

Nru. 131

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MALTA

KAMRA TAD-DEPUTATI

HOUSE OF REPRESENTATIVES

ABBOZZ ta' Liġi mressaq mill-Onorevoli John Dalli, M.P., Ministru tal-Finanzi, u moqri għall-Ewwel darba fis-Seduta ta' l-24 ta' April, 1995.

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

A BILL introduced by the Honourable John Dalli, M.P., Minister of Finance, and read the First time at the Sitting of the 24th April, 1995.

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

RICHARD J. CAUCHI
Skrivan tal-Kamra tad-Deputati

RICHARD J. CAUCHI
Clerk of the House of Representatives

ABBOZZ TA' LIĠI msejjah

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

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

1. Dan l-Att jista' jissejjah l-Att ta' l-1995 li jemenda l-Att dwar l-Amministrazzjoni tat-Taxxa, u għandu jinqara u jiftiehem haġa waħda ma' l-Att ta' l-1994 dwar l-Amministrazzjoni tat-Taxxa, hawnhekk iżjed 'il quddiem jissejjah "l-Att prinċipali".

Titolu fil-qosor.

Att Nru. XVIII ta' l-1994.

2. Fis-subartikolu (3) ta' l-artikolu 32 ta' l-Att prinċipali minflok il-kliem "fi żmien hames snin mill-1 ta' Jannar 1992" għandhom jidhlu l-kliem "fi żmien seba' snin mill-1 ta' Jannar 1992".

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

3. Fl-artikolu 33 ta' l-Att prinċipali:

Emenda ta' l-artikolu 33 ta' l-Att prinċipali.

(a) fis-subartikolu (2) tiegħu, minflok il-kliem "fi żmien hmistax-il jum" għandhom jidhlu l-kliem "fi żmien tletin jum"; u

(b) minnufih wara l-proviso li hemm għas-subartikolu (2) tiegħu, għandhom jiżdiedu dawn iż-żewġ provisos li ġejjin:

“Izda wkoll ebda avviz ta’ oġġezzjoni ma jista’ jsir għar-rigward ta’ xi stima kemm-il darba:

(a) il-prospett għas-sena ta’ stima rispettiva jkun intbagħat skond ma hemm fl-artikoli 10 u 11 ta’ dan l-Att qabel jingħata l-avviz lill-Kummissarju;

(b) it-taxxa li ma tkunx qed tiġi kontestata għal dik is-sena ta’ stima tkun tħallset kollha kemm hi qabel iż-żmien stabbilit fis-subartikolu (1) ta’ l-artikolu 42 ta’ dan l-Att meta l-*income* prinċipali tal-persuna għas-sena li tiġi minnufih qabel dik is-sena ta’ stima jinkiseb minn għejjun li ma jkunux dawk li jaqgħu taht il-paragrafi (b) u (d) tas-subartikolu (1) ta’ l-artikolu 4 ta’ l-Att dwar it-Taxxa fuq l-*Income* li jkunu sugġetti għal tnaqqis ta’ taxxa skond ir-regoli tal-PAYE.

Izda wkoll meta persuna tkun digà għamlet avviz bis-saħħa ta’ dan l-artikolu għar-rigward ta’ xi stima u dik l-istima tkun għada mhijiex waħda finali u konklusiva skond l-artikolu 38 ta’ l-Att, hija għandha tħares il-proviso ta’ qabel dan ta’ dan is-subartikolu sad-29 ta’ Marzu, 1996, inkella l-avviz mogħti ma jitqiesx bħala wiehed li jkun sar b’mod validu.”.

Emenda ta’
l-artikolu 44 ta’
l-Att prinċipali.

4. Fis-subartikolu (1) ta’ l-artikolu 44 ta’ l-Att prinċipali, min-flok il-kliem “stabbiliti fis-subartikoli (1), (2) jew (3) ta’ l-artikolu 42 jew fl-artikolu 45 ta’ dan l-Att” għandhom jidhlu l-kliem “stabbiliti fis-subartikoli (1), (2) jew (3) ta’ l-artikolu 42, fl-artikolu 45 ta’ dan l-Att jew fis-subartikolu (8) ta’ l-artikolu 9A ta’ l-Att dwar it-Taxxa fuq l-*Income*”.

Għanijiet u Raġunijiet

L-għan ewlieni ta’ l-Abbozz hu sabiex jirregola iktar il-proċedura dwar oġġezzjonijiet billi jipprovdi li t-taxxa li ma jkunx hemm oġġezzjoni għaliha għandha titħallas qabel ma tkun tista’ ssir oġġezzjoni, u fl-istess hin sabiex jestendi ż-żmien li fih tkun tista’ ssir oġġezzjoni.

**A BILL
entitled**

AN ACT 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:-

1. This Act may be cited as the Income Tax Management (Amendment) Act, 1995, and shall be read and construed as one with the Income Tax Management Act, hereinafter referred to as "the principal Act".

Short title.

Act No. XVIII
of 1994.

2. In subsection 3 of section 32 of the principal Act, for the words "within five years from 1st January 1992" there shall be substituted the words "within seven years from 1st January 1992".

Amendment of
section 32 of the
principal Act.

3. In section 33 of the principal Act:

Amendment of
section 33 of the
principal Act.

(a) in subsection (2) thereof for the words "within fifteen days" there shall be substituted the words "within thirty days".

(b) immediately after the proviso to subsection (2) thereof there shall be added the following two provisos:

"Provided also that no such notice may be validly entered against any assessment unless:

(a) the return for the respective year of assessment has been filed in terms of sections 10 and 11 of this Act before the notice is given to the Commissioner;

(b) the tax not in dispute for the said year of assessment has been paid in full before the time limit set out in subsection (1) of section 42 of this Act where the main income of the person for the year immediately preceding the said year of assessment is derived from sources other than those falling under paragraphs (b) and (d) of subsection (1) of section 4 of the Income Tax Act which are subject to deduction of tax under the PAYE rules.

Provided further that where any person has already delivered any notice under this section against any assessment and such assessment is still not final and conclusive in terms of section 38 of this Act he shall comply with the preceding proviso hereto by the 29th March, 1996, otherwise the notice given shall not be considered as having been validly entered."

Amendment to section 44 of the principal Act.

4. In subsection (1) of section 44 of the principal Act, for the words "provided for in subsection (1), (2) or (3) of section 42 or in section 45 of this Act" there shall be substituted the words "provided for in subsection (1), (2) or (3) of section 42, in section 45 of this Act or in subsection (8) of section 9A of the Income Tax Act."

Objects and Reasons

The main object of the Bill is to further regulate the procedure on objections by providing that the tax not in dispute is to be paid before an objection can be made, and at the same time extending the time limit within which an objection can be filed.