

Nru. 27

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MALTA

KAMRA TAD-DEPUTATI

HOUSE OF REPRESENTATIVES

ABBOZZ ta' Liġi mressaq mill-Onorevoli Joseph Abela, M.P., Ministru tal-Finanzi, Dwana u Investimentj Finanzjarji tal-Poplu, u moqri għall-Ewwel darba fis-Seduta ta' 14 ta' April, 1977.

A BILL introduced by the Honourable Joseph Abela, M.P., Minister of Finance, Customs and People's Financial Investments, and read the First time at the Sitting of the 4th April, 1977.

ATT biex ikompli jemenda l-Att ta' 1-1948 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, hareġ b'liġi dan li ġej: —

Titolu fil-qosor
u bidu fis-sehh.

I. (1) Dan l-Att jista' jissejjah l-Att ta' l-1977 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 quddiem imsejjah "l-Att prinċipali".

(2) Id-disposizzjonijiet ta' dan l-Att għandhom jibdwew isehhu kif ġej:

(a) id-disposizzjonijiet tal-paragrafu (ċ) ta' l-artikolu 6 u ta' l-artikolu 23 għandhom jitqiesu li bdew isehhu mill-bidu fis-sehh ta' l-Att prinċipali;

(b) id-disposizzjonijiet tal-paragrafu (d) ta' l-artikolu 3 u l-artikoli 9, 11, 12 u 13 għandhom jibdwew isehhu mill-1 ta' Jan-
nar, 1978 dwar is-sena ta' stima li tibda f'dik id-data u dwar is-
sna ta' stima ta' wara;

(ċ) id-disposizzjonijiet ta' l-artikoli 17, 19 u 20 għandhom jibdwew isehhu minnufih dwar kull *income* dovut jew derivat matul l-1977 u snin ta' wara;

(d) id-disposizzjonijiet ta' l-artikolu 27 għandhom jibdwew isehhu minnufih iżda ma japplikawx għal appelli pprezentati quddiem il-Bord ta' Kummissarji Speċjali qabel ma jgħaddu hmistax-il jum wara l-bidu fis-sehh ta' l-imsemmi artikolu;

(e) id-disposizzjonijiet ta' l-artikoli ta' dan l-Att barra minn dawk imsemmijin fil-paragrafi (a), (b), (ċ) u (d) ta' dan is-sub-artikolu għandhom jibdwew isehhu minnufih.

2. Fl-artikolu 2 ta' l-Att prinċipali, minnufih wara t-tifsira ta' "azzjonijiet bil-*bonus*" għandha tidhol it-tifsira ġdida li ġejja: Emenda ta' l-artikolu 2 ta' l-Att prinċipali.

"“uditor pubbliku ċertifikat” tfigħer persuna jew ditta li għandha l-kwalifiki li tiġi mahtura bħala uditur skond u għall-finijiet ta' l-artikolu 140 ta' l-Ordinanza ta' l-1962 dwar is-Socjetajiet Kummerċjali”;

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

(a) minflok is-subartikolu (1) tiegħu għandu jidhol dan li ġej:

“(1) Hlief fejn ikun mehtieg għall-finijiet ta' dan l-Att, jew meta l-Prim Ministru jordna xort'oħra, kull persuna li jkollha xi dmir uffiċjali jew li tkun impjegata fl-amministrazzjoni ta' dan l-Att għandha tqis u tittratta kollha kemm huma d-dokumenti, informazzjonijiet, prospetti u stimi dwar dan l-Att, jew kopji tagħhom, bħala sigrieti u kunfidenzjali u għandha tagħmel u tissottoskrivi quddiem il-Qorti ta' l-Appell dikjarazzjoni bil-ġurament fuq il-formula preskritta għal hekk.”;

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

“(3) Ebda haġa li tinsab f'dan l-artikolu ma ttelef il-kxif lil xi rappreżentant awtorizzat ta' xi Gvern iehor ta' dak it-tagħrif li jkun mehtieg li jiġi mikxuf skond xi arrangament magħmul taht l-artikolu 68A ta' dan l-Att, jew ta' xi fatti mehtieġa sabiex ikun jista' jinghata helsien xieraq f'Malta jew x'imkien iehor skond xi arrangament bħal dak jew skond l-artikolu 69 ta' dan l-Att.”;

(ċ) minflok is-subartikolu (4) tiegħu għandu jidhol dan li ġej:

“(4) Id-disposizzjonijiet ta' dan l-artikolu ma japplikawx għal tagħrif li jkun jinsab f'xi prospett magħmul skond l-artikolu 37A ta' dan l-Att u li jkun dwar proprjetà immobbli.”.

4. Fis-subartikolu (4) ta' l-artikolu 5B ta' l-Att prinċipali, minflok il-kliem “l-artikoli 26, 68, 68A u 69 ta' dan l-Att”, għandhom jidhlu l-kliem “l-artikoli 26, 68A u 69 ta' dan l-Att”. Emenda ta' l-artikolu 5B ta' l-Att prinċipali.

5. Minflok l-artikolu 7 ta' l-Att prinċipali għandu jidhol dan li ġej: Sostituzzjoni ta' l-artikolu 7 ta' l-Att prinċipali.

“Perijodi ta' kontijiet.

7. (1) Kull persuna għandha kull sena tagħlaq il-kontijiet tas-sengħa jew tan-negozju tagħha li hi mehtieġa żżomm skond id-disposizzjonijiet ta' dan l-Att sal-ġurnata li tiġi minnufih qabel is-sena ta' stima li taħbat minnufih wara.

(2) Minkejja d-disposizzjonijiet tas-subartikolu (1) ta' dan l-artikolu, il-Kummissarju jista' jagħti permess lil kull persuna li għaliha japplika dan is-subartikolu biex tagħlaq l-imsemmija kontijiet sa data li ma tkunx il-ġurnata li tiġi minnufih qabel sena ta' stima u, meta jkun inghata permess kif intqal qabel, il-qliegħ jew profitti għal dik is-sena ta' stima u snin ta' stima ta' wara għandhom jiġu magħdudin fuq l-*income* tas-sena li tispieċa fid-data fis-sena

li tiġi minnufih qabel is-sena ta' stima li fiha l-Kummissarju jkun ta l-permess li l-kontijiet jistgħu jingħalqu.

(3) Is-subartikolu (2) ta' dan l-artikolu japplika għal kull —

(a) kumpannija;

(b) soċjetà kummerċjali *en nom collectif*;

(ċ) korp magħqud imwaqqaf b'liġi;

(d) impriża li skond il-paragrafu (d) tas-subartikolu (7) ta' l-artikolu 14A ta' dan l-Att għandha tiġi trattata bħala korp ta' nies separat.

(4) Fil-ghoti tal-permess tiegħu għall-finijiet tas-subartikolu (2) ta' dan l-artikolu, il-Kummissarju jista' jimponi dawk il-kondizzjonijiet li jidhirlu mehtieġa u xierqa, u meta l-persuna li tkun talbet il-permess għal tibdil fid-data tal-kontijiet taċċetta l-kondizzjonijiet stabbiliti mill-Kummissarju u d-data tal-kontijiet tas-sengħa jew negozju tinbidel skond dan, dawk il-kondizzjonijiet għandhom japplikaw minkejja xi disposizzjonijiet oħra ta' dan l-Att.

(5) Il-Ministru responsabbli għall-finanzi jista' jagħmel regoli li jippreskrivu —

(a) il-metodu li bih tibdil fid-data tal-kontijiet jista' jiġi awtorizzat mill-Kummissarju għall-finijiet ta' dan l-artikolu; u

(b) il-kondizzjonijiet li jistgħu jiġu mposti jew mehtieġa mill-Kummissarju fl-awtorizzazzjoni tat-tibdil hawn fuq imsemmi.”.

Emenda ta' l-artikolu 10 ta' l-Att prinċipali.

6. L-artikolu 10 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

(a) il-paragrafu (ċ) tas-subartikolu (1) tiegħu għandu jitħassar;

(b) kull proviso għall-paragrafu (d) tas-subartikolu (1) tiegħu għandu jithassar;

(ċ) fil-paragrafu (i) tas-subartikolu (1) tiegħu minflok il-kliem “taht il-paragrafi (ċ), (ġ) u (k)” kull fejn jinsabu għandhom jidhlu f'kull każ il-kliem “taht il-paragrafi (ġ) u (k)”;

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

“(2) Il-Ministru responsabbli għall-finanzi jista' jagħmel regoli li jippreskrivu l-metodu tal-kalkular jew stimar tat-tnaqqis permess taht dan l-artikolu, u jista' b'dawk ir-regoli jistabbilixxi wkoll l-ammont tat-tnaqqis.”.

Emenda ta' l-artikolu 10B ta' l-Att prinċipali.

7. L-artikolu 10B ta' l-Att prinċipali għandu jiġi emendat kif ġej:

(a) fis-subartikolu (1) tiegħu, minflok il-kliem “u l-każ fil-kwistjoni jiġri fl-ewwel ġurnata ta' Jannar, 1960, jew wara, u qabel ma s-sengħa” għandhom jidhlu l-kliem “u l-każ fil-kwistjoni jiġri qabel ma s-sengħa”;

(b) minflok il-kliem “tal-paragrafi (ċ), (ġ) u (k)” kull fejn jinsabu għandhom jidhlu f'kull każ il-kliem “tal-paragrafi (ġ) u (k)”.

Emenda ta' l-artikolu 11 ta' l-Att prinċipali.

8. L-artikolu 11 ta' l-Att prinċipali għandu jiġi emendat billi jithassar il-paragrafu (f) tiegħu.

9. Fis-subartikolu (4) ta' l-artikolu 14A ta' l-Att prinċipali, minflok il-kliem "il fuq minn tliet mija u ghoxrin lira", għandhom jidhlu l-kliem "il fuq minn tliet mija u tmenin lira".

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

10. Fl-artikolu 15 ta' l-Att prinċipali, minflok il-kliem "taħt dan l-Att, għal taxxa tas-Saltna Magħquda fuq l-*income* jew għal taxxa tal-*Commonwealth* fuq l-*income* skond it-tifsir ta' l-artikolu 69 ta' dan l-Att għandu, meta" għandhom jidhlu l-kliem "taħt dan l-Att għandu, meta".

Emenda ta' l-artikolu 15 ta' l-Att prinċipali.

11. 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 "tnaqqis ta' seba' mija u tmenin lira" għandhom jidhlu l-kliem "tnaqqis ta' tmien mija u sebgħin lira";

(b) fis-subartikolu (2) tiegħu —

(i) minflok il-kliem "tnaqqis ta' erba' mija u tletin lira" għandhom jidhlu l-kliem "tnaqqis ta' hames mitt lira", u

(ii) minflok il-kliem "li ma tkunx iżjed minn tliet mija u hamsin lira" għandhom jidhlu l-kliem "li ma tkunx iżjed minn tliet mija u sebgħin lira"; u

(c) fis-subartikolu (6) tiegħu minflok il-kliem "tliet mija u ghoxrin lira" għandhom jidhlu l-kliem "tliet mija u tmenin lira".

12. Minflok l-artikolu 24 ta' l-Att prinċipali għandu jidhol dan li ġej:

Sostituzzjoni ta' l-artikolu 24 ta' l-Att prinċipali.

"Talbiet taħt din it-Taqsima.

24. (1) Bla hsara għad-disposizzjonijiet tas-subartikolu (2) ta' l-artikolu 22, kull talba għal tnaqqis taħt din it-Taqsima għandha ssir fuq il-formula xierqa preskritta.

(2) Ebda tnaqqis ma jingħata taħt din it-Taqsima għal xi sena ta' stima kemm-il darba —

(a) it-talba ma jkunx fiha dawk il-partikolaritajiet u ma jkollhiex magħha dawk il-provi li l-Kummissarju jista' jeħtieġ jew kif provdut fis-subartikolu (3) ta' l-artikolu 22 ta' dan l-Att jew f'xi regoli magħmula taħt dan l-Att; u

(b) il-formula msemmija fis-subartikolu (1) ta' dan l-artikolu, flimkien ma' kull dokumenti ta' prova li jkunu meħtieġa li jiġu prodotti, ma tiġix riċevuta mill-Kummissarju qabel ma jiddeċiedi t-taxxa għal dik is-sena ta' stima b'ordni bil-miktub taħt id-disposizzjonijiet tas-subartikolu (5) ta' l-artikolu 55 ta' dan l-Att."

13. L-artikolu 25 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

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

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

"(3) It-taxxa għandha tiġi ntaxxata bir-rata ta' 32c5 fuq kull lira ta' l-*income* taxxabli ta' kull —

(a) kumpannija;

(b) korp magħqud imwaqqaf b'liġi; u

(c) impriża li skond il-paragrafu (d) tas-subartikolu (7) ta' l-artikolu 14A ta' dan l-Att għandha tiġi meqjusa bħala korp ta' nies separat."

(b) minflok is-subartikolu (4) tiegħu għandu jidhol dan li ġej:

“(4) Meta l-*income* totali ta' xi persuna (barra mill-entitajiet u l-fondazzjonijiet imsemmija fis-subartikolu (2A) u mill-korpi ta' nies imsemmija fis-subartikolu (3) ta' dan l-artikolu) ikun jeċċedi —

(a) £3,700 fil-każ ta' individwu li jkollu dritt għal tnaqqis taht il-paragrafu (a) tas-subartikolu (1) ta' l-artikolu 22 ta' dan l-Att għall-istess sena ta' stima, jew

(b) £3,400 fil-każ ta' kull persuna oħra, taxxa addizzjonali (li tissejjah “soprataxxa”) tkun intaxxata fuq l-eċċess bir-rati li ġejjin:

| | | |
|---|------|--------|
| Għal kull lira fuq l-ewwel £500 | 10c | fil-£ |
| Għal kull lira fuq il-£500 li jiġu wara ... | 15c | fil-£ |
| Għal kull lira fuq il-£500 li jiġu wara ... | 20c | fil-£ |
| Għal kull lira fuq il-£500 li jiġu wara ... | 25c | fil-£ |
| Għal kull lira fuq il-£500 li jiġu wara ... | 30c | fil-£ |
| Għal kull lira fuq il-bqija | 32c5 | fil-£: |

Izda fil-każ ta' individwu li jingħata tnaqqis ieħor taht il-proviso għas-subartikolu (2) ta' l-imsemmi artikolu 22 għall-istess sena ta' stima, is-somma ta' £3,400 imsemmija fil-paragrafu (b) ta' dan is-subartikolu għandha tiżdied bl-ammont tat-tnaqqis l-ieħor mogħti kif intqal qabel, u dan is-subartikolu għandu japplika għal dik il-persuna skond hekk.”;

(ċ) minflok il-paragrafu (ċ) tas-subartikolu (5) għandu jidhol dan li ġej:

“(ċ) meta *income* li jinqala' f'Malta jkun taxxabbli b'soprataxxa taht il-paragrafu (b) ta' dan is-subartikolu, l-*income* hekk taxxabbli għandu, għall-finijiet tas-subartikolu (4) ta' dan l-artikolu, jitqies li jikkostitwixxi l-ewwel parti ta' l-*income* totali ta' l-individwu li jkun jeċċedi l-ammont meħlus mis-soprataxxa tahtu, hekk izda li jekk l-*income* hekk taxxabbli jkun ikbar mid-differenza bejn l-*income* totali ta' l-individwu u l-imsemmi ammont meħlus mis-soprataxxa, l-eċċess xorta jibqa' mhux taxxabbli bis-soprataxxa.”;

(d) fis-subartikolu (6) tiegħu —

(i) fis-sub-paragrafu (i) tal-paragrafu (a), minflok il-kliem “jiġi ntaxxat għal dik is-sena ta' stima bi tliet darbiet l-ammont tat-taxxa li għaliha huwa suġġett għal dik is-sena taht id-disposizzjonijiet ta' dan l-Att; jew” għandhom jidhlu l-kliem “jiġi ntaxxat għal dik is-sena ta' stima b'taxxa ta' għaxar liri jew ta' tliet darbiet l-ammont tat-taxxa li għaliha huwa suġġett għal dik is-sena taht id-disposizzjonijiet l-oħra ta' dan l-artikolu, skond liema minnhom tkun l-ikbar; jew”;

(ii) għandu jiżdied il-proviso li ġej għall-paragrafu (b):

“Izda l-Kummissarju m'għandu f'ebda każ inaqqas xi taxxa li għandha tiġi ntaxxata taht is-sub-paragrafu (i) tal-paragrafu (a) ta' dan is-subartikolu għal inqas minn £1 jew għal inqas minn għaxra fil-mija tat-taxxa totali li għandha tiġi ntaxxata taht is-subartikolu l-oħra ta' dan l-artikolu għas-sena ta' stima relattiva, skond liema jkun l-ikbar.”;

(iii) il-paragrafu (c) ghandu jithassar;

(iv) fil-paragrafu (f), minflok il-kliem "jew ta' l-artikoli 26, 36D, 68, 69, 74 u 75 ta' dan l-Att" ghandhom jidhlu l-kliem "jew ta' l-artikoli 26, 68A, 69, 74 u 75 ta' dan l-Att".

14. L-artikolu 26 ta' l-Att prinċipali ghandu jiġi emendat kif ġej:

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

(a) is-subartikolu (9) tiegħu ghandu jithassar; u

(b) minflok is-subartikolu (10) ghandu jidhol dan li ġej:

"(10) F'dan l-artikolu l-frazi "helsien tat-taxxa doppja" tisser kull kreditu jew helsien iehor għal taxxa fuq l-*income* stranġiera li huwa mogħti bis-saħħa ta' arrangamenti li jkollhom effett skond l-artikolu 68A, u kull helsien li jista' jinġhata skond l-artikolu 69 ta' dan l-Att, inkluż kull kreditu jew helsien li jkun ittiehed kont tiegħu biex tiġi stabbilita r-rata netta ta' Malta applikabbli għal kull *dividend* riċevut mill-kumpannija."

15. Minflok l-artikolu 36 ta' l-Att prinċipali ghandu jidhol dan li ġej:

Sostituzzjoni ta' l-artikolu 36 ta' l-Att prinċipali.

"*Income* li jithallas lil persuni mhux residenti.

36. (1) Meta xi persuna thallas lil persuna mhux residenti f'Malta, jew lil persuna residenti f'Malta f'isem dik il-persuna mhux residenti f'Malta, xi *income* taxxabli taht id-disposizzjonijiet ta' dan l-Att, li ma jkunx *income* li minnu t-taxxa tkun tnaqqset taht id-disposizzjonijiet ta' l-artikolu 26 jew ta' l-artikolu 45 ta' dan l-Att, hija għandha meta thallas dak l-*income*, kemm-il darba ma tkunx hija nnifisha suġġetta li thallas taxxa fuq l-*income* fuq dak l-*income* taht l-artikolu 29 ta' dan l-Att, tnaqqas minn dak l-*income* taxxa —

(a) bir-rata ta' hamsa u għoxrin centezmu fuq kull lira meta l-hlas isir lil jew f'isem xi persuna mhux residenti barra kumpannija; u

(b) bir-rata taxxabli taht is-subartikolu (3) ta' l-artikolu 25 ta' dan l-Att meta l-hlas isir lil jew f'isem kumpannija mhux residenti f'Malta:

Izda l-Kummissarju jista' b'avviż bil-miktub mogħti lil kull persuna li hi mehtieġa li tagħmel tnaqqis ta' taxxa skond id-disposizzjonijiet ta' qabel ta' dan l-artikolu, jawtorizza lil dik il-persuna li tnaqqas taxxa b'rata inqas minn dik hawnhekk qabel imsemmija, jew li thallas dak l-*income* mingħajr ebda tnaqqis ta' taxxa.

(2) Kull ammont ta' taxxa mnaqqas mill-*income* skond id-disposizzjonijiet tas-subartikolu (1) ta' dan l-artikolu jkun dejn dovut lill-Gvern mill-persuna li tagħmel it-tnaqqis kif intqal qabel, li jkollu jithallas fi żmien tletin jum minn meta jsir it-tnaqqis, u dak l-ammont għandu jsir rendikont dwaru u jintbagħat lill-Kummissarju matul l-imsemmi żmien.

(3) Tnaqqis ta' taxxa magħmul taht id-disposizzjonijiet tas-subartikolu (1) ta' dan l-artikolu għandu, meta jithallas lill-Kummissarju kif provdut fis-subartikolu (2) ta' dan l-artikolu, jiġi kumpensat għall-finijiet ta' għbir mat-

taxxa stabbilita fuq il-persuna mhux residenti f'Malta dwar *l-income* relattiv, u kull eċċess jithallas lura skond id-disposizzjonijiet ta' l-artikolu 67 ta' dan l-Att.

(4) Jekk xi persuna ma tnaqqasx it-taxxa skond id-disposizzjonijiet ta' dan l-artikolu jew, wara li tnaqqas dik it-taxxa tonqos li tħallasha lill-Kummissarju fiż-żmien imsemmi fis-subartikolu (2) ta' dan l-artikolu:

(a) dik il-persuna tkun taxxabli b'dik it-taxxa li kellha titnaqqas jew tithallas kif intqal qabel u, b'żieda, bid-doppju ta' l-ammont ta' dik it-taxxa;

(b) it-taxxa u t-taxxa addizzjonali jingabru minghand l-imsemmija persuna bl-istess mod bħal taxxa oħra likwidata u ntaxxata fuqha skond dan l-Att;

(ċ) avviż mogħti mill-Kummissarju lil xi persuna u li juri t-taxxa li kellha titnaqqas jew tithallas minnha kif intqal qabel u kull taxxa addizzjonali li tkun wehlet għax tkun naqset li tnaqqas jew tħallas it-taxxa jkun, sakemm ma jiġix ippruvat kuntrarju, prova biż-żejjed li l-ammont muri fl-imsemmi avviż ikun l-ammont li għandu jithallas lill-Kummissarju mill-imsemmija persuna;

(d) il-Kummissarju jista' fid-diskrezzjoni tiegħu jahfer għal kollox jew f'parti kull taxxa addizzjonali li tkun taxxabli skond id-disposizzjonijiet ta' dan is-subartikolu;

(e) taxxa addizzjonali stabbilita taht dan is-subartikolu tkun ir-responsabbiltà tal-persuna li jkollha tnaqqas jew tħallas it-taxxa u ma tkunx tista' tingabar lura minn dik il-persuna, sew għal kollox jew f'parti, minghand il-persuna li tirċievi *l-income*;

(f) taxxa addizzjonali stabbilita taht id-disposizzjonijiet ta' dan is-subartikolu m'għandhiex titqies li hi parti ta' xi taxxa mħallsa jew li għandha tithallas għall-finijiet ta' l-artikoli 26, 62, 68A, 69, 74 u 75 ta' dan l-Att jew ta' xi regoli magħmula bis-saħħa tagħhom."

Thassir ta' l-artikoli 36A, 36B, 36C, 36D u 36E ta' l-Att prinċipali.

16. L-artikoli 36A, 36B, 36C, 36D u 36E ta' l-Att prinċipali għandhom jithassru.

Emenda ta' l-artikolu 37 ta' l-Att prinċipali.

17. L-artikolu 37 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

(a) fis-subartikolu (1) tiegħu, minflok il-kliem "prospett ta' *l-income* u dawk l-informazzjonijiet li jkunu meħtieġa għall-finijiet ta' dan l-Att dwar *l-income* li fuqu dik il-persuna tkun taxxabli" għandhom jidhlu l-kliem "prospett ta' *l-income* flimkien ma' u li jkun fih dawk il-partikolaritajiet, reżokonti, kontijiet jew dokumenti oħra li jkunu meħtieġa sabiex *l-income* u t-tnaqqis permess ta' dik il-persuna jkunu jistgħu jiġu aċċertati malajr"; u

(b) fis-subartikolu (2) tiegħu, il-kliem "u kull persuna li tonqos jew tittraskura li tagħti dik it-tagħrif ta' tkun hatja ta' reat kontra dan l-Att" għandhom jithassru.

18. Minflok is-subartikolu (7) ta' l-artikolu 37A ta' l-Att prinċipali għandu jidhol dan li ġej:

Emenda ta' l-artikolu 37A ta' l-Att prinċipali.

“(7) Meta skond id-disposizzjonijiet ta' l-artikolu 7 ta' dan l-Att il-Kummissarju jkun ta permess lil xi persuna biex taghlaq il-kontijiet tas-sengħa jew tan-negozju tagħha sa data li ma tkunx il-ġurnata li tiġi minnufih qabel sena ta' stima, il-prospett ta' attiv kapitali li għandu jingħata skond is-subartikolu (1) ta' dan l-artikolu għandu, b'riferenza għall-attiv kapitali ta' l-imsemmija sengħa jew negozju, jiġi sostitwit bi prospett ta' l-attiv kif kien fil-ġurnata li tiġi minnufih wara dik li fiha jinġalqu l-imsemmija kontijiet.”.

19. Minnufih wara l-artikolu 37A ta' l-Att prinċipali għandu jizdid l-artikolu ġdid li ġej:

Zieda ta' artikolu ġdid 37B ma' l-Att prinċipali.

“Disposizzjonijiet dwar l-ippreżentazzjoni ta' prospetti.

37B. (1) Dwar kull persuna li tikseb *income* taxxabli taht il-paragrafu (a) tas-subartikolu (1) ta' l-artikolu 5 ta' dan l-Att, u li, flimkien ma' prospett magħmul kif meħtieġ taht xi waħda mid-disposizzjonijiet ta' l-artikolu 37 jew 37A ta' dan l-Att, tippreżenta kontijiet tas-sengħa, negozju, professjoni jew vokazzjoni tagħha ċertifikati minn uditur pubbliku ċertifikat, kull żmien imsemmi mill-Kummissarju f'avviż mogħti taht xi wiehed mill-imsemmija artikoli 37 jew 37A bħala li hu żmien li fih il-prospett għandu jsir, għandu jiftiehem bħala li hu żmien li jagħlaq wara sitt xhur mill-ewwel ġurnata tas-sena ta' stima li dwarha jsir il-prospett ta' l-*income*:

Izda dwar persuna mogħtija permess taht l-artikolu 7 ta' dan l-Att li taghlaq il-kontijiet tagħha sa data li ma tkunx il-ġurnata li tiġi minnufih qabel sena ta' stima, l-imsemmi żmien ta' sitt xhur għandu jtnaqqas bi żmien li jkun daqs dak li d-data tal-kontijiet tiġi qabel l-imsemmija ġurnata, hekk iżda li ż-żmien li fih prospett għandu jsir ma għandu f'ebda każ ikun inqas minn dak imsemmi fl-avviż mogħti mill-Kummissarju.

(2) Ebda prospett li jkun jidher li ntbagħat skond id-disposizzjonijiet ta' l-artikolu 37 jew ta' l-artikolu 37A ta' dan l-Att ma għandu jitqies li jkun ġie hekk mibgħut kemm-il darba l-imsemmi prospett ma jkunx komplet fid-dettalji materjali kollha.

(3) Il-Kummissarju għandu, kull sena, jibgħat lil kull persuna li tkun naqset milli tibgħat prospett skond id-disposizzjonijiet ta' l-artikolu 37 jew 37A ta' dan l-Att avviż li jirreferi għal dan in-nuqqas u li jkun fih twissija li jekk l-imsemmija disposizzjonijiet ma jiġux imharsa fiż-żmien mogħti fl-avviż, il-fatt tan-nuqqas u l-isem ta' min jonqos jiġu pubblikati; u meta jgħaddi l-imsemmi żmien il-Kummissarju għandu jippubblika listi, f'dik il-forma u b'dak il-mod u f'dawk iż-żminijiet li jidhirlu xierqa, jew kif jista' jiġi preskritt, li jkun fihom l-ismijiet u l-indirizzi tal-persuni li, meta jagħlaq l-imsemmi żmien, ikunu għadhom ma harsux l-imsemmija disposizzjonijiet ta' dan l-Att.”.

Sostituzzjoni
ta' l-artikolu 42
ta' l-Att
prinċipali.

20. Minflok l-artikolu 42 ta' l-Att prinċipali għandu jidhol dan li ġej:

"Notamenti
li għand-
hom
jinżammu.

42. (1) Kull persuna li jkollha senġha, negozju, professjoni jew vokazzjoni għandha żżomm notamenti xierqa u suffiċjenti ta' l-*income* u spejjeż tagħha sabiex l-*income* u t-tnaqqis permess tagħha jkunu jistgħu jiġu aċċertati minnufih.

(2) In-notamenti msemmija fis-subartikolu (1) ta' dan l-artikolu għandhom jinkludu:

(a) kontijiet xierqa dwar —

(i) is-somom ta' flus kollha riċevuti jew minfuqa u l-*hwejjeġ* li dwarhom ikunu saru r-riċevuti jew l-*infieq*, u

(ii) kull bejgħ, xiri jew servizzi mogħtija, kif ukoll kull transazzjonijiet, atti jew operazzjonijiet oħra li għandhom x'jaqsmu mas-senġha, negozju, professjoni jew vokazzjoni;

(b) kont ta' profitt u telf jew dikjarazzjoni annwali ekwivalenti;

(ċ) dikjarazzjoni ta' l-attiv u l-passiv kif kienu fid-data li fiha l-kontijiet annwali tas-senġha, negozju, professjoni jew vokazzjoni jkunu magħluqa jew, fil-każ ta' kumpannija, *balance sheet*.

(3) Bla ħsara għal dawk il-kondizzjonijiet li jidhirlu xierqa li jimponi, il-Kummissarju jista' jeżenta lil kull persuna dwar kull sena ta' stima milli żżomm xi notament jew dikjarazzjoni kif imsemmi fis-subartikolu (2) ta' dan l-artikolu.

(4) In-notamenti meħtieġa li jinżammu b'dan l-artikolu għandhom ikunu ppruvati b'dawk id-dokumenti li jkunu xierqa fiċ-ċirkostanzi u, fil-każ ta' kumpannija residenti f'Malta, il-*balance sheet* u l-kont ta' profitt u telf għandhom iħarsu f'kull dettall id-disposizzjonijiet ta' l-artikolu 134 ta' l-Ordinanza ta' l-1962 dwar is-Soċjetajiet Kummerċjali, u, minkejja kull eżenzjoni magħmula b'dik l-Ordinanza jew b'xi liġi oħra, dik il-*balance sheet* u l-kont ta' profitt u telf għandu jkollhom magħhom rapport magħmul minn uditur pubbliku ċertifikat kif provdut bl-artikolu 141 ta' dik l-Ordinanza.

(5) In-notamenti meħtieġa li jinżammu skond xi waħda mid-disposizzjonijiet ta' dan l-artikolu għandhom jiġu konservati għal żmien ta' mhux inqas minn disa' snin wara li jkunu tlestew it-transazzjonijiet, l-attijiet jew l-operazzjonijiet li għalihom jirreferixxu:

Iżda dan is-subartikolu ma japplikax meta jkun ingħata effett bid-disposizzjonijiet ta' l-artikolu 49, jew tas-subartikolu (2) ta' l-artikolu 160 ta' l-Ordinanza ta' l-1962 dwar is-Soċjetajiet Kummerċjali."

Emenda ta'
l-artikolu 45
ta' l-Att
prinċipali.

21. Fil-paragrafu (e) tas-subartikolu (3) ta' l-artikolu 45 ta' l-Att prinċipali, minflok il-kliem "l-artikoli 26, 36D, 62, 68, 68A, 69, 74 u 75 ta' dan l-Att", għandhom jidhlu l-kliem "l-artikoli 26, 62, 68A, 69, 74 u 75 ta' dan l-Att".

22. Fil-paragrafu (b) tas-subartikolu (1) ta' l-artikolu 46 ta' l-Att prinċipali, minflok il-kliem "xi profitti jew xi *income* bħal dawk," għandhom jidhlu l-kliem "xi profitti jew *income* li għalihom japplika dan l-Att u li jappartjenu lil dik il-persuna l-oħra,".

Emenda ta' l-artikolu 46 ta' l-Att prinċipali.

23. Minflok l-artikolu 54 ta' l-Att prinċipali għandu jidhol dan li ġej:

Sostituzzjoni ta' l-artikolu 54 ta' l-Att prinċipali.

"Thassir ta' 54. (1) Il-Kummissarju jista' għall-finijiet ta' dan l-stimi. Att ihassar kull stima magħmula minnu, u dak it-thassir ikun bla ħsara għall-egħmil ta' kull stima li skond dan l-Att għandha ssir minflok l-istima hekk imħassra li titqies li ma tkunx saret.

(2) Ebda haġa li tinsab f'dan l-artikolu ma tagħti s-setgħa lill-Kummissarju li jhassar jew jagħmel xi stima għal xi sena meta dak it-thassir jew l-egħmil ta' xi stima jġib miegħu l-ftuħ ta' xi kwistjoni li tkun giet deċiża b'appell għal dik is-sena."

24. Fis-subartikolu (1) ta' l-artikolu 55 ta' l-Att prinċipali minflok il-kliem "kull persuna li isimha jidher fil-lista ta' stima, avvż indirizzat lilha" għandhom jidhlu l-kliem "kull persuna li ssirilha stima ta' taxxa, avvż indirizzat lilha".

Emenda ta' l-artikolu 55 ta' l-Att prinċipali.

25. Minflok is-subartikolu (1) ta' l-artikolu 56 ta' l-Att prinċipali għandu jidhol is-subartikolu li ġej:

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

"(1) Għandu jkun hemm Bord ta' Kummissarji Speċjali sabiex jisma' u jaqta' appelli skond id-disposizzjonijiet ta' l-artikolu 57 ta' dan l-Att. Il-Bord ikun magħmul minn *Chairman*, li jkun wiehed minn lista ta' persuni maħtura mill-President ta' Malta biex iservu ta' Kummissarju Speċjali f'dik il-kariga, u minn żewġ Kummissarji Speċjali oħra li jkunu tnejn minn lista ta' persuni maħtura kif intqal qabel biex iservu f'dik il-kariga l-oħra, u li għandhom iservu fuq il-Bord skond dak it-tqassim ta' dmirijiet, inkluż il-provdiment meta ma jkunux jistgħu jservu u ċirkostanzi oħra, kif il-Ministru responsabbli għall-finanzi jista' jistabbilixxi."

26. L-artikolu 57 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

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

(a) fis-subartikolu (1) minflok il-kliem "l-artikolu 55 ta' dan l-Att tista', meta tagħti avvż bil-miktub lill-Kummissarju, tagħmel fi żmien tletin ġurnata" għandhom jidhlu l-kliem "l-artikolu 55 ta' dan l-Att tista', tagħmel fi żmien tletin ġurnata"; u

(b) fis-subartikolu (5) minflok il-kliem "Il-Bord jikkonferma", għandhom jidhlu l-kliem "Bla ħsara għad-disposizzjonijiet tas-subartikolu (3) ta' dan l-artikolu, il-Bord jikkonferma,".

27. Minnufih wara l-artikolu 57 ta' l-Att prinċipali għandu jizdied l-artikolu ġdid li ġej:

Żieda ta' artikolu ġdid 57A ma' l-Att prinċipali.

"Ċerti disposizzjonijiet għandhom jiġu mharsa fis-smiegh ta' appelli.

57A. Id-disposizzjonijiet li ġejjin għandu jkollhom effett għall-finijiet ta' kull appell magħmul taht l-artikolu 57 ta' dan l-Att:

(a) il-Bord ta' Kummissarji Speċjali għandu sommarjament jiċhad kull appell quddiemu għal xi sena ta' stima u jikkonferma l-istima li dwarha jsir l-ilment

kemm-il darba ma tingiebx quddiemu prova *prima facie* li, sad-data li fiha jkun sar l-appell, l-appellant ikun ipprezenta taht l-artikolu 37 ta' dan l-Att prospett ta' l-*income* taxxabli tieghu għall-imsemmija sena ta' stima u, taht l-artikolu 37A, prospett ta' l-attiv kapitali possedut minnu fl-ewwel gurnata ta' l-imsemmija sena ta' stima;

(b) meta l-istima li dwarha jsir l-ilment tkun saret mill-Kummissarju skond id-disposizzjonijiet tal-paragrafu (b) tas-subartikolu (2), jew tas-subartikolu (3) ta' l-artikolu 52, u l-kwistjoni quddiem il-Bord tinkludi kwistjoni dwar xi *income* li jinjala' minn ghejjun imsemmija fil-paragrafu (a) tas-subartikolu (1) ta' l-artikolu 5 ta' dan l-Att, ebda prova ma titqies mill-Bord li hi biżżejjed li minhabba fiha jista' jkun hemm xi tibdil fl-istima dwar dak l-*income* kemm-il darba l-persuna li tappella kontra d-deċizzjoni tal-Kummissarju ma tikkonsenjx lill-Kummissarju, mhux iktar tard mit-tletin gurnata wara dik stabbilita għall-ewwel smiegh ta' l-appell, in-notamenti li għandhom jinżammu skond l-artikolu 42 ta' dan l-Att u d-dokumenti l-oħra li b'dak l-artikolu għandhom jippruvaw jew ikunu ma' dawk in-notamenti, u kemm-il darba ma tikkonfermax dawk in-notamenti u d-dokumenti bil-gurament quddiem il-Bord;

(ċ) il-Kummissarju jista' f'kull żmien matul is-smiegh ta' l-appell jitlob dikjarazzjoni mill-Bord dwar jekk l-appell għandux jiġi miċhud u l-istima li dwarha jsir l-ilment tiġi konfermata skond id-disposizzjonijiet tal-paragrafi (a) jew (b) ta' dan l-artikolu.”.

Emenda ta' l-artikolu 59 ta' l-Att prinċipali.

28. L-artikolu 59 ta' l-Att prinċipali għandu jiġi emendat bit-tassir tas-subartikolu (2) tiegħu.

Zieda ta' artikolu ġdid 60A ma' l-Att prinċipali.

29. Fit-Taqsima XIII ĠBIR ta' l-Att prinċipali, għandu jidhol l-artikolu ġdid li ġej 60A wara l-artikolu 60:

“Titlu eżekuttiv.

60A. Dan li ġej jikkostitwixxi titlu eżekuttiv skond u għall-finijiet tat-*Titlu VII* tat-Taqsima I tat-Tieni Ktieb tal-Kodiċi ta' Organizzazzjoni u Proċedura Ċivili, jiġifieri:

(a) l-avviż imsemmi fil-paragrafu (ċ) tas-subartikolu (4) ta' l-artikolu 36;

(b) l-avviż imsemmi fil-paragrafu (b) tas-subartikolu (3) ta' l-artikolu 45;

(ċ) l-istima finali u konkluziva msemmija fl-artikolu 59;

(d) l-avviż imsemmi fil-paragrafu (b) tas-subartikolu (4) ta' l-artikolu 62;

(e) l-avviż imsemmi fis-subartikolu (1) ta' l-artikolu 65;

Iżda hliet fil-każ imsemmi fil-paragrafu (e), il-proċedura stabbilita fil-paragrafu (b) tas-subartikolu (1)

ta' l-artikolu 63 ta' dan l-Att ghandha tigi mharsa fil-kazijiet kollha qabel ma jigi nforzat il-hlas bis-sahha ta' dak it-titlu."

30. Is-subartikolu (1) ta' l-artikolu 63 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

Emenda ta' l-artikolu 63 ta' l-Att prinċipali.

(a) fil-paragrafu (b) minflok il-kliem "imsemmi fis-subartikolu (2) ta' l-artikolu 59 wara jumejn" għandhom jidhru l-kliem "imsemmi fl-artikolu 60A wara jumejn"; u

(b) fil-paragrafu (c) minflok il-kliem "l-artikoli 26, 36D, 45, 68, 68A, 69, 74 u 75 ta' dan l-Att" għandhom jidhru l-kliem "l-artikoli 26, 36, 45, 68A, 69, 74 u 75 ta' dan l-Att".

31. L-artikolu 68 ta' l-Att prinċipali għandu jithassar.

Thassir ta' l-artikolu 68 ta' l-Att prinċipali.

32. L-artikolu 68A ta' l-Att prinċipali għandu jiġi emendat kif ġej:

Emenda ta' l-artikolu 68A ta' l-Att prinċipali.

(a) is-subartikoli (2) u (5) għandhom jithassru; u

(b) fis-subartikolu (3) il-kliem "(hliet ir-Renju Unit)" għandhom jithassru.

33. Minflok l-artikolu 72 ta' l-Att prinċipali għandu jidhol l-artikolu li ġej:

Sostituzzjoni ta' l-artikolu 72 ta' l-Att prinċipali.

"Disposizzjonijiet generali dwar reati.

72. (1) Kull persuna li tikser jew tonqos li tħares xi wahda mid-disposizzjonijiet ta' dan l-Att jew ta' xi regoli magħmula bis-sahha tiegħu tkun hatja ta' reat u, kemm-il darba ma jkunx hemm piena oħra speċifika taħt dan l-Att tehel meta tinsab hatja multa ta' mhux inqas minn għaxar liri u mhux iżjed minn hamsin lira.

(2) Meta persuna, fl-1 jew wara l-1 ta' Lulju, 1977 tinsab hatja ta' reat taħt xi wahda mid-disposizzjonijiet ta' dan l-Att u ma tinghatax prigunerija għal dak ir-reat, il-Qorti għandha espressament twissija illi jekk, fi żmien hames snin mid-data tat-twissija, hi terġa' tinstab hatja ta' reat iehor taħt xi wahda mid-disposizzjonijiet ta' dan l-Att (sew jekk ta' l-istess xorta sew jekk le) tinghata sentenza, b'żieda ma' kull piena oħra, ta' mhux inqas minn tlitt ijiem prigunerija; u persuna hekk misjuba hatja għat-tieni darba u wara, matul l-imsemmi żmien, għandha, minkejja kull haġa li tinsab fl-Att ta' l-1957 dwar il-*Probation* ta' Hatjin jew f'xi leġislazzjoni oħra, tinghata sentenza ta' prigunerija għal żmien ta' mhux inqas minn tlitt ijiem, b'żieda ma' kull piena oħra hliet għal prigunerija għal żmien itwal."

34. Minnufih wara l-artikolu 75 ta' l-Att prinċipali għandu jidhol l-artikolu ġdid li ġej:

Zieda ta' artikolu ġdid 75A ma' l-Att prinċipali.

"Piena għal reati kontra s-sigretezza uffiċjali.

75A. Kull persuna li, bhala li għandha jew kellha xi dmir uffiċjali jew bhala impjegata jew kienet impjegata fl-amministrazzjoni ta' dan l-Att, ikollha jew kellha aċċess għal, pussess ta', jew kontroll fuq xi dokumenti, informazzjoni, prospetti jew stimi, dwar dan l-Att, jew kopji tagħ-

hom, u li, h'lied kif provdut fl-artikolu 4 ta' dan l-Att, f'xi zmien tikkomunika jew tipprowa tikkomunika xi informazzjoni bhal dik jew xi haġa li tkun tinsab f'dawk id-dokumenti, prospetti, stimi jew kopji lil xi persuna, tkun hatja ta' reat u tehel meta tinsab hatja multa ta' mhux inqas minn mitt lira, u mhux iżjed minn elf lira jew prigunerija għal zmien ta' mhux iżjed minn sitt xhur, jew dik il-multa u prigunerija flimkien."

Għanijiet u Raġunijiet

L-Att ta' l-1948 dwar it-Taxxa fuq l-*Income* qed jiġi emendat biex jingħataw seħħ il-proposti tal-*Budget*. L-emendi jipprovdu aħjar id-disposizzjonijiet tal-liġi dwar ir-*records* li għandhom jinżammu min-negozjanti, dwar l-ippreżentat ta' prospetti u dwar is-smieġh ta' appelli. Ittiegħdet ukoll l-okkażjoni biex isir xi tibdil sabiex ċerti disposizzjonijiet tal-liġi jkunu aktar ċari u biex jiġihassru disposizzjonijiet oħra li ma għadhomx jaħdmu.

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, 1977, 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 provisions of this Act shall come into force as follows:

(a) the provisions of paragraph (c) of section 6 and of section 23 shall be deemed to have to come into force as from the commencement of the principal Act;

(b) the provisions of paragraph (d) of section 3 and sections 9, 11, 12 and 13 shall come into force as from the 1st day of January, 1978 in respect of the year of assessment commencing on that date and of subsequent years of assessment;

(c) the provisions of sections 17, 19 and 20 shall come into force forthwith in respect of any income accrued or derived during 1977 and subsequent years;

(d) the provisions of section 27 shall come into force forthwith but shall not apply to appeals filed before the Board of Special Commissioners before the expiration of fifteen days after the coming into force of the said section;

(e) the provisions of the sections of this Act other than those referred to in paragraphs (a), (b), (c) and (d) of this subsection shall come into force forthwith.

2. In section 2 of the principal Act, immediately after the definition of "bonus shares" there shall be inserted the following new definition: Amendment of section 2 of the principal Act.

““certified public auditor” means a person or a firm qualified for appointment as auditor in accordance with and for the purposes of section 140 of the Commercial Partnerships Ordinance, 1962;”.

Amendment of section 4 of the principal Act.

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

(a) for subsection (1) thereof there shall be substituted the following:

“(1) Except as may be necessary for the purposes of this Act, or where the Prime Minister otherwise directs, every person having any official duty or being employed in the administration of this Act shall regard and deal with all documents, information, returns and assessments relating to this Act, or copies thereof, as secret and confidential and shall make and subscribe before the Court of Appeal a declaration on oath to that effect in the form prescribed.”;

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

“(3) Nothing contained in this section shall prevent the disclosure to any authorised representative of any other Government of such information as is required to be disclosed in terms of any arrangement made under section 68A of this Act, or of any such facts as may be necessary to enable proper relief to be given in Malta or elsewhere under any such arrangement or under section 69 of this Act.”;

(c) for subsection (4) thereof there shall be substituted the following:

“(4) The provisions of this section shall not apply to information contained in any return filed in accordance with section 37A of this Act and relating to immovable property.”.

Amendment of section 5B of the principal Act.

4. In subsection (4) of section 5B of the principal Act, for the words “sections 26, 68, 68A and 69 of this Act”, there shall be substituted the words “sections 26, 68A and 69 of this Act”.

Substitution of section 7 of the principal Act.

5. For section 7 of the principal Act there shall be substituted the following:

“Accounting periods. 7. (1) Every person shall each year make up the accounts of his trade or business which he is required to keep in accordance with the provisions of this Act to the day immediately preceding the next following year of assessment.

(2) Notwithstanding the provisions of subsection (1) hereof, the Commissioner may permit any person to whom this subsection applies to make up the said accounts to a date other than the day immediately preceding a year of assessment and, where permission has been granted as aforesaid, the gains or profits for that year of assessment

and subsequent years of assessment shall be computed on the income of the year terminating on the date in the year immediately preceding the year of assessment on which the Commissioner has permitted that the accounts be made up.

(3) Subsection (2) of this section applies to any —

- (a) company;
- (b) commercial partnership *en nom collectif*;
- (c) body corporate established by law;
- (d) undertaking required by paragraph (d) of subsection (7) of section 14A of this Act to be dealt with as a separate body of persons.

(4) In granting his permission for the purposes of subsection (2) of this section, the Commissioner may impose such conditions as he deems fit and reasonable, and where the person who has requested permission for a change in accounting date accepts the conditions laid down by the Commissioner and the accounting date of the trade or business is changed accordingly, such conditions shall be operative notwithstanding any other provisions of this Act.

(5) The Minister responsible for finance may make rules prescribing —

(a) the method by which changes in an accounting date may be authorised by the Commissioner for the purposes of this section; and

(b) the conditions which may be imposed or required by the Commissioner in authorising changes as aforesaid.”.

6. Section 10 of the principal Act shall be amended as follows: Amendment
of section 10
of the
principal Act.
- (a) paragraph (c) of subsection (1) thereof shall be repealed;
 - (b) all the provisos to paragraph (d) of subsection (1) thereof shall be repealed;
 - (c) in paragraph (i) of subsection (1) thereof for the words “under paragraphs (c), (g) and (k)” wherever they occur there shall be substituted in each case the words “under paragraphs (g) and (k)”; and
 - (d) for subsection (2) thereof there shall be substituted the following:

“(2) The Minister responsible for finance may make rules prescribing the method of calculating or estimating the deductions allowable under this section, and may by such rules also determine the amount of the deduction.”.

7. Section 10B of the principal Act shall be amended as follows: Amendment
of section 10B
of the
principal Act.
- (a) in subsection (1) thereof, for the words “the event in question occurs on or after the first day of January, 1960, and before the trade” there shall be substituted the words “the event in question occurs before the trade”; and
 - (b) for the words “paragraphs (c), (g) and (k)” wherever they occur there shall be substituted in each case the words “paragraphs (g) and (k)”.

8. Section 11 of the principal Act shall be amended by the repeal of paragraph (f) thereof. Amendment
of section 11
of the
principal Act.

Amendment of section 14A of the principal Act.

9. In subsection (4) of section 14A of the principal Act, for the words "in excess of three hundred and twenty pounds", there shall be substituted the words "in excess of three hundred and eighty pounds".

Amendment of section 15 of the principal Act

10. In section 15 of the principal Act, for the words "under this Act, United Kingdom income tax, or Commonwealth income tax within the meaning of section 69 of the Act shall, where" there shall be substituted the words "under this Act shall, where".

Amendment of section 22 of the principal Act.

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

(a) in paragraph (a) of subsection (1) thereof for the words "deduction of seven hundred and eighty pounds" there shall be substituted the words "deduction of eight hundred and seventy pounds";

(b) in subsection (2) thereof —

(i) for the words "deduction of four hundred and thirty pounds" there shall be substituted the words "deduction of five hundred pounds", and

(ii) for the words "not exceeding three hundred and fifty pounds" there shall be substituted the words "not exceeding three hundred and seventy pounds"; and

(c) in subsection (6) thereof for the words "three hundred and twenty pounds" there shall be substituted the words "three hundred and eighty pounds".

Substitution of section 24 of the principal Act.

12. For section 24 of the principal Act there shall be substituted the following:

"Claims under this Part.

24. (1) Saving the provisions of subsection (2) of section 22, every claim for a deduction under this Part shall be made on the appropriate prescribed form.

(2) No deduction shall be granted under this Part for any year of assessment unless —

(a) the claim contains such particulars and is supported by such proof as the Commissioner may require or as is provided in subsection (3) of section 22 of this Act or in any rules made under this Act; and

(b) the form referred to in subsection (1) of this section, together with any supporting documents that are required to be produced, is received by the Commissioner before he determines the tax for that year of assessment by order in writing under the provisions of subsection (5) of section 55 of this Act."

Amendment of section 25 of the principal Act.

13. Section 25 of the principal Act shall be amended as follows:

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

"(3) The tax shall be charged at the rate of 32c5 on every pound of the chargeable income of every —

(a) company;

(b) body corporate established by law; and

(c) undertaking required by paragraph (d) of subsection (7) of section 14A of this Act to be dealt with as a separate body of persons.”;

(b) for subsection (4) thereof there shall be substituted the following:

“(4) Where the total income of any person (other than the entities and foundations mentioned in subsection (2A) and the bodies of persons mentioned in subsection (3) of this section) exceeds —

(a) £3,700 in the case of an individual who is entitled to a deduction under paragraph (a) of subsection (1) of section 22 of this Act for the same year of assessment, or

(b) £3,400 in the case of any other person,
an additional tax (which shall be called “surtax”) shall be charged on the excess at the following rates:

| | | |
|-----------------------------------|------|-----------|
| For every pound of the first £500 | 10c | in the £ |
| For every pound of the next £500 | 15c | in the £ |
| For every pound of the next £500 | 20c | in the £ |
| For every pound of the next £500 | 25c | in the £ |
| For every pound of the next £500 | 30c | in the £ |
| For every pound of the remainder | 32c5 | in the £: |

Provided that in the case of an individual who is allowed a further deduction under the proviso to subsection (2) of the said section 22 for the same year of assessment, the sum of £3,400 mentioned in paragraph (b) of this subsection shall be increased by the amount of the further deduction allowed as aforesaid and this subsection shall apply to such person accordingly.”;

(c) for paragraph (c) of subsection (5) there shall be substituted the following:

“(c) where income arising in Malta is chargeable with surtax under paragraph (b) of this subsection, the income so chargeable shall, for the purposes of subsection (4) of this section, be deemed to constitute the first part of the individual’s total income in excess of the amount relieved from surtax thereunder, so however that if the income so chargeable is greater than the difference between the individual’s total income and the said amount relieved from surtax, the excess shall still not be charged with surtax;”;

(d) in subsection (6) thereof —

(i) in sub-paragraph (i) of paragraph (a), for the words “chargeable for such year of assessment with treble the amount of tax for which he is liable for that year under the provisions of this Act; or” there shall be substituted the words “chargeable for such year of assessment with a tax of ten pounds or of treble the amount of tax for which he is liable for that year under the other subsections of this section, whichever is the greater; or”;

(ii) there shall be added the following proviso to paragraph (b):

"Provided that the Commissioner shall in no case reduce any tax chargeable under sub-paragraph (i) of paragraph (a) of this subsection to less than £1 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.";

(iii) paragraph (c) shall be repealed;

(iv) in paragraph (f), for the words "or of sections 26, 36D, 68, 69, 74 and 75 of this Act" there shall be substituted the words "or of sections 26, 68A, 69, 74 and 75 of this Act".

Amendment
of section 26
of the
principal Act.

14. Section 26 of the principal Act shall be amended as follows:

(a) subsection (9) thereof shall be repealed; and

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

"(10) In this section the expression "double taxation relief" means any credit or other relief for foreign income tax allowable by virtue of arrangements having effect under section 68A, and any relief allowable under section 69 of this Act, including any credit or relief which has been taken into account in determining the net Malta rate applicable to any dividends received by the company."

Substitution
of section 36
of the
principal Act.

15. For section 36 of the principal Act there shall be substituted the following:

"Income
paid to
non-
residents.

36. (1) Where any person pays to a person not resident in Malta, or to a person resident in Malta on behalf of such non-resident person, any income chargeable to tax under the provisions of this Act, not being income from which tax has been deducted under the provisions of section 26 or of section 45 of this Act, he shall upon paying such income, unless he is himself liable to pay tax thereon under section 29 of this Act, deduct tax therefrom —

(a) at the rate of twenty-five cents in the pound where payment is made to or on behalf of any non-resident person other than a company; and

(b) at the rate chargeable under subsection (3) of section 25 of this Act where payment is made to or on behalf of a non-resident company:

Provided that the Commissioner may by notice in writing given to any person required to effect a deduction of tax in accordance with the foregoing provisions of this section, authorise such person to deduct tax at a rate lower than that herein before mentioned, or to pay such income without any deduction of tax.

(2) Any amount of tax deducted from income in accordance with the provisions of subsection (1) of this section shall be a debt due to the Government by the person effecting the deduction as aforesaid, payable within thirty days from the making of the deduction, and such amount shall be accounted for and remitted to the Commissioner within the said period.

(3) Deductions of tax made under the provisions of subsection (1) of this section shall, when paid to the Commissioner as provided in subsection (2) of this section, be set off for the purposes of collection against the tax charged on the non-resident person in respect of the relative income, and any excess shall be refunded in accordance with the provisions of section 67 of this Act.

(4) Where any person fails to deduct tax in accordance with the provisions of this section or, after deducting such tax fails to pay it to the Commissioner within the period mentioned in subsection (2) of this section:

(a) such person shall be chargeable with the tax which should have been deducted or paid as aforesaid and, in addition, with twice the amount of such tax;

(b) the tax and additional tax shall be recoverable from the said person in the same manner as other tax assessed and charged upon him under this Act;

(c) a notice given by the Commissioner to any person and stating the tax which was due to be deducted or paid by him as aforesaid and any additional tax to which he became liable for having failed to deduct or pay the tax shall, unless the contrary is proved, be sufficient evidence that the amount shown in the said notice is the amount due to be paid to the Commissioner by the said person;

(d) the Commissioner may in his discretion remit wholly or in part any additional tax chargeable under the provisions of this subsection;

(e) additional tax charged under this subsection shall be borne by the person required to deduct or pay the tax and shall not be recoverable by such person, whether wholly or in part, from the person receiving the income;

(f) additional tax charged under the provisions of this subsection shall not be deemed to be part of any tax paid or payable for the purposes of sections 26, 62, 68A, 69, 74 and 75 of this Act or any rules made thereunder."

16. Sections 36A, 36B, 36C, 36D and 36E of the principal Act shall be repealed.

Repeal of sections 36A, 36B, 36C, 36D, and 36E of the principal Act.

17. Section 37 of the principal Act shall be amended as follows:

Amendment of section 37 of the principal Act.

(a) in subsection (1) thereof, for the words "with a return of income and such particulars as may be required for the purpose of this Act with respect to the income upon which such person is chargeable" there shall be substituted the words "with a return of income together with and containing such particulars, statements, accounts or other documents as may be necessary to enable such person's income and allowable deductions to be readily ascertained"; and

(b) in subsection (2) thereof, the words "and any such person who fails or neglects to file such notice shall be guilty of an offence against this Act" shall be deleted.

Amendment of section 37A of the principal Act.

18. For subsection (7) of section 37A of the principal Act there shall be substituted the following:

"(7) Where under the provisions of section 7 of this Act the Commissioner has granted permission to any person to make up the accounts of his trade or business to a date other than the day immediately preceding a year of assessment, the return of capital assets to be furnished under subsection (1) hereof shall, with reference to the capital assets of the said trade or business, be substituted by a return of the assets as on the first day immediately following that on which the said accounts are made up."

Addition of new section 37B to the principal Act.

19. Immediately after section 37A of the principal Act there shall be added the following new section:

"Provisions regarding the filing of returns.

37B. (1) In respect of any person who derives income chargeable to tax under paragraph (a) of subsection (1) of section 5 of this Act, and who, together with a return made as required under any of the provisions of section 37 or 37A of this Act, files accounts of his trade, business, profession or vocation certified by a certified public auditor, any time stated by the Commissioner in a notice given under either of the aforesaid section 37 or 37A as the time within which the return is to be made, shall be construed as being a period expiring six months from the first day of the year of assessment in respect of which the return of income is made:

Provided that in respect of a person allowed under section 7 of this Act to make up his accounts to a date other than the day immediately preceding a year of assessment, the said period of six months shall be reduced by a period equal to that by which the accounting date precedes the said day, so however that the period within which a return is to be made shall in no case be less than that stated in the notice given by the Commissioner.

(2) No return purporting to have been filed in accordance with the provisions of section 37 or of section 37A of this Act shall be considered to have been so filed unless the said return is complete in all material respects.

(3) The Commissioner shall, every year, send to every person who has failed to submit a return in accordance with the provisions of section 37 or 37A of this Act a notice referring to such failure and containing a warning that unless the aforesaid provisions are complied with within the period stated in the notice, the fact of the failure and the name of the defaulter will be published; and on the expiration of the period aforesaid, the Commissioner shall publish lists, in such form and manner and at such times as he may deem appropriate, or as may be prescribed, containing the names and addresses of the persons who, on the expiration of the period aforesaid, will still have failed to comply with the aforesaid provisions of this Act."

20. For section 42 of the principal Act there shall be substituted the following:

Substitution of section 42 of the principal Act.

"Records to be kept.

42. (1) Every person carrying on a trade, business, profession or vocation shall keep proper and sufficient records of his income and expenditure to enable his income and allowable deductions to be readily ascertained.

(2) The records referred to in subsection (1) of this section shall include:

(a) proper accounts with respect to —

(i) all sums of money received or expended and the matters in respect of which the receipt or expenditure takes place, and

(ii) all sales, purchases or services rendered, as well as any other transactions, acts or operations pertaining to the trade, business, profession or vocation;

(b) a profit and loss account or equivalent annual statement;

(c) a statement of the assets and liabilities as on the date on which the annual accounts of the trade, business, profession or vocation are made up or, in the case of a company, a balance sheet.

(3) Subject to such conditions as he may deem fit to impose, the Commissioner may exempt any person in respect of any year of assessment from keeping any record or statement referred to in subsection (2) of this section.

(4) The records required to be kept by this section shall be supported by such documents as may be appropriate in the circumstances and, in the case of a company resident in Malta, the balance sheet and profit and loss account shall comply in every respect with the provisions of section 134 of the Commercial Partnerships Ordinance, 1962, and, notwithstanding any exemption made by that Ordinance 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 section 141 of that Ordinance.

(5) All records required to be kept by any of the provisions of this section shall be retained for a period of not less than nine years after the completion of the transactions, acts or operations to which they relate:

Provided that this subsection shall not apply where effect has been given to the provisions of section 49, or of subsection (2) of section 160 of the Commercial Partnerships Ordinance, 1962."

21. In paragraph (e) of subsection (3) of section 45 of the principal Act, for the words "sections 26, 36D, 62, 68, 68A, 69, 74 and 75 of this Act", there shall be substituted the words "sections 26, 62, 68A, 69, 74 and 75 of this Act".

Amendment of section 45 of the principal Act.

22. In paragraph (b) of subsection (1) of section 46 of the principal Act, for the words "any such profits, or income," there shall be substituted the words "any profits or income to which this Act applies and which belong to such other person,".

Amendment of section 46 of the principal Act.

Substitution of section 54 of the principal Act.

23. For section 54 of the principal Act there shall be substituted the following:

"Cancellation of assessments.

54. (1) The Commissioner may for the purposes of this Act cancel any assessment raised by him, and such cancellation shall be without prejudice to the raising of any assessment required to be raised under this Act in replacement of the assessment so cancelled which shall be deemed not to have been raised.

(2) Nothing in this section contained shall empower the Commissioner to cancel or raise any assessment for any year where such cancellation or raising of any assessment would involve the reopening of any matter which has been determined on appeal for that year."

Amendment of section 55 of the principal Act.

24. In subsection (1) of section 55 of the principal Act for the words "each person whose name appears on the assessment list a notice addressed to him" there shall be substituted the words "each person assessed to tax a notice addressed to him".

Amendment of section 56 of the principal Act.

25. For subsection (1) of section 56 of the principal Act there shall be substituted the following subsection:

"(1) There shall be a Board of Special Commissioners for the purpose of hearing and determining appeals in accordance with the provisions of section 57 of this Act. The Board shall consist of a Chairman, who shall be one of a panel of persons appointed by the President of Malta to serve as Special Commissioner in that capacity, and of two other Special Commissioners who shall be two of a panel of persons appointed as aforesaid to serve in such other capacity, and who shall serve on the Board in accordance with such distribution of duties, including provision for inability to serve and other circumstances, as the Minister responsible for finance may establish."

Amendment of section 57 of the principal Act.

26. Section 57 of the principal Act shall be amended as follows:

(a) in subsection (1) for the words "section 55 of this Act may, upon giving notice in writing to the Commissioner, enter within thirty days" there shall be substituted the words "section 55 of this Act may enter within thirty days"; and

(b) in subsection (5) for the words "The Board shall confirm", there shall be substituted the words "Subject to the provisions of subsection (3) hereof, the Board shall confirm."

Addition of new section 57A to the principal Act.

27. Immediately after section 57 of the principal Act there shall be added the following new section:

"Certain provisions to be followed in the hearing of appeals

57A. The following provisions shall have effect for the purposes of any appeal made under section 57 of this Act:

(a) the Board of Special Commissioners shall summarily reject any appeal before it for any year of assessment and confirm the assessment complained of unless *prima facie* proof is brought before it that, by

the date on which the appeal was entered, appellant had filed under section 37 of this Act a return of his income chargeable for the said year of assessment and, under section 37A, a return of the capital assets owned by him on the first day of the said year of assessment;

(b) where the assessment complained of has been raised by the Commissioner in accordance with the provisions of paragraph (b) of subsection (2), or of subsection (3) of section 52, and the dispute before the Board includes a dispute concerning any income arising from sources referred to in paragraph (a) of subsection (1) of section 5 of this Act, no evidence shall be considered by the Board as sufficient to warrant any change in the assessment concerning that income unless the person appealing against the Commissioner's decision has, not later than the thirtieth day after that fixed for the first hearing of the appeal, delivered to the Commissioner the records required to be kept by section 42 of this Act and the other documents required by that section to support or accompany such records, and unless he subsequently confirms such records and documents on oath before the Board;

(c) the Commissioner may at any time during the hearing of an appeal require a declaration by the Board as to whether the appeal should be rejected and the assessment complained of confirmed in accordance with the provisions of paragraphs (a) or (b) of this section."

28. Section 59 of the principal Act shall be amended by the repeal of subsection (2) thereof.

Amendment of section 59 of the principal Act.

29. In Part XIII COLLECTION of the principal Act, there shall be inserted the following new section 60A after section 60:

Addition of new section 60A to the principal Act.

"Executive title.

60A. The following shall constitute an executive title within the meaning and for the purposes of Title VII of Part I of Book Second of the Code of Organization and Civil Procedure, namely:

(a) the notice referred to in paragraph (c) of subsection (4) of section 36;

(b) the notice referred to in paragraph (b) of subsection (3) of section 45;

(c) the final and conclusive assessment referred to in section 59;

(d) the notice referred to in paragraph (b) of subsection (4) of section 62;

(e) the notice referred to in subsection (1) of section 65:

Provided that except in the case referred to in paragraph (e), the procedure laid down in paragraph (b) of

subsection (1) of section 63 of this Act shall be followed in all cases before payment is enforced in virtue of such title.”.

Amendment of section 63 of the principal Act.

30. Subsection (1) of section 63 of the principal Act shall be amended as follows:

(a) in paragraph (b) for the words “referred to in subsection (2) of section 59 after two days” there shall be substituted the words “referred to in section 60A after two days”; and

(b) in paragraph (c) for the words “sections 26, 36D, 45, 68, 68A, 69, 74 and 75 of this Act” there shall be substituted the words “sections 26, 36, 45, 68A, 69, 74 and 75 of this Act”.

Repeal of section 68 of the principal Act.

31. Section 68 of the principal Act shall be repealed.

Amendment of section 68A of the principal Act.

32. Section 68A of the principal Act shall be amended as follows:

(a) subsections (2) and (5) shall be repealed; and

(b) in subsection (3) the words “(other than the United Kingdom)” shall be repealed.

Substitution of section 72 of the principal Act.

33. For section 72 of the principal Act there shall be substituted the following section:

“General provisions regarding offences.

72. (1) Any person who contravenes or fails to comply with any of the provisions of this Act or of any rules made thereunder shall be guilty of an offence and, unless another punishment is specifically provided by this Act, he shall be liable on conviction to a fine (*multa*) of not less than ten pounds and not exceeding fifty pounds.

(2) Where a person is, on or after 1st July, 1977, found guilty of an offence under any of the provisions of this Act and is not sentenced to imprisonment for that offence, the Court shall expressly warn him that if, within five years from the date of the warning, he is again found guilty of another offence under any of the provisions of this Act (whether of the same nature or not) he shall be sentenced, in addition to any other punishment, to not less than three days imprisonment; and a person so found guilty on a second or subsequent occasion, within the period aforesaid, shall, notwithstanding anything contained in the Probation of Offenders Act, 1957 or in any other enactment, be sentenced to imprisonment for a term of not less than three days, in addition to any other punishment except imprisonment for a longer term.”.

Addition of new section 75A to the principal Act.

34. Immediately after section 75 of the principal Act there shall be inserted the following new section:

“Penalty for offences against official secrecy.

75A. Any person who, having or having had any official duty or being or having been employed in the administration of this Act, has or had access to, possession of or control over any documents, information, returns or assessments, relating to this Act, or copies thereof, and

who, except as provided in section 4 of this Act, at any time communicates or attempts to communicate any such information or anything contained in such documents, returns, assessments or copies to any person, shall be guilty of an offence and shall on conviction be liable to a fine (*multa*) of not less than one hundred pounds, and not more than one thousand pounds or to imprisonment for a period not exceeding six months, or to both such fine (*multa*) and imprisonment.”.

Objects and Reasons

The Income Tax Act, 1948 is being amended in order to give effect to the Budget proposals. The amendments also tighten up the provisions of the law regarding the records to be kept by businessmen, the filing of returns and the hearing of appeals. Occasion has also been taken to make various adjustments to make certain provisions of the law clearer and to repeal other provisions which are no longer operative.