

MALTA

ATT Nru. XX ta' l-1996

ACT No. XX of 1996

ATT mahruġ b'ligi mill-Parlament ta' Malta. AN ACT enacted by the Parliament of Malta.

ATT biex jemenda l-Att dwar it-Taxxa fuq l-*Income*, Kap 123. AN ACT to amend the **Income Tax Act, Cap. 123.**

Naghti l-kunsens tieghi.

(L.S.)

UGO MIFSUD BONNICI
President

20 ta' Awissu, 1996

ATT Nru. XX ta' l-1996

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, hareġ b'ligi dan li ġej:—

1. (1) Dan l-Att jista' jissejjah l-Att ta' l-1996 li jemenda l-Att dwar it-Taxxa fuq l-*Income*, u għandu jinqara u jiftiehem 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.

Kap. 123.

(2) Id-dispożizzjonijiet ta' dan l-Att għandhom jitqiesu li bdew isehhu kif ġej:

(a) id-dispożizzjonijiet ta' l-artikolu 5 u tas-subartikolu (1) ta' l-artikolu 22 għandhom jitqiesu li bdew isehhu fit-28 ta' Lulju, 1995;

(b) id-dispożizzjonijiet ta' l-artikolu 19, tal-paragrafu (d) ta' l-artikolu 21 u tas-subartikolu (2) ta' l-artikolu 22 għandhom jitqiesu li bdew isehhu fl-1 ta' Jannar, 1996 b'effett mis-sena ta' stima 1997;

(ċ) id-dispożizzjonijiet ta' l-artikoli 2 sa 4, 6 sa 10, 12 sa 18, 20 u tal-paragrafi (a) u (e) ta' l-artikolu 21 għandhom jibdew isehhu b'effett mis-sena ta' stima li tibda fl-1 ta' Jannar, 1997;

(d) id-dispożizzjonijiet tal-paragrafu (ċ) ta' l-artikolu 21 ghandhom jibdew isehhu fl-1 ta' Jannar, 1997 b'effett mis-sena ta' stima 1998;

(e) id-dispożizzjonijiet tal-paragrafu (b) ta' l-artikolu 21 ghandhom jitqiesu li bdew isehhu fis-26 ta' Marzu, 1996; u

(f) id-dispożizzjonijiet ta' l-artikolu 11 ghandhom jitqiesu li bdew isehhu fit-23 ta' Settembru, 1994.

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

2. Fis-subartikolu (1) ta' l-artikolu 2 ta' l-Att prinċipali: awtorità

(a) fit-tifsira ta' "uditur pubbliku ċertifikat", minflok il-kliem "fl-artikolu 141 ta' l-Ordinanza dwar is-Socjetajiet Kummerċjali." ghandhom jidhlu l-kliem "fl-artikolu 153 ta' l-Att ta' l-1995 dwar il-Kumpanniji." u minflok in-nota marginali "Kap. 168." relattiva ghaliha ghandhom jidhlu l-kliem "Att XXV ta' l-1995.";

(b) fit-tifsira ta' "income taxxabli", il-kliem " , wara li jsir it-tnaqqs taht it-Taqsima VI ta' dan l-Att" ghandhom jithassru;

(ċ) fil-paragrafu (a) tat-tifsira ta' "kumpannija", minflok il-kliem "l-Ordinanza dwar is-Socjetajiet Kummerċjali," ghandhom jidhlu l-kliem "l-Att ta' l-1995 dwar il-Kumpanniji," u minflok in-nota marginali "Kap. 168." relattiva ghaliha ghandhom jidhlu l-kliem "Att XXV ta' l-1995.";

(d) minnufih wara t-tifsira ta' "azzjonijiet bil-bonus" ghandha tidhol din it-tifsira ġdida li ġejja:

" "bini jew struttura industrijali" tinkludi bini użat bhala lukanda. Għall-finijiet ta' din it-tifsira, il-kelma "lukanda" tinkludi kull għadd ta' kostruzzjonijiet mobbiliti u mghammra kif imiss, b'akkomodazzjoni fi kmamar tas-sodda għal wiehed jew tnejn, kemm-il darba daww il-kostruzzjonijiet ikunu raggruppati flimkien u jkollhom in komun servizzi u kumditajiet ancillari ta' lukanda f'biċċa art singola u definita u jkunu mmexxija minn direzzjoni wahda għall-akkomodazzjoni u għall-użu tal-guests bi hlas;"

(e) (i) minnufih wara t-tifsira ta' "income totali" ghandha tidhol din it-tifsira ġdida: " "individwu miżżewweġ" tirreferi għal individwu raġel li jkollu lil martu tghix miegħu, jew individwu mara li jkollha lil żewġha jghix magħha, skond il-każ;" u

(ii) minnufih wara t-tifsira ta' "kont ta' *income* barrani" ghandha tidhol din it-tifsira ġdida: " "koppja mizzewġa" tirreferi ghal żewġ konjuġi li jkunu kkuntrattaw iż-żwieġ skond id-dispożizzjonijiet legali tal-pajjiż fejn ikun sar iż-żwieġ;"

(f) it-tifsira ta' "persuna" ghandha tiġi emendata kif ġej:

" "persuna" tinkludi —

(a) korp ta' persuni; u

(b) konjuġi responsabbli skond l-artikolu 49 ta' dan l-Att;"

3. Il-paragrafu (f) tas-subartikolu (1) ta' l-artikolu 4 ta' l-Att prinċipali ghandu jithassar. Emenda ta' l-artikolu 4 ta' l-Att prinċipali.

4. Minnufih wara l-paragrafu (ġ) tas-subartikolu (5) ta' l-artikolu 5 ta' l-Att prinċipali ghandu jiżdied dan il-paragrafu ġdid li ġej: Emenda ta' l-artikolu 5 ta' l-Att prinċipali.

"(h) meta l-proprjeta' immobbli jew il-parti indiviża tal-proprjeta' immobbli tkun ġiet akkwistata *causa mortis* minn min jittrasferixxi, jew tkun ġiet akkwistata minn min jittrasferixxi fi qsim ta' proprjeta' immobbli akkwistata *causa mortis* minn dawk li jkunu qasmu."

5. L-artikolu 9A ta' l-Att prinċipali ghandu jiġi emendat kif ġej: Emenda ta' l-artikolu 9A ta' l-Att prinċipali.

(a) fil-paragrafu (a) tas-subartikolu (8) tiegħu, minflok il-kliem "mill-31 ta' Ottubru, 1995" ghandhom jidhlu l-kliem "mill-15 ta' Dicembru, 1995";

(b) fil-paragrafu (a) tas-subartikolu (10) tiegħu, minflok il-kliem "mill-31 ta' Ottubru, 1995" ghandhom jidhlu l-kliem "mill-15 ta' Dicembru, 1995".

6. Il-paragrafi (m) u (r) tas-subartikolu (1) ta' l-artikolu 12 ta' l-Att prinċipali ghandhom jithassru. Emenda ta' l-artikolu 12 ta' l-Att prinċipali.

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

(a) fil-paragrafu (e) tiegħu, minflok il-kliem "taht l-artikolu 53(1)(b)(ii)" ghandhom jidhlu l-kliem "kif ikun preskritt"; u

(b) fis-subparagrafu (i) tal-paragrafu (f) tiegħu, minflok il-kliem "wiehed fil-mija" ghandhom jidhlu l-kliem "tnejn fil-mija".

8. Minnufih wara l-artikolu 14 ta' l-Att prinċipali ghandu jiżdied dan l-artikolu li ġej: Żieda ta' l-artikolu ġdid 14A ma' l-Att prinċipali.

“Hlasijiet
ghall-
manteniment.

14A. Minkejja kull haġa għall-kuntrarju li tinsab f’ dan l-Att, jekk individwu jipprova għas-sodisfazzjon tal-Kummissarju li fis-sena qabel sena ta’ stima jkun għamel hlas għall-manteniment kif stabbilit mill-Qrati ta’ Malta lill-parti miżżewġa lili li ma tkunx baqgħet tgħix miegħu, dak l-individwu għandu jinghata bħala tnaqqis kontra l-*income* tiegħu l-icken minn dawn l-ammonti —

(a) l-ammont attwalment imhallas skond l-ordni tal-Qorti;

(b) l-*income* taxxabbli ta’ l-individwu għas-sena.”.

Emenda ta’
l-artikolu 23
ta’ l-Att prinċipali.

9. Fil-paragrafu (g) tas-subartikolu (1) ta’ l-artikolu 23 ta’ l-Att prinċipali, minflok il-kliem “skond l-artikolu 53(1)(b) (ii)” għandhom jidhlu l-kliem “kif ikun preskritt”.

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

10. Fil-paragrafu (a) ta’ l-artikolu 26 ta’ l-Att prinċipali għandhom minnufih wara l-kelma “privati” jidhlu l-kliem “minbarra hlasijiet għall-manteniment kif hemm provdut għalihom fl-artikolu 14A ta’ dan l-Att”.

Emenda ta’
l-artikolu 28
ta’ l-Att prinċipali.

11. Fis-subartikolu (1) ta’ l-artikolu 28 ta’ l-Att prinċipali, minflok il-kliem “tal-paragrafu (j)” għandhom jidhlu l-kliem “tal-paragrafu (k)”.

Emenda ta’
l-artikolu 30
ta’ l-Att prinċipali.

12. L-artikolu 30 ta’ l-Att prinċipali għandu jiġi emendat kif ġej:

(a) fil-paragrafu (d) tas-subartikolu (1) tiegħu, minflok il-kliem “fis-subartikolu (7) ta’ l-artikolu 53 ta’ dan l-Att;” għandhom jidhlu l-kliem “fis-subartikolu (9) tiegħu;”;

(b) fil-proviso li hemm għas-subartikolu (4) u fis-subparagrafu (iii) tal-paragrafu (b) tas-subartikolu (5) tiegħu, minflok il-kliem “seba’ mija u hamsa u sebghin lira Maltija” għandhom jidhlu l-kliem “elf lira”;

(ċ) minnufih wara s-subartikolu (5) tiegħu għandu jiżdied dan is-subartikolu ġdid li ġej:

“(5A) Kommunità ekklesjastika tkun intitolata għal tnaqqis iehor kontra l-*income* tagħha kif stabbilit fis-subartikolu (5) ta’ dan l-artikolu li jkun ekwivalenti għal elf lira dwar kull individwu li kien membru tagħha matul is-sena minnufih qabel is-sena ta’ stima:

Iżda ebda tnaqqis bhal dan ma jinghata taht dan is-subartikolu dwar xi membru individwali li jirċievi rimunerazzjoni jew *income* iehor mill-kommunità ekklesjastika li taghha jkun membru individwali.”;

(d) fis-subartikolu (6) tieghu, minflok il-kliem “tas-subartikoli (4) u (5) ta’ dan l-artikolu” ghandhom jidhlu l-kliem “tas-subartikoli (4), (5) u (5A) ta’ dan l-artikolu”; u

(e) minnufih wara s-subartikolu (8) tieghu ghandu jizjed dan is-subartikolu ġdid li ġej:

“(9) Ghall-finijiet ta’ dan l-artikolu u tas-subartikolu (4) ta’ l-artikolu 56 ta’ dan l-Att —

“kommunità ekklesjastika” tfisser numru ta’ individwi li jghixu flimkien f’kommunità skond ir-regoli ta’ ordni religjuż rikonoxxut bhala hekk mill-Kummissarju;

“membru individwali”, dwar komunità ekklesjastika, tfisser kull individwu, lajk jew religjuż, li kien jaghmel parti minn dik il-kommunità fil-wiehed u tletin ta’ Diċembru matul is-sena minnufih qabel is-sena ta’ stima.”.

13. Minflok l-artikoli 49 u 50 ta’ l-Att prinċipali ghandhom jidhlu dawn l-artikoli godda li ġejjin:

Sostituzzjoni ta’ l-artikoli 49 u 50 ta’ l-Att prinċipali.

“Koppji miżżewġa.

49. (1) *L-income* ta’ koppja miżżewġa, meta r-raġel u l-mara jkun jghixu flimkien, ghandu jiġi ddikjarat fi prospett skond id-dispożizzjonijiet ta’ l-Atti dwar it-Taxxi, iffirmit miż-żewġ konjuġi, u ghandu jkun ikkuntjat f’isem il-konjuġi responsabbli hekk magħżul jew magħżula mill-konjuġi nnifshom ghall-finijiet ta’ l-Atti dwar it-Taxxi:

Iżda jekk il-prospett ikun iffirmit mill-konjuġi responsabbli biss, jew mill-konjuġi l-iehor f’isem il-konjuġi responsabbli, il-prospett ghandu fil-każijiet kollha jkun presunt *juris et de jure* li jkun sar bil-kunsens taż-żewġ konjuġi:

Iżda wkoll jekk iż-żewġ konjuġi jonqsu li jappuntaw il-konjuġi responsabbli, il-Kummissarju ghandu fid-diskrezzjoni tieghu jiddeċiedi liema mill-konjuġi ghandu jkun il-konjuġi responsabbli.

(2) Fejn koppja miżżewġa tkun mehtieġa li tissottometti prospett komuni skond id-dispożizzjonijiet tas-subartikolu (1) ta' dan l-artikolu, iż-żewġ konjuġi jkunu responsabbli *in solidum* għall-qadi ta' kull obligazzjoni taht id-dispożizzjonijiet ta' l-Atti dwar it-Taxxi, u f'nuqqas ta' dan il-Kummissarju jkollu d-dritt, fid-diskrezzjoni tiegħu, li jieħu azzjoni għat-twettiq tal-qadi ta' dawk l-obbligazzjonijiet kontra l-wiehed jew l-iehor miż-żewġ konjuġi jew kontra ż-żewġ konjuġi:

Iżda f'ebda każ ma tista' tittiehed xi azzjoni kriminali kontra konjuġi għal xi att jew nuqqas li għalih huwa jew hija jista' ma jkunx jew tista' ma tkunx direttament responsabbli.

(3) Meta koppja miżżewġa tagħzel li r-raġel jew il-mara għandu jkun jew għandha tkun il-konjuġi responsabbli, dik l-għażla għandha tibqa' effettiva għal perijodu minimu ta' hames snin konsekuttivi kemm-il darba l-Kummissarju, fid-diskrezzjoni esklussiva tiegħu u għal raġuni xierqa, ma jawtorizzax bidla wara petizzjoni ffirmata mir-raġel jew mill-mara u sottomessa lill-Kummissarju mhux aktar tard minn sitt xhur qabel l-ewwel jum tas-sena ta' stima li dwarha tintalab dik il-bidla.

Kalkolu ta' taxxa separat fuq ċertu *income* derivat minn koppji miżżewġa.

50. (1) Minkejja d-dispożizzjonijiet ta' l-artikolu 49 ta' dan l-Att, meta f'xi sena minnufih qabel is-sena ta' stima l-konjuġi li ma jkunx jew ma tkunx il-konjuġi responsabbli jikseb jew tikseb *income* suġġett għat-taxxa taht id-dispożizzjonijiet tal-paragrafu (a) jew (b) tas-subartikolu (1) ta' l-artikolu 4 ta' dan l-Att jew tal-paragrafu (d) ta' l-imsemmi subartikolu safejn dan jirreferi għal pensjoni li wiehed jirċievi mill-impieg ta' qabel, il-konjuġi responsabbli jista' jagħzel jew tagħzel bil-miktub li t-taxxa fuq l-*income* taxxabbli dwar *income* bħal dak derivat mill-konjuġi l-iehor tiġi kkalkolata separatament. F'każ bħal dan l-*income* tal-konjuġi ma jiġix magħdud flimkien ma' l-*income* totali tal-konjuġi responsabbli għal dik is-sena ta' stima.

(2) It-taxxa kkalkolata separatament għal kull sena ta' stima dwar l-*income* imsemmi fis-subartikolu (1) ta' dan l-artikolu tiġi addebitata f'isem il-konjuġi responsabbli.”.

Emenda ta' l-artikolu 51 ta' l-Att prinċipali.

14. Minflok it-tifsira ta' “wild” fis-subartikolu (5) ta' l-artikolu 51 ta' l-Att prinċipali, għandu jidhol dan li ġej:

“ “wild” tinkludi:

(a) bin jew bint ir-raġel jew il-mara, jew tifel jew tifla adottati, jew tifel jew tifla illeġittimi ta' l-individwu jew tar-raġel jew ta' mart l-individwu; jew

(b) tifel jew tifla ltiema minn jew abbandunati mill-missier jew l-omm u jghixu ma' l-individwu jew mar-raġel jew mara ta' l-individwu.”.

15. L-artikoli 53, 54 u 55 ta' l-Att prinċipali għandhom jithassru.

Thassir ta' l-artikoli 53, 54 u 55 ta' l-Att prinċipali.

16. L-artikolu 56 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

Emenda ta' l-artikolu 56 ta' l-Att prinċipali.

(a) minflok il-paragrafi (a) u (b) tas-subartikolu (1) tiegħu, għandhom jidhlu dawn il-paragrafi ġodda (a), (b), (ċ) u (d) li ġejjin:

“(a) fil-każ ta' koppja mizzewġa 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 Lm4000	0ċ
Għal kull lira fuq l-Lm1500 ta' wara	15ċ
Għal kull lira fuq l-Lm1500 ta' wara	20ċ
Għal kull lira fuq l-Lm1500 ta' wara	25ċ
Għal kull lira fuq l-Lm1500 ta' wara	30ċ
Għal kull lira mill-bqija	35ċ

(b) fil-każ ta' kull individwu ieħor 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 Lm3000	0ċ
Għal kull lira fuq l-Lm1000 ta' wara	15ċ
Għal kull lira fuq l-Lm1000 ta' wara	20ċ
Għal kull lira fuq l-Lm1500 ta' wara	25ċ
Għal kull lira fuq l-Lm1500 ta' wara	30ċ
Għal kull lira mill-bqija	35ċ

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

Għal kull lira fuq l-ewwel Lm300	0ċ
Għal kull lira fuq l-Lm1500 ta' wara	20ċ
Għal kull lira fuq l-Lm1500 ta' wara	25ċ
Għal kull lira fuq l-Lm1500 ta' wara	30ċ
Għal kull lira mill-bqija	35ċ

(d) fil-każ ta' kull persuna ohra -

Għal kull lira fuq l-ewwel Lm1000	15c
Għal kull lira fuq l-Lm1000 ta' wara	20c
Għal kull lira fuq l-Lm1000 ta' wara	25c
Għal kull lira fuq l-Lm1500 ta' wara	30c
Għal kull lira fuq il-bqija	35c.”;

(b) minflok is-subartikolu (2) tiegħu għandu jidhol dan li ġej:

“(2) Minkejja d-dispożizzjonijiet tas-subartikolu (1) ta' dan l-artikolu, it-taxxa fuq l-*income* taxxabli ta' l-individwi msemmija fl-imsemmi subartikolu tkun intaxxata bir-rati speċjali li ġejjin:

(a) Fil-każ ta' individwu mwieled barra minn Malta li kien residenti f'Malta fis-sena minnufih qabel is-sena ta' stima u li jipprova għas-sodisfazzjon tal-Kummissarju li rċieva f'Malta fi żmien wiehed jew iżjed matul is-sena minnufih qabel is-sena ta' stima ammont ta' *income* ta' mhux anqas minn tmien mitt lira li jiġi minn barra minn Malta u taxxabli skond id-dispożizzjonijiet ta' dan l-Att —

(i) li jkun individwu miżżewweġ li jissottometti prospett komuni skond l-artikolu 49 ta' dan l-Att —

Għal kull lira fuq l-ewwel Lm2500	0c
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Għal kull lira mill- bqija	15c
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(ii) li jkun individwu iehor bħal dak —

Għal kull lira fuq l-ewwel Lm 1800	0c
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Għal kull lira mill-bqija	15c
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Iżda, bla hsara għad-dispożizzjonijiet tal-paragrafu li jahbat sewwa sew wara dan, ir-rati mnizzlin fis-subparagrafi (i) u (ii) ta' dan il-paragrafu ma jkunux japplikaw jekk l-individwu kien domiciljat f'Malta jew ordinarjament residenti f'Malta qabel l-ewwel gurnata ta' Jannar, 1958.

(b) Il-Ministru responsabbli għall-finanzi jista' fid-diskrezzjoni tiegħu jawtorizza l-applikazzjoni tal-paragrafu (a) ta' dan is-subartikolu għal kull individwu mwieled barra minn Malta, għalkemm kien domiciljat u/jew ordinarjament residenti f'Malta qabel l-ewwel gurnata ta' Jannar, 1958, jekk il-Ministru jkun sodisfatt li l-imsemmi individwu kien assenti minn Malta fil-perijodu bejn dik id-data u l-wiehed u tletin ta' Diċembru, 1963, salvi viziti okkażjonali.

(ċ) Fil-każ ta' individwu mwieled f'Malta li kien residenti f'Malta fis-sena minnufih qabel is-sena ta' stima u li jipprova għas-sodisfazzjon tal-Kummissarju li kien attwalment irrisjeda barra minn Malta għal perijodu totali ta' mhux anqas minn għoxrin sena wara l-ewwel gurnata ta' Jannar, 1938 u li rċieva f'Malta fi żmien wiehed jew iżjed matul is-sena minnufih qabel is-sena ta' stima ammont ta' *income* ta' mhux anqas minn hames mitt lira li jiġi minn barra minn Malta u taxxabbli skond id-dispożizzjonijiet ta' dan l-Att, ir-rati mnizzlin taht is-subparagrafu (i) jew (ii) tal-paragrafu (a) ta' dan is-subartikolu, skond il-każ, għandhom japplikaw:

Iżda —

(i) ebda rati bħal dawn ma jkunu japplikaw kemm-il darba l-Kummissarju ma jkunx sodisfatt li l-individwu kien ordinarjament residenti u domiciljat f'Malta fis-sena minnufih qabel is-sena ta' stima;

(ii) fl-ikkalkolar ta' l-imsemmi perijodu totali ta' għoxrin sena għandhom ikunu esklużi s-snin kalendarji kollha li matulhom l-individwu kien ordinarjament residenti f'Malta, u l-perijodi kollha qabel data li tkun qabel bi tletin sena l-ewwel gurnata tas-sena ta' stima li fiha l-individwu jissodisfa għall-ewwel darba l-kondizzjonijiet l-oħra kollha stipulati f'dan is-subartikolu.

(d) Fil-paragrafi (a), (b) u (ċ) ta' dan is-subartikolu —

“individwu mwieled barra minn Malta” tfisser individwu mhux imwieded f’Malta li l-ġenituri tiegħu ma kenux domiciljati f’Malta jew ma kenux ordinarjament residenti f’Malta fid-data tat-twelid tiegħu jew f’xi żmien matul l-ghaxar snin qabel din id-data;

“riċevut f’Malta” tfisser l-eċċess ta’ l-ammont ta’ *income* li jiġi minn barra minn Malta u riċevut f’Malta fuq kull somma trasferita barra minn Malta.

(e) Ir-rati msemminjin fil-paragrafi (a), (b) u (c) ta’ dan is-subartikolu japplikaw biss għal kull individwu li kien intitolat għal tnaqqis personali iehor ta’ hames mitt lira f’xi sena ta’ stima sas-sena ta’ stima 1972, u, fil-każ tal-mewt tiegħu, japplikaw għall-konjuġi li jibqa’ haj.

(f) Minkejja d-dispożizzjonijiet ta’ l-artikolu 49, il-konjuġi responsabbli għandu, għall-finijiet ta’ dan l-artikolu, ikun il-konjuġi li f’ismu jkun inhareg il-permess għal residenza.”;

(c) minflok is-subartikolu (10) tiegħu għandu jidhol dan li ġej:

“(10) Minkejja d-dispożizzjonijiet tas-subartikoli (1) u (2) ta’ dan l-artikolu —

(a) fil-każ ta’ individwu li jkun inghata permess għal residenza taht l-artikolu 7 ta’ l-Att dwar l-Immigrazzjoni, it-taxxa fuq l-*income* taxxabbli, minbarra l-*income* imsemmi fil-paragrafu (b) ta’ dan is-subartikolu, għandha tiġi ntaxxata bir-rati mnizżlin fis-subparagrafu (i) jew (ii), skond il-każ, tas-subartikolu (2) ta’ dan l-artikolu:

Iżda l-inqas taxxa li għandha tithallas dwar xi sena ta’ stima għandha tkun ta’ elf lira jekk l-individwu jkun inghata dak il-permess għal residenza fl-erbatax jew wara l-erbatax ta’ Novembru, 1972 iżda qabel l-ewwel ta’ Jannar, 1988:

Iżda wkoll fil-każ ta' individwu li jkun inghata dak il-permess ghal residenza fl-ewwel jew wara l-ewwel ta' Jannar, 1988 l-inqas taxxa dwar xi sena ta' stima ghandha, wara li jiġi kkunsidrat xi helsien minn taxxa doppja li dak l-individwu jista' jkun intitolat ghalih, tkun ta' elf lira;

(b) *income* derivat minn Malta u taxxabli taht il-paragrafi (a) u (b) tas-subartikolu (1) ta' l-artikolu 4 ta' dan l-Att jitqies li jikkostitwixxi *income* taxxabli li ghandu jiġi ntaxxat separatament bir-rati mnizzlin fil-paragrafu (a) jew (b) tas-subartikolu (1) ta' dan l-artikolu li jibdedw bir-rata ta' 15ċ fuq kull lira.”;

(d) minflok is-subartikolu (11) tieghu ghandu jidhol dan li ġejj:

“(11) (a) (i) It-taxxa fuq l-*income* taxxabli minbarra l-*income* imsemmi fis-subparagrafu (ii) ta' dan il-paragrafu, ta' kull individwu mwieded f'Malta li, wara li jkun emigra jkun irritorna bhala residenti f'Malta wara l-ewwel ta' Jannar, 1988, ghandha tigi ntaxxata bir-rati mnizzlin fis-subartikolu (1) ta' dan l-artikolu, jew, jekk hekk jagħżel, u sakemm dik l-għażla ma tigix rinunzjata minnu, bir-rati mnizzlin fis-subparagrafu (i) jew (ii) tas-subartikolu (2) ta' dan l-artikolu. L-għażla msemmija ma tistax terġa' tintuża għaladarba tkun ġiet rinunzjata:

Iżda d-dispożizzjonijiet ta' dan is-subartikolu ghandhom japplikaw biss meta individwu bhal dak jipprova għas-sodisfazzjon tal-Kummissarju illi jew:

(a) kien attwalment jirrisjedi barra minn Malta għal perijodu totali ta' ghoxrin sena li jaqgħu f'perijodu ta' hamsa u ghoxrin sena li jiġu qabel l-ewwel jum tas-sena ta' stima li fiha l-individwu jirritorna bhala residenti f'Malta wara l-ewwel jum ta' Jannar, 1988, u li jkun irċieva f'Malta fi żmien wiehed jew iżjed matul is-sena li tigi minnufih qabel is-sena ta' stima ammont ta' *income* ta' mhux anqas minn sitt elef lira li jiġi minn barra mill-gżira u taxxabli skond id-dispożizzjonijiet ta' dan l-Att, b'dan illi fil-każ ta' persuna miżżewġa l-ammont ta' *income* imsemmi ta' sitt elef lira ghandu jizdied

b'elf lira dwar kull qarib dipendenti inkluz konjuġi;
jew

(b) ma jkunx ta' nazzjonalità Maltija u ma jkunx jissodisfa l-perijodu ta' residenza barra minn Malta msemmi fil-paragrafu (a) ta' dan il-proviso, u illi jkun jissodisfa kondizzjonijiet simili ghal dawk stabbiliti mill-Ministru responsabbli ghall-immigrazzjoni taht l-artikolu 7 ta' l-Att dwar l-Immigrazzjoni, ghall-hruġ ta' permess ghal residenza kif eżistenti fiż-żmien tar-ritorn ta' dak l-individwu f'Malta:

Iżda wkoll l-inqas taxxa li ghandha tithallas minn kull individwu bhal dak ghal kull sena ta' stima li fiha l-individwu jagħzel li jhallas bir-rati mniżżlin fis-subparagrafu (i) jew (ii) tal-paragrafu (a) tas-subartikolu (2) ta' dan l-artikolu ghandha, wara li jiġi kkunsidrat xi helsien minn taxxa doppja li dak l-individwu jista' jkun intitolat ghalih, tkun ta' elf lira.

(ii) Fil-każ ta' *income* derivat minn Malta u taxxabli taht il-paragrafi (a) u (b) tas-subartikolu (1) ta' l-artikolu 4 ta' dan l-Att, dak l-*income* jitqies li jikkostitwixxi *income* taxxabli li ghandu jiġi ntaxxat separatament bir-rati mniżżlin fil-paragrafu (a) tas-subartikolu (1) ta' dan l-artikolu li jibdew bir-rata ta' 15ċ fuq kull lira.

(b) Fil-każ tal-mewt ta' xi individwu li ghalih japplika l-paragrafu (a) ta' dan is-subartikolu u li jkun intaxxat bir-rati mniżżlin fis-subparagrafu (i) tal-paragrafu (a) tas-subartikolu (2) ta' dan l-artikolu, l-konjuġi li jibqa' haj ikun intitolat li jagħzel li jiġi intaxxat bl-istess mod u taht l-istess kondizzjonijiet bhall-individwu li miet u intaxxat bir-rati mniżżlin fis-subparagrafu (ii) tal-paragrafu (a) tas-subartikolu (2) ta' dan l-artikolu, u sakemm dik l-għażla ma tigix rinunzjata, il-konjuġi li jibqa' haj jiġi ikkunsidrat li ssodisfa hu stess il-perijodu ta' assenza minn Malta li jikkwalifika hemm stipulat.”; u

(e) il-proviso tas-subartikolu (17) tieghu ghandu jithassar.

17. L-artikoli 57 u 58 ta' l-Att prinċipali għandhom jithassru. Thassir ta' l-artikoli 57 u 58 ta' l-Att prinċipali.
18. Fis-subartikolu (1) ta' l-artikolu 77 ta' l-Att prinċipali, il-kliem "nieqes kull *rebate* ta' taxxa mogħti taħt it-Taqsima VIII, fejn applikabbli" għandhom jithassru. Emenda ta' l-artikolu 77 ta' l-Att prinċipali.
19. Minflok l-artikolu 90A ta' l-Att prinċipali għandu jidhol dan li ġej: Sostituzzjoni ta' l-artikolu 90A ta' l-Att prinċipali.

"Taxxa fuq xogħol *part-time*."

90A. (1) B'seħħ mill-1 ta' Jannar, 1996, meta individwu jkun qiegħed jirċievi tagħlim *full-time* f'università, kulleġġ jew istituzzjoni edukattiva oħra simili jew kien qiegħed f'apprendistat bil-għan li jikkwalifika f'xi senġha jew xogħol, jew meta individwu jkollu xi *income* li jappartjeni lilu li jaqa' taħt il-paragrafu (b) jew (d) tas-subartikolu (1) ta' l-artikolu 4 ta' dan l-Att, u jkollu matul is-sena minnufih qabel is-sena ta' stima *income* iehor minn dak ix-xogħol *part-time* skond ma jista' jiġi preskritt, huwa għandu bla ħsara għad-dispożizzjonijiet l-oħra ta' dan l-artikolu jhallas it-taxxa birrata ta' 15-il ċenteżmu fuq kull lira minn dak l-*income* l-iehor, u ma jkunx meħtieġ jiddikjara xi *income* iehor bħal dak f'xi prospett li huwa jagħmel għall-iskopijiet ta' l-Atti dwar it-Taxxi:

Izda meta l-*income* l-iehor miksub minn xogħol *part-time* ikun *income* kif deskritt fil-paragrafu (a) tas-subartikolu (1) ta' l-artikolu 4 ta' dan l-Att, id-dispożizzjonijiet ta' dan l-artikolu għandhom ikunu japplikaw għar-rigward ta' dak l-*income* l-iehor biss sa dak il-limitu li jista' jiġi preskritt.

(2) Minkejja d-dispożizzjonijiet tas-subartikolu (1) ta' dan l-artikolu, individwu jista' jiddikjara l-*income* tiegħu kollu minn xogħol *part-time* flimkien mal-bqija ta' l-*income* tiegħu fil-prospett tiegħu li jsir skond l-Atti dwar it-Taxxi, u huwa jiġi mitlub iħallas taxxa fuq l-*income* tiegħu kollu skond id-dispożizzjonijiet tal-paragrafu (a) jew (b) (skond il-każ) tas-subartikolu (1) ta' l-artikolu 56 ta' dan l-Att, u f'kull każ bħal dak it-taxxa mħallsa fuq dak l-*income* l-iehor skond dan l-artikolu għandha tintuża bħala kreditu kontra kemm ikollu jhallas taxxa dak l-individwu u meta xi taxxa hekk imħallsa tkun iktar minn kemm ikollu jhallas, din għandha tithallas lura.

(3) Minkejja d-dispożizzjonijiet tas-subartikolu (1) ta'

dan l-artikolu individwu, li l-*income* totali tiegħu proġettat għal xi sena kalendarja, inkluż *income* miksub minn xogħol *part-time*, ma jkunx mistenni li jeċċedi ammont li jekk jaqbuż jkollu jhallas it-taxxa fuq, jista', jekk l-*income* minn xogħol *part-time* ikun skond id-deskrizzjoni mogħtija fil-paragrafu (b) tas-subartikolu (1) ta' l-artikolu 4 ta' dan l-Att, f'kull żmien tas-sena permezz ta' avviz bil-miktub fuq il-formula preskritta, javża lill-prinċipal li għalih ikun qed jagħmel dak ix-xogħol *part-time* biex ma jnaqqaslux taxxa mill-*income* tiegħu minn xogħol *part-time*. Dak l-avviz ikun biss validu sa tmiem is-sena kalendarja li jingħata fiha.

(4) Għall-finijiet tas-subartikolu (3) ta' dan l-artikolu meta l-ammont tal-pagi jew salarju annwali mill-impieg *full-time* tiegħu jeċċedi ammont hekk li jkollu jhallas it-taxxa fuq, jew meta fis-sena ta' qabel huwa kellu jhallas it-taxxa minhabba fl-*income* totali tiegħu, l-*income* totali proġettat tiegħu għas-sena rilevanti jkun mistenni li jeċċedi ammont hekk li jkollu jhallas it-taxxa fuq.

(5) Meta l-*income* totali ta' individwu li jkun ta avviz skond kif hemm provdut fis-subartikolu (3) ta' dan l-artikolu, jilhaq, matul is-sena li fiha jkun ingħata dak l-avviz, ammont li jkollu jhallas it-taxxa fuq, dak l-individwu għandu jgħarraf lill-Kummissarju dwar dan fuq il-formula preskritta u jekk l-individwu jagħżel li jhallas it-taxxa fuq l-*income* l-iehor tiegħu miksub minn xogħol *part-time* skond id-dispożizzjonijiet tas-subartikolu (1) ta' dan l-artikolu huwa għandu javża lill-prinċipal tiegħu biex inaqqaslu taxxa bir-rata ta' 15-il ċenteżmu fuq kull lira, u iktar minn hekk, meta huwa jagħżel li jhallas it-taxxa fuq l-*income* l-iehor tiegħu miksub minn xogħol *part-time* skond id-dispożizzjonijiet tas-subartikolu (1) ta' dan l-artikolu huwa għandu jew —

(a) javża lill-prinċipal tiegħu biex jagħmel kull tnaqqis iehor bhal dak mill-*income* tiegħu sabiex it-taxxa dovuta skond is-subartikolu (1) ta' dan l-artikolu fuq kull *income* miksub minn xogħol *part-time* kif imsemmi qabel tigi hekk innaqqsa sal-31 ta' Diċembru ta' dik is-sena; jew

(b) ihallas dik it-taxxa li tkun dovuta, lill-Kummissarju sa mhux aktar tard mill-31 ta' Diċembru tas-sena.

(6) Meta prinċipal li skond dan l-artikolu jkollu jnaqqas taxxa bil-15-il ċenteżmu fuq kull lira, u dak il-prinċipal jonqos ghal xi raġuni milli jnaqqas dik it-taxxa, ikun id-dmir ta' dak l-individwu li mill-*income* tiegħu ikun irid isir it-tnaqqis, li jgharraf b'dan lill-Kummissarju u li jhallas it-taxxa dovuta direttament lill-Kummissarju:

Iżda l-prinċipal xorta wahda jibqa' responsabbli ghal kull haġa li jista' jkun responsabbli għaliha taht is-subartikolu (4) ta' l-artikolu 23 ta' l-Att ta' l-1994 dwar l-Amministrazzjoni tat-Taxxa.

(7) (a) Meta l-*income* minn xogħol *part-time* ikun *income* li jaqa' taht il-paragrafu (b) tas-subartikolu (1) ta' l-artikolu 4 ta' dan l-Att, min ikun qieghed ihallas l-*income* għandu fil-waqt tal-hlas, kemm-il darba ma jgix avżat jagħmel mod ieħor skond is-subartikolu (3) ta' dan l-artikolu u skond id-dispożizzjonijiet ta' l-artikolu 23 ta' l-Att ta' l-1994 dwar l-Amministrazzjoni tat-Taxxa, inaqqas taxxa bir-rata ta' 15-il ċenteżmu fuq kull lira, u kull taxxa hekk imnaqqsa għandha tingħata lura lill-Kummissarju skond hekk.

(b) Meta l-*income* minn xogħol *part-time* ikun *income* li jaqa' taht il-paragrafu (a) tas-subartikolu (1) ta' l-artikolu 4 ta' dan l-Att, l-individwu għandu jhallas lill-Kummissarju ammont ekwivalenti għal 15-il ċenteżmu fuq kull lira ta' *income* minn xogħol *part-time* b'dak il-mod li jista' jigi preskritt skond id-dispożizzjonijiet ta' l-artikolu 42 ta' l-Att ta' l-1994 dwar l-Amministrazzjoni tat-Taxxa fejn applikabbli.

(8) Meta individwu li jkollu jhallas it-taxxa fuq xogħol *part-time* bir-rata ta' 15-il ċenteżmu fuq kull lira kif provdut fis-subartikolu (1) ta' dan l-artikolu, u dak l-individwu jonqos milli jhallas dik it-taxxa fuq l-*income* tiegħu kollu minn xogħol *part-time* li jkun sugġett għal dik it-taxxa sa tmien is-sena, l-*income* kollu minn xogħol *part-time* għandu jgħadd mal-kumpliment ta' l-*income* ta' l-individwu u għandha tinħadem taxxa fuqu skond id-dispożizzjonijiet ta' l-artikolu 56 ta' dan l-Att.

(9) Fil-każ ta' koppja miżżewġa d-dispożizzjonijiet ta' dan l-artikolu għandhom ikunu japplikaw għal xi wieħed jew għal kull wieħed mill-konjuġi meta dak il-konjuġi jkun

qiegħed jirċievi taġħlim *full-time* jew ikun qiegħed f'apprendistat jew ikollu *income* li jappartjeni lilu jew lilha kif deskritt fis-subartikolu (1) ta' dan l-artikolu u jkollu *income* iehor minn xogħol *part-time* kif hemm deskritt.

(10) Meta individwu jiddikjara li jkun qiegħed jikseb *income* minn xogħol *part-time* u l-Kummissarju jkollu għaliex jahseb li dak l-*income* jkun inkiseb minn xi attività li ma tkunx qed issir fuq bażi *part-time*, jew li tkun l-attività normali ta' dak l-individwu jew li tkun anċillari għaliha, il-Kummissarju għandu jikkonsidra dak l-*income* bhala wieħed li ma jkunx jikkwalifika bhala suġġett għat-taxxa taħt is-subartikolu (1) ta' dan l-artikolu u għandu jistmah bhallikieku d-dispożizzjonijiet imsemmija qabel ta' dan l-artikolu ma kinux japplikaw għalih, u kull taxxa mħallsa dwar dak l-*income* għandha tintuża bhala kreditu kontra kemm ikollu jhallas bhala taxxa dak l-individwu għas-sena ta' stima rilevanti u meta xi taxxa hekk imħallsa tkun iktar minn kemm ikollu jhallas, din għandha tithallas lura.”.

Emenda ta' l-artikolu 92 ta' l-Att prinċipali.

20. Fil-paragrafu (ċ) ta' l-artikolu 92 ta' l-Att prinċipali, minflok il-kliem “għandu jiġi allokati lill-kont ta' *income* barrani.” għandhom jidhru l-kliem “għandu jiġi allokati lill-kont ta' *income* barrani kif provdut fil-paragrafu (b) ta' dan l-artikolu.”.

Emendi konsegwenzjali għall-Att ta' l-1994 dwar l-Amministrazzjoni tat-Taxxa. Att XVIII ta' l-1994.

21. L-Att ta' l-1994 dwar l-Amministrazzjoni tat-Taxxa għandu jiġi emendat kif ġej:

(a) fl-artikolu 19 tiegħu:

(i) minflok il-paragrafu (a) tas-subartikolu (4) għandu jidhol dan li ġej:-

“(a) fil-każ ta' kumpannija residenti f'Malta, il-*balance sheet* u l-kont ta' profitt u telf, li għandhom iharsu f'kull dettall id-dispożizzjonijiet applikabbli ta' l-artikoli 167, 168 u 169 ta' l-Att ta' l-1995 dwar il-Kumpanniji, u minkejja kull eżenzjoni magħmula b'dak l-Att jew b'xi liġi oħra, dik il-*balance sheet* u l-kont ta' profitt u telf għandu jkollhom magħhom rapport magħmul minn awditur pubbliku ċertifikat kif provdut bid-dispożizzjonijiet applikabbli ta' l-artikoli 179 u 181 ta' dak l-Att;” u

(ii) fil-proviso tas-subartikolu (5), minflok il-kliem “jew tas-subartikolu (2) ta' l-artikolu 161 ta' l-Ordinanza dwar

is-Socjetajiet Kummerċjali.” ghandhom jidhlu l-kliem “jew tas-subartikolu (2) ta’ l-artikolu 324 ta’ l-Att ta’ l-1995 dwar il-Kumpanniji.”;

(b) fis-subartikolu (2) ta’ l-artikolu 33 tieghu, minflok il-kliem “sad-29 ta’ Marzu, 1996, inkella l-avviz moghti ma jitqiesx bhala wiehed li jkun sar b’mod validu.” ghandhom jidhlu l-kliem “sat-28 ta’ Ġunju, 1996, inkella l-avviz moghti jigi rrifjutat u l-istima li dwarha ssir l-oġġezzjoni ssir finali u konklusiva f’dik id-data.”;

(c) minflok il-paragrafu (b) tas-subartikolu (3) ta’ l-artikolu 42 tieghu, ghandu jidhol dan li ġej:

“(b) kull persuna li thallas it-taxxa provvizorja ghandha, mhux iktar tard mit-30 ta’ Ġunju ta’ kull sena, taghmel hlas dwar it-taxxa li jkollha thallas ghas-sena ta’ stima li tibda fl-ewwel ta’ Jannar ta’ dik is-sena f’ammont li jkun daqs l-eċċess, jekk ikun hemm, tat-total tat-taxxa li jkollha tithallas dwar l-*income* taghha ghas-sena li tahbat minnufih qabel dik is-sena ta’ stima fuq it-total tat-taxxa provvizorja mhallsa minnha dwar dik is-sena, u kull helsien minn taxxa doppja li ghalih dik il-persuna tista’ tkun intitolata dwar is-sena ta’ stima msemmija u kull taxxa mnaqqa minn ras il-ghajn skond id-dispożizzjonijiet ta’ l-artikoli 59 u 73 ta’ l-Att dwar it-Taxxa fuq l-*Income*, minn dak l-*income*:

Izda d-dispożizzjonijiet ta’ dan il-paragrafu ma japplikawx ghall-*income* ta’ xi korp ta’ nies imsemmi fil-proviso ghas-subartikolu (2) ta’ dan l-artikolu ghal xi sena ta’ stima qabel is-sena ta’ stima 1989.”;

(d) Minnufih wara l-paragrafu (b) tas-subartikolu (3) ta’ l-artikolu 42 tieghu ghandu jidhied dan il-paragrafu ġdid li ġej:

“(c) Ghall-finijiet ta’ dan is-subartikolu, “persuna li thallas it-taxxa provvizorja” tfisser kull persuna, inkluza kumpannija, li tikseb xi *income* jew li taqla’ xi *income* li ma jkunx emolumenti.”;

(e) minnufih wara s-subartikolu (3) ta’ l-artikolu 42 tieghu ghandu jidhied dan is-subartikolu ġdid li ġej:

“(3A) (a) Il-hlas ta’ taxxa dovuta minn individwi skond il-paragrafu (b) tas-subartikolu (7) ta’ l-artikolu 90A ta’ l-Att dwar it-Taxxa fuq l-*Income* ghandu jsir mhux aktar tard minn:

(i) it-30 ta' Mejju tas-sena rilevanti dwar l-*income* li jkun hemm matul il-perijodu Jannar sa April ta' l-istess sena;

(ii) it-30 ta' Settembru tas-sena rilevanti dwar l-*income* li jkun hemm matul il-perijodu Mejju sa Awissu ta' l-istess sena; u

(iii) il-15 ta' Frar tas-sena munnufih wara s-sena rilevanti dwar l-*income* li jkun hemm matul il-perijodu Jannar sa Diċembru tas-sena rilevanti wara li jitnaqqsu l-hlasijiet magħmula skond is-subparagrafi (i) u (ii) ta' dan il-paragrafu. Ma' dan il-hlas għandu jkun hemm dikjarazzjoni tal-kontijiet li tindika l-profitti netti taxxabli għas-sena rilevanti.

(b) Għall-finijiet tal-paragrafu (a) ta' dan is-subartikolu:

“sena rilevanti” tfisser is-sena li matulha jinqala' l-*income* minn xogħol *part-time*; u

“profitt nett taxxabli” huwa r-rizultat ta' l-*incomes* u spejjeż kollha skond il-prattika stabbilita ta' *accounting* iżda debitament aġġustat għall-finijiet tat-taxxa fuq l-*income*.”; u

(f) fil-paragrafu (b) tas-subartikolu (4) ta' l-artikolu 48 tiegħu, minflok il-kliem “meta l-profitti mqassmin kif intqal qabel jinkisbu minn sehem parteċipanti,” għandhom jidhru l-kliem “meta profitti mqassmin kif intqal qabel mill-kont ta' *income* barrani jinkisbu minn sehem parteċipanti jew mid-disponiment minn dak is-sehem,”.

Dispożizzjoni
transitorja.
A.L. 113
ta' l-1995.

22. (1) Il-formola preskritta bir-regola 2 tar-Regoli ta' l-1995 fuq il-Formola ta' Applikazzjoni li tintuża għal Dikjarazzjoni Spontanja għandha tkompli tapplika għall-finijiet tad-dikjarazzjoni spontanja msemmija fis-subartikolu (10) ta' l-artikolu 9A ta' l-Att prinċipali bhallikieku l-kliem “mill-15 ta' Diċembru, 1995” ġew imdahhla minflok il-kliem “mill-31 ta' Ottubru, 1995” li jidhru fuq l-imsemmija formola.

(2) Mad-dhul fis-seħh ta' l-artikolu 19 ta' dan l-Att, kull min jagħżel li jużufuwixxi ruhu mid-dispożizzjonijiet ta' l-artikolu 90A ta' l-Att prinċipali kif sostitwit b'dan l-Att, għandu mhux iżjed tard mill-31 ta' Diċembru, 1996, iħallas lill-Kummissarju tat-Taxxi Interni taxxa fuq l-*income* miksub minn xogħol *part-time* u li huwa jkun qala' qabel ma dan l-Att ikun sar liġi, bir-rata ta' 15-il ċenteżmu fuq kull lira.

Mghoddi mill-Kamra tad-Deputati fis-Seduta Nru. 565 tas-16 ta' Lulju, 1996.

LAWRENCE GONZI
Speaker

JOSANNE BONELLO
Agent Skrivani tal-Kamra tad-Deputati

I assent.

(L.S.)

UGO MIFSUD BONNICI
President

20th August, 1996

ACT No. XX of 1996

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:—

Short title and
commencement.
Cap. 123

1. (1) This Act may be cited as the Income Tax (Amendment) Act, 1996, and shall be read and construed as one with the Income Tax Act, hereinafter referred to as “the principal Act”.

(2) The provisions of this Act shall be deemed to have come into force as follows:

(a) the provisions of section 5 and of subsection (1) of section 22 shall be deemed to have come into force on the 28th July, 1995;

(b) the provisions of section 19, of paragraph (d) of section 21 and of subsection (2) of section 22 shall be deemed to have come into force on 1st January, 1996 with effect from the year of assessment 1997;

(c) the provisions of sections 2 to 4, 6 to 10, 12 to 18, 20 and of paragraphs (a) and (e) of section 21 shall come into force with effect from the year of assessment commencing on the 1st January, 1997;

(d) the provisions of paragraph (c) of section 21 shall come into force on 1st January, 1997 with effect from the year of assessment 1998;

(e) the provisions of paragraph (b) of section 21 shall be deemed to have come into force on the 26th March, 1996; and

(f) the provisions of section 11 shall be deemed to have come into force on the 23rd September, 1994.

2. In subsection (1) of section 2 of the principal Act:

Amendment of
section 2 of the
principal Act.

(a) in the definition of "certified public auditor", for the words "in section 141 of the Commercial Partnerships Ordinance;" there shall be substituted the words "in section 153 of the Companies Act, 1995;" and for the marginal note "Cap. 168." relative thereto there shall be substituted the words "Act XXV of 1995.";

(b) in the definition of "chargeable income", the words ", after allowing the deductions under Part VI of this Act" shall be deleted;

(c) in paragraph (a) of the definition of "company", for the words "the Commercial Partnerships Ordinance," there shall be substituted the words "the Companies Act, 1995," and for the marginal note "Cap. 168." relative thereto there shall be substituted "Act XXV of 1995.";

(d) immediately after the definition of "incapacitated person", there shall be inserted the following new definition:

" "industrial building or structure" includes a building used as a hotel. For the purpose of this definition the word "hotel" includes any number of constructions suitably furnished and equipped, with accommodation in single or double bedrooms, provided that such constructions are grouped together and have in common ancillary hotel services and amenities within a single and defined parcel of land and are operated by a common management for the accommodation and for the use of guests against payment;"

(e) immediately after the definition of "Maltese taxed account" there shall be inserted the following new definitions:

““married couple” refers to two spouses who contracted marriage in accordance with the legal provisions of the country where the marriage was executed;

“married individual” refers to a male individual who has a wife or a female individual who has a husband, living with him or with her respectively, as the case may be;” and

(f) the definition of “person” shall be amended as follows:

““person” includes —

(a) a body of persons; and

(b) a responsible spouse in accordance with section 49 of this Act;”.

Amendment of section 4 of the principal Act.

3. Paragraph (f) of subsection (1) of section 4 of the principal Act shall be deleted.

Amendment of section 5 of the principal Act .

4. Immediately after paragraph (g) of subsection (5) of section 5 of the principal Act, there shall be added the following new paragraph:

“ (h) where the immovable property or the undivided part of the immovable property was obtained by the transferor *causa mortis*, or was obtained by the transferor in a partition of immovable property obtained by the co-partitioners *causa mortis*.”.

Amendment of section 9A of the principal Act.

5. Section 9A of the principal Act shall be amended as follows:

(a) in paragraph (a) of subsection (8) thereof, for the words “31st October 1995” there shall be substituted the words “15th December, 1995”;

(b) in paragraph (a) of subsection (10) thereof, for the words “31st October 1995” there shall be substituted the words “15th December, 1995”.

Amendment of section 12 of the principal Act.

6. Paragraphs (m) and (r) of subsection (1) of section 12 of the principal Act shall be deleted.

Amendment of section 14 of the principal Act.

7. Subsection (1) of section 14 of the principal Act shall be amended as follows:

(a) in paragraph (e) thereof, for the words “under section 53(1)(b)(ii)” there shall be substituted the words “as may be prescribed”; and

(b) in subparagraph (i) of paragraph (f) thereof, for the words “one per cent” there shall be substituted the words “two per cent”.

8. Immediately after section 14 of the principal Act, there shall be added the following section:

Addition of new section 14A to the principal Act.

“Alimony payments.

14A. Notwithstanding anything to the contrary contained in this Act, if an individual proves to the satisfaction of the Commissioner that in the year preceding a year of assessment he has paid to his estranged spouse an alimony payment as determined by the Courts of Malta, he shall be allowed as a deduction against his income the lesser of these amounts —

(a) the amount actually paid in accordance with the Court order;

(b) the individual’s chargeable income for the year.”.

9. In paragraph (g) of subsection (1) of section 23 of the principal Act, for the words “under section 53(1)(b)(ii)” there shall be substituted the words “as may be prescribed”.

Amendment of section 23 of the principal Act.

10. In paragraph (a) of section 26 of the principal Act there shall be added immediately after the word “expenses” the words “other than alimony payments as provided for in section 14A of this Act”.

Amendment of section 26 of the principal Act.

11. In subsection (1) of section 28 of the principal Act for the words “paragraph (j)” there shall be substituted the words “paragraph (k)”.

Amendment of section 28 of the principal Act.

12. Section 30 of the principal Act shall be amended as follows:

Amendment of section 30 of the principal Act.

(a) in paragraph (d) of subsection (1) thereof, for the words “in subsection (7) of section 53 of this Act;” there shall be substituted the words “in subsection (9) hereof;”;

(b) in the proviso to subsection (4) and in subparagraph (iii) of paragraph (b) of subsection (5) thereof, for the words “seven hundred and seventy-five Maltese liri” there shall be substituted the words “one thousand liri”;

(c) immediately after subsection (5) thereof, there shall be added the following new subsection:

“(5A) An ecclesiastical community shall be entitled to a further deduction against its income as established under subsection (5) of this section equivalent to one thousand liri in respect of every individual who was a member thereof during the year immediately preceding the year of assessment:

Provided that no such deduction shall be allowed under this subsection in respect of any individual member who receives remuneration or other income from the ecclesiastical community of which he is an individual member.”;

(d) in subsection (6) thereof, for the words “subsections (4) and (5) of this section” there shall be substituted the words “subsections (4), (5) and (5A) of this section”; and

(e) immediately after subsection (8) thereof, there shall be added the following new subsection:

“(9) For the purposes of this section and of subsection (4) of section 56 of this Act —

“ecclesiastical community” means a number of individuals living together in a community in accordance with the rules of a religious order recognised as such by the Commissioner;

“individual member”, in relation to an ecclesiastical community, means any individual, lay or religious, who formed part of such community on the thirty first day of December during the year immediately preceding the year of assessment.”.

Substitution of sections 49 and 50 of the principal Act.

13. For sections 49 and 50 of the principal Act there shall be substituted the following new sections:

“Married couples.

49. (1) The income of a married couple, where both spouses are living together, shall be declared in a return pursuant to the provisions of the Income Tax Acts signed by both spouses, and will be charged to tax in the name of the responsible spouse so elected by the spouses themselves for the purposes of the Income Tax Acts:

Provided that if the return is signed only by the responsible spouse, or the other spouse on behalf of the responsible spouse, the return shall in all cases be presumed *juris et de jure* to have been made with the consent of both spouses:

Provided further that if the spouses fail to appoint the responsible spouse, the Commissioner shall at his discretion decide who of the spouses shall be the responsible spouse.

(2) Where a joint return is required to be filed by a married couple in accordance with the provisions of subsection (1) hereof, both spouses will be jointly and severally responsible for the performance of all obligations pursuant to the provisions of the Income Tax Acts, and in default the Commissioner shall be entitled, at his discretion, to take such action to enforce performance of those obligations against either or both of the spouses:

Provided that in no case may any criminal action be taken against a spouse for any act or omission for which he or she may not be directly responsible.

(3) Where a married couple elects that one of the spouses is to be the responsible spouse, such election shall remain effective for a minimum period of five successive years unless the Commissioner, at his sole discretion and for a reasonable cause, authorises a change following a petition signed by either spouse and filed with the Commissioner not later than six months before the first day of the year of assessment in respect of which such change is requested.

Separate
computation
on certain
income
derived by
married
couples.

50. (1) Notwithstanding the provisions of section 49 of this Act, where in any year immediately preceding the year of assessment the spouse not being the responsible spouse, derives income subject to tax under the provisions of paragraphs (a) or (b) of subsection (1) of section 4 of this Act or of paragraph (d) of the said subsection in so far as it refers to a pension which is received in view of the past employment the responsible spouse may elect in writing that the tax on the chargeable income in respect of such income derived by the other spouse be computed separately. In such a case the spouse's income shall not be aggregated with the responsible spouse's total income for that year of assessment.

(2) The tax computed separately for each year of assessment in respect of the income referred to in subsection (1) hereof shall be charged in the name of the responsible spouse."

Amendment of section 51 of the principal Act.

14. For the definition of “child” in subsection (5) of section 51 of the principal Act, there shall be substituted the following:

“ “child” includes:

(a) a stepchild, or an adopted child, or an illegitimate child of the individual or of the individual’s spouse; or

(b) a child orphan of or abandoned by either of the parents and living with the individual or the individual’s spouse;”.

Repeal of sections 53, 54 and 55 of the principal Act.

15. Sections 53, 54, and 55 of the principal Act shall be repealed.

Amendment of section 56 of the principal Act.

16. Section 56 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 new paragraphs (a), (b), (c) and (d):

“(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 Lm4000	0c
For every lira of the next Lm1500	15c
For every lira of the next Lm1500	20c
For every lira of the next Lm1500	25c
For every lira of the next Lm1500	30c
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 Lm3000	0c
For every lira of the next Lm1000	15c
For every lira of the next Lm1000	20c
For every lira of the next Lm1500	25c
For every lira of the next Lm1500	30c
For every lira of the remainder	35c

(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 Lm300	0c
For every lira of the next Lm1500	20c
For every lira of the next Lm1500	25c
For every lira of the next Lm1500	30c
For every lira of the remainder	35c

(d) in the case of any other person -

For every lira of the first Lm1000	15c
For every lira of the next Lm1000	20c
For every lira of the next Lm1000	25c
For every lira of the next Lm1500	30c
For every lira of the remainder	35c.”;

(b) for subsection (2) thereof, there shall be substituted the following:

“(2) Notwithstanding the provisions of subsection (1) of this section, the tax upon the chargeable income of individuals referred to in the said subsection shall be charged at the following special rates:

(a) In the case of an individual born outside Malta who was resident in Malta in the year immediately preceding the year of assessment and who proves to the satisfaction of the Commissioner that he has received in Malta at one or more times during the year immediately preceding the year of assessment an amount of income of not less than eight hundred liri arising outside Malta and chargeable to tax under the provisions of this Act-

(i) being a married individual who files a joint return in terms of section 49 of this Act -

For every lira of the first Lm2500	0c
For every lira of the remainder	15c

(ii) being any other such individual -

For every lira of the first Lm1800	0c
For every lira of the remainder	15c

Provided that subject to the provisions in the next following paragraph, the rates laid down in subparagraphs (i) and (ii) hereof will not apply if the individual was domiciled in Malta or ordinarily resident in Malta before the first day of January, 1958.

(b) The Minister responsible for finance may in his discretion authorise the application of paragraph (a) of this subsection in regard to any individual born outside

Malta, notwithstanding that he was domiciled and/or ordinarily resident in Malta before the first day of January, 1958, if the Minister is satisfied that the said individual was absent from Malta in the period between the said date and the thirty-first day of December, 1963, saving occasional visits.

(c) In the case of an individual born in Malta who was resident in Malta in the year immediately preceding the year of assessment and who proves to the satisfaction of the Commissioner that he has actually resided outside Malta for an aggregate period of not less than twenty years after the first day of January, 1938 and that he has received in Malta at one or more times during the year immediately preceding the year of assessment an amount of income of not less than five hundred liri arising outside Malta and chargeable to tax under the provisions of this Act, the rates laid down under subparagraph (i) or (ii) of paragraph (a) hereof, as the case may be, shall apply:

Provided that —

(i) no such rates shall apply unless the Commissioner is satisfied that the individual was ordinarily resident and domiciled in Malta in the year immediately preceding the year of assessment;

(ii) in computing the said aggregate period of twenty years there shall be excluded all calendar years during which the individual was ordinarily resident in Malta, and all periods prior to a date which precedes by thirty years the first day of the year of assessment in which the individual first satisfies all the other conditions stipulated in this subsection.

(d) In paragraphs (a), (b) and (c) of this subsection —

“individual born outside Malta” means an individual not born in Malta whose parents were not domiciled in Malta or not ordinarily resident in Malta on the date of his birth or at any time during the ten years previous to such date;

“received in Malta” means the excess of the amount of income arising outside Malta and received in Malta over any sum transferred out of Malta.

(e) The rates mentioned in paragraphs (a), (b) and (c) of this subsection shall apply only to any individual who was entitled to a further personal deduction of five hundred liri in any year of assessment up to the year of assessment 1972, and, in the event of his demise, to the surviving spouse.

(f) Notwithstanding the provisions of section 49 the responsible spouse shall for the purpose of this section be the spouse in whose name the residence permit has been issued.”;

(c) for subsection (10) thereof there shall be substituted the following:

“(10) Notwithstanding the provisions of subsections (1) and (2) of this section -

(a) in the case of an individual who has been granted a residence permit under section 7 of the Immigration Act, the tax upon the chargeable income, other than income mentioned in paragraph (b) of this subsection shall be charged at the rates laid down in subparagraph (i) or (ii), as the case may be, of subsection (2) hereof:

Provided that the minimum tax payable in respect of any year of assessment shall be one thousand liri if the individual has been granted such residence permit on or after the fourteenth day of November, 1972 but before the first day of January, 1988:

Provided further that in the case of an individual who has been granted such residence permit on or after the first day of January, 1988 the minimum liability in respect of any year of assessment shall, after taking into account any double taxation relief to which such individual may be entitled, be one thousand liri;

(b) income derived from Malta and chargeable to tax under paragraphs (a) and (b) of subsection (1) of section 4 of this Act, shall be deemed to constitute chargeable income to be taxed separately at the rates laid down in paragraph (a) or (b) of subsection (1) of this section starting at the rate of 15c on every lira.”;

(d) for subsection (11) thereof, there shall be substituted the following:

“(11) (a) (i) The tax upon the chargeable income other than income mentioned in subparagraph (ii) of this paragraph, of any individual born in Malta who, after emigrating has returned as a resident in Malta after the first day of January 1988, shall be charged at the rates laid down in subsection (1) of this section, or if he so elects, and until such election is not renounced by him, at the rates laid down in subparagraph (i) or (ii) of subsection (2) thereof. The said election may not be availed of again once it is renounced.”

Provided that the provisions of this subsection shall only apply where such an individual proves to the satisfaction of the Commissioner that either:

(a) he had actually resided outside Malta for an aggregate period of 20 years falling within a period of 25 years preceding the first day of the year of assessment in which the individual returns as resident in Malta after the first day of January 1988, and that he has received in Malta at one or more times during the year immediately preceding the year of assessment an amount of income of not less than six thousand liri arising outside the island and chargeable to tax under the provisions of this Act, provided that in the case of a married person the said amount of income of six thousand liri shall be increased by one thousand liri in respect of every dependant relative including a spouse; or

(b) he is not a Maltese national and does not satisfy the period of residence outside Malta referred to in paragraph (a) of this proviso, and that he satisfies conditions similar to those established by the Minister responsible for immigration under section 7 of the Immigration Act, for the issue of a residence permit as existing at the time such an individual returns to Malta:

Provided further that the minimum liability of any such individual for any year of assessment in which the individual elects to pay at the rates laid down in subparagraph (i) or (ii) of paragraph (a) of subsection (2) hereof shall, after taking into account any double taxation relief to which such individual may be entitled, be one thousand liri.

(ii) In the case of income derived from Malta and chargeable to tax under paragraphs (a) and (b) of subsection (1) of section 4 of this Act, such income shall be deemed to constitute chargeable income to be taxed separately at the rates laid down in paragraph (a) of subsection (1) of this section starting at the rate of 15c on every lira.

(b) In the event of the demise of any individual to which paragraph (a) of this subsection applies and who is charged to tax at the rates laid down in subparagraph (i) of paragraph (a) subsection (2) hereof, the surviving spouse shall be entitled to elect to be charged to tax in the same manner and under the same conditions as the deceased individual and charged at the rates laid down in subparagraph (ii) of paragraph (a) of subsection (2) hereof, and until such election is not renounced, the surviving spouse shall be considered to have satisfied in his own right the qualifying period of absence from Malta stipulated therein.”; and

(e) the proviso to subsection (17) thereof shall be deleted.

17. Sections 57 and 58 of the principal Act shall be repealed.

Repeal of sections 57 and 58 of the principal Act.

18. In subsection (1) of section 77 of the principal Act, the words “less any tax rebate granted under Part VIII, where applicable” shall be deleted.

Amendment of section 77 of the principal Act.

19. For section 90A of the principal Act there shall be substituted the following:

Substitution of section 90A of the principal Act.

“Tax on part-time work.

90A. (1) With effect from the 1st day of January 1996, where an individual is receiving full-time instruction at a university, college or other similar educational institution or was serving an apprenticeship with a view to qualifying in a trade or calling, or where an individual has income in his own right falling under paragraph (b) or (d) of subsection (1) of section 4 of this Act, and has during the year immediately preceding the year of assessment other income from such part-time work as may be prescribed, he shall subject to the other provisions of this section pay tax at the rate of 15 cents on every lira of such other income, and he shall not be required to declare any such other income, in any return made pursuant to the Income Tax Acts:

Provided that where the other income derived from part-time work is income as is described in paragraph (a) of subsection (1) of section 4 of this Act, the provisions of this section shall apply with respect to that other income only up to such limit as may be prescribed.

(2) Notwithstanding the provisions of subsection (1) of this section, an individual may declare all his income from part-time work together with the rest of his income in his return made in accordance with the Income Tax Acts, and he will be charged tax on all his income in accordance with the provisions of paragraph (a) or (b) (as the case may be) of subsection (1) of section 56 of this Act, and in any such case any tax paid on such other income in accordance with this section shall be available as a credit against the individual's tax liability and where any tax so paid is in excess of such liability, it shall be refunded.

(3) Notwithstanding the provisions of subsection (1) of this section an individual, whose projected total income for a calendar year, including income derived from part-time work, is not expected to exceed such sum over which he would become liable to tax, may, if the income from part-time work falls under the description in paragraph (b) of subsection (1) of section 4 of this Act, at any time of the year by notice in writing on the prescribed form, direct the employer with whom he is performing part-time work not to deduct tax on his income from part-time work. Such notice shall be valid only up to the end of the calendar year in which it is given.

(4) For the purposes of subsection (3) hereof where an individual's annual wages or salary from his full time employment exceed such amount over which he would become liable to tax, or where in the previous year his total income rendered him liable to tax, his projected total income for the relevant year will be expected to exceed such sum over which he would become liable to tax.

(5) Where the total income of an individual who has given notice as is provided in subsection (3) of this section, during the year in which the said notice has been given reaches such sum as would render such individual liable to tax, such individual shall inform the Commissioner accordingly on the prescribed form and if he elects to pay tax on his other income derived from part-time work in accordance with the provisions of subsection (1) of this section he shall direct his employer

to deduct tax at the rate of 15 cents in the lira, and furthermore, where he elects to pay tax on his other income derived from part-time work in accordance with the provisions of subsection (1) of this section he shall either-

(a) direct his employer to make such further deductions from his income so that the tax due in accordance with subsection (1) of this section on all income deriving from part-time work as aforesaid is so deducted by the 31st December of that year; or

(b) pay such tax due, to the Commissioner by not later than the 31st December of the year.

(6) Where an employer who in accordance with this section is to deduct tax at 15 cents in the lira fails for any reason to deduct such tax, it shall be the duty of the individual from whose income such deduction is to be made, to inform the Commissioner accordingly and to make payment of the tax due directly to the Commissioner:

Provided that the employer shall still remain liable for any liability under subsection (4) of section 23 of the Income Tax Management Act, 1994.

(7) (a) Where the income from part-time work is income falling under paragraph (b) of subsection (1) of section 4 of this Act, the person paying the income shall, at the time of payment, unless otherwise directed in accordance with subsection (3) of this section and in accordance with the provisions of section 23 of the Income Tax Management Act, 1994, deduct tax at the rate of 15 cents in the lira, and any tax so deducted shall be remitted to the Commissioner accordingly.

(b) Where the income from part-time work is income falling under paragraph (a) of subsection (1) of section 4 of this Act, the individual shall pay to the Commissioner an amount equivalent to 15 cents for every lira of the income from part-time work in such manner as may be prescribed in accordance with the provisions of section 42 of the Income Tax Management Act, 1994 where applicable.

(8) Where an individual who is to pay tax on part-time work at the rate of 15 cents in the lira as provided in

subsection (1) of this section, fails to pay such tax on all his income from part-time work subject to such tax by the end of the year, all the income from part-time work shall be added with the rest of the individual's income and tax shall be assessable thereon in accordance with the provisions of section 56 of this Act.

(9) In the case of a married couple the provisions of this section shall apply to either or each of the spouses where such spouse is receiving full-time instruction or is serving an apprenticeship or has income in his or her own right as described in subsection (1) of this section and has other income from part-time work as therein described.

(10) Where an individual declares that income is derived from part-time work and the Commissioner has reason to believe that such income was derived from an activity which is not on a part-time basis, or is the individual's normal activity or is ancillary thereto, the Commissioner shall consider such income as not qualifying to be subject to tax under subsection (1) of this section and shall assess it as if the foregoing provisions of this section did not apply thereto, and any tax remitted in respect of such income shall be available as a credit against the individual's tax liability for the relevant year of assessment and where any tax so remitted is in excess of such liability it shall be refunded."

Amendment of section 92 of the principal Act.

20. In paragraph (c) of section 92 of the principal Act, for the words "fall to be allocated to the foreign income account." there shall be substituted the words "fall to be allocated to the foreign income account as provided in paragraph (b) of this section."

Consequential amendments to the Income Tax Management Act, 1994. Act XVIII of 1994.

21. The Income Tax Management Act, 1994 shall be amended as follows:

(a) in section 19 thereof:

(i) for paragraph (a) of subsection (4) there shall be substituted the following:-

"(a) in the case of a company resident in Malta, the balance sheet and profit and loss account, which shall comply in every respect with the applicable provisions of sections 167, 168 and 169 of the Companies Act, 1995 and notwithstanding any exemption made by that Act or by any other law, such balance sheet and profit and loss account shall be accompanied by a report made out by a certified public auditor as provided by the applicable provisions of sections 179 and 181 of that Act;" and

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(ii) in the proviso to subsection (5), for the words “or of subsection (2) of section 161 of the Commercial Partnerships Ordinance.” there shall be substituted the words “or of subsection (2) of section 324 of the Companies Act, 1995.”;

(b) in subsection (2) of section 33 thereof, for the words “29th March, 1996, otherwise the notice given shall not be considered as having been validly entered.” there shall be substituted the words “28th June, 1996, otherwise the notice given will be rejected and the assessment objected to will become final and conclusive on such date.”;

(c) for paragraph (b) of subsection (3) of section 42 thereof, there shall be substituted the following:

“(b) every provisional taxpayer shall, not later than the 30th June of each year make a payment in respect of his tax liability for the year of assessment commencing on the 1st January of that year in an amount equivalent to the excess, if any, of the aggregate of the tax chargeable in respect of his income for the year immediately preceding that year of assessment over the aggregate of the provisional tax paid by him in respect of that year, any double taxation relief to which such person may be entitled in respect of the said year of assessment and any tax deducted at source under the provisions of sections 59 and 73 of the Income Tax Act, from such income:

Provided that the provisions of this paragraph shall not apply to the income of any body of persons referred to in the proviso to subsection (2) of this section for any year of assessment preceding the year of assessment 1989.”;

(d) immediately after paragraph (b) of subsection (3) of section 42 thereof, there shall be added the following new paragraph:

“(c) For the purposes of this subsection “provisional taxpayer” means any person, including a company, who derives any income or to whom any income accrues which is not emoluments.”;

(e) immediately after subsection (3) of section 42 thereof, there shall be added the following new subsection:

“(3A) (a) Payment of tax due by individuals in terms of paragraph (b) of subsection (7) of section 90A of the Income Tax Act shall be made by not later than:

(i) the 30th May of the relevant year in respect of the income arising during the period January to April of the same year;

(ii) the 30th September of the relevant year in respect of the income arising during the period May to August of the same year; and

(iii) the 15th February of the year following the relevant year in respect of the income arising during the period January to December of the relevant year after deducting the payments made in terms of subparagraphs (i) and (ii) hereof. This payment shall be accompanied by a statement of accounts indicating the taxable net profits for the relevant year.

(b) For the purposes of paragraph (a) of this subsection:

“relevant year” means the year during which the income from part-time work is earned; and

“taxable net profit” is the result of all incomes and expenses in accordance with established accounting practices but duly adjusted for income tax purposes.”; and

(f) in paragraph (b) of subsection (4) of section 48 thereof for the words “where the profits distributed as aforesaid derive from a participating holding,” there shall be substituted the words “where profits distributed as aforesaid out of the foreign income account derive from a participating holding or from the disposal of such holding,”.

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1995.

22. (1) The form prescribed by rule 2 of the Spontaneous Declaration (Form of Application) Rules, 1995 shall continue to apply for the purposes of the spontaneous declaration referred to in subsection (10) of section 9A of the principal Act as if the words “15th December, 1995” were substituted for the words “31st October, 1995” appearing on the said form.

(2) Upon the coming into force of section 19 of this Act, any person who elects to avail himself of the provisions of section 90A of the principal Act as substituted by this Act, shall not later than the 31st December 1996, remit to the Commissioner of Inland Revenue tax on income derived from part-time work and accruing before the promulgation of this Act, at the rate of 15 cents for every lira.

Passed by the House of Representatives at Sitting No. 565 of the 16th July, 1996.

LAWRENCE GONZI
Speaker

JOSANNE BONELLO
Acting Clerk to the House of Representatives