Suppliment tal-Gazzetta tal-Gvern ta' Malta Nru. 20,423, 16 ta' Ġunju, 2020
Taqsima B

A.L. 245 tal-2020

ATT DWAR IT-TAXXA FUQ L-*INCOME* (KAP. 123)

Regoli tal-2020 dwar Taxxa fuq is-Sahra

BIS-SAĦĦA tas-setgħat mogħtija bl-artikoli 90B u 96 tal-Att dwar it-Taxxa fuq l-*Income*, il-Ministru għall-Finanzi u s-Servizzi Finanzjarji għamel dawn ir-regoli li ġejjin:-

1. It-titolu ta' dawn ir-regoli huwa r-Regoli tal-2020 dwar Taxxa fuq is-Sahra. Titolu.

2. F'dawn ir-regoli, kemm-il darba r-rabta tal-kliem ma teħtieġx xort' oħra: Tifsir.

"l-att" tfisser l-Att dwar it-Taxxa fuq l-*Income*; Kap. 123.

"impjieg *full-time*" tfisser impjieg *full-time* hekk reġistrat ma' Jobsplus imwaqqfa skont l-Att dwar is-Servizzi ta' Impjieg u Taħriġ. Kap. 594.

"*income* minn sahra kwalifikanti" tfisser *income* li jkun inqala' fl-1 ta' Jannar 2020 jew wara bħala remunerazzjoni għal xogħol ta' sahra kwalifikanti imma soġġett għal-limitazzjonijiet provduti fir-regola 3;

"paga bażika fil-ġimgħa" tfisser il-paga bażika fil-ġimgħa jew l-ekwivalenti fil-ġimgħa tas-salarju bażiku fix-xahar kif determinati għall-fini tal-kalkulazzjoni tar-rata tal-kontribuzzjonijet tal-ewwel klassi li għandhom jitħallsu minn persuna impjegata skont l-Għaxar Skeda li tinsab mal-Att dwar is-Sigurtà Soċjali; Kap. 318.

"post maniġerjali" tfisser post ta' impjieg ta' persuna li tkun direttur tal-kumpanija jew soċju fis-soċjetà li tkun impjegata magħha jew li tkun uffiċjal b'funzjonijiet maniġerjali;

"sahra" tfisser sigħat ta' xogħol maħduma minn individwu fil-kors ta' impjieg *full-time* li jkunu jeċċedu l-programm normali ta' sigħat tax-xogħol tiegħu u li għalihom huwa għandu jedd għal remunerazzjonni b'żieda ma' u barra mill-paga bażika tiegħu;

"sahra kwalifikanti" tfisser sahra maħduma fil-kors ta' impjieg *full-time* matul perjodu waqt li -

(a) ir-rata tal-paga bażika fil-ġimgħa għal dak l-impjieg ma tkunx iżjed minn tliet mija u ħamsa u sebgħin euro (€375); u

(b) il-post li fih ikun impjegat dak l-individwu skont l-imsemmi impjieg *full-time* ma jkunx post maniġerjali.

Il-massimu tal-*income* minn sahra kwalifikanti.

3. Id-dispożizzjonijiet tal-artikolu 90B tal-Att għandhom japplikaw għal *income* li jaqla' individwu minn sahra kwalifikanti matul is-sena li tiġi minnufih qabel is-sena ta' stima sa ammont li ma jeċċedix-

maxhours x maxrate

fejn:-

maxhours huwa n-numru ta' sigħat ta' sahra kwalifikanti li l-individwu jkun irċieva *income* dwarhom fis-sena li tiġi minnufih qabel is-sena ta' stima iżda mhux iżjed minn mija (100); u

maxrate hija r-rata fis-siegħa li biha titħallas ir-remunerazzjoni lil dak l-individwu għas-sahra li jkun ħadem iżda mhux iżjed mid-doppju tal-ekwivalenti ta' siegħa tal-paga bażika fil-ġimgħa: u għal dan il-fini l-ekwivalenti ta' siegħa tal-paga bażika fil-ġimgħa għandha tiġi kalkolata billi l-paga bażika fil-ġimgħa mħallsa lil dak l-individwu għall-perjodu li fih tkun inħadmet is-sahra in kwistjoni tiġi diviża b'erbgħin (40).

Għażla biex *income* minn sahra jiġi eskluż mill-kamp ta' applikazzjoni tal-artikolu 90B tal-Att.

4. (1) Minkejja r-regola 3, individwu jista' jagħżel li jkollu l-*income* tiegħu minn sahra eskluż mill-kamp ta' applikazzjoni tal-artikolu 90B tal-Att.

L.S. 372. 14.

(2) Għażla msemmija fis-subregola (1) għandha ssir skont id-dispożizzjonijiet tar-Regoli dwar *Final Settlement System* (FSS).

Koppji miżżewġin.

5. Fil-każ ta' koppja miżżewġa, l-artikolu 90B tal-Att u dawn ir-regoli għandhom jiġu applikati separatament għall-*income* li jinqala' minn sahra maħduma minn kull wieħed mill-konjuġi.

L.N. 245 of 2020

INCOME TAX ACT
(CAP. 123)

Tax on Overtime Rules, 2020

IN EXERCISE of the powers conferred by articles 90B and 96 of the Income Tax Act, the Minister for Finance and Financial Services has made the following rules:-

1. The title of these rules is the Tax on Overtime Rules, 2020. Citation.

2. In these rules, unless the context otherwise requires: Interpretation.

"the Act" means the Income Tax Act; Cap. 123.

"basic weekly wage" means the basic weekly wage or the weekly equivalent of the basic monthly salary as determined for the purpose of calculating the rate of class one contributions payable by an employed person in terms of the Tenth Schedule to the Social Security Act; Cap. 318.

"full-time employment" means a full-time employment registered as such with Jobsplus established under the Employment and Training Services Act; Cap. 594.

"managerial post" means a post of employment of a person who is a director of the company or a partner of the partnership with which he is employed or who is an officer with managerial functions;

"overtime" means hours of work performed by an individual in the course of a full time employment in excess of his normally scheduled working hours and for which he is entitled to remuneration over and above his basic weekly wage;

"qualifying overtime" means overtime performed in the course of a full time employment during a period while -

(a) the rate of basic weekly wage for that employment does not exceed three hundred and seventy-five euro (€375) per week; and

(b) the post in which that individual is engaged in terms of the said full time employment is not a managerial post;

"qualifying overtime income" means income derived on or after 1 January 2020 as remuneration for the performance of

qualifying overtime but subject to the limitations provided for in rule 3.

Maximum qualifying overtime income.

3. The provisions of article 90B of the Act shall apply to qualifying overtime income derived by an individual in the year immediately preceding the year of assessment up to an amount not exceeding -

maxhours x maxrate

where:-

maxhours is the number of hours of qualifying overtime in respect of which the individual has derived qualifying overtime income in the year immediately preceding that year of assessment but not exceeding one hundred (100); and

maxrate is the rate per hour at which remuneration is paid to that individual for overtime performed by him but not exceeding twice the hourly equivalent of the basic weekly wage: and for this purpose, the hourly equivalent of the basic weekly wage shall be calculated by dividing the basic weekly wage paid to that individual for the period during which the qualifying overtime in question is performed by forty (40).

Election to exclude overtime income from the scope of article 90B of the Act.

4. (1) Notwithstanding rule 3, an individual may elect to have his overtime income excluded from the scope of article 90B of the Act.

(2) An election referred to in sub-rule (1) shall be made in accordance with the provisions of the Final Settlement System Rules (FSS).

S.L. 372. 14.

Married couples.

5. In the case of a married couple, article 90B of the Act and these rules shall be applied separately to the income derived from overtime performed by each of the spouses.

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