

MALTA

ATT Nru. XIV ta' l-1984

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

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

ACT No. XIV of 1984

AN ACT enacted by the Parliament of Malta.

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

Naghti l-kunsens tieghi.

(L.S.)

AGATHA BARBARA
President

22 ta' Gunju, 1984

ATT Nru. XIV ta' l-1984

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, hareġ 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 jftiehem haġa waħda ma' l-Att ta' l-1948 dwar it-Taxxa fuq l-*Income*, hawnhekk iżjed "il qudiem imsejjah "l-Att prinċipali".

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

(a) id-dispożizzjonijiet ta' l-artikoli 3, 4, 5 u tal-paragrafu (b) ta' l-artikolu 11 għandhom jibdew isehhu 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 (ċ) ta' l-artikolu 11 għandhom jibdew isehhu minnufih, hliet li —

(i) id-dispożizzjonijiet ta' l-artikolu 2 għandhom japplikaw biss għal dettalji ta' l-*income* u ta' l-attiv kapitali dikjarat f'xi prospett ipprezentat dwar kull sena ta' stima li tibda fl-ewwel ta' Jannar, 1984 jew wara;

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

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

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

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

“(4) Id-dispożizzjonijiet ta’ dan l-artikolu dwar segretezza ma japplikawx għal tagħrif li jkun jinsab f’xi prospett ipprezentat skond l-artikoli 37 (1) u 37A ta’ dan l-Att dwar dawk id-dettalji ta’ *l-income* u attiv kapitali rispettivament kif preskritt taht dan l-Att.

(4A) (a) Il-Kummissarju għandu kull sena jibgħat lill-iSpeaker 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.

(b) Il-Kummissarju għandu fuq talba bil-miktub minn xi Membru tal-Kamra tad-Deputati jew mill-*editur responsabli* għal gazzetta li tohroġ kull jum jew darba fil-*gimgha* reġistrata taht 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 *fl-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 jgħoddux għall-ammont ta’ l-eċċess.”.

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 “iżjed minn hames mija u tletin lira” għandhom jidhlu l-kliem “iżjed minn hames mija u hamsa u erbghin lira Maltija”; u

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

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

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

“Iżda fil-każ ta' korp ta' nies il-Kummissarju m'għandux inaqas xi taxxa li għandha tiġi ntaxxata taht 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 taht 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:

“Iżda 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 iktar 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 prezenti għandha tiġi numerata mill-ġdid bħala subartikolu (1); u

(b) minnufih wara s-subartikolu (1) tiegħu kif numerat mill-ġdid għandu jidhol 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-sahha 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 l-artikolu 31 ta' dan l-Att jew xi regoli magħmula bis-sahha tiegħu.”.

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

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

“(1) Meta jkun inghata avvż ta' oġġezzjoni jew ta' appell kontra likwidazzjoni, il-Kummissarju jista', fid-diskrezzjoni tiegħu, iżomm pendenti l-ġbir ta' mhux inqas 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 jidhlu l-kliem “ta' l-ewwel xahar kalendarju”;

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

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

(a) kull persuna għandha tagħmel dawk il-hlasijiet li jiġu stabbiliti mill-Kummissarju akkont ta' dik it-taxxa li l-imsemmija persuna jkun jonqosha thallas 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 thallas 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 tithallas 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 tnaqqis dwar taxxa doppja li għalih dik il-kumpannija tista' tkun intitolata dwar is-sena ta' stima msemmija 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* :

Iżda 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 jiżdied il-proviso ġdid li ġej:

“Iżda meta l-ammont tat-taxxa provviżorja dovut skond is-subartikolu (2) ta' dan l-artikolu ma jkunx inqas minn hamest 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' prigrunerija 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 jiżdiedu l-paragrafi godda 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 erbghin fil-mija ta' dik it-taxxa provviżorja tkun thallset.

(d) Iż-żmien ta' prigrunerija 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 taht dak il-proviso iżda f'ebda każ ma għandu jkun iżjed minn sitt xhur.

(e) Iż-żmien ta' prigrunerija għandu, mingħajr il-htieġa ta' xi proċedimenti, jitnaqqas jekk, f'xi jum qabel ma jiskadi, isir il-hlas ta' l-ammont sħiħ tat-taxxa provviżorja li dwarha tkun inghatat il-piena flimkien mat-taxxa addizzjonali kollha relattiva li tkun għadha ma thallsitx.

(f) It-tnaqqis ghandu jkun daqs minn ghaxra disgħa taż-żmien ta' prigunerija 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 għadda.

(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 minhabba xi żmien ta' prigunerija li dik il-persuna tkun għamlet.”.

Mgħoddi mill-Kamra tad-Deputati fis-Seduta Nru. 180 tad-19 ta' Ġunju, 1984.

DANIEL MICALLEF
Speaker

C. MIFSUD
Skrivan tal-Kamra tad-Deputati

I assent.

(L.S.)

AGATHA BARBARA
President

22nd June, 1984

ACT No. XIV of 1984

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 sections 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 2 shall apply only to details of income and capital assets declared in any return filed in respect of any year of assessment commencing on or after the first day of January, 1984;

(ii) 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

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

Amendment of section 4 of the principal Act.

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

“(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 such details of income and capital assets respectively as prescribed under this Act.

(4A) (a) 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.

(b) 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 more 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 section 31 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 or appeal against an assessment has been given, the Commissioner may, in his discretion, keep in abeyance the collection of not less 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, any double taxation relief to which such company may be entitled in respect of the said year of assessment 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.”.

Passed by the House of Representatives at Sitting No. 180 of the 19th June, 1984.

DANIEL MICALLEF
Speaker

C. MIFSUD
Clerk to the House of Representatives