

MALTA

ATT Nru. XXIII ta' l-1995

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

ATT biex jemenda l-Att ta' l-1994 dwar l-Amministrazzjoni tat-Taxxa.

ACT No. XXIII of 1995

AN ACT enacted by the Parliament of Malta

AN ACT to amend the Income Tax Management Act, 1994.

Naghti l-kunsens tieghi.

(L.S.)

UGO MIFSUD BONNICI
President

28 ta' Lulju, 1995

ATT Nru. XXIII ta' l-1995

ATT biex jemenda l-Att ta' l-1994 dwar l-Amministrazzjoni tat-Taxxa.

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-1995 li jemenda l-Att Titolu fil-qosor. dwar l-Amministrazzjoni tat-Taxxa, u għandu jinqara u jiftiehem haġa waħda ma' l-Att ta' l-1994 dwar l-Amministrazzjoni tat-Taxxa, Att Nru. XVIII ta' l-1994. hawnhekk iżjed 'il quddiem imsejjah "l-Att prinċipali".

(2) Id-dispożizzjonijiet ta' l-artikolu 5 ta' dan l-Att għandhom jitqiesu li bdew isehhu fit-23 ta' Settembru, 1994.

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

2. Fis-subartikolu (3) ta' l-artikolu 32 ta' l-Att prinċipali minflok il-kliem "fi żmien hames snin mill-1 ta' Jannar 1992" ghandhom jidhlu l-kliem "fi żmien seba' snin mill-1 ta' Jannar 1992".

Emenda ta' l-artikolu 33 ta' l-Att prinċipali.

3. Fl-artikolu 33 ta' l-Att prinċipali:

(a) fis-subartikolu (2) tieghu, minflok il-kliem "fi żmien hmistax-il jum" ghandhom jidhlu l-kliem "fi żmien tletin jum";

(b) minnufih wara l-proviso li hemm ghas-subartikolu (2) tieghu, ghandhom jizdiedu dawn iż-żewġ provisos li ġejjin:

"Izda wkoll ebda avviż ta' oġġezzjoni ma jista' jsir ghar-rigward ta' xi stima kemm-il darba:

(a) il-prospett ghas-sena ta' stima rispettiva ma jkunx intbaghat skond ma hemm fl-artikoli 10 u 11 ta' dan l-Att qabel jinghata l-avviż lill-Kummissarju;

(b) it-taxxa li ma tkunx qed tigi kontestata ghal dik is-sena ta' stima ma tkunx thallset kollha kemm hi qabel iż-żmien stabbilit fis-subartikolu (1) ta' l-artikolu 42 ta' dan l-Att meta l-*income* prinċipali tal-persuna ghas-sena li tigi minnufih qabel dik is-sena ta' stima jinkiseb minn ghejjun li ma jkunux dawk li jaqghu taht il-paragrafi (b) u (d) tas-subartikolu (1) ta' l-artikolu 4 ta' l-Att dwar it-Taxxa fuq l-*Income* li jkunu sugġetti ghal tnaqqis ta' taxxa skond ir-regoli tal-PAYE.

Izda wkoll meta persuna tkun digà ghamlet avviż bis-sahha ta' dan l-artikolu ghar-rigward ta' xi stima u dik l-istima tkun ghada mhijjex wahda finali u konklusiva skond l-artikolu 38 ta' l-Att, hija ghandha thares il-proviso ta' qabel dan ta' dan is-subartikolu sad-29 ta' Marzu, 1996, inkella l-avviż moghti ma jitqiesx bhala wiehed li jkun sar b'mod validu."

Emenda ta' l-artikolu 40 ta' l-Att prinċipali.

4. Fil-paragrafu (b) tas-subartikolu (1) ta' l-artikolu 40 ta' l-Att prinċipali, minflok il-kliem "ta' l-Att dwar it-Taxxa fuq l-*Income*;" ghandhom jidhlu l-kliem "ta' dan l-Att;"

5. Fis-subartikolu (1) ta' l-artikolu 44 ta' l-Att principali, min-flok il-kliem "stabbiliti fis-subartikoli (1), (2) jew (3) ta' l-artikolu 42 jew fl-artikolu 45 ta' dan l-Att" ghandhom jidhlu l-kliem "stabbiliti fis-subartikoli (1), (2) jew (3) ta' l-artikolu 42, fl-artikolu 45 ta' dan l-Att jew fis-subartikolu (8) ta' l-artikolu 9A ta' l-Att dwar it-Taxxa fuq l-*Income*".

Emenda ta'
l-artikolu 44 ta'
l-Att principali.

Mghoddi mill-Kamra tad-Deputati fis-Seduta Nru. 446 ta' l-24 ta' Lulju, 1995.

LAWRENCE GONZI
Speaker

RICHARD J. CAUCHI
Skrivan tal-Kamra tad-Deputati

I assent.

UGO MIFSUD BONNICI
President

(L.S.)

28th July, 1995

ACT No. XXIII of 1995

AN ACT to amend the Income Tax Management Act, 1994.

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.

Act No. XVIII
of 1994.

1. (1) This Act may be cited as the Income Tax Management (Amendment) Act, 1995, and shall be read and construed as one with the Income Tax Management Act, hereinafter referred to as "the principal Act".

(2) The provisions of section 5 of this Act shall be deemed to have come into force on the 23rd September, 1994.

2. In subsection 3 of section 32 of the principal Act, for the words “within five years from 1st January 1992” there shall be substituted the words “within seven years from 1st January 1992”.

Amendment of section 32 of the principal Act.

3. In section 33 of the principal Act:

Amendment of section 33 of the principal Act.

(a) in subsection (2) thereof for the words “within fifteen days” there shall be substituted the words “within thirty days”;

(b) immediately after the proviso to subsection (2) thereof there shall be added the following two provisos:

“Provided also that no such notice may be validly entered against any assessment unless:

(a) the return for the respective year of assessment has been filed in terms of sections 10 and 11 of this Act before the notice is given to the Commissioner;

(b) the tax not in dispute for the said year of assessment has been paid in full before the time limit set out in subsection (1) of section 42 of this Act where the main income of the person for the year immediately preceding the said year of assessment is derived from sources other than those falling under paragraphs (b) and (d) of subsection (1) of section 4 of the Income Tax Act which are subject to deduction of tax under the PAYE rules.

Provided further that where any person has already delivered any notice under this section against any assessment and such assessment is still not final and conclusive in terms of section 38 of this Act he shall comply with the preceding proviso hereto by the 29th March, 1996, otherwise the notice given shall not be considered as having been validly entered.”

4. In paragraph (b) of subsection (1) of section 40 of the principal Act, for the words “of the Income Tax Act;” there shall be substituted the words “of this Act;”.

Amendment of section 40 of the principal Act.

Amendment of
section 44 of the
principal Act.

5. In subsection (1) of section 44 of the principal Act, for the words “provided for in subsection (1), (2) or (3) of section 42 or in section 45 of this Act” there shall be substituted the words “provided for in subsection (1), (2) or (3) of section 42, in section 45 of this Act or in subsection (8) of section 9A of the Income Tax Act.”.

Passed by the House of Representatives at Sitting No. 446 of the 24th July, 1995.

LAWRENCE GONZI
Speaker

RICHARD J. CAUCHI
Clerk of the House of Representatives