

Nru. 11

11. 12. 98

MALTA

KAMRA TAD-DEPUTATI

ABBOZZ ta' Ligi mressaq mill-Onorevoli John Dalli, M.P., Ministru tal-Finanzi, u moqri għall-Ewwel darba fis-Seduta tas-7 ta' Diċembru, 1998.

ATT biex ikompli jemenda l-Att ta' l-1994 dwar l-Amministrazzjoni tat-Taxxa.

RICHARD J. CAUCHI

Skrivan tal-Kamra tad-Deputati

HOUSE OF REPRESENTATIVES

A BILL introduced by the Honourable John Dalli, M.P., Minister of Finance, and read the First time at the Sitting of the 7th December, 1998.

AN ACT further to amend the Income Tax Management Act, 1994.

RICHARD J. CAUCHI

Clerk of the House of Representatives

ABBOZZ TA' LIĠI msejjah

ATT biex ikompli jemenda l-Att ta' l-1994 dwar l-Amministrazzjoni tat-Taxxa.

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

1. (1) Dan l-Att jista' jissejjah l-Att ta' l-1998 li jemenda l-Att dwar l-Amministrazzjoni tat-Taxxa (Emenda Nru. 2), u għandu jinqara u jiftiehem haġa waħda ma' l-Att ta' l-1994 dwar l-Amministrazzjoni tat-Taxxa, hawnhekk iżjed 'il quddiem imsejjah "l-Att prinċipali".

Titolu fil-qosor u bidu fis-sehh.

Att XVIII ta' l-1994.

(2) Id-dispożizzjonijiet ta' dan l-Att għandhom jibdwew isehħu fl-1 ta' Jannar, 1999.

2. Fis-subartikolu (3) ta' l-artikolu 32 ta' l-Att prinċipali, minflok il-kelma "seba'" għandha tidhol il-kelma "għaxar".

Emenda ta' l-artikolu 32 ta' l-Att prinċipali.

Għanijiet u Raġunijiet

L-għan ta' dan l-Abbozz huwa li jtawwal iż-żmien preskritt bl-artikolu 32(3) ta' l-Att għar-rigward tat-thassir ta' stimi.

**A BILL
entitled**

AN ACT further to amend the Income Tax Management Act, 1994.

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 and
commencement.

Act XVIII of 1994.

1. (1) This Act may be cited as the Income Tax Management (Amendment) (No. 2) Act, 1998, and shall be read and construed as one with the Income Tax Management Act, hereinafter referred to as “the principal Act”.

(2) The provisions of this Act shall come into force on the 1st January, 1999.

Amendment of
section 32 of the
principal
Act.

2. In subsection (3) of section 32 of the principal Act, for the word “seven” there shall be substituted the word “ten”.

Objects and Reasons

The object of this Bill is to extend the time limit prescribed by section 32(3) of the Act regarding the cancellation of assessments.