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# Nru. 40

27. 4. 83

## MALTA

### KAMRA TAD-DEPUTATI

### HOUSE OF REPRESENTATIVES

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ABBOZZ ta' Liġi mressaq mill-Onorevoli Lino Spiteri, M.P., Ministru tal-Finanzi u mqri għall-Ewwel darba fis-Seduta tal-25 ta' April, 1983.

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A BILL introduced by the Honourable Lino Spiteri, M.P., Minister of Finance and read the First time at the Sitting of the 25th April, 1983.

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**ATT** biex ikompli jemenda l-Att ta' 1-1948 dwar it-Taxxa fuq l-*Income*.

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**AN ACT** further to amend the *Income Tax Act, 1948*.

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C. MIFSUD  
*Skrivan tal-Kamra tad-Deputati*

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C. MIFSUD  
*Clerk to the House of Representatives*

## ABBOZZ TA' LIĠI

### msejjah

*ATT biex ikompli jemenda l-Att ta' l-1948 dwar it-Taxxa fuq l-Income.*

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

Titolu fil-qosor  
u bidu fis-sehħ.

**1.** (1) Dan l-Att jista' jissejjaħ l-Att ta' l-1983 li jemenda l-Att dwar it-Taxxa fuq l-*Income*, u għandu jinqara u jiftiehem ħaġa waħda ma' l-Att ta' l-1948 dwar it-Taxxa fuq l-*Income*, hawnhekk iżjed "il quddiem imsejjaħ "l-Att prinċipali".

(2) Id-dispożizzjonijiet ta' l-artikoli 4 u 7 ta' dan l-Att għandhom jibdeu iseħħu mill-1 ta' Jannar, 1983 dwar is-sena ta' stima li tibda f'dik id-data u dwar is-snin ta' stima ta' wara.

Emenda ta'  
l-artikolu 2 ta'  
l-Att prinċipali.

**2.** Fis-subartikolu (1) ta' l-artikolu 2 ta' l-Att prinċipali minflok it-tifsira ta' "uditur pubbliku ċertifikat" għandha tidhol it-tifsira li ġejja :

Att Nru. XXVIII  
ta' l-1979

"uditur pubbliku ċertifikat" tfisser individwu li jkollu *warrant* biex jaġixxi ta' uditur maħruġ taħt l-Att ta' l-1979 dwar il-Professjoni ta' l-*Accountancy* jew soċjetà ta' udituri registrata kif imiss taħt l-imsemmi Att, kemm-il darba dak l-individwu ma jkun skwalifikat u fil-każ ta' soċjetà ebda wieħed mis-soċji ma jkun individwu li hu skwalifikat mill-ħatra bħala uditur jew milli jkollu dik il-ħatra għal xi waħda mir-raġunijiet imsemmija fl-artikolu 140 ta' l-Ordinanza ta' l-1962 dwar is-Sočjetajiet Kummerċjali."

Emenda ta'  
l-artikolu 4 ta'  
l-Att prinċipali.

**3.** Fis-subartikolu (6) ta' l-artikolu 4 ta' l-Att prinċipali minflok il-kliem "l-Ordinanza dwar it-Taxxa tas-Suċċessjoni u Donazzjoni" u "l-Ordinanza imsemmija" għandhom jidhlu f'kull każ il-kliem "l-Att ta' l-1973 dwar it-Taxxa tal-Mewt u tad-Donazzjoni"; u minflok il-kliem "mwaqqaf bis-saħħa ta' dan l-Att" għandhom jidhlu l-kliem "mwaqqaf bis-saħħa ta' l-artikolu 56 ta' dan l-Att".

4. Il-paragrafu (ċ) tas-subartikolu (1) ta' l-artikolu 5 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

Emenda ta' l-artikolu 5 ta' l-Att prinċipali.

(a) minnufih wara l-kliem "għall-iskop ta' qliegħ jew profit:" għandu jidholl il-proviso li ġej:

"Izda —

(i) safejn għandu x'jaqsam l-*income* suġġett għal taxxa taħt dan il-paragrafu, l-*income* totali dwar kull proprjetà immobbli wżata kif intqal qabel minn xi individwu li kien ordinarjament residenti u domiciljat f'Malta fis-sena li taħbat minnufih qabel is-sena ta' stima ma jkun iżjed minn —

(a) mitt lira jekk il-proprjetà kienet mibnija u wżata bħala residenza fil-31 jew qabel il-31 ta' Diċembru, 1975; u

(b) mitejn lira f'kull każ ieħor;"

(b) minflok il-kliem "Izda għandu jiġi eskluż" għandhom jidhollu l-kliem "(ii) għandu jiġi eskluż"; u

(ċ) minflok il-kliem "Izda wkoll fil-każ ta' komunità ekklesjastika" għandhom jidhollu l-kliem "(iii) fil-każ ta' komunità ekklesjastika".

5. L-artikolu 5B ta' l-Att prinċipali għandu jiġi emendat kif ġej:

Emenda ta' l-artikolu 5B ta' l-Att prinċipali.

(a) fis-subartikolu (1) tiegħu, minflok il-kliem "fl-Ordinanza dwar it-Taxxa tas-Suċċessjoni u Donazzjoni (Kapitlu 70), iktar 'il quddiem f'dan l-artikolu msejja "l-Ordinanza" għandhom jidhollu l-kliem "fl-Att ta' l-1973 dwar it-Taxxa tal-Mewt u tad-Donazzjoni"; u

(b) fis-subartikolu (5) tiegħu, minflok il-kliem "l-Ordinanza" kull fejn jinsabu, għandhom jidhollu f'kull każ il-kliem "l-Att ta' l-1973 dwar it-Taxxa tal-Mewt u tad-Donazzjoni".

6. Fil-paragrafu (j) tas-subartikolu (1) ta' l-artikolu 8 ta' l-Att prinċipali, minflok il-kliem "l-Ordinanza ta' l-1945 dwar it-*Trade Unions* u l-Kustjonijiet tax-Xogħol" għandhom jidhollu l-kliem "l-Att ta' l-1976 dwar ir-Relazzjonijiet Industrijali".

Emenda ta' l-artikolu 8 ta' l-Att prinċipali.

7. Minflok is-subartikolu (3) ta' l-artikolu 22 ta' l-Att prinċipali għandu jidholl dan li ġej:

Emenda ta' l-artikolu 22 ta' l-Att prinċipali.

(3) (a) Fil-każ ta' individwu residenti fil-Gżira professjonali, ta' infirmier, ta' sptar u spejjeż għal għajnuniet prostetiċi u oħrajn. fis-sena minnufih qabel is-sena ta' stima, li jipprova għas-sodisfazzjon tal-Kummissarju li matul is-sena minnufih qabel is-sena ta' stima huwa jkun f'hallas:

(i) drittijiet professjonali lil xi tabib, kirurgu, dentista jew qabla;

(ii) drittijiet lil xi infirmier;

(iii) drittijiet ta' sptar; jew

(iv) il-prezz għall-akkwist ta' *wheelchair*, krozzi, żraben ortopediċi jew għajnuniet prostetiċi jew xi f'hallas għandhom jingħata tnaqqis dwar kull ammont hekk imħallas.

(b) L-ammonti li dwarhom huwa permess tnaqqis taħt dan is-subartikolu għandhom ikunu dawk imħallsa akkont ta' individwu li jibbenefika mit-tnaqqis hawnhekk

maħsub jew tal-mara tiegħu, jekk tgħix miegħu jew għal kollox minnu mantnuta, jew akkont ta' kull individwu ieħor li dwaru hu jkun intitolat għal tnaqqis skond is-subartikolu (1) ta' dan l-artikolu.

(ċ) (i) Ebda drittijiet dovuti lil infermier u ebda ammont imħallas għall-akkwist jew għall-użu ta' xi oġġett imsemmi fis-sub-paragrafu (iv) tal-paragrafu (a) ta' dan is-subartikolu ma għandhom jingħataw bħala tnaqqis jekk it-Tabib Prinċipali tal-Gvern ma jiċcertifikax li s-servizzi li dwarhom tħallsu d-drittijiet jew l-oġġett jew l-użu tiegħu li dwaru jirreferi l-ħlas, skond il-każ, ma setgħux raġonevolment ma jsirux;

(ii) It-Tabib Prinċipali tal-Gvern għandu jiċcertifika wkoll liema ammont jista' jittieħed in konsiderazzjoni bħala li kien gie minfuq ġenwinament dwar servizzi ta' infermier, jew għall-akkwist jew għall-użu ta' l-imsemmija oġġetti.

(d) Meta xi nfieq imsemmi f'dan is-subartikolu jista' jingabar lura minn assikurazzjoni, għajnuna soċjali jew xi skema jew arrangament ieħor, tnaqqis skond dan is-subartikolu jingħata biss għal dak l-ammont ta' nfieq li ma jistax jingabar b'dak il-mod, u f'kull każ, it-tnaqqis totali li jingħata skond dan is-subartikolu f'kull sena ta' stima ma għandux ikun iżjed minn ħames mitt lira nieqes kull ammont ta' nfieq li jingabar lura kif imsemmi qabel.

(e) Meta żewġ individwi jew iktar ikunu intitolati għal tnaqqis skond il-paragrafu (b) jew il-paragrafu (ċ) tas-subartikolu (1) ta' dan l-artikolu dwar l-istess tifel jew tifla jew dipendent, meta jinħadem xi tnaqqis li għandu jingħata skond dan is-subartikolu ma għandux jittieħed in konsiderazzjoni kull ammont imħallas minn kull individwu dwar it-tifel jew tifla jew dipendent li jkun iżjed minn ħames mitt lira diviż bin-numru ta' individwi ntitolati għal dak it-tnaqqis.

(f) Ebda tnaqqis ma jingħata skond dan is-subartikolu jekk it-talba għal dak it-tnaqqis ma tkunx pruvata b'riċevuti mogħtija lill-Kummissarju.”.

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### Għanijiet u Raġunijiet

L-Abbozz jipprovdi għall-ogħla ammonti li jistgħu jitqiesu bħala *income* totali li jinkiseb minn dar okkupata mis-sid u għal żieda fit-tnaqqis personali li jingħata għal kura medika. Barra minn dan l-Abbozz iġib it-tifsira ta' "uditur pubbliku ċertifikat" taqbel ma' dik ta' l-Att ta' l-1979 dwar il-Professjoni ta' l-*Accountancy* u jneħhi riferenzi għal ligijiet imħassra.

**A BILL**  
**entitled**

*AN ACT further to amend the Income Tax Act, 1948.*

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:—

**1.** (1) This Act may be cited as the Income Tax (Amendment) Act, 1983, and shall be read and construed as one with the Income Tax Act, 1948, hereinafter referred to as “the principal Act”.

Short title  
and  
commencement.

(2) The provisions of sections 4 and 7 of this Act shall come into force as from the 1st January, 1983 in respect of the year of assessment commencing on that date and of subsequent years of assessment.

**2.** In subsection (1) of section 2 of the principal Act for the definition of “certified public auditor” there shall be substituted the following definition:

Amendment of  
section 2 of  
the principal  
Act.

“certified public auditor” means an individual who holds a warrant to act as auditor issued under the Accountancy Profession Act, 1979 or a partnership of auditors duly registered under the said Act, provided such individual is not disqualified and in the case of a partnership none of the partners is an individual who is disqualified for appointment as auditor or from holding such appointment on any of the grounds mentioned in section 140 of the Commercial Partnerships Ordinance, 1962.”.

Act XXVIII  
of 1979

**3.** In subsection (6) of section 4 of the principal Act for the words “the Succession and Donation Duties Ordinance” and “the said Ordinance” there shall be substituted in each case the words “the Death and Donation Duty Act, 1973”; and for the words “constituted under this Act” there shall be substituted the words “constituted under section 56 of this Act”.

Amendment of  
section 4 of  
the principal  
Act.

Amendment of section 5 of the principal Act.

4. Paragraph (c) of subsection (1) of section 5 of the principal Act shall be amended as follows:

(a) immediately after the words "purpose of gain or profit:" there shall be inserted the following proviso:

"Provided that —

(i) insofar as income subject to tax under this paragraph is concerned, the total income in respect of any immovable property used as aforesaid by any individual who was ordinarily resident and domiciled in Malta in the year immediately preceding the year of assessment shall not exceed —

(a) one hundred pounds if the property was built and used as a residence on or before the 31st day of December, 1975; and

(b) two hundred pounds in any other case;";

(b) for the words "Provided that there shall be excluded" there shall be substituted the words "(ii) there shall be excluded"; and

(c) for the words "Provided further that in the case of an ecclesiastical community" there shall be substituted the words "(iii) in the case of an ecclesiastical community".

Amendment of section 5B of the principal Act.

5. Section 5B of the principal Act shall be amended as follows:

(a) in subsection (1) thereof, for the words "the Succession and Donation Duties Ordinance (Chapter 70), hereinafter in this section referred to as "the Ordinance" there shall be substituted the words "the Death and Donation Duty Act, 1973"; and

(b) in subsection (5) thereof, for the words "the Ordinance", wherever they occur, there shall be substituted in each case the words "the Death and Donation Duty Act, 1973".

Amendment of section 8 of the principal Act.

6. In paragraph (jj) of subsection (1) of section 8 of the principal Act, for the words "Trade Unions and Trade Disputes Ordinance, 1945" there shall be substituted the words "Industrial Relations Act, 1976".

Amendment of section 22 of the principal Act.

7. For subsection (3) of section 22 of the principal Act there shall be substituted the following:

"Professional, nursing and hospitalization fees and disbursements for prosthetic and other aids.

(3) (a) In the case of an individual resident in the Island in the year immediately preceding the year of assessment, who proves to the satisfaction of the Commissioner that in the year immediately preceding the year of assessment he has paid:

(i) professional fees to any medical practitioner, surgeon, dentist or midwife;

(ii) fees to any nurse;

(iii) hospitalization fees; or

(iv) the price for the acquisition of a wheelchair, crutches, orthopaedic shoes or prosthetic aids or any payment for the use of any such article,

there shall be allowed a deduction in respect of any amount so paid.

(b) The amounts in respect of which a deduction is allowed under this subsection shall be those paid on account of the individual benefitting from the deduction herein contemplated or of his wife, if living with or wholly maintained by him, or on account of any other individual in respect of whom he is entitled to a deduction under subsection (1) of this section.

(c) (i) No fees payable to a nurse and no amount payable for the acquisition or the use of any article referred to in sub-paragraph (iv) of paragraph (a) of this subsection shall be admitted as a deduction unless the Chief Government Medical Officer certifies that the services in respect of which the fees were paid or the article or its use to which the payment refers, as the case may be, could not reasonably be dispensed with;

(ii) The Chief Government Medical Officer shall also certify what amount may be taken into account as having been genuinely expended in respect of nursing services, or for the acquisition or the use of the said articles.

(d) Where any disbursements referred to in this subsection are recoverable under insurance, social assistance or any other scheme or arrangement, a deduction under this subsection shall be allowed in respect only of such amount of the disbursements which is not so recoverable and, in any case, the total deduction allowable under this subsection in any year of assessment shall not exceed five hundred pounds less any amount of the disbursements recoverable as aforesaid.

(e) Where two or more individuals are entitled to a deduction under paragraph (b) or paragraph (c) of subsection (1) of this section in respect of the same child or dependant, in computing any deduction allowable under this subsection there shall not be taken into account any amount paid by each individual in respect of the child or dependant in excess of five hundred pounds divided by the number of individuals so entitled.

(f) No deduction shall be allowed under this subsection unless the claim therefor is proved by receipts consigned to the Commissioner.”.

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## Objects and Reasons

The Bill provides for the maximum amounts that may be charged as total income notionally derived from owner-occupied premises and for an increase in the personal deductions allowable for medical care. Besides, it aligns the definition of “certified public auditor” with the Accountancy Profession Act, 1979 and removes references to certain repealed enactments.