

## **Nru. 14**

3. 7. 92

### **MALTA**

#### **KAMRA TAD-DEPUTATI**

ABBOZZ ta' Liġi mressaq mill-Onorevoli John Dalli, M.P., Ministru tal-Finanzi, u moqri għall-Ewwel darba fis-Seduta tat-22 ta' Gunju, 1992.

**ATT biex 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 22nd June, 1992.

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

**RICHARD J. CAUCHI**  
*Clerk to the House of Representatives*

## ABBOZZ TA' LIĠI msejjaħ

*ATT biex 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, ħareġ b'liġi dan li ġej:—

1. Dan l-Att jista' jissejjaħ l-Att ta' l-1992 li jemenda l-Att dwar it-Taxxa fuq l-*Income*, u għandu jinqara u jftiehem ħaġa waħda ma' l-Att dwar it-Taxxa fuq l-*Income* hawnhekk iżjed 'il quddiem imsejjaħ "l-Att prinċipali".

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

(2) Id-disposizzjonijiet ta' dan l-Att għandhom jibdew isehħu kif ġej:

(a) id-disposizzjonijiet ta' dan l-artikolu u ta' l-artikoli 3, 4, 5 u 6 għandhom jibdew isehħu mal-pubblikazzjoni ta' dan l-Att fil-Gazzetta; u

(b) id-disposizzjonijiet ta' l-artikolu 2 għandhom jibdew isehħu mal-pubblikazzjoni ta' dan l-Att fil-Gazzetta, dwar is-sena ta' stima li tibda fl-1 ta' Jannar, 1993 u dwar is-snin sussegwenti ta' stima.

2. Is-subartikolu (1) ta' l-artikolu 11 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

Emenda ta'  
l-artikolu 11  
ta' l-Att  
prinċipali.

(a) fil-paragrafu (l) tiegħu, minflok il-kliem "tmintax-il lira Maltija" għandhom jidhlu l-kliem "tletin lira Maltija"; u

(b) minnufih wara l-paragrafu (o) tiegħu għandu jidhol dan il-paragrafu ġdid li ġej —

"(p) dividendi mħallsa lil individwu dwar ishma li jkollu f'kumpannija li jkollha l-*istatus* ta' kumpannija kwotata għall-

Att XXXIII  
ta' l-1990.

finijiet ta' l-Att ta' l-1990 dwar il-Borża ta' Malta, iżda d-disposizzjonijiet tal-paragrafu (1) ta' dan is-subartikolu għandhom japplikaw *mutatis mutandis* għal dan il-paragrafu.”.

Emenda ta'  
l-artikolu 62  
ta' l-Att  
prinċipali.

3. Il-paragrafu (b) tas-subartikolu (2) ta' l-artikolu 62 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

(a) minflok il-kliem “jintaxxaha skond hekk.” għandhom jidhlu l-kliem “jintaxxaha skond hekk:”; u

(b) minnufih fit-tmiem tiegħu għandu jiżdied dan il-proviso li ġej:

“iżda l-Kummissarju ma għandux jitqies li kien mehtieg li jikkunsidra xi prospetti oħra, kotba oħra jew provi oħra bħal dawk kif imsemmi hawn qabel, f'xi deċiżjoni magħmula minnu qabel l-1 ta' Jannar, 1992.”.

Emenda ta'  
l-artikolu 63  
ta' l-Att  
prinċipali.

4. Minnufih wara l-kliem “u għat-taxxa stabbilita b'dawk l-istimi.” fis-subartikolu (1) ta' l-artikolu 63 ta' l-Att prinċipali, għandhom jiżdiedu dawn il-kliem li ġejjin: “Id-disposizzjonijiet tal-paragrafu (b) tas-subartikolu (2) ta' l-artikolu 62 ta' dan l-Att għandhom japplikaw għal stima magħmula mill-Kummissarju taht dan is-subartikolu.”.

Emenda ta'  
l-artikolu 68  
ta' l-Att  
prinċipali.

5. Fil-paragrafu (b) ta' l-artikolu 68 ta' l-Att prinċipali, wara l-kliem “jew tas-subartikolu (3) ta' l-artikolu 62” għandhom jiżdiedu l-kliem “jew tas-subartikolu (1) ta' l-artikolu 63”.

Emenda ta'  
l-artikolu 71  
ta' l-Att  
prinċipali.

6. Minnufih wara s-subartikolu (3) ta' l-artikolu 71 ta' l-Att prinċipali, għandu jiżdied dan is-subartikolu li ġej:

“(4) Meta jkun tressaq xi appell minn xi stima magħmula mill-Kummissarju taht il-paragrafu (b) tas-subartikolu (2) ta' l-artikolu 62 jew is-subartikolu (1) ta' l-artikolu 63 u dik l-istima tiġi dikjarata invalida jew bla effett minhabba f'xi żball, difett jew ommissjoni fil-proċeduri applikati mill-Kummissarju fl-għemil ta' dik l-istima jew fl-avviż tagħha, il-Kummissarju jista' fi żmien sena mid-deċiżjoni finali, minghajr preġudizzju għas-subartikolu (1) ta' dan l-artikolu u minkejja d-disposizzjonijiet tas-subartikolu (1) ta' l-artikolu 63, jagħmel stima ġdida dwar it-*taxpayer* fuq l-*income* taxxabli kollu jew fuq xi parti mill-*income* taxxabli tat-*taxpayer* kif dikjarat mit-*taxpayer* għas-sena ta' stima in kwestjoni li dwarha ma tkunx giet stabbilita taxxa bi stima valida; u d-disposizzjonijiet ta' dan l-Att dwar l-avviż ta' stima, appell u proċeduri oħra taht dan l-Att għandhom japplikaw għal dik l-istima u għat-taxxa stabbilita bis-saħħa tagħha.”.

### Għanijiet u Raġunijiet

L-Għan ta' dan l-Abbozz huwa li jinghata effett lil ċerti miżuri amministrattivi f'konnessjoni mal-*hrug* ta' stimi u miżuri oħra dwar it-taxxa mhabbra fid-Diskors tal-Budget.

**A BILL  
entitled**

*AN ACT 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) Act, 1992, 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 come into force as follows:

(a) the provisions of this section and of sections 3, 4, 5 and 6 shall come into force upon the publication of this Act in the Gazette; and

(b) the provisions of section 2 shall come into force upon the publication of this Act in the Gazette, in respect of the year of assessment commencing on the 1st January, 1993 and of subsequent years of assessment.

2. Subsection (1) of section 11 of the principal Act shall be amended as follows: Amendment  
of section 11  
of the  
principal Act.

(a) in paragraph (l) thereof for the words “eighteen Maltese liri” there shall be substituted the words “thirty Maltese liri”; and

(b) immediately after paragraph (o) thereof there shall be inserted the following new paragraph —

“(p) dividends paid to an individual in respect of shares held in a company which has the status of a quoted company for the purposes of the Malta Stock Exchange Act, 1990, Act XXXIII  
of 1990.

provided that the provisions of paragraph (1) of this subsection shall apply *mutatis mutandis* to this paragraph.”.

Amendment  
of section 62  
of the  
principal Act.

3. Paragraph (b) of subsection (2) of section 62 of the principal Act shall be amended as follows:

(a) for the words “assess him accordingly.” there shall be substituted the words “assess him accordingly.”; and

(b) immediately at the end thereof there shall be added the following proviso:

“provided that the Commissioner shall not be deemed to have been required to consider any such further returns, books or evidence as aforesaid, in any determination made by him prior to the 1st day of January, 1992.”.

Amendment  
of section 63  
of the  
principal Act.

4. Immediately after the words “and to the tax charged thereunder.” in subsection (1) of section 63 of the principal Act, there shall be added the following words: “The provisions of paragraph (b) of subsection (2) of section 62 of this Act shall apply to an assessment made by the Commissioner under this subsection.”.

Amendment  
of section 68  
of the  
principal Act.

5. In paragraph (b) of section 68 of the principal Act, after the words “or of subsection (3) of section 62” there shall be added the words “or of subsection (1) of section 63”.

Amendment  
of section 71  
of the  
principal Act.

6. Immediately after subsection (3) of section 71 of the principal Act, there shall be added the following subsection:

“(4) Where any appeal has been entered from any assessment raised by the Commissioner under paragraph (b) of subsection (2) of section 62 or subsection (1) of section 63 and such assessment is declared invalid or void because of any mistake, defect or omission in the procedures applied by the Commissioner in the making of such assessment or in the notice thereof, the Commissioner may within one year of the final decision, without prejudice to subsection (1) hereof and notwithstanding the provisions of subsection (1) of section 63, raise a new assessment on the taxpayer on all or any part of the chargeable income of the taxpayer as declared by the taxpayer for the year of assessment in question upon which tax had not been raised by a valid assessment; and the provisions of this Act as to notice of assessment, appeal and other proceedings under this Act shall apply to such assessment and to the tax charged thereunder.”.

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### Objects and Reasons

The objects of the Bill are to give effect to certain administrative measures in connection with the issue of assessments and other tax measures announced in the Budget Speech.