

**MALTA**

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**ATT Nru. I ta' l-1994**

ATT mahruġ b'ligi mill-Parlament ta' Malta.

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

**ACT No. I of 1994**

AN ACT enacted by the Parliament of Malta.

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

Naghti l-kunsens tieghi.

(L.S.)

ĊENSU TABONE  
President

25 ta' Jannar, 1994

**ATT Nru. I ta' l-1994**

*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'ligi dan li ġej:—

1. (1) Dan l-Att jista' jissejjah l-Att ta' l-1994 li jemenda l-Att dwar it-Taxxa fuq l-*Income*, u għandu jinqara u jftiehem 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.

(2) Id-dispożizzjonijiet ta' dan l-Att għandhom jibdwew 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* taxxabbli 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 tghix miegħu jew għal kollox minnu mantnuta u mija u tliet liri fil-każ ta' kull individwu iehor:

Iżda dak ir-*rebate* iehor għandu jizdied b'sitta u għoxrin lira fil-każ ta' individwu li kellu martu tghix miegħu jew għal kollox minnu mantnuta, u tlettax-il lira fil-każ ta' kull individwu iehor, li matul is-sena ta' stima ma jkunx għamel talba jew ma kienx intitolat għal helsien 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, ghandu jizdied dan l-artikolu ġdid li ġej:

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

84A. (1) Meta individwu residenti u domiciljat f'Malta jkollu *income* li jaqa' taht 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 mill-helsien mit-taxxa taht dan l-artikolu.

(2) Meta individwu jkun għażel li jibbenefika mill-helsien mit-taxxa taht dan l-artikolu t-taxxa dovuta minn dik il-persuna għandu jkollha, bla ħsara għal dawk ir-regoli li jistgħu jiġu preskritti, helsien 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 taht dan l-artikolu wkoll dwar it-taxxa separatament ikkalkolata taht l-artikolu 26A, f'liema każ it-taxxa hekk separatament ikkalkolata għandu jkollha, bla ħsara għal dawk ir-regoli li jistgħu jiġu preskritti, helsien 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*."

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Mghoddi mill-Kamra tad-Deputati fis-Seduta Nru. 219 tad-19 ta' Jannar, 1994.

LAWRENCE GONZI  
*Speaker*

RICHARD J. CAUCHI  
*Skrivan tal-Kamra tad-Deputati*

I assent.

(L.S.)

ĊENSU TABONE  
President  
25th January, 1994

**ACT No. I of 1994**

*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) Act, 1994, 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.”.

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Passed by the House of Representatives at Sitting No. 219 of the 19th January, 1994.

LAWRENCE GONZI  
*Speaker*

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

