mill-Kummissarju bi ħlas għalihom, kif jista' jiġi preskritt b'regolamenti magħmulin taħt l-Att, fuq talba li ssirlu mill-kustodju tal-maħżen awtorizzat ta' tabakk tal-pipa tal-ilma.

(3) Il-faxex jew bolli tas-sisa għandhom jiġu fornuti fid-Dwana jew f'kull post ieħor li jiġi stabbilit mill-Ministru b'avviż fil-Gazzetta.

(4) Il-faxxa jew bolla tas-sisa għandha titwahħal mal-pakkett, kaxxa jew kontenitur sa mhux aktar tard minn ħamest (5) ijiem minn meta tinxtara.

(5) Kwalunkwe kwantità ta' tabakk tal-pipa tal-ilma li tinstab fil-pussess ta' xi persuna bi ksur tad-dispożizzjonijiet ta' dan ir-regolament għandha, mingħajr preġudizzju għal kull piena oħra provduta bl-Att jew b'xi liġi oħra, tiġi konfiskata favur il-Gvern."; u

(iii) fis-subregolamenti (1) u (2) tar-regolament 10 tagħha, u fis-subregolament (1) tar-regolament 14 tagħha, il-kelma "bolla" għandha tiġi sostitwita bil-kliem "bolla tas-sisa";

(d) minnufih wara r-regolament 16 tat-Taqsima D tagħha għandu jiġi miżjud dan ir-regolament ġdid li ġej:

"Prodotti msemmija fil-Part B tar-Raba' Skeda.

16A. (1) Ma għandu jiġi offrut fis-suq ebda prodott minn dawk imsemmija fil-Part B tar-Raba' Skeda, kemm-il darba mal-kontenitur li minnufih ġewwa fih jingħalaq il-prodott ma jkunx hemm imwaħħla faxxa jew bolla tas-sisa, kif indikat mill-Kummissarju.

(2) Dawk il-faxex jew bolli tas-sisa għandhom jinħarġu mill-Kummissarju bi hlas għalihom, kif jista' jiġi preskritt bir-regolamenti magħmulin taħt l-Att, fuq talba li ssirli mill-kustodju tal-maħżen awtorizzat ta' *petroleum oils*.

(3) Dawn il-faxex jew bolli tas-sisa għandhom jiġu fornuti fid-Dwana jew f'kull post ieħor li jiġi stabbilit mill-Ministru b'avviż fil-Gazzetta.

(4) Il-faxxa jew bolla tas-sisa għandha titwaħħal mal-kontenitur sa mhux aktar tard minn hamest (5) ijiem minn meta tinxtara.

(5) Kwalunkwe kwantità ta' prodotti msemmija fil-Part B tar-Raba' Skeda li tinstab fil-pussess ta' xi persuna bi ksur tad-dispożizzjonijiet ta' dan ir-regolament għandha, mingħajr preġudizzju għal kull piena oħra provduta bl-Att jew b'xi liġi oħra, tiġi konfiskata favur il-Gvern."; u

(e) fis-subregolament (1) tar-regolament 12 tat-Taqsima F tagħha, il-kliem "imwaħħla fuq faxxa jew bolla kif indikat mill-Kummissarju" għandhom jiġu sostitwiti bil-kliem

"imwaħħla fuq faxxa jew bolla tas-sisa. Din il-faxxa jew bolla tas-sisa għandha tkun dik il-waħda korretta skont kif indikat mill-Kummissarju, u għandha tkun imwaħħla bil-mod korrett kif indikat mill-Kummissarju".

TAQSIMA IX

67. Din it-Taqsima temenda l-Att dwar l-Arbitraġġ u għandha tinqara u tinftiehem haġa waħda mal-Att dwar l-Arbitraġġ, hawn iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".

Emendi għall-Att dwar l-Arbitraġġ. Kap. 387.

68. Minnufih wara s-subartikolu (2) tal-artikolu 12 tal-Att prinċipali għandu jiġi miżjud dan is-subartikolu ġdid li ġej:

Emenda tal-artikolu 12 tal-Att prinċipali.

"(3) Iċ-Ċentru għandu jkun eżentat minn kull responsabbiltà ta' hłas ta' taxxa fuq id-dhul u taxxa fuq id-dokumenti taht kull liġi li tkun fis-seħħ f'dak iż-żmien."

TAQSIMA X

69. Din it-Taqsima temenda l-Att dwar Taxxa fuq il-Valur Miżjud u għandha tinqara u tinftiehem haġa waħda mal-Att dwar Taxxa fuq il-Valur Miżjud, hawn iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".

Emendi għall-Att dwar Taxxa fuq il-Valur Miżjud. Kap. 406.

70. Fil-paragrafu (d) tas-subartikolu (1) tal-artikolu 42 tal-Att prinċipali, il-kliem "flimkien mal-hłas dovut fuq id-denunzja," għandhom jiġu mhassra.

Emenda tal-artikolu 42 tal-Att prinċipali.

TAQSIMA XI

71. Din it-Taqsima temenda l-Att dwar il-Kummissarju tat-Taxxi u għandha tinqara u tinftiehem haġa waħda mal-Att dwar il-Kummissarju tat-Taxxi, hawn iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".

Emendi għall-Att dwar il-Kummissarju tat-Taxxi. Kap. 517.

72. Minnufih wara l-artikolu 8 tal-Att prinċipali għandu jiġi

Zieda ta' artikolu 9 ġdid fl-Att prinċipali.

miżjud dan l-artikolu ġdid li ġej:

"Riproduzzjonijiet ta' kopji elettronici ta' dokumenti.

9. Dokument li jkun ċertifikat mill-Kummissarju, jew minn persuna li tkun awtorizzata minnu għal dan il-għan, bħala riproduzzjoni vera ta' kopja elettronika, ippreparata minn jew taht l-awtorità tal-Kummissarju, ta' dokument li jkun intbagħat lil jew maħruġ mill-Kummissarju, għandu jitqies għall-finijiet kollha tal-liġi bħala kopja awtentika tad-dokument oriġinali u għandha tikkostitwixxi u tkun ammissibbli bħala prova fi kwalunkwe proċedimenti xorta waħda bhall-oriġinali."

TAQSIMA XII

Emendi għall-Att dwar l-Arbitru għas-Servizzi Finanzjarji. Kap. 555.

73. Din it-Taqsima temenda l-Att dwar l-Arbitru għas-Servizzi Finanzjarji u għandha tinqara u tinftiehem haġa waħda mal-Att dwar l-Arbitru għas-Servizzi Finanzjarji, hawn iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".

Emenda tal-artikolu 20A tal-Att prinċipali.

74. Minnufih wara l-ewwel proviso għall-artikolu 20A tal-Att prinċipali għandu jiġi miżjud dan il-proviso ġdid li ġej:

"Izda wkoll id-detentur tal-kariga ta' Arbitru għas-Servizzi Finanzjarji għandu jkun eliġibbli sabiex jirċievi l-pensjoni msemmija hawnhekk, jekk id-detentur ta' dik il-kariga huwa kostrett li ma jkomplix dik il-kariga minhabba raġunijiet serji ta' saħħa, anke jekk dan l-individwu ma jkunx serva fil-kariga għat-terminu sħiħ tal-ħatra:".

Emenda tal-artikolu 25 tal-Att prinċipali.

75. Fil-paragrafu (d) tas-subartikolu (2) tal-artikolu 25 tal-Att prinċipali, minnufih wara l-kliem "jew kurrier" għandhom jiġu miżjuda l-kliem "jew b'mezzi elettronici".

TAQSIMA XIII

Emendi għal-Legizlazzjoni Sussidjarja

Revoka tar-Regolamenti dwar ir-Rifużjoni ta' Depożiti. L.S. 35.21.

76. Ir-Regolamenti dwar ir-Rifużjoni ta' Depożiti huma b'dan imħassra.

Żieda ta' regolament 17A ġdid fir-Regolamenti tad-Dwana. L.S. 37.05.

77. Minnufih wara r-regolament 17 tar-Regolamenti tad-

Dwana għandu jiġi miżjud dan ir-regolament ġdid li ġej:

"Dritt li għandu jithallas lill-Kontrullur tad-Dwana.

17A. (1) Għandu jithallas lill-Kontrullur tad-Dwana dritt ta' hmistax-il euro (€15) dwar kull rifiżjoni li ssir mill-Kontrullur tad-Dwana lill-importatur fiċ-ċirkostanzi msemmija fl-ewwel proviso tal-artikolu 62A tal-Ordinanza tad-Dwana.

Kap. 37.

(2) Id-dritt imsemmi fis-subregolament (1) għandu jitnaqqas mill-ammont ta' rifiżjoni meta tkun qed issir ir-rifiżjoni."

78. Il-proviso tar-regolament 24 tar-Regolamenti tad-Dwana għandu jiġi mħassar.

Emenda tar-regolament 24 tar-Regolamenti tad-Dwana. L.S. 37.05.

79. Fis-subregolament (2) tar-regolament 2 tar-Regolamenti dwar Ċerti Setgħat tal-Uffiċjali tad-Dwana, il-kliem "Dwana ta' Malta" għandhom jiġu sostitwiti bil-kelma "Dwana".

Emenda tar-regolament 2 tar-Regolamenti dwar Ċerti Setgħat tal-Uffiċjali tad-Dwana. L.S. 37.09.

80. (1) Fir-regolament 2 tar-Regolamenti dwar Dazju tas-Sisa (Ogġetti Importati minn Persuni li jkunu qed Jivvjaġġaw minn Pajjiżi Terzi), fil-paragrafu (b) tat-tifsira "territorjuż fejn id-dispożizzjonijiet Komunitarji dwar id-dazju tas-sisa ma japplikawx", il-kliem "Livigno, Campione d'Italia u l-ilmijiet Taljani tal-Għadira Lugano;" għandhom jiġu sostitwiti bil-kelma "Livigno;"

Emenda tar-regolament 2 tar-Regolamenti dwar Dazju tas-Sisa (Ogġetti Importati minn Persuni li jkunu qed Jivvjaġġaw minn Pajjiżi Terzi). L.S. 382.02.

(2) Dan l-artikolu għandu jidhol fis-seħh mill-1 ta' Jannar 2020.

81. Minnufih wara r-regolament 6 tar-Regolamenti dwar Dazju tas-Sisa (Ogġetti Importati minn Persuni li jkunu qed Jivvjaġġaw minn Pajjiżi Terzi) għandu jiġi miżjud dan ir-regolament ġdid li ġej:

Żieda ta' regolament 6A ġdid fir-Regolamenti dwar Dazju tas-Sisa (Ogġetti Importati minn Persuni li jkunu qed Jivvjaġġaw minn Pajjiżi Terzi). L.S. 382.02.

"Eżenzjoni mid-dazju tas-sisa.

6A. (1) Għandha tkun eżentata mid-dazju tas-sisa l-importazzjoni ta' ogġetti, eskluż il-prodotti msemmija fir-regolamenti 7, 8 u 10, li l-valur totali tagħhom ma jeċċedix erba' mija u tletin euro (€430) għal kull persuna.

(2) Għall-ghanijiet tal-applikazzjoni tal-limiti monetarji, il-valur ta' ogġett individwu ma għandux jinqasam.

(3) Il-valur tal-bagalji personali ta' vjaġġatur, li jkunu importati temporanjament jew importati mill-ġdid wara l-esportazzjoni temporanja tagħhom, u l-valur tal-prodotti mediċinali meħtieġa biex jintlaħqu l-ħtiġijiet personali tal-vjaġġatur ma għandhomx jiġu kkunsidrati għall-għanijiet tal-applikazzjoni tal-eżenzjonijiet imsemmija fis-subregolament (1).".

Żieda ta' regolament 12 ġdid fir-Regolamenti dwar Dazju tas-Sisa (Ogġetti Importati minn Persuni li jkunu qed Jivvjaġġaw minn Pajjiżi Terzi).
L.S. 382.02.

82. Minnufih wara r-regolament 11 tar-Regolamenti dwar Dazju tas-Sisa (Ogġetti Importati minn Persuni li jkunu qed Jivvjaġġaw minn Pajjiżi Terzi) għandu jiġi miżjud dan ir-regolament ġdid li ġej:

"Applikazzjoni tal-eżenzjoni mid-dazju tas-sisa.

12. Il-valur ta' ogġetti msemmija fir-regolamenti 7, 8 jew 10 ma għandux jiġi kunsidrat għall-għanijiet tal-applikazzjoni tal-eżenzjoni mid-dazju tas-sisa prevista fir-regolament 6A."

TAQSIMA XIV EMENDI GĦAL DIVERSI LIĠIJET DWAR ORDNIJET TA' SEKWESTRU

Emenda tal-artikolu 24A tal-Ordinanza dwar il-Mediċini Perikolużi.
Kap. 101.

83. Fis-subartikolu (11) tal-artikolu 24A tal-Ordinanza dwar il-Mediċini Perikolużi, il-kliem "ħamsa u erbgħin jum" għandhom jiġu sostitwiti bil-kliem "sitt (6) xhur" u fil-proviso tiegħu, il-kliem "perjodu ta' ħamsa u erbgħin jum" għandhom jiġu sostitwiti bil-kliem "perjodu ta' sitt (6) xhur".

Emenda tal-artikolu 17A tal-Att dwar l-Awtorità għas-Servizzi Finanzjarji ta' Malta.
Kap. 330.

84. Fis-subartikolu (5) tal-artikolu 17A tal-Att dwar l-Awtorità għas-Servizzi Finanzjarji ta' Malta, il-kliem "meta jiskadu tletin jum" għandhom jiġu sostitwiti bil-kliem "meta jiskadu sitt (6) xhur" u fil-proviso tiegħu, il-kliem "dak il-perjodu ta' tletin jum" għandhom jiġu sostitwiti bil-kliem "dak il-perjodu ta' sitt (6) xhur".

Emenda tal-artikolu 4 tal-Att kontra *Money Laundering*.
Kap. 373.

85. Fis-subartikolu (11) tal-artikolu 4 tal-Att kontra *Money Laundering*, il-kliem "il-ħamsa u erbgħin jum" għandhom jiġu sostitwiti bil-kliem "żmien sitt (6) xhur" u l-kliem "għal perjodu ieħor ta' ħamsa u erbgħin jum" għandhom jiġu sostitwiti bil-kliem "għal perjodu ieħor ta' sitt (6) xhur".

Dispożizzjoni Transitorja.

86. Id-dispożizzjonijiet ta' din it-Taqsima għandhom japplikaw għal kwalunkwe ordnijiet li jkunu fis-seħħ fiż-żmien meta jidhlu fis-seħħ id-dispożizzjonijiet ta' din it-Taqsima.

Mgħoddi mill-Kamra tad-Deputati fis-Seduta Nru 310 tas-16 ta' Marzu, 2020.

ANĠLU FARRUGIA
Speaker

RAYMOND SCICLUNA
Skrivan tal-Kamra tad-Deputati

A 242

I assent.

(L.S.)

GEORGE VELLA
President

20th March, 2020

ACT No. VIII of 2020

AN ACT to implement Budget measures for the financial year 2020 and other administrative measures.

BE IT ENACTED by the President, by and with the advice and consent of the House of Representatives, in this present Parliament assembled, and by the authority of the same, as follows:-

Short title.

1. The short title of this Act is the Budget Measures Implementation Act, 2020.

PART I

Coming into force of this Part.

2. The provisions of this Part shall be deemed to have come into effect on the 1st January, 2020.

Interpretation.
Cap. 174.

3. For the purpose of this Part, "revenue" has the same meaning as is assigned to it in article 2 of the Financial Administration and Audit Act, but does not include proceeds from loans.

4. (1) Subject to the provisions of this Act, the Government of Malta may raise, by way of loan, a sum of money not exceeding four hundred fifty million euro (€450,000,000). Authority to raise loan.

(2) For the purpose of raising the aforesaid loan the Minister for Finance is hereby authorised to raise such loans under the provisions of the Government Borrowing and Management of Public Debt Act, on such terms and conditions as the said Minister may approve. Cap. 575.

5. Any money borrowed under the authority of this Part shall be appropriated and applied for the purpose of: Purpose.

(a) redeeming registered stocks which are due for redemption during 2020; and

(b) contributing funds in the sinking funds; and

(c) effecting portfolio changes in relation to amounts raised through Treasury Bills, amounts raised through Government Stocks, and in respect of loans raised outside Malta as and when required in line with Government's debt management policies.

PART II

6. This Part amends the Customs Ordinance and it shall be read and construed as one with the Customs Ordinance, hereinafter in this Part referred to as "the Ordinance". Amendments to the Customs Ordinance. Cap. 37.

7. The proviso to article 62A of the Ordinance shall be substituted by the following: Amendment of article 62A of the Ordinance.

"Provided that in the circumstances mentioned in paragraph (b) above, when it is a case of a refund of duty and, or taxes, it shall be deemed that an offence has not been committed. The refund of duty and, or taxes shall be subject to the payment of a fee as provided in the Customs Regulations:

S.L. 37.05.

Provided also that in the circumstances mentioned in paragraphs (a), (b) and (c) above, a person who makes an incorrect declaration and informs the Commissioner in writing about the said incorrect declaration:

(a) before the Commissioner informs the person that the particulars of the customs declaration are not correct; and

A 244

(b) during the period where it is not yet known, in the systems relating to the processing of customs declarations, whether manual or electronic, if there shall be control of the goods, or when it is established that there shall not be such control; and

(c) such information is given to the Commissioner by not later than ten (10) working days from the date of release of the goods; and

(d) such incorrection does not tend to make the declaration applicable to goods other than those which were originally covered by the declaration,

such person shall be deemed not to have committed an offence under this article."

Amendment of article 63 of the Ordinance.

8. Article 63 of the Ordinance shall be amended as follows:

(a) in paragraph (g) of sub-article (1) thereof, immediately after the words "or 10% of the value of the goods" there shall be added the words "up to a maximum of six hundred euro (€600),"; and

(b) immediately after sub-article (3) thereof there shall be added the following new sub-article:

"(4) For the purposes of this article, the signing of this agreement shall also mean that the person is renouncing to any claim he may have against the Commissioner, the State Advocate or the Attorney General resulting from the case."

Amendment of article 63A of the Ordinance.

9. In article 63A of the Ordinance, immediately after sub-article (4) there shall be added the following new sub-article:

"(5) For the purposes of this article, the signing of this agreement shall also mean that the person is renouncing to any claim he may have against the Commissioner, the State Advocate or the Attorney General resulting from the case."

Amendment of article 65 of the Ordinance.

10. In article 65 of the Ordinance, immediately after sub-article (3) there shall be added the following new sub-article:

"(4) For the purposes of this article, the term "system based audit" means "an audit procedure including auditing of electronic systems, designed to obtain audit evidence as to whether key controls are operating continuously, consistently and effectively as planned in preventing, or detecting and

correcting, material mis-statements or instances of non-compliance throughout the period being audited. This audit is also conducted through different types of tests of controls, such as documentation review, enquiry and confirmation, inspection, observation, recalculation and re-performance".

11. Immediately after article 70B of the Ordinance there shall be added the following new article:

Addition of new article 70C to the Ordinance.

"Power of Commissioner to demand information.

70C. (1) For the purposes of investigation related to crimes of contraband, fraud, evasion of tax or duty, money laundering or financing of terrorism, in order to fulfil his obligations under customs laws, the Commissioner may, without prejudice to any obligation of professional secrecy imposed by an explicit provision of the law, demand and collect details of transactions that have taken place, are taking place or which still have to take place, both if involving the person or entity to which the demand is made and if the said transactions are between third parties, from any person or entity, and every said person or entity shall give to the Commissioner the requested details within the time frame established by him. The said obtained details may be used by the Commissioner as evidence in proceedings before any court.

(2) When the Commissioner suspects that the details of transactions collected could amount to proof of the crimes of money laundering or financing of terrorism, the Commissioner shall pass on the said details to the Financial Intelligence Analysis Unit."

PART III

12. (1) This Part amends the Income Tax Act and shall be read and construed as one with the Income Tax Act, hereinafter in this Part referred to as "the principal Act".

Amendments to the Income Tax Act. Cap. 123.

(2) The articles of this Part shall come into force as follows:

(a) the article that amends article 5A(2)(d) of the principal Act, from 1 January 2020;

(b) the article that amends article 12 of the principal Act, as from the year of assessment 2020;

(c) the article that amends article 14 of the principal

A 246

Act, as from 1 January 2019; and

(d) the articles that add new articles 49A and 90B to the principal Act and articles that amend articles 50, 56 and 90A of the principal Act, as from the year of assessment 2021.

Amendment of article 2 of the principal Act.

13. In sub-article (1) of article 2 of the principal Act, the first and second provisos to the definition "company" shall be substituted by the following:

Cap. 386. "Provided that in the case of a cell company as defined in any regulations made in terms of the Companies Act (hereinafter in this proviso referred to as "the Regulations") as these may be amended from time to time, or in any other law or regulations replacing the Regulations, for all intents and purposes of the Income Tax Acts, every cell of a cell company and that part of a cell company in which non-cellular assets are held, shall each be deemed to be a separate company and any words and expressions in the Income Tax Acts which are relevant to a company shall be construed accordingly. The interpretation of such words and expressions insofar as applicable to a cell company shall be made on the basis of the relevant provisions of the Companies Act and of the Regulations:".

Cap. 386.

Amendment of article 5A of the principal Act.

14. Article 5A of the principal Act shall be amended as follows:

(a) paragraph (d) of sub-article (2) thereof shall be substituted by the following:

"(d) The assignment of any right obtained in terms of a promise of sale of immovable property (konvenju), including a promise to alienate immovable property in any manner and a promise of an emphyteutical grant, shall not be treated as a transfer of property to which this article applies:

Provided that the Minister may, by rules, prescribe:

(i) the conditions for the validity of any such assignment;

(ii) the deductions that may be allowed for the purpose of determining the income resulting from any such assignment;

(iii) the tax chargeable on the income determined as aforesaid;

(iv) the time within which and the manner in which the tax so chargeable shall be paid."; and

(b) in the second proviso of paragraph (e) of sub-article (5) thereof, the words "at such time." shall be substituted by the words "at such time:" and immediately after there shall be added the following new proviso:

Cap. 364. "Provided further that, unless the transferor had acquired the property for the purpose of establishing therein or constructing thereon his sole ordinary residence and declared such intention in the deed of acquisition for the purposes of article 32(4)(a) of the Duty on Documents and Transfers Act, this paragraph (e) shall not apply if, at any time during the period of five (5) years preceding the transfer, the transferor, or a person related to the transferor, carried out on that property any works for which a development permission was required in terms of the Development Planning Act but excluding any works for which a permission is granted without the need for an application in terms of an order made under that Act."

Cap. 356.

15. The third proviso to paragraph (u)(1) of sub-article (1) of article 12 of the principal Act shall be amended as follows:

Amendment of article 12 of the principal Act.

(a) in paragraph (a) thereof, the words "in a company, partnership," shall be substituted by the words "in a company or in a partnership,"; and

(b) in paragraph (b) thereof, the words "in a company, partnership," shall be substituted by the words "in a company or in a partnership,".

16. Sub-article (1) of article 14 of the principal Act shall be amended as follows:

Amendment of article 14 of the principal Act.

(a) paragraph (a) thereof shall be substituted by the following:

"(a) borrowing costs incurred by such person where the Commissioner is satisfied that they were wholly and exclusively incurred for the purpose of that person's

trade, business, profession or vocation, or on capital employed for the purpose of acquiring income:

Provided that the deduction allowable under this paragraph shall be subject to such limitations, and may be carried forward, in such manner as may be prescribed and in accordance with guidelines issued under article 96(2);";

(b) in the second proviso to paragraph (h) thereof, the words "paragraphs (f) and (j):" shall be substituted by the words "paragraphs (f) and (j)."; and

(c) the third proviso to paragraph (h) thereof shall be deleted.

Amendment of article 31D of the principal Act.

17. In sub-article (2) of article 31D of the principal Act, the words "tax so charged." shall be substituted by the words "tax so charged:" and immediately thereafter there shall be added the following new proviso:

"Provided that the tax chargeable on rent derived from a long private residential lease shall be abated in such circumstances and by such amounts as may be prescribed."

Amendment of article 49 of the principal Act.

18. In the Maltese version of sub-article (3) of article 49 of the principal Act, the words "r-raġel jew il-mara" shall be substituted by the words "wieħed mill-konjuġi", and the words "mir-raġel jew mill-mara" shall be substituted by the words "minn wieħed mill-konjuġi".

Addition of new article 49A to the principal Act.

19. Immediately after article 49 of the principal Act there shall be added the following new article:

"Separate return.

49A.(1) In the case of a married couple, where both spouses are living together, any of the spouses may make an election for the purposes of this article (hereinafter referred to as "a separate return election") where:

(a) during the year in which the election is made, each of the spouses derives income that is subject to tax under the provisions of article 4(1)(a) or (b), insofar as it does not refer to any fees derived from the holding of an office of a director, or of article 4(1)(d) insofar as it refers to a pension which is received in view of a past employment; or

Cap. 16.

(b) in terms of a public deed concluded by the spouses, the property they acquire during their marriage is governed by the system of separate property or by the system of community of residue with separate administration as provided in article 1237(2) of the Civil Code or in terms of a foreign law that may be applicable to the property of the spouses that provides for

any similar system, and that system still applies to them at the time that the election is made.

(2) A separate return election shall be made on such form and in such manner as the Commissioner may direct.

(3) Unless the Commissioner approves otherwise, a separate return election shall have effect in respect of the year of assessment commencing on 1 January of the year immediately following that in which the election is made and shall continue to have effect in respect of each subsequent year of assessment unless and until it is revoked:

Provided that an election submitted to the Commissioner before 1 January 2020 shall have effect as from the year of assessment 2021.

(4) Notwithstanding the provisions of article 49, and subject to the other provisions of this article, for any year of assessment in respect of which a separate return election is effective:

(a) the income of each spouse shall be charged to tax in the name of the respective spouse separately from the income of the other spouse, and each spouse shall be responsible for complying with the provisions of the Income Tax Acts relating to the submission of returns of his or her income and the ascertainment of that income;

(b) the income of a spouse shall comprise all income derived by that spouse regardless of any right which the other spouse may have in respect of that income in virtue of the provisions of any law regulating the rights of the spouses over their property and income;

(c) in the application of the provisions of this Act relating to the deductions allowable against the income of a spouse, expenses shall be deemed to have been incurred by the spouse in whose name the relative receipt is issued, and where a receipt is issued in the joint name of the spouses, the relative expense shall be deemed to have been incurred by the spouses in equal portions; and

(d) any amounts of unabsorbed losses, unabsorbed capital allowances or unabsorbed tax credits brought forward from any year of assessment preceding that as from which a separate return option becomes effective shall be accounted for in the computation of the income of the spouse in whose name the income derived from the source that had given rise to the losses, capital allowances or tax credits in question is chargeable:

Provided that any unabsorbed capital loss that had been incurred in a transfer made by a spouse shall be available as a deduction from any capital gains that may be derived by that spouse, and if the transfer had been made by the spouses jointly, the unabsorbed capital loss shall be available to the two spouses in proportion to the undivided shares transferred by them respectively.

(5) (a) when, in the year immediately preceding a year of assessment in respect of which a separate return election is effective:

(i) a spouse derives rental income to which article 31D applies, that spouse shall be deemed to have exercised the option for the final tax as provided for in sub-article (2) of article 31D and shall consequently be liable for the payment of the final tax in accordance with sub-article (7) of article 31D; or

(ii) a spouse derives investment income as defined in article 41(a) without deduction of tax, that spouse shall be required to report that income in his tax return for the said year of assessment and to pay tax on that income at the rate or rates determined in accordance with article 33, which tax shall be payable in such manner and by not later than such time as may be prescribed;

(b) the provisions of article 31D and the investment income provisions shall apply without regard to paragraph (a) if the chargeable income of the spouse for that year of assessment, disregarding the rental and investment income in question, is not less than the amount on which tax is chargeable at the rate of zero per cent (0%) in terms of article 56(1)(b)(i).

(6) A married couple living together may revoke a separate return election by means of a notice in writing to the Commissioner subject to the following conditions:

(a) the notice of revocation shall be made on such form and in such manner as may be approved by the Commissioner and shall be signed by both spouses; and

(b) unless the Commissioner approves otherwise, the separate return election shall cease to have effect as from the year of assessment commencing on 1 January of the year immediately following that in which the notice of revocation is delivered to the Commissioner, and shall not be available again to the spouses in respect of that year or any one of the four (4) succeeding years of assessment."

20. Immediately after sub-article (3) of article 50 of the principal Act there shall be added the following new sub-article: Amendment of article 50 of the principal Act.

"(4) The responsible spouse may not make an election under this article for any year of assessment in respect of which an election made by any of the spouses for a separate return for the purposes of article 49A is effective."

21. Sub-article (1) of article 56 of the principal Act shall be amended as follows: Amendment of article 56 of the principal Act.

A 252

(a) in paragraph (a) thereof, the words "saving where the responsible spouse" shall be substituted by the words "saving where an election has been made for a separate return for the purposes of article 49A or where the responsible spouse"; and

(b) in paragraph (b) thereof, the words "including each spouse where the responsible spouse has opted for a separate computation for the purposes of article 50" shall be substituted by the words "including each spouse where an election has been made for a separate return for the purposes of article 49A or where the responsible spouse has opted for a separate computation for the purposes of article 50".

Amendment of article 90A of the principal Act.

22. In sub-article (9) of article 90A of the principal Act, the words "In the case of a married couple" shall be substituted by the words "In the case of a married couple where the spouses are living together, other than spouses in respect of whom an election for a separate return for the purposes of article 49A is effective,".

Addition of new article 90B to the principal Act.

23. Immediately after article 90A of the principal Act there shall be added the following new article:

"Tax on overtime. **90B.** (1) With effect from 1 January 2020, income derived by an individual that represents qualifying overtime income shall be subject to tax at the rate of 15 cents on every euro.

(2) Except where the individual deriving qualifying overtime income elects otherwise, the tax charged in accordance with sub-article (1) shall be final and shall not be available as a credit or set off against the tax liability of any person or as a refund.

(3) The Minister may, by rules, prescribe:

(a) the circumstances in which, the limits up to which and the conditions under which, income shall represent qualifying overtime income for the purposes of this article; and

(b) the manner in which the election referred to in sub-article (2) shall be exercised."

PART IV

Amendments to the Immovable Property (Acquisition by Non-Residents) Act. Cap. 246.

24. This Part amends the Immovable Property (Acquisition by Non-Residents) Act and it shall be read and construed as one with the Immovable Property (Acquisition by Non-Residents) Act, hereinafter in this Part referred to as "the principal Act".

- 25.** Article 2 of the principal Act shall be amended as follows: Amendment of article 2 of the principal Act.
- (a) the definition "non-resident person" shall be amended as follows:

(i) in paragraph (a) thereof, the words "Member State; or" shall be substituted by the words "Member State, excluding third country nationals holding long-term resident status in terms of the Immigration Act and subsidiary legislation thereof; or"; and

Cap. 217.

(ii) in paragraph (b) thereof, the words "even in either case, if in possession of a valid residence permit," shall be deleted;

- (b) the definition "residence permit" shall be deleted; and

(c) in the definition "resident of Malta", immediately after paragraph (b) thereof, there shall be added the following new paragraph:

"(c) a third country national holding long-term resident status in terms of the Immigration Act and subsidiary legislation thereof;"

Cap. 217.

PART V

26. This Part amends the Social Security Act and it shall be read and construed as one with the Social Security Act, hereinafter in this Part referred to as "the principal Act". Amendments to the Social Security Act. Cap. 318.

27. Paragraph (d) of sub-article (2) of article 16 of the principal Act shall be amended as follows: Amendment of article 16 of the principal Act.

(a) immediately after the words "a serious disability" thereof there shall be added the words "or rare disease or disorder"; and

(b) immediately after the second proviso thereof there shall be added the following new proviso:

"Provided further that in the case of a parent who proves to the Director that he is taking care of a child suffering from a rare disease or disorder which affects less than one (1) in two thousand (2,000) Maltese residents, as certified by a medical consultant or practitioner specialising in such field and that such condition requires

A 254

constant care and attention in a manner that such parent is unable to maintain full-time or part-time employment, during such period of which contribution credits are requested, the sum total of such credited contributions that may be awarded in respect of each and every such child shall not exceed two hundred and eight (208) contributions in any period of four (4) years where the parent was born between 1st January 1952 and 31st December 1961, and shall not exceed four hundred and sixteen (416) contributions in any period of eight (8) years where the parent was born on or after 1st January 1962:".

Amendment of article 18 of the principal Act.

28. In sub-article (2) of article 18 of the principal Act, the words "sub-article (1) hereof," shall be substituted by the words "sub-article (1) hereof:" and immediately thereafter there shall be added the following new provisos:

"Notwithstanding the provisions of sub-article (2), for a person who proves to the satisfaction of the Director that he is under ongoing treatment in or by means of the Sir Anthony Mamo Oncology Centre, the payment of sickness benefit may be approved by the Director for any further number of days, including the first three (3) days of each spell of incapacity for work, during an effective period not exceeding one (1) year from commencement of such treatment, however such effective period may be extended for more than one (1) year following medical advice obtained from the Sir Anthony Mamo Oncology Centre:

Furthermore, for a person who is certified by a multi-disciplinary panel, appointed as provided by article 106, to be suffering from *Fibromyalgia* or *Myalgic Encephalomyelitis*, and satisfies the medical eligibility criteria, as updated from time to time by the Ministry responsible for Health, the payment of sickness benefit may be approved by the Director for any further number of days, including the first three (3) days of each spell of incapacity for work, during an effective period not exceeding the calendar year (1) in which the first claim for sickness benefit is submitted."

Amendment of article 26 of the principal Act.

29. In paragraph (d) of sub-article (1) of article 26 of the principal Act, the words "are satisfied." shall be substituted by the words "are satisfied:" and immediately thereafter there shall be added

the following new provisos:

S.L. 318.21. "Provided that, with effect from 6th January 2020, a person who is awarded the highest impairment rating, as per Impairment Tables Regulations, by the medical panel appointed under article 106, shall be entitled to a rate equivalent to the rate of the Increased Severe Disability Assistance, as specified in Part III of the Sixth Schedule, provided that the contribution conditions are specified in article 17, are satisfied and such person has a contribution average of not less than fifty (50):

Provided further that, in case of a person who has a contribution average of less than fifty (50), a pro-rata payment may be awarded as specified in item E of the Twelfth Schedule."

30. Sub-article (4) of article 27 of the principal Act shall be amended as follows: Amendment of article 27 of the principal Act.

(a) in paragraph (b) thereof, the words "or lower limbs; and" shall be substituted by the words "or lower limbs; or";

(b) paragraph (c) thereof shall be renumbered as paragraph (d); and

(c) immediately after paragraph (b) thereof there shall be added the following new paragraph:

"(c) is certified to be totally and permanently mute or permanently deaf to a degree of no less than seventy (70) decibels; and".

31. In paragraph (b) of article 31 of the principal Act, the words "in paragraph (a)." shall be substituted by the words "in paragraph (a):" and immediately thereafter there shall be added the following new proviso: Amendment of article 31 of the principal Act.

"Provided that, notwithstanding the provisions of paragraphs (a) and (b), with effect from the 6th January 2020, the applicable additional allowance in accordance with the provisions of item I of the Twelfth Schedule shall still be paid to a widow or widower, even if such widow or widower is in an insurable employment or self-occupation and such child has not yet reached the age of eighteen (18)."

32. Article 85 of the principal Act shall be amended as follows: Amendment of article 85 of the principal Act.

(a) in sub-article (6) thereof, the words "three hundred euro (€300) per year." shall be substituted by the words "three hundred euro (€300) per year:" and immediately thereafter there shall be added the following new proviso:

"Notwithstanding the provisions of sub-article (6), with effect from 1st January 2020, the rate due as provided for in sub-article (6) shall not cease to be paid even when the person reaches the age of seventy-five (75) years."; and

(b) immediately after sub-article (6) thereof there shall be added the following new sub-article:

"(7) Subject to the provisions of this Act, with effect from 1st January 2020, it shall be the right of a parent to be paid a one-time child birth or adoption bonus of three hundred euro (€300) upon the birth of a child or in the case of an adoption for such births or adoptions registered with the Malta Public Registry:

Provided that, any claim for child birth or adoption bonus shall not be accepted by the Director unless it is made by a citizen of Malta or of the European Union or by a person married to a citizen of Malta, provided that the parent has been an ordinarily resident of Malta for a period of at least ten (10) years immediately prior to the claim."

Amendment of
the Second
Schedule to the
principal Act.

33. The Second Schedule to the principal Act shall be amended as follows:

(a) paragraph (c) to paragraph (h) of item 4 of Part II thereof shall be renumbered as paragraph (d) to paragraph (i) respectively;

(b) immediately after paragraph (b) of item 4 of Part II thereof there shall be added the following new paragraph:

"(c) any Increased Severe Disability Assistance, Severe Disability Assistance, Assistance for the Visually Impaired and Disability Assistance being paid to one (1) of the spouses, provided that such spouse is neither in insurable employment nor self-occupied;"

(c) item 6 of Part II thereof shall be substituted by the following:

"6. Where a head of household or the spouse is in

receipt of Sickness Assistance under this Act, any increase taking effect at any time after the 6th January, 1989, to which they or any other member of the household (as aforesaid in this Part) may become entitled in respect of any pension, benefit, assistance or Supplementary Allowance as is payable to them or to any other member of the household under this Act during the same period within which they are in receipt of the aforesaid Sickness Assistance, shall not be taken into account in calculating the means of that household for the purposes of establishing the continued right or otherwise to such Sickness Assistance.";

(d) item 2 of Part IV thereof shall be amended as follows:

(i) paragraph (d) thereof shall be renumbered as paragraph (e); and

(ii) immediately after paragraph (c) thereof there shall be added the following new paragraph:

"(d) any Increased Severe Disability Assistance, Severe Disability Assistance, Assistance for the Visually Impaired and Disability Assistance payable to the spouse who is not the head of household; and"; and

(e) in paragraph (d) of item 2 of Part VIII thereof, the words "the Twelfth Schedule." shall be substituted by the words "the Twelfth Schedule:" and immediately thereafter there shall be added the following new proviso:

"Provided that, the provisions of paragraph (d) do not apply with effect from 1st January 2020, or thereafter so that from this date no part of such income is taken into account.".

34. Part I of the Fifth Schedule to the principal Act shall be amended as follows:

Amendment of
the Fifth
Schedule to the
principal Act.

(a) items 10 and 11 thereof shall be renumbered as items 12 and 13 respectively; and

(b) immediately after item 9 thereof there shall be added the following new items:

"10. *Fibromyalgia*

A 258

11. *Myalgic Encephalomyelitis*".

Amendment of the Seventh Schedule to the principal Act.

35. In the Seventh Schedule to the principal Act, under the heading "Scale Rate", the words "€21.66" shall be substituted by the words "€22.00".

Amendment of the Twelfth Schedule to the principal Act.

36. The Twelfth Schedule to the principal Act shall be amended as follows:

(a) item E to item K thereof shall be renumbered as item F to item L respectively; and

(b) immediately after item D thereof there shall be added the following new item:

"E. Reduced rate of Invalidity Pension as per provisions of article 26(1)(e) inclusive of any increases under the provisions of article 90A, where the yearly average of contributions paid or credited is between twenty (20) and forty-nine (49)."

Amendment of the Thirteenth Schedule to the principal Act.

37. The Thirteenth Schedule to the principal Act shall be amended as follows:

(a) item (6) thereof shall be renumbered as item (7); and

(b) immediately after item (5) thereof there shall be added the following new item:

"(6) Provided that, with effect from the 1st January 2020, the pensionable income of an ex member of the Malta Police Force, the Armed Forces of Malta, the Civil Protection Department of Malta or of the Corradino Correctional Facility, born before the 1st January 1962, who retires or has retired from the service with a full Government pension as his main pension, on completion of at least twenty-five (25) years of service prior to reaching pension age and who is accordingly granted a service pension, and who later becomes entitled to a pension in respect of retirement or invalidity in accordance with this Act, shall be that specified in this Thirteenth Schedule, or the pensionable income which would have otherwise resulted in accordance with the provisions of this Act, if that person's last day of employment, after that person would have accepted the arrangement to retire from service, had been the date of retirement from the service or the date of invalidity, whichever pensionable income is the higher."

PART VI

38. (1) This Part amends the Duty on Documents and Transfers Act and shall be read and construed as one with the Duty on Documents and Transfers Act, hereinafter in this Part referred to as "the principal Act".

Amendments to the Duty on Documents and Transfers Act. Cap. 364.

(2) The provisions of this Part, except those relating to articles which amend articles 10, 32, 35(2), 42C and 47 of the principal Act, shall be deemed to have come into force on the 1st January 2020.

(3) The provisions of this Part relating to articles which amend articles 10, 32 and 35(2) of the principal Act shall be deemed to have come into force on the 15th October 2019.

(4) The provisions of this Part relating to articles which amend articles 42B, 42C and 47 of the principal Act shall be deemed to have come into force on the 28th June 2019.

39. In article 2 of the principal Act, in the definition "document", the words "a banking credit card," shall be deleted.

Amendment of article 2 of the principal Act.

40. Article 10 of the principal Act, shall be amended as follows:

Amendment of article 10 of the principal Act.

(a) in sub-article (1) thereof, the words "the real value at the time of the execution of the document" shall be substituted by the words "the real value according to the other provisions of this Act and the rules prescribed under this Act"; and

(b) in sub-article (2) thereof, the words "pay by way of penalty, an additional sum, equivalent to the amount of duty calculated on the total value assessed by the Commissioner as aforesaid." shall be substituted by the words "pay an additional duty equivalent to twenty *per centum* (20%) of the amount of duty assessed by the Commissioner as aforesaid, and interest at a rate as prescribed by the Minister on any duty assessed by the Commissioner."

41. Immediately after sub-article (2) of article 22A of the principal Act there shall be added the following new sub-articles:

Amendment of article 22A of the principal Act.

"(3) The Commissioner shall by means of instructions make available those forms and notices which shall be used in terms of this Act.

(4) The Commissioner may make available guidelines

A 260

to explain those forms and notices which shall be used in terms of this Act and they shall be read and construed as one with the provisions of this Act to the extent that they are not in conflict with this Act."

Amendment of article 30 of the principal Act.

42. Immediately after sub-article (2) of article 30 of the principal Act there shall be added the following new sub-article:

"(3) Any person who fails to comply with the provisions of sub-article (1) shall together with the duty assessed in accordance with this Act be liable to interest at a rate as prescribed by the Minister."

Amendment of article 32 of the principal Act.

43. Sub-article (4) of article 32 of the principal Act shall be amended as follows:

(a) in paragraph (a) thereof, the words "one hundred and fifty thousand euro (€150,000)" shall be substituted by the words "one hundred and seventy-five thousand euro (€175,000)" and the words "at the rate of three euro and fifty cents per one hundred or part thereof." shall be substituted by the words "at the rate of three euro and fifty cents (€3.50) per one hundred euro (€100) or part thereof.";

(b) in paragraph (b) thereof, the words "one hundred and fifty thousand euro (€150,000)" shall be substituted by the words "one hundred and seventy-five thousand euro (€175,000)"; and

(c) in paragraph (c) thereof, the words "one hundred and fifty thousand euro (€150,000)" shall be substituted by the words "one hundred and seventy-five thousand euro (€175,000)".

Amendment of article 35 of the principal Act.

44. Article 35 of the principal Act shall be amended as follows:

(a) in paragraph (i) of sub-article (2) thereof, the words "one hundred and fifty thousand euro (€150,000)" shall be substituted by the words "one hundred and seventy-five thousand euro (€175,000)" wherever they occur;

(b) in paragraph (ii) of sub-article (2) thereof, the words "one hundred and fifty thousand euro (€150,000)" shall be substituted by the words "one hundred and seventy-five thousand euro (€175,000)" wherever they occur; and

(c) in paragraph (ii) of sub-article (4) thereof, the words

"interest at the rate of eight *per centum per annum*, or such rate as may be prescribed" shall be substituted by the words "interest at a rate as prescribed by the Minister".

45. In sub-paragraph (i) of paragraph (a) of sub-article (1) of article 42 of the principal Act, the words "person resident in Malta;" shall be substituted by the words "person resident in Malta:" and immediately thereafter there shall be added the following new proviso:

Amendment of article 42 of the principal Act.

"Provided that no duty shall be chargeable on such transfers where such duty has been paid outside Malta in the country where the transfer is executed or where the company is registered;"

46. Article 42B of the principal Act, in its entirety, shall be renumbered as sub-article (1) thereof and immediately thereafter there shall be added the following new sub-article:

Amendment of article 42B of the principal Act.

"(2) The provisions of this article shall apply *mutatis mutandis* to any reduction in the real value of an interest in a partnership, and for the purposes of this article:

(a) any reference to a "property company" shall include a "property partnership" as defined in article 2(1) of the Income Tax Act, excluding the provisos of such definition; and

(b) any reference to "shares", "share capital" and "voting rights" shall include a partnership's interests, capital and voting rights."

Cap. 123.

47. In sub-article (1) of article 42C of the principal Act, the words "but the provisos to the said definition shall not apply." shall be substituted by the words "but the provisos to the said definition shall not apply:" and immediately thereafter there shall be added the following new proviso:

Amendment of article 42C of the principal Act.

"Provided that upon any restructuring of holdings through mergers, de-mergers, amalgamations and reorganisations, no duty shall be chargeable on:

(a) the transfer by an individual of a partnership interest, held in his own name, where had such partnership been a company, it would have been considered as forming part of a group of companies, in exchange of shares in a company or companies or interests in another partnership or partnerships, that would have been considered to form part of the same group had the partnership or partnerships referred to above been a company or companies;

(b) the exchange of a partnership interest for shares from one company to another where the company receiving the shares and the company whose shares are being exchanged are companies forming part of the same group of companies;

(c) the transfer of a partnership interest for consideration from a company or partnership to another company or partnership, where the transferor and the transferee form part of the same group of companies or where any or both of them are partnerships, would have been considered to form part of the same group if they had been a company or companies:

Provided further that where any partnership referred to in the immediately preceding proviso is a "property partnership", the immediately preceding proviso shall only apply where the individual, direct or indirect, beneficial owners of the companies referred to in the said proviso are the same and each such individual holds, directly or indirectly, substantially the same percentage interest in the nominal share capital and voting rights in each of the said companies both before and after the transfer or exchange, as the case may be. The provisions of article 32(6)(b) shall apply *mutatis mutandis* for the purpose of making such determination.

For the purpose of this proviso "property partnership" shall have the same meaning assigned to it in article 2(1) of the Income Tax Act but the provisos to the said definition shall not apply:

Provided also that the immediately preceding proviso shall not apply, where the said companies are, directly or indirectly, owned as to eighty percent (80%) or more by a company whose securities are listed on a stock exchange recognised under the Financial Markets Act."

Cap. 345.

48. Article 47 of the principal Act shall be amended as follows: Amendment of article 47 of the principal Act.

(a) sub-article (1) thereof shall be substituted by the following:

"(1) Acquisitions or disposals for any reason whatsoever of marketable securities or of an interest in a partnership by the persons defined in sub-articles (3) and (4) and trusts and fiduciary arrangements referred to in sub-article (3)(e) shall be exempt from the provisions of this Act.";

(b) sub-article (2) thereof shall be substituted by the following:

"(2) Acquisitions or disposals for any reason whatsoever of marketable securities or of an interest in a partnership issued by the persons defined in sub-articles (3) and (4) shall be exempt from the provisions of this Act.";

(c) paragraph (c) of sub-article (3) thereof shall be deleted;

(d) paragraphs (d) and (e), including the provisos to paragraph (e) of sub-article (3) thereof, shall be substituted by the following:

"(d) companies and partnerships falling within the scope of sub-article (4);

Cap. 123.

(e) a trust or fiduciary arrangement the income of which qualifies for exemption in terms of article 12(1)(d) of the Income Tax Act and whose beneficiaries consist solely of individuals who are not resident in Malta, or a company or partnership, which satisfies the provisions of sub-article (4)(a), where the trustee, fiduciary, company or partnership, as the case may be, proves to the satisfaction of the Commissioner that the trust, fiduciary arrangement, company or partnership carries on, or intends to carry on (within a reasonable time frame as may be applicable), business, or has, or intends to have (within a reasonable time frame as may be applicable), business interests to the extent of more than ninety percent (90%) outside Malta, by demonstrating that it satisfies such conditions as to the Commissioner may appear appropriate:

Provided that the holding of marketable securities in a company or companies referred to in paragraphs (c), (d) or (e) or holding of an interest in a partnership referred to in paragraphs (d) or (e), as the case may be, and the carrying on of business activities therewith shall be deemed to constitute business interests outside Malta:

Cap. 386.

Provided further that for the purpose of determining whether a company or partnership referred to in article 384 of the Companies Act satisfies the provisions of this paragraph, only such company's or partnership's operations in Malta shall be taken into consideration.";

(e) sub-articles (4), (5), (6), (7) and (8) thereof shall be substituted by the following:

"(4) A company or partnership, as the case may be, is a company or partnership falling within sub-article (3)(d) if:

(a) in the case of a company, more than half of the company's ordinary share capital, voting rights and rights to profits or in the case of a partnership, more than half of the partnership's capital, voting rights and rights to profits are held by:

(i) any person who is not resident in Malta and who is not owned and controlled by, directly or indirectly, nor acts on behalf of, an individual or individuals, who are ordinarily resident and domiciled in Malta; or

(ii) a trustee of a trust the beneficiaries of which are all persons who are not resident in Malta and who are not owned and controlled by, directly or indirectly, nor act on behalf of, an individual or individuals, who are ordinarily resident and domiciled in Malta; and

(b) such company or partnership has been determined by the Commissioner as having the majority of its business interests outside Malta.

(5) A company or partnership which is not owned and controlled by, directly or indirectly, nor acts on behalf of, an individual or individuals, who are ordinarily resident and domiciled in Malta, shall be deemed to fall within the ambit of sub-article (4).

(6) A company or a partnership may apply to the Commissioner, on such form as the Commissioner shall provide, for a determination pursuant to sub-article (7) or sub-article (8).

(7) The Commissioner shall determine that a company or partnership falls within sub-article (3)(d) if, in addition to satisfying the requirements of sub-article (4)(a) and (b):

(a) in the case of a company, more than half of the distributable profits of the company were allocated to the foreign income account (within the meaning of the Income Tax Act) in the last complete financial year of the company or in the case of a partnership, more than half of the profits of the partnership would have been allocated to the foreign income account (within the meaning of the Income Tax Act) in the last complete financial year of the partnership, had the partnership been a company; or

Cap. 123.

Cap 123.

(b) none of the assets held by the company or partnership are situated in Malta. For this purpose, the term "assets" shall not include marketable securities in companies referred to in sub-article (3)(c), (d) and (e) or interests in a partnership referred to in sub-article 3(d) and (e) or any other assets in Malta held by the company or partnership for the purposes of carrying on its business as long as the majority of the business interests of the company or partnership are located outside Malta.

(8) The Commissioner may, in his discretion, determine that a company or partnership falls within sub-article (3)(d) if it is likely that, in the case of a company, more than half of its distributable profits will be allocated to the foreign income account in its first financial year or in the case of a partnership, more than half of its profits would be allocated to the foreign income account in its first financial year, had the partnership been a company."; and

(f) sub-article (10) thereof shall be substituted by the following:

"(10) The provisions of this article shall not apply:

(a) where the marketable securities or interest in a partnership in question are held in a "property company" or in a "property partnership", as the case may be, as defined in article 2(1) of the Income Tax Act; or

Cap. 123.

(b) where the said exemption arises by virtue of sub-article (3)(d) or sub-article (3)(e), the said marketable securities or interest in a partnership, as the case may be, are acquired by an individual who is ordinarily resident and domiciled in Malta or by any other person (other than any person referred to in sub-article (3)) who is owned or controlled, or acts on behalf of, an individual who is ordinarily resident and domiciled in Malta."

Amendment of article 48 of the principal Act.

49. In article 48 of the principal Act, the words "for each omission." shall be substituted by the words "for each omission and interest at a rate as prescribed by the Minister on any duty assessed by the Commissioner."

50. In sub-article (2) of article 51 of the principal Act, the words "interest at the rate of point seven *per centum* (0.7%) for every thirty (30) days or part thereof" shall be substituted by the words "interest at a rate as prescribed by the Minister".

Amendment of article 51 of the principal Act.

51. Article 52 of the principal Act shall be amended as follows:

Amendment of article 52 of the principal Act.

(a) in the first proviso to paragraph (a) of sub-article (4) thereof, the words "interest at the rate of point seven five *per centum* (0.75%) for every thirty (30) days or part thereof" shall be substituted by the words "interest at a rate as prescribed by the Minister"; and

(b) the second proviso to paragraph (a) of sub-article (4) thereof shall be substituted by the following:

"Provided further that interest shall in no case exceed the duty assessed by the Commissioner in respect of each assessment."

52. In sub-article (2) of article 53 of the principal Act, the words "shall be liable to the same penalty as would be applicable to the default" shall be substituted by the words "shall be liable to the same penalty as would be applicable to the default together with interest at a rate as prescribed by the Minister on any duty assessed by the Commissioner".

Amendment of article 53 of the principal Act.

53. Article 60A of the principal Act shall be amended as follows:

Amendment of article 60A of the principal Act.

(a) in sub-article (2) thereof, the words "within fifteen days from the date of the service" shall be substituted by the words "within thirty (30) days from the date of the service"; and

(b) immediately after sub-article (2) thereof there shall be added the following new sub-article:

"(3) Upon the lapse of the period of two (2) days mentioned in sub-article (2), the Commissioner shall be entitled to register in the public registry or land registry, as the case may be, a note of privilege for the amount demanded in the judicial act which note of privilege shall be registered by an advocate or notary."

PART VII

Amendments to the Income Tax Management Act. Cap. 372.

54. (1) This Part amends the Income Tax Management Act and it shall be read and construed as one with the Income Tax Management Act, hereinafter in this Part referred to as "the principal Act".

(2) The articles of this Part shall come into force as follows:

(a) the article that amends article 5 of the principal Act shall come into force as from 1 June 2020; and

(b) the articles that amend articles 12 and 48 of the principal Act shall come into force as from the year of assessment 2021.

Amendment of article 5 of the principal Act.

55. In sub-article (3) of article 5 of the principal Act, the words "as beneficially entitled to it." shall be substituted by the words "as beneficially entitled to it:" and immediately thereafter there shall be added the following new proviso:

"Provided that this sub-article shall only apply where the certificate referred to herein includes the names and taxpayer identification numbers of the person or persons for the benefit of which the share is held and of their ultimate beneficial owners, and any other details as the Commissioner may require."

Amendment of article 12 of the principal Act.

56. In paragraph (d) of sub-article (3) of article 12 of the principal Act, the words "With respect to a married individual living with his or her spouse" shall be substituted by the words "With respect to a married individual living with his spouse, other than an individual in respect of whom an election for a separate return for the purposes of article 49A of the Income Tax Act is effective".

Cap. 123.

Amendment of article 43 of the principal Act.

57. In the third proviso to paragraph (b) of sub-article (1) of article 43 of the principal Act, the words "referred to in the said sub-article." shall be substituted by the words "referred to in the said sub-article:" and immediately thereafter, there shall be added the

following new proviso:

Cap. 123. "Provided, moreover, that notwithstanding the foregoing provisions of this paragraph, in the case of a transfer of securities in a property company or of an interest in a property partnership, the provisional tax payment shall be equivalent to such amount as may be prescribed under this Act or under the Income Tax Act but not exceeding thirty-five (35%) percent of the higher of the market value and the consideration for the transfer, and for the purpose of this proviso, the proviso to the definition "property company" and the proviso to the definition "property partnership" in article 2(1) of the Income Tax Act shall be disregarded."

Cap. 123.

58. In sub-article (2B) of article 48 of the principal Act, the words "twelfth month" shall be substituted by the words "sixth (6th) month", wherever they occur. Amendment of article 48 of the principal Act.

PART VIII

59. This Part amends the Excise Duty Act and it shall be read and construed as one with the Excise Duty Act, hereinafter in this Part referred to as "the principal Act". Amendments to the Excise Duty Act.
Cap. 382.

60. In the Maltese version of the principal Act, the word "bolli" shall be substituted by the words "bolli tas-sisa", wherever it occurs, and the words "bolol" and "bolol tas-sisa" shall be substituted by the words "bolli tas-sisa", wherever they occur. General amendment to the principal Act.

61. In sub-article (1) of article 10C of the principal Act, immediately after the words "excise duty, mentioned" there shall be added the words "in Part B of the Fourth Schedule and,". Amendment of article 10C of the principal Act.

62. In paragraph (o) of sub-article (1) of article 16 of the principal Act, the words "knowledge thereof," shall be substituted by the words "knowlegde thereof; or" and immediately thereafter there shall be added the following new paragraph: Amendment of article 16 of the principal Act.

"(p) stores and, or offers for sale containers of alcohol or wine to which there is affixed an excise stamp that was already affixed to another alcohol or wine container,".

63. Immediately after sub-article (2) of article 16A of the principal Act there shall be added the following new sub-article: Amendment of article 16A of the principal Act.

"(3) For the purpose of this article, the signing of this agreement shall also mean that the person is renouncing to any

A 270

claim that he may have against the Commissioner, State Advocate or Attorney General resulting from the case."

Amendment of article 29A of the principal Act.

64. The proviso to sub-article (3) of article 29A of the principal Act shall be amended as follows:

(a) in sub-paragraph (i) thereof, the words "or in terms of article 16A of this Act is not to" shall be substituted by the words "or in terms of article 16A, except if it is an agreement related to manufactured tobacco products mentioned in the Third Schedule, shall not" and the words "five years" shall be substituted by the words "one (1) year";

(b) in sub-paragraph (ii) thereof, the words "article 16A of this Act" shall be substituted by the words "article 16A, except if it is an agreement related to manufactured tobacco products mentioned in the Third Schedule," and the words "fifteen years" shall be substituted by the words "three (3) years";

(c) in sub-paragraph (iii) thereof, immediately after the words "irregularity or more thereafter," there shall be added the words "except if it is an irregularity related to manufactured tobacco products mentioned in the Third Schedule," and the words "sub-article (3)." shall be substituted by the words "sub-article (3);"; and

(d) immediately after sub-paragraph (iii) thereof there shall be added the following new sub-paragraph:

Cap. 37. "(iv) A person who enters into an agreement with the Commissioner under article 63 of the Customs Ordinance or article 16A relating to manufactured tobacco products mentioned in the Third Schedule shall not be considered as a fit and proper person for the purposes of this article".

Amendment of the Fourth Schedule to the principal Act.

65. The column entitled "Description of excise goods" in the Fourth Schedule to the principal Act shall be amended as follows:

(a) immediately before the words "Leaded Petrol falling within CN Codes 2710.12.31" thereof there shall be added a new sub-title with the words "Part A";

(b) the words "Gas Oil falling within CN Codes" till the words "if used for heating purposes" thereof shall be substituted by the words "**Gas Oil** falling within CN Codes 2710.19.31,

2710.19.35, and CN Codes 2710.19.43 to 2710.19.48 and 2710.19.55 or 2710.20.11 to 2710.20.19 and blends of the foregoing with Biodiesel, excluding Gas Oil or Gas Oil blended with Biodiesel, with a sulphur content not exceeding 0.1% sulphur by weight if used for heating purposes";

(c) the words "Heavy fuel oil" till the words "2710.20.39" thereof shall be substituted by the words "**Heavy fuel oil** falling within CN Codes 2710.19.51, 2710.19.62 to 2710.19.68 or 27.10.20.31 to 2710.20.39";

(d) immediately before the words "Petroleum oils falling within CN Code 2710 1971" thereof there shall be added a new sub-title with the words "Part B";

(e) immediately before the words "Electricity falling under CN Code 2716" thereof there shall be added a new sub-title with the words "Part C"; and

(f) immediately before the words "REDUCED EXCISE DUTY RATES" thereof there shall be added a new sub-title with the words "Part D".

66. The Sixth Schedule to the principal Act, shall be amended as follows:

Amendment of the Sixth Schedule to the principal Act.

(a) regulation 13 of Part A thereof shall be amended as follows:

(i) sub-regulation (3) thereof shall be substituted by the following:

"(3) When an alcohol excise stamp is lost, stolen or for any other reason is unaccounted for, the Commissioner may issue a replacement excise stamp subject to the payment of a fee equivalent to the prevailing highest excise duty at the time on a litre of forty percent (40%) alcohol by volume bottle.";

(ii) sub-regulations (4) and (5) thereof shall be renumbered as sub-regulations (5) and (6) respectively;

(iii) immediately after sub-regulation (3) thereof there shall be added the following new sub-regulation:

"(4) When a wine excise stamp is lost, stolen or for any other reason is unaccounted for, the

Commissioner may issue a replacement excise stamp subject to the payment of a fee equivalent to the prevailing highest excise duty at the time on a litre bottle of wine.";

(iv) in sub-regulation (5) thereof, as renumbered, the word "Comptroller" shall be substituted by the word "Commissioner"; and

(v) in the Maltese version of sub-regulation (6) thereof, as renumbered, the word "boll" shall be substituted by the words "bolla tas-sisa", wherever it occurs;

(b) Part B thereof shall be amended as follows:

(i) sub-regulation (1) of regulation 11 thereof shall be substituted by the following:

"(1) (a) No person may manufacture, process, prepare for sale, expose or offer for sale, sell or otherwise dispose of any ethyl alcohol as defined in the Second Schedule with an actual alcoholic strength by volume of between ten percent (10% vol.) and twenty-four percent (24% vol.) in containers of fifty (50) centilitres capacity or above unless a band or an excise stamp has been affixed thereon showing this percentage of alcohol as indicated by the Commissioner and as provided for in regulation 12.

(b) No person may manufacture, process, prepare for sale, expose or offer for sale, sell or otherwise dispose of any ethyl alcohol as defined in the Second Schedule with an actual alcoholic strength by volume of twenty-five per cent (25% vol.) or more and in containers of fifty (50) centilitres capacity or above as indicated by the Commissioner unless a band or an excise stamp has been affixed thereon as provided for in regulation 12."; and

(ii) regulation 12 thereof shall be amended as follows:

(aa) sub-regulation (1) thereof shall be substituted by the following:

"(1) No containers immediately enclosing ethyl alcohol shall be released by Customs or from a tax warehouse unless a band or an excise stamp has been affixed thereon. This band or an excise stamp shall be the correct one as indicated by the Commissioner and it shall be affixed in the correct manner, as indicated by the Commissioner.";

(bb) in sub-regulation (2) thereof, the words from "is ensured. The bands or stamps shall be approved" till the words "notice in the Gazette." shall be substituted by the words "is ensured:" and immediately thereafter there shall be added the following new proviso:

"Provided that if it is not possible to affix the band or excise stamp in this way because of the shape of the container, the band or excise stamp shall be affixed in any other way so long as the destruction of the band or excise stamp is ensured when the container is opened.";

(cc) sub-regulations (3) and (4) thereof shall be renumbered as sub-regulations (4) and (5) respectively;

(dd) immediately after sub-regulation (2) thereof there shall be added the following new sub-regulation:

"(3) The bands or excise stamps shall be approved by the Commissioner and shall be supplied at the Custom House or at any other place to be appointed by the Minister by means of a notice in the Gazette."; and

(ee) in the Maltese version of sub-regulation (5) thereof, as renumbered, the word "bolla" shall be substituted by the words "bolla tas-sisa";

(c) Part C thereof shall be amended as follows:

(i) in the Maltese version of sub-regulation (1) of regulation 5 thereof, and in sub-regulation (4) of regulation 6 thereof, the word "bolla" shall be substituted by the words "bolla tas-sisa";

(ii) immediately after regulation 7 thereof there shall be added the following new regulation:

"Water-pipe tobacco.

7A. No water-pipe tobacco (also known as shisha tobacco) shall be placed on the market unless the packet, box or container immediately enclosing the water-pipe tobacco has been sealed by a band or an excise stamp affixed as indicated by the Commissioner in a way so as to ensure the destruction of the band or excise stamp upon the opening of such packet, box or container.

(2) Such bands or excise stamps shall be issued by the Commissioner against payment, as may be prescribed by regulations under the Act, on application by the authorised warehouse keeper of water-pipe tobacco.

(3) The said bands or excise stamps shall be supplied at the Custom House or at any other place to be appointed by the Minister by means of a notice in the Gazette.

(4) The band or excise stamp shall be affixed to the packet, box or container by not later than five (5) days after it was bought.

(5) Any quantity of water-pipe tobacco found in the possession of any person in contravention of the provisions of this regulation shall, without prejudice to any other penalty provided for under the Act or any other law, be forfeited to Government."; and

(iii) in the Maltese version of sub-regulations (1) and (2) of regulation 10 thereof, and in sub-regulation (1) of regulation 14 thereof, the word "bolla" shall be substituted by the words "bolla tas-sisa";

(d) immediately after regulation 16 of Part D thereof

there shall be added the following new regulation:

- "Products mentioned in Part B of the Fourth Schedule. 16A.(1) No product mentioned in Part B of the Fourth Schedule shall be placed on the market, unless a band or an excise stamp has been affixed to the container immediately enclosing the product, as indicated by the Commissioner.
- (2) Such bands or excise stamps shall be issued by the Commissioner against payment, as may be prescribed by regulations under the Act, on application by the authorised warehouse keeper of petroleum oils.
- (3) The said bands or excise stamps shall be supplied at the Custom House or at any other place to be appointed by the Minister by means of a notice in the Gazette.
- (4) The band or excise stamp shall be affixed to the container by not later than five (5) days after it was bought.
- (5) Any quantity of products mentioned in Part B of the Fourth Schedule found in the possession of any person in contravention of the provisions of this regulation shall, without prejudice to any other penalty provided for under the Act or any other law, be forfeited to Government."; and

(e) in sub-regulation (1) of regulation 12 of Part F thereof, the words "affixed with a band or stamp in a manner as indicated by the Commissioner" shall be substituted by the words "affixed with a band or an excise stamp. This band or excise stamp shall be the correct one as indicated by the Commissioner and it shall be affixed in the correct manner as indicated by the Commissioner."

PART IX

67. This Part amends the Arbitration Act and it shall be read and construed as one with the Arbitration Act, hereinafter in this Part referred to as "the principal Act".

Amendments to the Arbitration Act. Cap. 387.

68. Immediately after sub-article (2) of article 12 of the principal Act there shall be added the following new sub-article:

Amendment of article 12 of the principal Act.

"(3) The Centre shall be exempted from any liability for the payment of income tax and duty on documents under any

A 276

law in force at that time."

PART X

Amendments to the Value Added Tax Act. Cap. 406.

69. This Part amends the Value Added Tax Act and it shall be read and construed as one with the Value Added Tax Act, hereinafter in this Part referred to as "the principal Act".

Amendment of article 42 of the principal Act.

70. In paragraph (d) of sub-article (1) of article 42 of the principal Act, the words "together with payment of the tax due on the return," shall be deleted.

PART XI

Amendments to the Commissioner for Revenue Act. Cap. 517.

71. This Part amends the Commissioner for Revenue Act and it shall be read and construed as one with the Commissioner for Revenue Act, hereinafter in this Part referred to as "the principal Act".

Addition of new article 9 to the principal Act.

72. Immediately after article 8 of the principal Act there shall be added the following new article:

"Reproductions of electronic copies of documents.

9. A document that is certified by the Commissioner, or by a person authorised by him for this purpose, as being a true reproduction of an electronic copy, prepared by or under the authority of the Commissioner, of a document that was furnished to or issued by the Commissioner, shall be deemed for all purposes of the law as an authentic copy of the original document and shall constitute and be admissible as evidence in any proceedings to the same extent as the original."

PART XII

Amendments to the Arbiter for Financial Services Act. Cap. 555.

73. This Part amends the Arbiter for Financial Services Act and it shall be read and construed as one with the Arbiter for Financial Services Act, hereinafter in this Part referred to as "the principal Act".

Amendment of article 20A of the principal Act.

74. Immediately after the first proviso to article 20A of the principal Act there shall be added the following new proviso:

"Provided further that the holder of the office of Arbiter for Financial Services shall be eligible to receive the pension referred to herein, if the holder of such office is compelled to discontinue in office due to serious medical reasons, even if the said individual has not served a full term of office:"

75. In paragraph (d) of sub-article (2) of article 25 of the principal Act, immediately after the words "courier service" there shall be added the words "or by electronic means".

Amendment of article 25 of the principal Act.

PART XIII

Amendments to Subsidiary Legislation

76. The Fees for the Refund of Deposits Regulations are hereby repealed.

Repeal of the Fees for the Refund of Deposits Regulations. S.L. 35.21.

77. Immediately after regulation 17 of the Customs Regulations there shall be added the following new regulation:

Addition of new regulation 17A to the Customs Regulations. S.L. 37.05.

"Fee that shall be paid to the Comptroller of Customs.

17A. (1) There shall be paid to the Comptroller of Customs a fee of fifteen euro (€15) for every refund made by the Comptroller of Customs to the importer in the circumstances mentioned in the first proviso to article 62A of the Customs Ordinance.

Cap. 37.

(2) The fee provided for in sub-regulation (1) shall be deducted from the amount to be refunded at the time of the refund."

78. In regulation 24 of the Customs Regulations, the words "dutiabable goods:" shall be substituted by the words "dutiabable goods." and the proviso thereafter shall be deleted.

Amendment of regulation 24 of the Customs Regulations. S.L. 37.05.

79. In the Maltese version of sub-regulation (2) of regulation 2 of the Certain Powers of Officers of Customs Regulations, the words "Dwana ta' Malta" shall be substituted by the word "Dwana".

Amendment of regulation 2 of the Certain Powers of Officers of Customs Regulations. S.L. 37.09.

80. (1) In regulation 2 of the Excise Duty (Goods Imported by Persons Travelling from Third Countries) Regulations, in paragraph (b) of the definition "territory where the Community provisions on excise duty do not apply", the words "Livigno, Campione d'Italia and the Italian waters of Lake Lugano;" shall be substituted by the word "Livigno;"

Amendment of regulation 2 of the Excise Duty (Goods Imported by Persons Travelling from Third Countries) Regulations. S.L. 382.02.

(2) This article shall come into force on the 1st January 2020.

A 278

Addition of new regulation 6A to the Excise Duty (Goods Imported by Persons Travelling from Third Countries) Regulations. S.L. 382.02.

81. Immediately after regulation 6 of the Excise Duty (Goods Imported by Persons Travelling from Third Countries) Regulations, there shall be added the following new regulation:

"Exemption from excise duty.

6A. (1) The importation of goods, other than the goods mentioned in regulations 7, 8 and 10, the total value of which does not exceed four hundred and thirty euro (€430) per person, shall be exempt from excise duty.

(2) For the purposes of applying the monetary thresholds, the value of an individual item of goods shall not be split up.

(3) The value of the personal luggage of a traveller, which is imported temporarily or is re-imported following its temporary export, and the value of medicinal products required to meet the personal needs of a traveller shall not be taken into consideration for the purposes of applying the exemptions referred to in sub-regulation (1)."

Addition of new regulation 12 to the Excise Duty (Goods Imported by Persons Travelling from Third Countries) Regulations. S.L. 382.02.

82. Immediately after regulation 11 of the Excise Duty (Goods Imported by Persons Travelling from Third Countries) Regulations there shall be added the following new regulation:

"Application of the exemption from excise duty.

12. The value of goods referred to in regulations 7, 8 or 10 shall not be taken into consideration for the purposes of applying the exemption from excise duty provided for in regulation 6A."

PART XIV AMENDMENTS TO VARIOUS LAWS ON ATTACHMENT ORDERS

Amendment of article 24A of the Dangerous Drugs Ordinance. Cap. 101.

83. In sub-article (11) of article 24A of the Dangerous Drugs Ordinance, the words "on the expiration of forty-five days" shall be substituted by the words "on the expiration of six (6) months" and in the proviso thereof, the words "the said period of forty-five days" shall be substituted by the words "the said period of six (6) months".

Amendment of article 17A of the Malta Financial Services Authority Act. Cap. 330.

84. In sub-article (5) of article 17A of the Malta Financial Services Authority Act, the words "on the expiration of thirty days" shall be substituted by the words "on the expiration of six (6) months" and in the proviso thereof, the words "the said period of thirty days" shall be substituted by the words "the said period of six (6) months".

85. In sub-article (11) of article 4 of the Prevention of Money Laundering Act, the words "on the expiration of forty-five days" shall be substituted by the words "on the expiration of six (6) months" and the words "another forty-five days" shall be substituted by the words "another six (6) months".

Amendment of article 4 of the Prevention of Money Laundering Act. Cap. 373.

86. The provisions of this Part shall apply to any orders which are in force at the time when the provisions of this Part come into force.

Transitory Provision.

Passed by the House of Representatives at Sitting No. 310 of the 16th March, 2020.

ANĠLU FARRUGIA
Speaker

RAYMOND SCICLUNA
Clerk of the House of Representatives

