

Naghti l-kunsens tiegħi.

(L.S.)

GUIDO DE MARCO  
President

21 ta' Marzu, 2000

**ATT Nru. XI ta' l-2000**

*ATT biex jimplimenta diversi miżuri ta' l-Estimi u miżuri amministrattivi oħra.*

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. Dan l-Att jista' jissejjah l-Att ta' l-2000 li Jimplimenta Miżuri ta' l-Estimi. Titolu fil-qosor.

**TAQSIMA I**

2. (1) Din it-Taqsima temenda l-Att dwar it-Taxxa fuq l-*Income*, u għandha tingħar u tiftiehem haġa waħda ma' l-Att dwar it-Taxxa fuq l-*Income*, Kap. 123, hawnhekk iżjed 'il quddiem f'din it-Taqsima msejjah "l-Att prinċipali". Emenda ta' l-Att dwar it-Taxxa fuq l-*Income*, Kap. 123.

(2) Id-dispożizzjonijiet ta' din it-Taqsima għandhom jibdeu isehħu kif ġej:- Bidu fis-sehh.

(a) l-artikolu 11 għandu jitqies li beda jsehħ mis-sena ta' stima li bdiet fl-1 ta' Jannar, 1999; u

(b) l-artikoli 5 u 9 għandhom jitqiesu li kellhom effett b'sehħ mill-1 ta' Jannar, 2000; u

(ċ) l-artikoli 6, 8 u 10 ghandu jkollhom effett b'seħħ mis-sena ta' stima li tibda fl-1 ta' Jannar, 2001.

Emenda ta' l-artikolu 4 ta' l-Att prinċipali.

3. Minnufih wara l-paragrafu (b) tas-subartikolu (1) ta' l-artikolu 4 ta' l-Att prinċipali ghandu jidhol dan il-proviso ġdid li ġej:-

“Izda meta persuna ssarraġ fi qliegh bl-eżerċizzju, jew bl-assenjament jew rilaxx ta' dritt li jakkwista ishma f'korp magħqud miksub minn dik il-persuna bhala direttur jew impjegat ta' dak il-korp magħqud jew ta' xi korp magħqud iehor, huwa jehel taxxa fuq l-ammont ta' qliegh li jagħmel skond ir-regoli li l-Ministru responsabbli għall-finanzi jista' jagħmel għat-twettiq tad-dispożizzjonijiet ta' l-Atti dwar it-Taxxi għar-rigward ta' skemi *share option*;

Emenda ta' l-artikolu 5 ta' l-Att prinċipali.

4. Minnufih f'tarf il-paragrafu (ċ) tas-subartikolu (3) ta' l-artikolu 5 ta' l-Att prinċipali, għandhom jiżdiedu l-kliem li ġejjin: “Izda dwar ishma akkwistati taħt xi skema *share option* dawn għandhom jiġu valorizzati skond regoli li jistgħu jsiru mill-Ministru responsabbli għall-finanzi;

Emenda ta' l-artikolu 41 ta' l-Att prinċipali.

5. Minflok is-subparagrafu (iv) tal-paragrafu (a) ta' l-artikolu 41 ta' l-Att prinċipali ghandu jidhol dan li ġej:

“(iv) imghax, skonti jew *premiums* li jithallsu dwar hrug għall-pubbliku minn kumpannija, enti jew persuna legali ohra tkun kif tkun istitwita u sew residenti f'Malta sew xort'ohra;

Emenda ta' l-artikolu 50 ta' l-Att prinċipali.

6. Fis-subartikolu (1) ta' l-artikolu 50 ta' l-Att prinċipali, minflok il-kliem “tal-paragrafu (a) jew (b) tas-subartikolu (1) ta' l-artikolu 4 ta' dan l-Att” għandhom jidhlu l-kliem “tal-paragrafu (a) tas-subartikolu (1) ta' l-artikolu 4 ta' dan l-Att jew tal-paragrafu (b) ta' l-imsemmi subartikolu sakemm dan ma jirreferix għal xi drittijiet li jinkisbu mill-kariga ta' direttur”.

Żieda ta' l-artikolu 52A ġdid ma' l-Att prinċipali.

7. Minnufih wara l-artikolu 52 ta' l-Att prinċipali ghandu jiżdied dan l-artikolu ġdid li ġej:

52A. Il-Ministru responsabbli għall-finanzi jista' jagħmel regoli sabiex ikunu jistgħu jithaddmu d-dispożizzjonijiet ta' l-Atti dwar it-Taxxi għar-rigward ta' arrangamenti ta' *finance leasing* b'mod ġenerali u jista' in partikolari b'dawk ir-regoli jipprovdi dwar kif tnaqqis li jsiru fil-produzzjoni ta' *income* għandhom jingħataw fir-rigward il-*lessor* u l-*lessee*, kif ukoll jipprovdi kif u sakemm, jekk

ikun hemm, telf in rigward arrangamenti ta' *finance leasing* jistghu jitpaćew ma' qliegh li jsir minn xi ghajn oħra ta' *income*."

8. L-artikolu 56 ta' l-Att prinćipali għandu jiġi emendat kif ġej: Emenda ta' l-artikolu 56 ta' l-Att prinćipali.
- (a) minflok il-paragrafi (a) sa (d) tas-subartikolu (1) tiegħu, għandu jidhol dan li ġej:-

“(a) fil-każ ta' koppja miżżewġa residenti f'Malta fis-sena minnufih qabel is-sena ta' stima u li għaliha japplika l-artikolu 49 ta' dan l-Att hlief meta l-konjuġi responsabbli jkun għażel komputazzjoni separata għall-finijiet ta' l-artikolu 50 ta' dan l-Att -

Għal kull lira fuq l-ewwel Lm 4000	0c
Għal kull lira fuq l-Lm 1500 ta' wara	15c
Għal kull lira fuq l-Lm 2000 ta' wara	25c
Għal kull lira mill-bqija	35c

(b) fil-każ ta' kull individwu iehor residenti f'Malta, inklużi r-raġel u l-mara meta l-konjuġi responsabbli jkun għażel komputazzjoni separata għall-finijiet ta' l-artikolu 50 ta' dan l-Att -

Għal kull lira fuq l-ewwel Lm 3000	0c
Għal kull lira fuq l-Lm 1000 ta' wara	15c
Għal kull lira fuq l-Lm 2000 ta' wara	25c
Għal kull lira mill-bqija	35c

Iżda:

(a) minkejja d-dispożizzjonijiet l-oħra ta' dan il-paragrafu, meta individwu ma kienx miżżewweġ jew kien armel jew kienet armla, jew kien konjuġi separat jew separata *de jure* jew *de facto*, ir-rati li japplikaw għall-*income* taxxabbli ta' individwu bħal dak għas-sena ta' stima 2000 u għal kull sena ta' stima li tiġi wara dik is-sena ta' stima għandhom ikunu, bla ħsara għad-dispożizzjonijiet tal-paragrafu (b) ta' dan il-proviso, daww stipulati fil-paragrafu (a) ta' dan is-subartikolu;

(b) il-paragrafu (a) ta' dan il-proviso japplika meta dak l-individwu, fis-sena li tiġi qabel is-sena ta' stima:

(i) irid ikun mantna taht il-kustodja tiegħu jew tagħha tifel jew tifla li ma jkunux għalqu s-sittax-il sena jew,

jekk kienu ghalqu dik l-età, kienu qed jirċievu tagħlim *full-time* f'xi università, kulleġġ jew stabbiliment edukattiv iehor, jew kienu apprendist f'xi sengha jew professjoni, jew kienu inkapaċitati b'mard li ma jhallihomx jiehdu hsieb tagħhom infushom, u li, f'kull każ, ma kienux qed jirċievu *income*, b'jedd tagħhom infushom, li jeċċedi Lm1,000;

(ii) meta tithallas l-*allowance* tat-tfal ghar-rigward ta' dak it-tifel jew tifla taht l-Att dwar is-Sigurtà Soċjali, kien rikonoxxut mid Direttur (Sigurtà Soċjali) bhala l-benefiċjarju ta' l-*allowance* tat-tfal li tithallas ghar-rigward ta' dak it-tifel;

(iii) ma kienx qiegħed jirċievi xi għajnuna finanzjarja ghar-rigward tal-manteniment ta' dak it-tifel mill-ġenitur l-iehor ta' dak it-tifel;

(iv) ma kienx jghix jew joqghod fl istess dar mal-ġenitur l-iehor ta' dak it-tifel;

(ċ) fil-każ ta' kull individwu li ma jkunx residenti f'Malta matul is-sena minnufih qabel is-sena ta' stima -

Ghal kull lira fuq l-ewwel Lm 300	0c
Ghal kull lira fuq l-Lm 1000 ta' wara	20c
Ghal kull lira fuq l-Lm 2000 ta' wara	30c
Ghal kull lira mill-bqija	35c

(d) fil-każ ta' kull persuna oħra -

Ghal kull lira fuq l-ewwel Lm 1000	15c
Ghal kull lira fuq l-Lm 1000 ta' wara	20c
Ghal kull lira fuq l-Lm 1500 ta' wara	30c
Ghal kull lira mill-bqija	35c"; u

(b) minnufih wara s-subartikolu (18) tiegħu, għandu jiżdied dan is-subartikolu ġdid li ġej:-

“(18A) Minkejja kull dispożizzjoni oħra ta' dan l-artikolu, meta persuna mhux residenti tikseb xi *income* minn attivitajiet ta' spetaklu li jsiru f'Malta għal żmien mhux iktar minn hmistax il-ġurnata fis-sena li tiġi qabel xi sena ta' stima, it-taxxa għandha tithallas bir-rata ta' għaxar ċenteżmi fuq kull lira mill-hlas gross li jiġi riċevut ghar-rigward ta' dawk l-attivitajiet, u ma jingħata ebda tnaqqis jew rifiżjoni lil xi persuna dwar it-taxxa hekk intaxxata:

Iżda meta dawk l-attivitajiet isiru f'Malta għal żmien li jeċċedi l-ħmistax il-ġurnata, il-persuna mhux residenti għandha tiddikjara l-*income* tagħha minn attivitajiet ta' spetaklu fi prospett li jsir skond l-Att dwar it-Taxxi u jkollha thallas fuq dak l-*income* bir-rati stabbiliti fil-paragrafu (ċ) tas-subartikolu (1) ta' dan l-artikolu, u f'każ bħal dak kull taxxa mħallsa fuq dak l-*income* skond dan l-artikolu għandu jkun disponibbli bħala kreditu għal xi passiv fit-taxxa li dik il-persuna jista' jkollha u meta xi taxxa hekk imħallsa tkun iktar minn dak il-passiv din għandu jsir rifużjoni tagħha.” .

9. L-artikolu 73 ta' l-Att prinċipali għandu jiġi emendat kif ġej: Emenda ta' l-artikolu 73 ta' l-Att prinċipali.

(a) minflok il-paragrafi (a) u (b) tas-subartikolu (1) tiegħu, għandu jidhol dan li ġej:

“(a) bir-rata ta' 25 ċenteżmu fuq kull lira meta l-ħlas isir lil jew f'isem xi persuna mhux residenti li ma tkunx kumpannija jew lil persuna li għaliha jkun japplika s-subartikolu (18A) ta' l-artikolu 56 ta' dan l-Att;

(b) bir-rata taxxabli taht is-subartikolu (6) ta' l-artikolu 56 ta' dan l-Att meta l-ħlas isir lil jew f'isem kumpannija mhux residenti f'Malta; u

(ċ) bir-rata taxxabli taht is-subartikolu (18A) ta' l-artikolu 56 ta' dan l-Att.”; u

(b) fl-ewwel proviso mas-subartikolu (1) tiegħu, minflok il-kliem “id-dispożizzjonijiet ta' qabel ta' dan l-artikolu” għandhom jidhlu l-kliem “il-paragrafi (a) u (b) ta' dan is-subartikolu” ; u

(ċ) fis-subartikolu (3) thereof, minflok il-kliem “id-dispożizzjonijiet tas-subartikolu (1)” għandhom jidhlu l-kliem “il-paragrafi (a) u (b) tas-subartikolu (1)”.

10. Fil-proviso mas-subartikolu (1) ta' l-artikolu 90A ta' l-Att prinċipali, minflok il-kliem “kif deskritt fil-paragrafu (a) tas-subartikolu (1) ta' l-artikolu 4 ta' dan l-Att,” għandhom jidhlu l-kliem “kif deskritt fil-paragrafi (a) u (b) tas-subartikolu (1) ta' l-artikolu 4 ta' dan l-Att.”. Emenda ta' l-artikolu 90A ta' l-Att prinċipali.

11. Fil-partita 1 ta' l-Iskeda li tinsab ma' l-Att prinċipali, minflok il-kliem “il-paragrafu (ċ) ta' l-artikolu 56” għandhom jidhlu l-kliem “l-paragrafu (ċ) tas-subartikolu (12) ta' l-artikolu 56”. Emenda ta' l-Iskeda li tinsab ma' l-Att prinċipali.

## TAQSIMA II

Emenda ta' l-Att  
dwar is-Sigurtà  
Soċjali, Kap. 318.

**12.** (1) Din it-Taqsima temenda l-Att dwar is-Sigurtà Soċjali, u ghandha tingara u tiftiehem haġa wahda ma' l-Att dwar is-Sigurtà Soċjali, Kap. 318, hawnhekk iżjed 'il quddiem f' din it-Taqsima msejjah "l-Att prinċipali".

Bidu fis-sehh.

(2) Id-dispożizzjonijiet ta' din it-Taqsima ghandhom jibdew isehhu kif ġej:-

(a) l-artikoli 14 sa 18 ghandhom jitqiesu li bdew isehhu fl-1 ta' Jannar, 2000; u

(b) l-artikoli 13, 19 u 20 ghandhom jitqiesu li bdew isehhu fit-3 ta' Jannar, 2000.

Emenda ta' l-  
artikolu 2 ta'  
l-Att prinċipali.

**13.** Fit-tifsira tal-kelma "Direttur" fl-artikolu 2 ta' l-Att prinċipali, minflok il-kliem "14, 15 u 116," ghandhom jidhlu l-kliem "14 u 15," u fil-proviso li hemm miegħu, minflok il-kliem "u ta' l-artikoli 119," ghandhom jidhlu l-kliem "u ta' l-artikoli 116, 119,".

Emenda ta' l-  
artikolu 26 ta'  
l-Att prinċipali.

**14.** Is-subartikolu (1) ta' l-artikolu 26 ta' l-Att prinċipali ghandu jiġi emendat kif ġej:-

(a) fil-paragrafu (a) tiegħu, minnufih qabel il-kliem "kienet inkapaċi" ghandhom jidhlu l-kliem "minnufih qabel it-talba tagħha hija kontinwament kellha impieg *full-time* jew *part-time* regolari jew li taħdem għaliha nnifisha għal perijodu ta' mhux anqas minn tnax il-xahar, u";

(b) il-paragrafu (ċ) tiegħu ghandu jiġi enumerat mill-ġdid bħala l-paragrafu (d) tiegħu; u

(ċ) minnufih wara l-paragrafu (b) ghandu jiżdied dan il-paragrafu ġdid li ġej:-

Kap. 343.

"(ċ) fil-każ ta' persuna li tissodisfa d-dispożizzjonijiet tal-paragrafu (a) ta' dan is-subartikolu u li sussegwentement kienet registrata taht l-Ewwel Taqsima tar-Registru li jinżamm skond id-dispożizzjonijiet ta' l-Att dwar is-Servizzi ta' Impieg u Tahriġ, dik il-persuna kienet hekk registrata għal perijodu ta' mhux anqas minn tnax il-xahar; u".

Emenda ta' l-  
artikolu 76 ta'  
l-Att prinċipali.

**15.** Fl-artikolu 76 ta' l-Att prinċipali, minflok il-kliem "dwaru lil kap tal-familja li" ghandhom jidhlu l-kliem "dwaru lil kap tal-familja li jgħib prova għas-sodisfazzjon tad-Direttur li".

16. Minflok l-artikolu 93 ta' l-Att prinċipali, ghandu jidhol dan li ġej:-

Emenda ta' l-artikolu 93 ta' l-Att prinċipali.

“Residenti ta' djar statali għall-harsien ta' l-anzjani.

93. (1) Bla hsara għad-dispożizzjonijiet ta' dan l-Att, meta matul xi perijodu persuna tkun qed tirċievi xi pensjoni, Benefiċċju ta' Armla jew *Allowance* Supplimentari li jithallsu taht dan l-Att, ghandha:-

(a) jekk dik il-persuna jew konjuġi relattiv tkun residenti ta' istituzzjoni statali għall-kura u harsien ta' l-anzjani kif indikat mill-Ministru b'avviż fil-Gazzetta, ma tibqax tirċievi dik il-pensjoni, benefiċċju jew *allowance* għal dak il-perijodu shih li matulu hi jew il-konjuġi relattiv tkun hekk residenti; u

(b) jekk dik il-persuna jew konjuġi relattiv tkun residenti ta' xi istituzzjoni statali ohra kif indikat mill-Ministru b'avviż fil-Gazzetta u kienet hekk residenti għal perijodu li jkun jaqbeż is-sitt xhur konsekuttivi, ma tibqax tirċievi dik il-pensjoni, benefiċċju jew *allowance* għal kull perijodu li jiġi minnufih wara s-sitt xhur imsemmija li matulhom hi jew il-konjuġi relattiv tkun hekk residenti,

u dik il-persuna jew il-konjuġi relattiv għandha tirċievi, minflok, rata ta' pensjoni, benefiċċju jew *allowance* skond ma jista' jiġi permess taht regolamenti magħmulin taht is-subartikolu (2) ta' dan l-artikolu.

(2) Il-Ministru jista', bi ftehim mal-Ministru responsabbli għall-finanzi, jagħmel regolamenti li jkunu jipprovdu dwar l-għamla u l-mod li bihom jinqasmu l-pensjonijiet, benefiċċji u *allowances* bejn il-benefiċjarju, il-konjuġi relattiv, jekk ikun il-każ, u l-Kumitat dwar *Welfare* mwaqqaf taht l-artikolu 130 ta' dan l-Att.”.

17. Il-paragrafu (b) tas-subartikolu (1) ta' l-artikolu 98 ta' l-Att prinċipali ghandu jiġi emendat kif ġej:-

Emenda ta' l-artikolu 98 ta' l-Att prinċipali.

(a) fis-subparagrafu (iii) tiegħu, minflok il-kliem “erba' ġimghat” għandhom jidhlu l-kliem “hames ġimghat”; u

(b) fis-subparagrafu (iv) tiegħu, minflok il-kliem “tlettax-il ġimgha” għandhom jidhlu l-kliem “erbatax-il ġimgha”.

18. Fis-subartikolu (1) ta' l-artikolu 101 ta' l-Att prinċipali, minflok il-kliem “minghajr ebda effett.” għandhom jidhlu l-kliem

Emenda ta' l-artikolu 101 ta' l-Att prinċipali.

“minghajr ebda effett:” u minnufih warajhom ghandu jizdied dan il-proviso li ġejj:-

“Izda ebda haġa f’dan is-subartikolu m’ghandha tiftiehem bhala li tillimita d-dispożizzjonijiet ta’ l-Att ta’ l-1994 dwar l-Amministrazzjoni tat-Taxxa, għar-rigward taż-żamma tat-taxxa minn ras il-ghajn, u b’dan ukoll illi d-Direttur jista’ fuq talba tad-Direttur tad-Dipartiment għall-Harsien ta’ l-Anzjani jzomm minn kull pensjoni, benefiċċju, *allowance*, *bonus* jew *bonus* addizzjonali li jithallsu taht dan l-Att, kull somma dovuta lill-Kumitat dwar *Welfare* imwaqqaf skond l-artikolu 130 ta’ l-Att li tkun skond ir-regolamenti mahruġa skond id-dispożizzjonijiet ta’ l-artikoli 93 u 131 ta’ dan l-Att. Kull somma hekk imnaqqsa ghandha tithallas direttament, f’isem kull residenti imsemmi f’dawk l-artikoli, lill-imsemmi Kumitat dwar *Welfare*.”.

Emenda ta’ l-artikolu 116 ta’ l-Att prinċipali.

**19.** Is-subartikolu (1) ta’ l-artikolu 116 ta’ l-Att prinċipali ghandu jiġi emendat kif ġejj:-

(a) fil-paragrafu (b) tiegħu, minflok il-kliem “dwar kontribuzzjonijiet dovuti taht dan l-Att f’kull żmien wara t-2 ta’ Lulju, 1989,” ghandhom jidhlu l-kliem “li jkunu kontribuzzjonijiet dovuti taht dan l-Att għar-rigward ta’ kull perijodu wara t-2 ta’ Lulju, 1989 iżda qabel it-3 ta’ Jannar, 2000; u”; u

(b) minnufih wara l-paragrafu (b) tiegħu, ghandhom jizdiedu dawn il-paragrafi ġodda (ċ) u (d) li ġejjin:-

“(ċ) 1% fix-xahar tal-valur totali ta’ dawk il-kontribuzzjonijiet mhux imhallsa li jkunu kontribuzzjonijiet dovuti taht dan l-Att għar-rigward ta’ kull perijodu wara t-2 ta’ Jannar, 2000; u

(d) 1% fix-xahar tad-differenza totali li tirriżulta mir-rata li bihom dawk il-kontribuzzjonijiet kienu thallsu u r-rata applikabbli dovuta fiz-żmien meta dawk il-kontribuzzjonijiet kienu dovuti skond id-dispożizzjonijiet ta’ dan l-Att, dwar kull perijodu wara t-2 ta’ Jannar, 2000.”.

Emenda ta’ l-artikolu 130 ta’ l-Att prinċipali.

**20.** Fis-subartikolu (1) ta’ l-artikolu 130 ta’ l-Att prinċipali, minnufih wara l-kliem “wiehed minn kull naħa tal-Kamra tad-Deputati,” ghandhom jizdiedu l-kliem “wiehed mid-Dipartiment għall-Harsien ta’ l-Anzjani,”.

## TAQSIMA III

21. (1) Din it-Taqsima temenda l-Att dwar it-Taxxa fuq Dokumenti u Trasferimenti, u ghandha tiftiehem u tingara' haġa wahda ma' l-Att ta' l-1993 dwar it-Taxxa fuq Dokumenti u Trasferimenti, Att XVII ta' l-1993, hawnhekk iżjed 'il quddiem f'din it-Taqsima imsejjah "l-Att prinċipali".

Emenda ta' l-Att ta' l-1993 dwar it-Taxxa fuq Dokumenti u Trasferimenti, Att XVII ta' l-1993.

(2) Id-dispożizzjonijiet ta' din it-Taqsima ghandhom jibdw isehhu kif ġej:-

Bidu fis-sehh.

(a) l-artikoli 22 u 24 ghandhom jitqiesu li dahlu fis-sehh fl-1 ta' Jannar, 2000; u

(b) l-artikolu 23 ghandu jitqies li dahal fis-sehh fit-23 ta' Novembru, 1999.

22. Minnufih wara l-proviso ma' l-artikolu 27 ta' l-Att prinċipali, ghandu jizdied dan il-proviso ġdid li ġej:-

Emenda ta' l-artikolu 27 ta' l-Att prinċipali.

"Izda wkoll ma ghandha tithallas ebda taxxa fuq poloz ta' assigurazzjoni ta' l-Avjazzjoni, Taghbija Marittima, Marittima (il-Buq jew il-Bastiment), Kreditu u Garanziji (Esportazzjoni), u Assigurazzjoni Medika."

23. L-artikolu 32 ta' l-Att prinċipali ghandu jiġi emendat kif ġej:

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

(a) minflok il-kliem "l-artikolu 33 ta' dan l-Att, taxxa ta' Lm7 fuq kull Lm100 jew parti minnha" fis-subartikolu (1) tiegħu ghandhom jidhlu l-kliem "l-artikolu 33 ta' dan l-Att għar-rigward ta' persuni li minnhom joriġina t-trasferiment *causa mortis* li mietu fi jew wara t-23 ta' Novembru, 1999, taxxa ta' Lm5 għal kull Lm100 jew parti minnha";

(b) is-subartikolu (2) tiegħu ghandu jithassar;

(c) minflok il-kliem "permess mill-Ministru bħal ma hemm fis-subartikolu (2) ta' dan l-artikolu" fis-subartikolu (4)(a) tiegħu, ghandhom jidhlu l-kliem "permess mill-Ministru għall-ghanijiet ta' l-Att dwar l-Akkwist ta' Proprjeta` Immobbli minn Persuni mhux Residenti"; u

(d) minflok il-kliem "u imbagħad billi tizdied magħha taxxa ulterjuri li tiġi kalkolata billi tiġi multiplikata t-taxxa tal-bidu msemmija qabel mad-differenza bejn l-ammont kollu shiħ li jkollu jingħata bi hlas u Lm20,000 u billi r-rizultat jiġi diviż b'dak li

jkollu jinghata bi hlas” fis-subartikolu (4)(b)(ii) tieghu, ghandhom jidhlu l-kliem “u mbaghad billi tizdied magħha taxxa ulterjuri li tiġi kalkolata skond il-formola li ġejja:

**WIEHED** L-ewwel jiġi kapitalizzat iċ-ċens bir-rata ta’ hamsa fil-mija u jiġi miżjud mal-korrispettiv;

**TNEJN** Iċ-ċens hekk kapitalizzat għandu jiġi diviż bl-ammont miksub fil-partita WIEHED ta’ dan il-paragrafu, u r-rizultat għandu mbaghad jiġi multiplikat bl-ammont tal-korrispettiv totali li jeċċedi l-ghoxrin elf (jew dak l-ammont ikbar li jista’ jiġi preskritt kif hawn aktar qabel imsemmi) u mbaghad jiġi diviż b’erbghin;

**TLIETA** Il-korrispettiv li jithallas mal-kuntratt għandu jiġi diviż bl-ammont miksub fil-partita WIEHED ta’ dan il-paragrafu, u r-rizultat għandu mbaghad jiġi multiplikat bl-ammont tal-korrispettiv totali li jeċċedi l-ghoxrin elf (jew dak l-ammont ikbar li jista’ jiġi preskritt kif hawn aktar qabel imsemmi) u r-rizultat hekk miksub għandu mbaghad jiġi multiplikat bi tlieta diviż b’mitejn;

**ERBGHA** It-taxxa ulterjuri tkun l-ammont tar-rizultati fil-partiti TNEJN u TLIETA.”.

Emenda ta’ l-artikolu 42 ta’ l-Att prinċipali.

**24.** Minflok is-subartikolu (2) ta’ l-artikolu 42 ta’ l-Att prinċipali għandu jidhol dan li ġej:

“(2) Meta jirrizulta li hamsa u sebghin fil-mija jew aktar mill-assi, esklużi l-assi kurrenti kollha minbarra l-proprjeta` immobbli, tal-kumpannija li l-valur negozjabbli tagħha jkunu se jiġu trasferiti *inter vivos* jew ikunu trasmessi *causa mortis* għar-rigward ta’ persuni li minnhom joriġina t-trasferiment *causa mortis* li mietu fi jew wara l-1 ta’ Jannar, 2000, jkunu jikkonsistu f’immobbli jew f’xi dritt reali fuq xi immobbli, it-taxxa li tithallas bis-saħħa tas-subartikolu (1) għandha tizdied bi tlett liri għal kull mitt lira jew parti minnha ta’ l-ammont jew valur tal-korrispettiv jew tal-valur reali tal-valur negozjabbli, skond liema jkun l-oghla.”.

#### TAQSIMA IV

Emenda ta’ l-Ordinanza dwar il-Lottu Pubbliku, Kap. 70.

**25.** (1) Din it-Taqsima temenda l-Ordinanza dwar il-Lottu Pubbliku, hawnhekk aktar ‘il quddiem f’din it-Taqsima msejja “l-Ordinanza”.

(2) Id-dispożizzjonijiet ta' din it-Taqsima ghandhom jitqiesu li bdew fis-sehh fl-1 ta' Frar, 2000.

26. Minnufih wara s-subartikolu (12) ta' l-artikolu 11 ta' l-Ordinanza ghandu jizdied is-subartikolu li ġej:

Emenda ta'  
l-artikolu 11 ta'  
l-Ordinanza.

“(13) Il-Ministru jista' jagħmel regolamenti li permezz tagħhom jirregola l-ghoti ta' permessi għal ftuħ ta' ufficcji minn fejn ikunu jistgħu jiġu organizzati lotteriji b'mod regolari u li jistabbilixxu l-mod kif jiġu ġestiti dawk l-ufficcji, il-kontroll li għandu jiġi eżerċitat fuq dawk l-ufficcji u bla preġudizzju għal dak li jintqal hawn qabel jista' b'dawk ir-regolamenti:—

(a) jipprovdi li dawk l-ufficcji jkunu taħt is-supervizzjoni tal-Bord dwar il-Logħob imwaqqaf, u spetturi mahtura taħt l-Att ta' l-1998 dwar il-Logħob;

(b) jipprovdi għal prevenzjoni ta' *money laundering*;

(ċ) li jistabbilixxi t-taxxa li ma tkunx aktar minn dik stabbilita fis-subartikolu (2) ta' dan l-artikolu li għandha tithallas fuq logħob li jsir minn dawk l-ufficcji; u

(d) jagħmel kull dispożizzjoni oħra li tiżgura li l-logħob isir b'mod xieraq u li dawn l-ufficcji jiġu mmexxija minn persuni idonei u li jinżamm akkont xieraq ta' l-operazzjonijiet ta' dawn l-ufficcji.”.

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Mghoddi mill-Kamra tad-Deputati fis-Seduta Nru. 265 tal-15 ta' Marzu, 2000.

ANTON TABONE  
*Speaker*

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

I assent.

(L.S.)

GUIDO DE MARCO  
President

21st March, 2000

**ACT No. XI of 2000**

*AN ACT to implement various Budget measures and other administrative measures.*

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: -

Short title.                    1. The title of this Act is the Budget Measures Implementation Act, 2000.

**PART I**

Amendment of the Income tax Act, Cap. 123.                    2. (1) This Part amends the Income Tax Act, and shall be read and construed as one with the Income Tax Act, Cap. 123, hereinafter in this Part referred to as "the principal Act".

Commencement.                    (2) The provisions of this Part shall come into force as follows:-

(a) section 11 shall be deemed to have come into force with effect from the year of assessment commencing on the 1st January, 1999;

(b) sections 5 and 9 shall be deemed to have come into force with effect from the 1st January, 2000; and

(c) sections 6, 8 and 10 shall come into force with effect from the year of assessment commencing on the 1st January, 2001.

3. Immediately after paragraph (b) of subsection (1) of section 4 of the principal Act, there shall be added the following new proviso:—

Amendment of section 4 of the principal Act.

“Provided that where a person realises a gain by the exercise, or by the assignment or release, of a right to acquire shares in a body corporate obtained by that person as a director or employee of that or any other body corporate, he shall be chargeable to tax on the amount of his gain in accordance with rules which the minister responsible for finance may make for carrying out the provisions of the Income Tax Acts with respect to share option schemes;”.

4. Immediately at the end of paragraph (c) of subsection (3) of section 5 of the principal Act, there shall be added the following words: “Provided that with respect to shares acquired under a share option scheme the cost of acquisition shall be established in accordance with such rules as may be made by the Minister responsible for finance;”.

Amendment of section 5 of the principal Act.

5. For subparagraph (iv) of paragraph (a) of section 41 of the principal Act there shall be substituted the following:

Amendment of section 41 of the principal Act.

“(iv) interest, discounts or premiums payable in respect of a public issue by a company, entity or other legal person howsoever constituted and whether resident in Malta or otherwise;”.

6. In subsection (1) of section 50 of the principal Act, for the words “paragraphs (a) or (b) of subsection (1) of section 4 of this Act” there shall be substituted the words “paragraph (a) of subsection (1) of section 4 of this Act or of paragraph (b) of the said subsection in so far as it does not refer to any fees derived from the holding of an office of a director”.

Amendment of section 50 of the principal Act.

7. Immediately after section 52 of the principal Act there shall be added the following new section:

Addition of new section 52A to the principal Act.

“Rules in respect of finance leasing.

52A. The Minister responsible for finance may make rules for carrying out the provisions of the Income Tax Acts with respect to finance leasing arrangements generally, and may in particular by such rules provide for the way in which deductions incurred in the production of the income shall be allowed with respect to the lessor and the lessee as well as

provide the manner and extent to which, if any, losses with respect to any finance leasing arrangement may be set off against gains arising from any other source of income.”

Amendment of section 56 of the principal Act.

8. Section 56 of the principal Act shall be amended as follows:

(a) for paragraphs (a) to (d) of subsection (1) thereof, there shall be substituted the following:-

“(a) in the case of a married couple resident in Malta in the year immediately preceding the year of assessment and to whom section 49 of this Act applies saving where the responsible spouse has opted for a separate computation for the purposes of section 50 of this Act -

For every lira of the first Lm 4000	0c
For every lira of the next Lm 1500	15c
For every lira of the next Lm 2000	25c
For every lira of the remainder	35c

(b) in the case of any other individual resident in Malta including each spouse where the responsible spouse has opted for a separate computation for the purposes of section 50 of this Act -

For every lira of the first Lm 3000	0c
For every lira of the next Lm 1000	15c
For every lira of the next Lm 2000	25c
For every lira of the remainder	35c

Provided that:

(a) notwithstanding the other provisions of this paragraph where an individual was unmarried or a widow or a widower, or was a spouse separated *de jure* or *de facto*, the rates applicable to the chargeable income of such individual for the year of assessment 2000 and for any year of assessment thereafter shall subject to the provisions of paragraph (b) of this proviso be those laid down in paragraph (a) of this subsection;

(b) paragraph (a) of this proviso applies where the said individual, in the year preceding the year of assessment:

(i) maintained under his or her custody a child who was not over 16 years of age or, if over that age, was receiving full-time instruction at any university, college or other

educational establishment, or was serving an apprenticeship with a view to qualifying in a trade or profession, or was incapacitated by infirmity, from maintaining himself or herself, and who, in any case, was not in receipt of income, in his or her own right, in excess of Lm1,000;

(ii) where a children's allowance is payable in respect of that child under the Social Security Act, was recognised by the Director (Social Security) as the beneficiary of the children's allowance payable in respect of the said child;

(iii) was not in receipt of any financial assistance in respect of the maintenance of the said child from the other parent of the said child;

(iv) was not living or residing at the same house with the other parent of the said child;

(c) in the case of any individual who is not resident in Malta during the year immediately preceding the year of assessment -

For every lira of the first Lm 300	0c
For every lira of the next Lm 1000	20c
For every lira of the next Lm 2000	30c
For every lira of the remainder	35c

(d) in the case of any other person -

For every lira of the first Lm 1000	15c
For every lira of the next Lm 1000	20c
For every lira of the next Lm 1500	30c
For every lira of the remainder	35c"; and

(b) immediately after subsection (18) thereof, there shall be added the following new subsection:-

“(18A) Notwithstanding any other provisions of this section, where a non-resident person derives income from entertainment activities exercised in Malta for a period not exceeding fifteen days in the year preceding a year of assessment, the tax shall be charged at the rate of ten cents on every lira of the gross payment receivable in respect of the said activities, and no set-off or refund shall be granted to any person in respect of the tax so charged:

Provided that where the said activities are exercised in Malta for a period exceeding fifteen days, the non-resident person shall declare his income from entertainment activities in a return made in accordance with the Income Tax Acts and he will be charged on such income at the rates laid down in paragraph (c) of subsection (1) of this section, and in any such case any tax paid on such income in accordance with this section shall be available as a credit against that person's tax liability and where any tax so paid is in excess of such liability it shall be refunded."

Amendment of section 73 of the principal Act.

**9.** Section 73 of the principal Act shall be amended as follows:

(a) for paragraphs (a) and (b) of subsection (1) thereof, there shall be substituted the following:

“(a) at the rate of 25 cents in the lira where payment is made to or on behalf of any non-resident person other than a company or a person to whom subsection (18A) of section 56 of this Act applies;

(b) at the rate chargeable under subsection (6) of section 56 of this Act where payment is made to or on behalf of a non-resident company; and

(c) at the rate chargeable under subsection (18A) of section 56 of this Act: ”; and

(b) in the first proviso to subsection (1) thereof, for the words “the foregoing provisions of this section” there shall be substituted the words “paragraphs (a) and (b) of this subsection” ; and

(c) in subsection (3) thereof, for the words “the provisions of subsection (1)” there shall be substituted the words “paragraphs (a) and (b) of subsection (1)”.

Amendment of section 90A of the principal Act.

**10.** In the proviso to subsection (1) of section 90A of the principal Act, for the words “as is described in paragraph (a) of subsection (1) of section 4 of this Act,” there shall be substituted the words “as is described in paragraphs (a) and (b) of subsection (1) of section 4 of this Act,”.

Amendment of the Schedule to the principal Act.

**11.** In item 1 of the Schedule to the principal Act, for the words “paragraph (c) of section 56” there shall be substituted the words “paragraph (c) of subsection (12) of section 56”.

## PART II

**12.** (1) This Part amends the Social Security Act, and shall be read and construed as one with the Social Security Act, Cap. 318, hereinafter in this Part referred to as "the principal Act". Amendment of the Social Security Act, Cap. 318.

(2) The provisions of this Part shall come into force as follows:- Commencement.

(a) sections 14 to 18 shall be deemed to have come into force on the 1st January, 2000; and

(b) sections 13, 19 and 20 shall be deemed to have come into force on the 3rd January, 2000.

**13.** In the definition of the word "Director" in section 2 of the principal Act, for the words "14, 15 and 116," there shall be substituted the words "14 and 15," and in the proviso thereto, for the words "and of sections 119," there shall be substituted the words "and of sections 116, 119,". Amendment of section 2 of the principal Act.

**14.** Subsection (1) of section 26 of the principal Act shall be amended as follows:- Amendment of section 26 of the principal Act.

(a) in paragraph (a) thereof, immediately before the words "he has been incapable" there shall be inserted the words "immediately before his claim he has been continuously in full-time or regular part-time employment or self-occupation for a period of not less than twelve months, and"; Cap. 343.

(b) paragraph (c) thereof shall be renumbered as paragraph (d) thereof; and

(c) immediately after paragraph (b) there shall be added the following new paragraph:-

"(c) in the case of a person who satisfies the provisions of paragraph (a) of this subsection and who subsequently was registered under Part One of the Register kept in accordance with the provisions of the Employment and Training Services Act, such person was so registered for a period of not less than twelve months; and".

**15.** In section 76 of the principal Act, for the words "in his respect to the head of household whose" there shall be substituted the words "in his respect to the head of household who proves to the satisfaction of the Director that his". Amendment of section 76 of the principal Act.

Amendment of section 93 of the principal Act.

**16.** For section 93 of the principal Act, there shall be substituted the following:-

“Residents of state-owned homes for the welfare of the elderly.”

93. (1) Subject to the provisions of this Act, where during any period a person is in receipt of a pension, a Widow’s Benefit or a Supplementary Allowance paid under this Act, he shall -

(a) if he or his spouse is a resident of such a state-owned institution for the care and welfare of old people as is specified by the Minister by notice in the Gazette, cease to receive such a pension, benefit or allowance for the whole period during which he or his spouse is so resident; and

(b) if he or his spouse is a resident of any other state-owned institution as is specified by the Minister by notice in the Gazette and has been such a resident for a period exceeding six consecutive months, cease to receive such a pension, benefit or allowance for any period immediately following the said six months during which he or his spouse is so resident,

and he or his spouse shall receive, instead, a rate of pension, benefit or allowance as may be allowed under regulations made under subsection (2) of this section.

(2) The Minister may, with the concurrence of the Minister responsible for finance, make regulations providing for the form and manner in which pensions, benefits and allowances are to be apportioned between the beneficiary, his spouse, if any, and the Welfare Committee established under section 130 of this Act.”.

Amendment of section 98 of the principal Act.

**17.** Paragraph (b) of subsection (1) of section 98 of the principal Act shall be amended as follows:-

(a) in subparagraph (iii) thereof, for the words “four weeks” there shall be substituted the words “five weeks”; and

(b) in subparagraph (iv) thereof, for the words “thirteen weeks” there shall be substituted the words “fourteen weeks”.

Amendment of section 101 of the principal Act.

**18.** In subsection (1) of section 101 of the principal Act, for the words “shall be void.” there shall be substituted the words “shall be

void:" and immediately thereafter there shall be added the following proviso:-

"Provided that nothing in this subsection shall be construed as limiting the provisions of the Income Tax Management Act, 1994, with regard to the withholding of tax at source, and provided further that the Director may at the request of the Director of the Department for the Welfare of the Elderly withhold from any pension, benefit, allowance, bonus or additional bonus paid under this Act, any sum due to the Welfare Committee established in terms of section 130 of the Act which is in accordance with the regulations issued in terms of the provisions of sections 93 and 131 of this Act. Any sum so deducted shall be paid directly, on behalf of any resident referred to in those sections, to the said Welfare Committee."

19. Subsection (1) of section 116 of the principal Act shall be amended as follows:-

Amendment of  
section 16 of the  
principal Act.

(a) in paragraph (b) thereof, for the words "in respect of contributions due under this Act at any time after the 2nd July, 1989," there shall be substituted the words "being contributions due under this Act in respect of any period after the 2nd July, 1989 but prior to the 3rd January, 2000; and"; and

(b) immediately after paragraph (b) thereof, there shall be added the following new paragraphs (c) and (d):-

"(c) 1% per month of the total value of such unpaid contributions being contributions due under this Act in respect of any period after the 2nd January, 2000; and

(d) 1% per month of the total difference obtaining from the rate at which such contributions were paid and the applicable rate due at the time when such contributions were due in accordance with the provisions of this Act, in respect of any period after the 2nd January, 2000."

20. In subsection (1) of section 130 of the principal Act, immediately after the words "each side of the House of Representatives," there shall be added the words "one from the Department for the Welfare of the Elderly,".

Amendment of  
section 130 of the  
principal Act.

PART III

Amendment of the Duty on Documents and Transfers Act, 1993, Act XVII of 1993.

**21.** (1) This Part amends the Duty on Documents and Transfers Act, and shall be read and construed as one with the Duty on Documents and Transfers Act, 1993, Act XVII of 1993, hereinafter in this Part referred to as “the principal Act”.

Commencement.

(2) The provisions of this Part shall come into force as follows:-

(a) sections 22 and 24 shall be deemed to have come into force on the 1st January, 2000; and

(b) section 23 shall be deemed to have come into force on the 23rd November, 1999.

Amendment of section 27 of the principal Act.

**22.** Immediately after the proviso in section 27 of the principal Act, there shall be added the following new proviso:-

“Provided further that no duty shall be chargeable on any policies of insurance in respect of Aviation, Marine Cargo, Marine Hull or Boat, Export Credit and Suretyship, and Medical Cover.”.

Amendment of section 32 of the principal Act.

**23.** Section 32 of the principal Act shall be amended as follows:

(a) for the words “section 33 of this Act a duty of Lm7 for every Lm100 or part thereof” in subsection (1) thereof there shall be substituted the words “section 33 of this Act in respect of persons from whom the transfer *causa mortis* originates who died on or after the 23rd November, 1999, a duty of Lm5 for every Lm100 or part thereof”;

(b) subsection (2) thereof shall be deleted;

(c) for the words “a permit by the Minister as is referred to in subsection (2) of this section” in subsection (4)(a) thereof, there shall be substituted the words “a permit by the Minister for the purposes of the Immovable Property (Acquisition by Non-Residents) Act”; and

(d) for the words “and then adding thereto a further duty reckoned by multiplying the initial duty aforesaid by the difference between the aggregate consideration and Lm20,000 and dividing the result by the aggregate consideration” in subsection (4)(b)(ii) thereof, there shall be substituted the words “and then adding

thereto a further duty reckoned in accordance with the following formula:

ONE The groundrent shall be first capitalised at the rate of five per centum and added to the consideration;

TWO The groundrent so capitalised shall be divided by the sum obtained at point ONE hereof, and the result shall then be multiplied by the sum of the total consideration that is in excess of twenty thousand (or such greater amount as may be prescribed as aforesaid) and then divided by forty;

THREE The consideration paid on the deed shall be divided by the sum obtained at point ONE hereof and the result shall then be multiplied by the sum of the consideration in excess of twenty thousand (or such greater amount as may be prescribed as aforesaid) and the result so obtained shall then be multiplied by three over two hundred;

FOUR The further duty shall be the sum of the results at points TWO and THREE.”.

24. For subsection (2) of section 42 of the principal Act there shall be substituted the following:

Amendment of section 42 of the principal Act.

“(2) Where it results that seventy-five per cent or more of the assets, excluding all current assets other than immovable property, of the company whose marketable securities are transferred *inter vivos* or are transmitted *causa mortis* in respect of persons from whom the transfer *causa mortis* originates who died on or after the first January, 2000, consists of any immovable property or any right over an immovable, the duty chargeable in virtue of subsection (1) shall be increased by three liri for every one hundred liri or part thereof of the amount or value of the consideration or the real value of the marketable security, whichever is the higher.”.

#### PART IV

25. (1) This Part amends the Public Lotto Ordinance, hereinafter in this Part referred to as “the Ordinance”.

Amendment of the Public Lotto Ordinance, Cap. 70.

(2) The provisions of this Part shall be deemed to have come into force on the 1st February, 2000.

26. Immediately after subsection (12) of section 11 of the Ordinance there shall be added the following subsection:

“(13) The Minister may make regulations by means of which he may regulate the giving of permits for the opening of offices wherefrom lotteries may be organized on a regular basis and which establish the manner of running such offices, the control to be exercised on such offices and without prejudice to the aforementioned he may by such regulations:—

(a) provide that such offices be under the supervision of the Gaming Board established by the Gaming Act, 1998, and of inspectors appointed thereunder;

(b) provide for the prevention against money laundering;

(c) establish the tax which shall not exceed such tax established in subsection (2) of this section which shall be paid on games taking place at such offices; and

(d) make any other provision which will ensure that games are played fairly and that such offices are run by suitable persons and that a proper account be held of the activities of such offices.”.

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Passed by the House of Representatives at Sitting No. 265 of the 15th March, 2000.

ANTON TABONE  
*Speaker*

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