

Nru. 154

7. 11. 95

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-6 ta' Novembru, 1995.

ATT biex ikompli jemenda l-Att dwar it-Taxxa fuq l-*Income*, Kap. 123.

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 6th November, 1995.

AN ACT further to amend the Income Tax Act, Cap. 123.

RICHARD J. CAUCHI
Clerk of the House of Representatives

ABBOZZ TA' LIĠI msejjah

ATT biex ikompli jemenda l-Att dwar it-Taxxa fuq l-'Income', Kap. 123

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. (1) Dan l-Att jista' jissejjah l-Att ta' l-1995 li jemenda l-Att dwar it-Taxxa fuq l-*Income* (Emenda Nru. 2) u għandu jinqara u jiftiehem haġa waħda ma' l-Att dwar it-Taxxa fuq l-*Income*, hawnhekk iżjed 'il quddiem imsejjah "l-Att prinċipali".

Titolu fil-qosor
u bidu fis-sehh.
Kap. 123.

(2) Id-dispożizzjonijiet ta' dan l-Att għandhom jitqiesu li bdew isehhu fit-28 ta' Lulju, 1995.

2. L-artikolu 9A ta' l-Att prinċipali għandu jiġi emendat kif ġej:

Emenda ta'
l-artikolu 9A.

(a) fil-paragrafu (a) tas-subartikolu (8) tiegħu, minflok il-kliem "mill-31 ta' Ottubru, 1995" għandhom jidhlu l-kliem "mill-15 ta' Diċembru, 1995";

(b) fil-paragrafu (a) tas-subartikolu (10) tiegħu, minflok il-kliem "mill-31 ta' Ottubru, 1995" għandhom jidhlu l-kliem "mill-15 ta' Diċembru, 1995".

Dispożizzjoni
transitorja.

A.L. 113
ta' l-1995.

3. Il-formola preskritta bir-regola 2 tar-Regoli ta' l-1995 fuq il-Formola ta' Applikazzjoni li tintuża ghal Dikjarazzjoni Spontanja ghandha tkompli tapplika ghall-ghanijiet tad-dikjarazzjoni spontanja msemmija fis-subartikolu (10) ta' l-artikolu 9A ta' l-Att prinċipali daqskieku l-kliem "mill-15 ta' Dicembru, 1995" ġew imdahhla flok il-kliem "mill-31 ta' Ottubru, 1995" li jidhru fuq l-imsemmija formola.

Ghanijiet u Raġunijiet

L-Ghan prinċipali ta' dan l-Abbozz huwa li tiġi mtawwla d-data ta' l-gheluq ghall-prezentazzjoni tad-Dikjarazzjoni Spontanja.

**A BILL
entitled**

AN ACT further to amend the Income Tax Act, Cap. 123

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) (No. 2) Act, 1995, and shall be read and construed as one with the Income Tax Act, hereinafter referred to as “the principal Act”.

Short title and commencement.
Cap. 123.

(2) The provisions of this Act shall be deemed to have come into force on the 28th July, 1995.

2. Section 9A of the principal Act shall be amended as follows:

Amendment of section 9A.

(a) in paragraph (a) of subsection (8) thereof, for the words “31st October, 1995” there shall be substituted the words “15th December, 1995”;

(b) in paragraph (a) of subsection (10) thereof, for the words “31st October, 1995” there shall be substituted the words “15th December, 1995”.

3. The form prescribed by rule 2 of the Spontaneous Declaration (Form of Application) Rules, 1995 shall continue to apply for the purposes of the spontaneous declaration referred to in subsection (10) of section 9A of the principal Act as if the words "15th December, 1995" were substituted for the words "31st October, 1995" appearing on the said form.

Objects and Reasons

The main object of the Bill is to extend the closing date for the submission of the Spontaneous Declaration.