

Nru. 70

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MALTA

KAMRA TAD-DEPUTATI

ABBOZZ ta' Ligi mressaq mill-Onorevoli John Dalli, M.P., Ministru tal-Finanzi, u moqri għall-Ewwel Darba fis-Seduta ta' l-1 ta' Novembru, 1993.

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 1st November, 1993.

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

RICHARD J. CAUCHI
Clerk to 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' jissejjaħ l-Att ta' l-1993 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 imsejjaħ "l-Att prinċipali".

Titolu fil-qosor
u bidu fis-sehħ.

(2) Id-dispożizzjonijiet ta' dan l-Att għandhom jibdeu isehħu mal-pubblikazzjoni ta' dan l-Att fil-Gazzetta, dwar is-sena ta' stima li tibda fl-1 ta' Jannar, 1994 u dwar is-snin ta' stima ta' wara.

2. Minflok l-artikolu 31B ta' l-Att prinċipali, għandu jidhol dan l-artikolu li ġej:

Emenda ta'
l-artikolu 31B
ta' l-Att
prinċipali.

"31B. Fil-każ ta' individwu ordinarjament residenti u domiciljat f'Malta, it-taxxa ntaxxata għal kull sena ta' stima fuq l-*income* taxxabli ta' kull tali individwu għas-sena li tiġi minnufih qabel is-sena ta' stima għandha tiġi iktar *rebated* b'ammont ta' mija u disgħa u għoxrin lira fil-każ ta' individwu fejn huwa kellu martu tgħix miegħu jew għal kollox minnu mantnuta u mija u tliet liri fil-każ ta' kull individwu ieħor:

Iżda dak ir-*rebate* ieħor għandu jżied b'sitta u għoxrin lira fil-każ ta' individwu li kellu martu tgħix miegħu jew għal kollox minnu mantnuta, u tlettax-il lira fil-każ ta' kull individwu ieħor, li matul is-sena ta' stima ma jkunx għamel talba jew ma kienx intitolat għal *relief* mit-taxxa skond l-artikolu 84A ta' dan l-Att."

Zieda ta' artikolu ġdid 84A ma' l-Att prinċipali.

3. Minnufih wara l-artikolu 84 ta' l-Att prinċipali, għandu jizjed dan l-artikolu ġdid li ġej:

"Relief mit-taxxa fuq sahra u xogħol *part-time*.

84A. (1) Meta individwu residenti u domiciljat f'Malta jkollu *income* li jaqa' taħt il-paragrafu (b) tas-subartikolu (1) ta' l-artikolu 5 ta' dan l-Att, li jkun *income* miksub minn sahra jew xogħol *part-time* skond kif jista' jiġi preskritt, huwa jista', bla ħsara għal kull regoli li jistgħu jiġu preskritti, jagħzel li jibbenefika mir-*relief* mit-taxxa taħt dan l-artikolu.

(2) Meta individwu jkun għażel li jibbenefika mir-*relief* mit-taxxa taħt dan l-artikolu t-taxxa dovuta minn dik il-persuna għandu jkollha, bla ħsara għal dawk ir-regoli li jistgħu jiġu preskritti, *relief* ta' ammont ta' mhux iżjed minn mitejn u hamsa u hamsin lira, ugwali għal sbatax fil-mija ta' l-ammont minnu ddikjarat li jkun qligħ minn sahra jew xogħol *part-time*.

(3) Meta tali individwu jkun għażel, skond l-artikolu 26A ta' dan l-Att, li l-*income* tal-mara tiegħu mill-impieg jiġi kkalkolat separatament, huwa jista' jagħzel li jibbenefika taħt dan l-artikolu wkoll dwar it-taxxa separatament ikkalkolata taħt l-artikolu 26A, f'liema każ it-taxxa hekk separatament ikkalkolata għandu jkollha, bla ħsara għal dawk ir-regoli li jistgħu jiġu preskritti, *relief* ta' ammont ta' mhux iżjed minn mitejn u hamsa u hamsin lira, ugwali għal sbatax fil-mija ta' l-ammont minnu ddikjarat li jkun qligħ ta' martu minn sahra jew xogħol *part-time*."

Għanijiet u Raġunijiet

L-Għan ta' dan l-Abbozz huwa biex iżjed ir-*rebate* ieħor taħt l-artikolu 31B ta' l-Att dwar it-Taxxa fuq l-*Income* u biex jintroduci *relief* mit-taxxa fuq sahra u xogħol *part-time*.

**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, 1993, and shall be read and construed as one with the Income Tax Act, hereinafter referred to as “the principal Act”.

Short title
and
commencement.

(2) The provisions of this Act 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, 1994 and of subsequent years of assessment.

2. For section 31B of the principal Act, there shall be substituted the following section:

Amendment
of section 31B
of the
principal
Act.

“31B. In the case of an individual ordinarily resident and domiciled in Malta, tax charged for each year of assessment upon the chargeable income of every such individual for the year immediately preceding the year of assessment shall be further rebated by an amount of one hundred and twenty-nine liri in the case of an individual who had a wife living with or wholly maintained by him and one hundred and three liri in the case of any other individual:

Provided that the further rebate shall be increased by twenty-six liri in the case of an individual who had a wife living with or wholly maintained by him, and thirteen liri in the case of any other individual, who during the year of assessment did not claim or was not entitled to relief in terms of section 84A of this Act.”.

Addition
of new
section 84A
to the
principal Act.

3. Immediately after section 84 of the principal Act, there shall be added the following new section:

“Relief
on
overtime
and
part-time
work.

84A. (1) Where an individual resident and domiciled in Malta has income falling under paragraph (b) of subsection (1) of section 5 of this Act, being income derived from overtime or part-time work as may be prescribed, he may, subject to any rules that may be prescribed, elect to benefit from the relief under this section.

(2) Where an individual has elected to benefit from the relief under this section the tax due by such person shall, subject to such rules as may be prescribed, be relieved by an amount not exceeding two hundred and fifty-five liri, equal to seventeen per cent of the sum declared by him to have been earned from overtime or part-time work.

(3) Where such individual has exercised the option in terms of section 26A of this Act to have his wife's income from employment computed separately, he may elect to benefit under this section also in respect of the tax separately computed under section 26A, in which case the tax so separately computed shall, subject to such rules as may be prescribed, be relieved by an amount not exceeding two hundred and fifty-five liri, equal to seventeen per cent of the sum declared by him to have been earned by his wife from overtime or part-time work.”.

Objects and Reasons

The Object of the Bill is to increase the further rebate under section 31B of the Income Tax Act and to introduce a tax relief on overtime and part-time work.