KAMRA TAD-DEPUTATI HOUSE OF REPRESENTATIVES
PARLAMENT TA' MALTA

L-ERBATAX-IL LEĠIŻLATURA

P.L. 2754

Dokument imqiegħed fuq il-Mejda tal-Kamra tad-Deputati fis-Seduta Numru 188 tal-11 ta' Diċembru 2023 mill-Ministru għall-Finanzi u x-Xogħol.

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Raymond Scicluna
Skrivan tal-Kamra

Suppliment tal-Gazzetta tal-Gvern ta' Malta Nru. 21,162, 7 ta' Diċembru, 2023
Taqsima B

A.L. 281 tal-2023

ATT DWAR L-AMMINISTRAZZJONI TAT-TAXXA (KAP. 372)

Regoli tal-2023 dwar Ħlas Lura ta' Taxxa permezz ta' Trasferimenti Elettroniċi

BIS-SAĦĦA tas-setgħat mogħtija bl-artikoli 48(11) u 58 tal-Att dwar l-Amministrazzjoni tat-Taxxa, il-Ministru responsabbli għall-finanzi għamel dawn ir-regoli li ġejjin:-

Titolu.

1. It-titolu ta' dawn ir-regoli hu r-Regoli tal-2023 dwar Ħlas Lura ta' Taxxa permezz ta' Trasferimenti Elettroniċi.

Tifsir.

2. F'dawn ir-regoli, kemm-il darba r-rabta tal-kliem ma teħtieġx xort'oħra:

"Att" tfisser l-Att dwar l-Amministrazzjoni tat-Taxxa; Kap. 372.

"Kummissarju" għandu jkollha l-istess tifsira kif mogħti lilha fl-Att dwar it-Taxxa fuq l-Income; Kap. 123.

"Ministru" tfisser il-Ministru responsabbli għall-finanzi.

Ħlas lura ta' taxxa permezz ta' trasferiment elettroniku.

3. Il-Kummissarju jista' jagħmel ħlas lura ta' taxxa li jkun dovut lil kwalunkwe persuna skont l-artikolu 48 tal-Att permezz ta' trasferiment elettroniku ta' fondi.

Kalkolu tal-imgħax.

4. Bil-għan li jiġi stabbilit jekk imgħax għandux ikun pagabbli mill-Kummissarju skont is-subartikolu (2D) tal-artikolu 48 tal-Att u, fejn ikun applikabbli, fil-kalkolu ta' kwalunkwe tali mgħax:

(a) meta l-Kummissarju jagħti struzzjonijiet bankarji għat-trasferiment elettroniku ta' fondi lil persuna sabiex isir ħlas lura ta' taxxa, billi juża l-aħħar dettalji magħrufa dwar trasferimenti elettroniċi lill-imsemmija persuna, għandu jitqies li t-taxxa tkun tħallset lura fil-ġurnata li fiha jkunu ngħataw dawk l-istruzzjonijiet;

(b) l-ebda kont ma għandu jittieħed dwar kwalunkwe dewmien fil-ħlas lura tat-taxxa meta tali dewmien ikun dovut għall-fatt li l-persuna intitolata għall-ħlas lura ma tkunx tat lill-Kummissarju d-dettalji bankarji kompleti u aġġornati li jkunu meħtieġa sabiex isir il-ħlas lura permezz ta' trasferiment elettroniku.

Inapplikabbilità tar-regola 4 għal ċerti ħlasijiet lura ta' taxxa.

5. Id-dispożizzjonijiet tar-regola 4 ma għandhomx japplikaw għal ħlasijiet lura ta' taxxa li għalihom jirreferu s-subartikoli (4) jew (4A) jew il-provisos għas-subartikolu (7)(a) tal-artikolu 48 tal-Att.

L.N. 281 of 2023

INCOME TAX MANAGEMENT ACT (CAP. 372)

Payment of Tax Refunds by means of Electronic Transfers Rules, 2023

IN EXERCISE of the powers conferred by articles 48(11) and 58 of the Income Tax Management Act, the Minister responsible for finance has made the following rules:-

1. The title of these rules is the Payment of Tax Refunds by means of Electronic Transfers Rules, 2023. Citation.

2. In these rules, unless the context otherwise requires: Interpretation.

"Act" means the Income Tax Management Act; Cap. 372.

"Commissioner" shall have the same meaning as assigned to it in the Income Tax Act; Cap. 123.

"Minister" means the Minister responsible for finance.

3. The Commissioner may effect a tax refund of tax due to any person in accordance with article 48 of the Act by means of an electronic transfer of funds. Tax refund by means of an electronic transfer.

4. For the purpose of determining if interest is payable by the Commissioner in accordance with sub-article (2D) of article 48 of the Act and, where applicable, in calculating the amount of any such interest: Calculation of interest.

(a) when the Commissioner gives banking instructions for the electronic transfer of funds to a person in order to effect a a tax refund, using the last known details about electronic transfers to the said person, it shall be deemed that the tax has been repaid on the day on which those instructions were given;

(b) no account shall be taken of any delay in the tax refund when such delay is due to the fact that the person entitled to the repayment has not furnished the Commission full and updated banking details which are necessary for the repayment to be made by means of an electronic transfer.

5. The provisions of rule 4 shall not apply to tax refunds to which sub-articles (4) or (4A) or the provisos to sub-article (7)(a) of Inapplicability of rule 4 to certain tax refunds.

article 48 of the Act refer.

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