

Nru. 62

29. 2. 84.

MALTA**KAMRA TAD-DEPUTATI****HOUSE OF REPRESENTATIVES**

ABBOZZ ta' Liġi mressaq mill-Onorevoli Wistin Abela, M.P., Deputat Prim Ministru u Ministru tal-Finanzi u tad-Dwana u moqri għall-Ewwel darba fis-Seduta ta' l-20 ta' Frar, 1984.

A BILL introduced by the Honourable Wistin Abela, M.P., Deputy Prime Minister and Minister of Finance and Customs and read the First time at the Sitting of the 20th February, 1984.

ATT biex ikompli jemenda l-Att ta' l-1948 dwar it-Taxxa fuq l-*Income*.

AN ACT further to amend the *Income Tax Act, 1948*.

C. MIFSUD

Skrivan tal-Kamra tad-Deputati

C. MIFSUD

Clerk to the House of Representatives

ABBOZZ TA' LIĠI

msejjah

ATT biex ikompli jemenda l-Att ta' l-1948 dwar it-Taxxa fuq l-'Income'.

IL-PRESIDENT, bil-parir u l-kunsens tal-Kamra tad-Deputati, imlaqqgħa f'dan il-Parlament, u bl-awtorità ta' l-istess, ħareġ b'liġi dan li ġej:—

Titolu
fil-qosor u
bidu fis-sehh.

1. (1) Dan l-Att jista' jissejjah l-Att ta' l-1984 li jemenda l-Att dwar it-Taxxa fuq l-*Income* u għandu jinqara u jiftiehem haġa waħda ma' l-Att ta' l-1948 dwar it-Taxxa fuq l-*Income*, hawnhekk iżjed "il quddiem imsejjah "l-Att prinċipali".

(2) Id-dispożizzjonijiet ta' dan l-Att għandhom jibdew isehħu kif ġej:

(a) id-dispożizzjonijiet ta' l-artikoli 3, 4, 5 u tal-paragrafu (b) ta' l-artikolu 11 għandhom jibdew isehħu fl-ewwel ta' Jannar, 1985, dwar is-sena ta' stima li tibda f'dik id-data u s-snin ta' stima ta' wara;

(b) id-dispożizzjonijiet ta' l-artikoli 2, 6, 7, 8, 9, 10 u tal-paragrafi (a) u (c) ta' l-artikolu 11 għandhom jibdew isehħu minnufih, hlief li —

(i) id-dispożizzjonijiet ta' l-artikolu 8 ma japplikawx għal appelli magħmula qabel ma jgħaddu tletin jum wara l-bidu fis-seħħ ta' dak l-artikolu; u

(ii) id-dispożizzjonijiet tal-paragrafu (c) ta' l-artikolu 11 ma japplikawx għal xi reat li jkun sar qabel il-bidu fis-seħħ ta' dak il-paragrafu.

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

2. Minflok is-subartikolu (4) ta' l-artikolu 4 ta' l-Att prinċipali għandu jidhol dan li ġej:

"(4) Id-dispożizzjonijiet ta' dan l-artikolu dwar sigritizza ma japplikawx għal tagħrif li jkun jinsab f'xi prospett ipprezentat skond l-artikoli 37 (1) u 37A ta' dan l-Att dwar *income* jew attiv kapitali rispettivament.

(4A) (1) Il-Kummissarju għandu kull sena jibgħat lill-Speaker tal-Kamra tad-Deputati dikjarazzjoni ċertifikata li turi d-dettalji ta' l-*income* u ta' l-attiv kapitali dikjarat minn kull Membru tal-Kamra għall-fini ta' dan l-Att.

(2) Il-Kummissarju għandu fuq talba bil-miktub minn xi Membru tal-Kamra tad-Deputati jew mill-*editur responsabli* għal gazzetta li tohrog kull jum jew darba fil-gimgha registrata taħt l-Att ta' l-1974 dwar l-Istampa, jagħti lil dak il-Membru jew lil dak l-*editur id-dettalji* ta' l-*income* u ta' l-attiv kapitali dikjarati minn xi persuna għall-finijiet ta' dan l-Att, kemm-il darba qabel ma jagħti dak it-tagħrif il-Kummissarju jinnotifika lil dik il-persuna b'kopja ta' dik it-talba u tar-risposta li tkun qed tingħata.”

3. Minflok il-paragrafu (m) tas-subartikolu (1) ta' l-artikolu 8 ta' l-Att prinċipali għandu jidhol dan li ġej:

Emenda ta' l-artikolu 8 ta' l-Att prinċipali.

“(m) L-*imghax* li, kieku ma kienx għad-dispożizzjonijiet ta' dan il-paragrafu, kien ikun inkluz *fil-income* totali ta' individwu, imhallas fis-sena minnufih qabel xi sena ta' stima mill-Bank of Valletta u mill-Mid Med Bank dwar kull depożitu fiss għal sena fl-isem ta' dak l-individwu jew fl-isem ta' kull persuna oħra li dwarha dak l-individwu jkollu dritt għal tnaqqis personali skond il-paragrafi (a) u (b) tas-subartikolu (1) ta' l-artikolu 22 ta' dan l-Att, iżda meta f'xi sena bħal din l-*imghax* imhallas kif intqal qabel dwar dak l-individwu jew dik il-persuna l-oħra jeċċedi tmintax-il lira Maltija, id-dispożizzjonijiet ta' dan il-paragrafu ma jghoddux għall-ammont ta' le-*ċċess*.”

4. L-artikolu 14A ta' l-Att prinċipali għandu jiġi emendat kif ġej:

Emenda ta' l-artikolu 14A ta' l-Att prinċipali.

(a) fil-proviso għas-subartikolu (4) tiegħu minflok il-kliem “*izjed minn hames mija u tletin lira*” għandhom jidhlu l-kliem “*izjed minn hames mija u hamsa u erbgħin lira Maltija*”; u

(b) fis-sub-paragrafu (iii) tal-paragrafu (b) tas-subartikolu (5) tiegħu minflok il-kliem “*izjed minn hames mija u tletin lira*” għandhom jidhlu l-kliem “*izjed minn hames mija u hamsa u erbgħin lira Maltija*”.

5. L-artikolu 22 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

Emenda ta' l-artikolu 22 ta' l-Att prinċipali.

(a) fil-paragrafu (a) tas-subartikolu (1) tiegħu minflok il-kliem “*elf u miteja lira*” għandhom jidhlu l-kliem “*elf mitejn u tletin lira Maltija*”;

(b) fis-subartikolu (2) tiegħu —

(i) minflok il-kliem “*seba' mija u għaxar liri*” għandhom jidhlu l-kliem “*seba' mija u tletin lira Maltija*”; u

(ii) fil-proviso li hemm għalih minflok il-kliem “*erba' mija u disgħin lira*” għandhom jidhlu l-kliem “*hames mitt lira Maltija*”; u

(c) fis-subartikolu (6) tiegħu minflok il-kliem “*hames mija u tletin lira*” għandhom jidhlu l-kliem “*hames mija u hamsa u erbgħin lira Maltija*”.

6. Minflok il-proviso għall-paragrafu (b) tas-subartikolu (6) ta' l-artikolu 25 ta' l-Att prinċipali għandu jidhol dan li ġej:

Emenda ta' l-artikolu 25 ta' l-Att prinċipali.

“Izda fil-*każ* ta' korp ta' nies il-Kummissarju m'għandux inaqqas xi taxxa li għandha tiġi ntaxxata taħt is-sub-paragrafu (i) tal-paragrafu (a) ta' dan is-subartikolu għal inqas minn Lm1 jew

għal inqas minn għaxra fil-mija tat-taxxa totali li għandha tiġi ntaxxata taħt is-subartikoli l-oħra ta' dan l-artikolu għas-sena ta' stima relattiva, skond liema jkun l-ikbar.”.

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

7. Fit-tieni proviso li hemm għall-artikolu 27 ta' l-Att prinċipali minnufih wara l-kliem “lill-Kummissarju” għandhom jiżdiedu l-kliem “u kemm-il darba t-taxxa ma tkunx fil-fatt tħallset”.

Emenda ta' l-artikolu 57 ta' l-Att prinċipali.

8. Minnufih wara s-subartikolu (1) ta' l-artikolu 57 ta' l-Att prinċipali għandu jiżdied il-proviso ġdid li ġej:

“Izda ebda appell bħal dak ma jista' jsir validament minn xi stima jekk qabel ma jithallasx l-ammont tat-taxxa li dwaru ma jkunx hemm kwistjoni u ammont ta' mhux inqas minn għaxra fil-mija tat-taxxa li fuqha jkun hemm kwistjoni.”.

Emenda ta' l-artikolu 60A ta' l-Att prinċipali.

9. L-artikolu 60A ta' l-Att prinċipali għandu jiġi emendat kif ġej:

(a) id-dispożizzjoni preżenti għandha tiġi numerata mill-ġdid bħala subartikolu (1); u

(b) minnufih wara s-subartikolu (1) tiegħu kif numerat mill-ġdid għandu jidhöl is-subartikolu ġdid li ġej:

“(2) Meta skond il-paragrafu (b) tas-subartikolu (1) ta' l-artikolu 63, hlas jista' jiġi nfurzat kontra korp ta' nies bis-saħħa ta' titolu eżekuttiv, il-Kummissarju jista', minghajr il-htieġa ta' xi att ieħor, jipproċedi b'dak l-infurzar kontra kull ufficjal ta' dak il-korp li jkun responsabbli għalih personalment skond dan l-Att jew xi regoli magħmula bis-saħħa tiegħu.”.

Emenda ta' l-artikolu 61 ta' l-Att prinċipali.

10. Minflok is-subartikolu (1) ta' l-artikolu 61 ta' l-Att prinċipali għandu jidhöl dan li ġej:

“(1) Meta jkun ingħata avviż ta' oġġezzjoni kontra likwidazzjoni, il-Kummissarju jista', fid-diskrezzjoni tiegħu, iżomm pendenti l-ġbir ta' mhux iktar minn disgħin fil-mija ta' dik il-parti tat-taxxa likwidata taħtha li fuqha jkun hemm kwistjoni.”.

Emenda ta' l-artikolu 62 ta' l-Att prinċipali.

11. L-artikolu 62 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

(a) fis-subartikolu (1) tiegħu minflok il-kliem “tat-tieni xahar kalendarju” għandhom jidhöl l-kliem “ta' l-ewwel xahar kalendarju”;

(b) minflok is-subartikolu (3) tiegħu għandu jidhöl dan li ġej:

“(3) Barra minn kull hlas ta' taxxa provvizorja li jista' jkollha tithallas skond is-subartikolu (2) ta' dan l-artikolu —

(a) kull persuna għandha tagħmel dawk il-ħlasijiet li jiġu stabbiliti mill-Kummissarju akkont ta' dik it-taxxa li l-imsemmija persuna jkun jonqosha tħallas dwar xi sena ta' stima f'dak l-ammont u b'dak il-mod u f'dik id-data kif jista' jiġi preskritt; u

(b) kull kumpannija għandha, mhux iktar tard mit-30 ta' Ġunju ta' kull sena, tagħmel hlas dwar it-taxxa li

jkollha tħallas għas-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 titħallas dwar l-*income* tagħha għas-sena li taħbat minnufih qabel dik is-sena ta' stima fuq it-total tat-taxxa provviżorja mħallsa minnha dwar dik is-sena u kull taxxa mnaqqsa minn ras il-ghajn skond id-dispożizzjonijiet ta' l-artikoli 26 u 36 ta' dan l-Att minn dak l-*income* :

Izda d-dispożizzjonijiet ta' dan il-paragrafu ma japplikawx għall-*income* ta' xi korp ta' nies imsemmi fil-proviso għas-subartikolu (2) ta' dan l-artikolu.”; u

(ċ) fis-subartikolu (5) tiegħu —

(i) minnufih wara l-paragrafu (a) tiegħu għandu jżdidied il-proviso ġdid li ġej:

“Izda meta l-ammont tat-taxxa provviżorja dovut skond is-subartikolu (2) ta' dan l-artikolu ma jkunx inqas minn ħamest elef lira Maltija, eskluża dik it-taxxa provviżorja dwar taxxa likwidata fuq *income* li ma jkunx ġie dikjarat jew li dwaru ma jkunx hemm ftehim mat-*taxpayer*, il-piena ta' priġunerija għandha tiġi applikata f'kull każ u tiġi stabbilita kif provdut fil-paragrafu (d) ta' dan is-subartikolu.”.

(ii) minnufih wara l-paragrafu (b) tiegħu għandhom jżdidiedu l-paragrafi ġodda li ġejjin:

“(ċ) Minkejja d-dispożizzjonijiet tal-paragrafu (b) il-proċedimenti dwar xi reat li għalih jirreferi l-paragrafu (a) ta' dan is-subartikolu, għandhom jitwaqqfu biss jekk kull taxxa provviżorja u taxxa addizzjonali flimkien ma' ammont ieħor ta' taxxa addizzjonali li tkun daqs erbgħin fil-mija ta' dik it-taxxa provviżorja tkun tħallset.

(d) Iż-żmien ta' priġunerija msemmi fil-proviso għall-paragrafu (a) ta' dan is-subartikolu għandu jiġi stabbilit bir-rata ta' jum għal kull mitt lira Maltija ta' taxxa provviżorja li tkun dovuta u mhux eskluża taħt dak il-proviso iżda f'ebda każ ma għandu jkun iżjed minn sitt xhur.

(e) Iż-żmien ta' priġunerija għandu, mingħajr il-ħtieġa ta' xi proċedimenti, jitnaqqas jekk, f'xi jum qabel ma jiskadi, isir il-ħlas ta' l-ammont sħiħ tat-taxxa provviżorja li dwarha tkun ingħatat il-piena flimkien mat-taxxa addizzjonali kollha relattiva li tkun għadha ma tħallsitx.

(f) It-tnaqqis għandu jkun daqs minn għaxra disgħa taż-żmien ta' priġunerija li jkun għadu ma għaddiex fil-jum li fih isir il-ħlas imsemmi fil-paragrafu (e) ta' dan is-subartikolu, liema jum għandu jitqies li jkun parti miż-żmien li jkun għadha.

(g) Ma tiġi kalkolata ebda frazzjoni ta' jum li jirriżulta meta jiġi stabbilit it-tnaqqis.

(h) Ebda haġa fil-paragrafi ta' qabel ma għandha tiftiehem li teħles lil xi persuna mill-ħlas ta' xi taxxa provviżorja jew taxxa addizzjonali minħabba xi żmien ta' prigunerija li dik il-persuna tkun għamlet.”.

Għanijiet u Ragunijiet

L-Għan ta' dan l-Abbozz huwa prinċipalment li jagħti effett għall-proposti li saru fil-Budget u biex jagħmel dispożizzjonijiet konsegwenzjali dwar l-għoti ta' tnaqqis personali għall-finijiet ta' taxxa fuq l-*income*. L-Abbozz jipprovdi wkoll għat-tneħħija ta' sigritizza dwar dettalji ta' *income* u attiv kapitali. Hemm dispożizzjonijiet oħra dwar il-proċeduri għall-ġbir tat-taxxa u miżuri oħra amministrattivi.

A BILL**entitled**

AN ACT further to amend the Income Tax Act, 1948.

BE IT ENACTED by the President, by and with the advice and consent of the House of Representatives, in this present Parliament assembled, and by the authority of the same, as follows:—

1. (1) This Act may be cited as the Income Tax (Amendment) Act, 1984, and shall be read and construed as one with the Income Tax Act, 1948, hereinafter referred to as "the principal Act". Short title and commencement.

(2) The following provisions of this Act shall come into force as follows:

(a) the provisions of sections 3, 4, 5 and of paragraph (b) of section 11 shall come into force as from the first day of January, 1985, in respect of the year of assessment commencing on that date and of subsequent years of assessment;

(b) the provisions of section 2, 6, 7, 8, 9, 10 and of paragraphs (a) and (c) of section 11 shall come into force forthwith, except that —

(i) the provisions of section 8 shall not apply to appeals entered before the expiry of thirty days after the coming into force of that section; and

(ii) the provisions of paragraph (c) of section 11 shall not apply to any offence committed before the coming into force of that paragraph.

2. For subsection (4) of section 4 of the principal Act there shall be substituted the following:

Amendment of section 4 of the principal Act.

“(4) The provisions of this section in regard to secrecy shall not apply to information contained in any return filed in accordance with sections 37 (1) and 37A of this Act and relating to details of income and capital assets respectively.

(4A) (1) The Commissioner shall each year submit to the Speaker of the House of Representatives a certified statement showing the details of income and capital assets declared by each Member of the House for the purpose of this Act.

(2) The Commissioner shall upon a request in writing by any Member of the House of Representatives or by the editor responsible for a daily or weekly newspaper registered under the Press Act, 1974, furnish such Member or editor with the details of income and capital assets declared by any person for the purposes of this Act, provided that prior to giving such information the Commissioner shall notify such person with a copy of such request and of the reply being given."

Amendment of section 8 of the principal Act.

3. For paragraph (m) of subsection (1) of section 8 of the principal Act there shall be substituted the following:

"(m) the interest which, but for the provisions of this paragraph, would be included in the total income of an individual, paid in the year immediately preceding any year of assessment by the Bank of Valletta and the Mid Med Bank in respect of every deposit fixed for one year in the name of such individual or in the name of any other person in respect of whom such individual is entitled to a personal deduction under paragraphs (a) and (b) of subsection (1) of section 22 of this Act, provided that where in any such year the interest paid as aforesaid in relation to such individual or to such other person exceeds eighteen Maltese liri, the provisions of this paragraph shall not apply to the amount of the excess;"

Amendment of section 14A of the principal Act.

4. Section 14A of the principal Act shall be amended as follows:

(a) in the proviso to subsection (4) thereof for the words "in excess of five hundred and thirty pounds" there shall be substituted the words "in excess of five hundred and forty-five Maltese liri"; and

(b) in sub-paragraph (iii) of paragraph (b) of subsection (5) thereof for the words "in excess of five hundred and thirty pounds" there shall be substituted the words "in excess of five hundred and forty-five Maltese liri".

Amendment of section 22 of the principal Act.

5. Section 22 of the principal Act shall be amended as follows:

(a) in paragraph (a) of subsection (1) thereof for the words "one thousand two hundred pounds" there shall be substituted the words "one thousand two hundred and thirty Maltese liri";

(b) in subsection (2) thereof —

(i) for the words "seven hundred and ten pounds" there shall be substituted the words "seven hundred and thirty Maltese liri"; and

(ii) in the proviso thereto for the words "four hundred and ninety pounds" there shall be substituted the words "five hundred Maltese liri"; and

(c) in subsection (6) thereof for the words "five hundred and thirty pounds" there shall be substituted the words "five hundred and forty-five Maltese liri".

6. For the proviso to paragraph (b) of subsection (6) of section 25 of the principal Act there shall be substituted the following: Amendment of section 25 of the principal Act.

“Provided that in the case of a body of persons the Commissioner shall not reduce any tax chargeable under sub-paragraph (i) of paragraph (a) of this subsection to less than Lm1 or ten per cent of the total tax chargeable under the other subsections of this section for the relative year of assessment, whichever is the greater”.

7. In the second proviso to section 27 of the principal Act immediately after the word “Commissioner” there shall be added the words “and unless tax has actually been paid”. Amendment of section 27 of the principal Act.

8. Immediately after subsection (1) of section 57 of the principal Act there shall be added the following new proviso: Amendment of section 57 of the principal Act.

“Provided that no such appeal may be validly entered against any assessment unless payment of the amount of the tax which is not in dispute and an amount of not less than ten per cent of the tax which is in dispute has first been made.”.

9. Section 60A of the principal Act shall be amended as follows: Amendment of section 60A of the principal Act.

(a) the present provision shall be re-numbered as subsection (1); and

(b) immediately after subsection (1) thereof as re-numbered there shall be inserted the following new subsection:

“(2) Where in accordance with paragraph (b) of subsection (1) of section 63, a payment is enforceable against a body of persons in virtue of an executive title, the Commissioner may, without the need of any other act, proceed with such enforcement against every officer thereof who is personally liable therefor in terms of this Act or of any rules made thereunder.”.

10. For subsection (1) of section 61 of the principal Act there shall be substituted the following: Amendment of section 61 of the principal Act.

“(1) Where notice of objection against an assessment has been given, the Commissioner may, in his discretion, keep in abeyance the collection of not more than ninety per cent of that part of the tax assessed thereunder which is in dispute.”.

11. Section 62 of the principal Act shall be amended as follows: Amendment of section 62 of the principal Act.

(a) in subsection (1) thereof for the words “the second calendar month” there shall be substituted the words “the first calendar month”;

(b) for subsection (3) thereof there shall be substituted the following:

“(3) Apart from any payment of provisional tax which may be due under subsection (2) of this section —

(a) every person shall make payments to be determined by the Commissioner on account of the said

person's outstanding liability to tax for any year of assessment in such amount and in such manner and on such date as may be prescribed; and

(b) every company shall, not later than the 30th June of each year, make a payment in respect of its 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 its income for the year immediately preceding that year of assessment over the aggregate of the provisional tax paid by it in respect of that year and any tax deducted at source under the provisions of sections 26 and 36 of this 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) hereof.”; and

(c) in subsection 5 thereof —

(i) immediately after paragraph (a) thereof there shall be added the following new proviso:

“Provided that where the amount of provisional tax due in accordance with subsection (2) of this section is not less than five thousand Maltese liri, exclusive of such provisional tax in respect of tax assessed on income that was not declared or agreed to by the taxpayer, the punishment of imprisonment shall in every case be applied and shall be determined as provided for in paragraph (d) hereof.”.

(ii) immediately after paragraph (b) thereof there shall be added the following new paragraphs:

“(c) Notwithstanding the provisions of paragraph (b) hereof, proceedings in respect of any offence to which the proviso to paragraph (a) hereof refers shall only be stayed if all outstanding provisional tax and additional tax together with a further amount of additional tax equivalent to forty per centum of such provisional tax has been paid.

(d) The term of imprisonment referred to in the proviso to paragraph (a) hereof shall be determined at the rate of one day for every one hundred Maltese liri of the provisional tax due and not excluded under that proviso but shall in no case exceed six months.

(e) The said term of imprisonment shall, without the necessity of any proceedings, be reduced if, on any day before its expiry, payment is made of the whole amount of the provisional tax in respect of which the punishment was inflicted together with all the relative outstanding additional tax.

(f) The reduction shall be equivalent to nine-tenths of the term of imprisonment which has not yet expired on the day when the payment referred to in paragraph (e) hereof is made, which day shall be deemed to form part of the expired term.

(g) No account shall be taken of any fraction of one day resulting from the determination of the reduction.

(h) Nothing in the foregoing paragraphs of this subsection shall be construed as to relieve any person from the payment of any provisional tax or additional tax by reason of any term of imprisonment which such person has undergone.”.

Objects and Reasons

The Object of the Bill is mainly to give effect to the Budget proposals and make consequential provisions concerning the granting of personal deductions for income tax purposes. The Bill provides also for the removal of secrecy regarding details of income and capital assets. Further provisions concern tax collecting procedures and other administrative measures.