

Nagħti l-kunsens tiegħi.

(L.S.)

**MARIE LOUISE  
COLEIRO PRECA  
President**

27 ta' Ġunju, 2014

**ATT Nru. XXIII tal-2014**

*ATT li jemenda l-Att dwar il-Kummissarju tat-Taxxi Kap. 517.*

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

**1.** It-titolu fil-qosor ta' dan l-Att huwa l-Att tal-2014 li jemenda l-Att dwar il-Kummissarju tat-Taxxi u dan l-Att għandu jinqara u jinftiehem haġa waħda mal-Att dwar il-Kummissarju tat-Taxxi, hawn aktar 'il quddiem imsejjaħ "l-Att prinċipali".

Titolu fil-qosor.

Kap. 517.

**2.** Minnufih qabel l-artikolu 1 tal-Att prinċipali, għandha tizzied l-intestatura li ġejja:

Żjieda ta' intestatura ġdida qabel l-artikolu 1 tal-Att prinċipali.

"TAQSIMA I  
Dispożizzjoniet preliminari".

**3.** Minnufih wara l-artikolu 2 tal-Att prinċipali, għandha tizzied l-intestatura li ġejja:

Żjieda ta' intestatura ġdida qabel l-artikolu 2 tal-Att prinċipali.

"TAQSIMA II  
Twaqqif ta' Kummissarju għat-Taxxi".

**4.** L-artikolu 3 tal-Att prinċipali għandu jiġi emendat kif ġej:

Emenda tal-artikolu 3 tal-Att prinċipali.

(a) fis-subartikolu (2) tiegħu, minnufih wara l-kliem "u jiġu eżerċitati minnu" għandhom jidhlu l-kliem "u kull referenza għall-Kummissarju tat-Taxxi Interni, għall-Kummissarju tat-Taxxa fuq il-Valur Miżjud, u għall-Kontrullur tad-Dwana f'kull ligi għandha tinqara u tinftiehem bhala referenza għall-Kummissarju tat-Taxxi";

(b) minnufih wara l-paragrafu (ċ) tas-subartikolu (4) tiegħu, għandhom jiżdiedu l-paragrafi ġodda li ġejjin:

"(d) Il-Kummissarju jista', f'kull żmien, bi qbil mill-Ministru, jieħu lura dawk il-funzjonijiet kollha, jew uħud minnhom, li jkunu ġew delegati taħt dan is-subartikolu. Avviż dwar it-teħid lura ta' funzjonijiet għandu jiġi pubblikat fil-Gazzetta tal-Gvern.

(e) Meta l-Kummissarju jieħu lura funzjonijiet li kienu ġew delegati lil persuna oħra taħt dan is-subartikolu, huwa jieħu wkoll, minflok dik il-persuna, ir-rappreżentanza legali u ġudizzjarja tal-Gvern fuq id-dokumenti, l-atti ġudizzjarji u l-azzjonijiet kollha magħmula, mibgħuta, preżentati, mibdija jew meħuda minn jew f'isem jew kontra dik il-persuna oħra bis-saħħa tal-imsemmija delega.";

(ċ) minnufih wara s-subartikolu (7) tiegħu għandhom jiżdiedu s-subartikoli ġodda li ġejjin:

"(8) Kull att ġudizzjarju preżentat mill-Kummissarju u kull att ġudizzjarju preżentat minn kull persuna biex jiġi notifikat il-Kummissarju jew fi proċedimenti kontra l-Kummissarju skont jew għall-iskopijiet ta' xi att tat-taxxa, għandu juri b'mod ċar fl-intestatura, taħt l-isem tal-qorti jew tribunal fejn ikun ġie preżentat, l-att tat-taxxa inkwistjoni. Nuqqas ta' tharis ta' din id-dispożizzjoni ma jikkostitwixxix raġuni għan-nullità tal-att ġudizzjarju jew proċedimenti ġudizzjarji inkwistjoni kemm-il darba n-nuqqas jiġi msewwi mill-parti li tipprezenta dak l-att kemm jista' jkun malajr wara li tkun ġiet ordnata tagħmel hekk minn dik il-qorti jew minn dak it-tribunal.

(9) Id-dispożizzjonijiet ta' dan l-artikolu huma bla preġudizzju għas-setgħat tal-Kummissarju li jassenja dmirijiet u jiddelega funzjonijiet lil uffiċjali fid-dipartimenti tat-taxxa u, meta dan ikun permess mil-liġi, lil persuni oħra, skont ma jkun meħtieġ biex huwa jeżerċita l-funzjonijiet tiegħu kif imiss:

Izda -

(a) assenjazzjoni jew delega kif ingħad bl-ebda mod ma tillimita s-setgħat, dmirijiet, drittijiet u funzjonijiet tal-Kummissarju taħt kull att tat-taxxa jew taħt dan l-Att;

(b) il-Kummissarju jista' jassenja jew jiddelega

lill-istess persuna funzjonijiet li jkollhom x'jaqsmu ma' iktar minn att tat-taxxa wiehed jew mal-atti tat-taxxa b'mod ġenerali.

(10) Minkejja dak kollu li jinsab f'kull dispożizzjoni tal-atti tat-taxxa jew ta' kull liġi oħra, l-uffiċjali li l-Kummissarju jkun iddelegalhom funzjonijiet skont is-subartikolu (4) għandhom jagħtu lill-Kummissarju dik l-informazzjoni, li tkun informazzjoni miġbura għal xi skop ta' att tat-taxxa, kif jista' jiġi ordnat mill-Kummissarju u l-Kummissarju jista' juża jew jawtorizza l-użu ta' dik l-informazzjoni u ta' kull informazzjoni oħra li jkun għabar fil-qadi tal-funzjonijiet tiegħu għall-iskopijiet ta' kull att tat-taxxa ieħor.

(11) Minkejja d-dispożizzjonijiet tal-artikoli 1196 sa 1204 tal-Kodiċi Ċivili, it-tnejn inklużi, ma tista' ssir tpaċija ta' ebda dejn li jkun dovut skont att tat-taxxa lil jew mill-Kummissarju jew xi uffiċjal li l-Kummissarju jkun iddelegalu funzjonijiet skont is-subartikolu (4) kontra dejn li jkun dovut skont xi att tat-taxxa ieħor minn jew lill-Kummissarju jew l-uffiċjal l-ieħor kif ingħad:

Izda tpaċija kif ingħad tista' ssir u din ikollha effett sa dak il-limitu u b'dak il-mod kif jista' jiġi approvat mill-Kummissarju jew kif jista' jiġi preskritt."

5. Minnufih wara l-artikolu 4 tal-Att prinċipali, għandhom jiżdidu t-Taqsima ġdida u l-artikolu ġdid li ġejjin:

Żjieda ta' taqsima u artikolu ġodda wara l-artikolu 4 tal-Att prinċipali.

### "Taqsimi III

#### Bord ta' Sorveljanza dwar ir-Remissjoni ta' Taxxa

Stabbiliment tal-Bord ta' Sorveljanza dwar ir-Remissjoni ta' Taxxa.

5. (1) Għandu jiġi stabbilit Bord, skont id-dispożizzjonijiet ta' din it-Taqsima, li jkun imsejjaħ il-Bord ta' Sorveljanza dwar ir-Remissjoni ta' Taxxa (hawnhekk iżjed 'il quddiem f'din it-Taqsima msejjaħ il-"Bord") sabiex jipprovdi sorveljanza fuq ir-remissjoni ta' ammonti dovuti lil dipartimenti tat-taxxi skont l-atti dwar it-taxxa.

(2) Il-Bord għandu jkun magħmul minn *Chairperson*, li jkun maħtur mill-Ministru, li għandu jippresjedi fuq il-Bord u dak in-numru ta' membri li jkun mhux anqas minn tnejn jew aktar minn sitta li l-Ministru jista' minn żmien għal żmien jahtar.

(3) *Iċ-Chairperson* u l-membri tal-Bord għandhom ikunu maħtura mill-Ministru bil-mod li ġej minn fost persuni li, fl-opinjoni tal-Ministru, għandhom esperjenza preċedenti u kwalifiki speċjali f'qasam ta' kompetenza partikolari li jaqa' fil-kompetenza tal-Bord:

(a) *iċ-Chairperson* għandu jinħatar minn fost persuni li mhumiex uffiċjali pubbliċi jew impjegati fis-settur pubbliku; u

(b) il-membri tal-Bord għandhom ikunu maħtura wara li jkunu ġew approvati mill-Ministru minn lista li jista' biss ikollha uffiċjali pubbliċi u impjegati fis-servizz pubbliku sottmessi lill-Ministru mill-Kummissarju tat-Taxxi.

(4) *Iċ-Chairperson* u l-membri tal-Bord għandhom ikunu maħtura għal terminu ta' tliet snin u għandhom jivvakaw il-kariga fit-tmiem tat-terminu tal-ħatra tagħhom sakemm il-ħatra tagħhom ma tkunx estiża jew imġedda.

(5) Mal-ħatra tagħhom, *iċ-Chairperson* u l-membri tal-Bord għandhom jieħdu għurament li se jrin iwettqu l-funzjonijiet u d-dmirijiet tagħhom b'mod imparzjali, b'mod ġust u skont il-liġi u li ma jikxfu ebda ħaġa li tiġi fl-għarfien tagħhom fl-eżerċizzju tal-funzjonijiet tagħhom hlief fejn dan ikun meħtieġ għat-twettiq ta' dawn il-funzjonijiet jew fir-rigward ta' affarijiet konnessi magħhom jew għall-finijiet ta' konformità ma' ordni mogħtija mill-qorti jew organu kompetenti ieħor li jeżerċita funzjonijiet ġudizzjarji jew investigattivi taħt kwalunkwe liġi. Il-għurament għandu jittiehed quddiem l-Avukat Ġenerali.

(6) Il-Bord għandu kemm jista' jkun jipprova jasal għall-konkluzjonijiet tiegħu b'deċiżjoni unanima iżda meta deċiżjoni bħal din ma tistax tintlaħaq huwa għandu jaġixxi fuq maġġoranza ta' voti minn fost *iċ-Chairperson* u l-membri.

(7) Ir-rapporti dwar il-konkluzjonijiet tal-Bord dwar każijiet individwali jew dwar l-eżerċizzju ta' xogħol ta' natura ġenerali għandhom ikunu ffirmati miċ-*Chairperson* u għandhom jintbagħtu lill-Kummissarju tat-Taxxi mill-aktar fis wara li jkunu ġew adottati. Fl-imsemmi rapport il-Bord jista' jagħmel rakkomandazzjonijiet ta' natura ġenerali jew ta' natura speċifika.

(8) Il-Kummissarju tat-Taxxi għandu, wara li jkun eżamina rakkomandazzjoni tal-Bord, jirrapporta liċ-*Chairperson* tal-Bord fi żmien xahrejn billi jinfurmah dwar kull deċiżjoni finali meħuda fuq ir-rakkomandazzjoni.

(9) Il-Bord għandu, sat-30 ta' April ta' kull sena wara s-sena li fiha jkun maħtur, johroġ rapport dwar l-attivitajiet li wettaq matul is-sena preċedenti. Ir-rapport għandu jinkludi informazzjoni statistika fuq il-każijiet eżaminati matul il-perjodu ta' rapport.

(10) Iċ-*Chairperson* għandu jirċievi dik ir-rimunerazzjoni li l-Ministru jista' minn żmien għal żmien jiddetermina.

(11) Il-Ministru jista' b'ordni jistabbilixxi sezzjonijiet tal-Bord ta' Sorveljanza dwar ir-Remissjoni ta' Taxxa u jista' jsemmi daww il-kategoriji ta' sorveljanza jew funzjonijiet partikolari li għandhom jiġu assenjati lil kull sezzjoni. Il-Ministru jista' b'ordni sussegwenti jemenda, jirrevoka jew jissostitwixxi tali ordni.

(12) Meta iċ-*Chairperson* jew membru tal-Bord jastjeni milli jpoġġi fuq il-Bord jew ma jistax jaġixxi xort'oħra, għandu jinħatar *Chairperson* jew membru ieħor mill-Ministru għall-Bord jew għal sezzjoni tiegħu u dan għandu jaġixxi minflok dak jew dik iċ-*Chairperson*."

6. Minnufih wara l-artikolu 5 tal-Att prinċipali għandhom jizdiedu t-Taqsima ġdida u l-artikolu ġdid li ġejjin:

Żjieda ta'  
Taqsima ġdida u  
artikolu ġdid  
mal-Att  
prinċipali.

"Taqsimha IV  
Miksellanji

Applikabilità ta' dispożizzjonijiet amministrattivi ta' Att tat-taxxa għal Att tat-taxxa ieħor.

6. (1) Bla ħsara għall-generalità tal-artikolu 4, u bla ħsara għas-subartikolu (2), il-Ministru jista' jordna li dispożizzjonijiet li jirrigwardaw l-amministrazzjoni ta' Att tat-taxxa għandhom japplikaw b'dak il-mod u sa dak il-limitu kif jista' jiġi preskritt għall-iskop tal-amministrazzjoni ta' Att tat-taxxa ieħor u dawk id-dispożizzjonijiet għandhom għaldaqshekk jinqraw u jinftiehm u jkunu jorbtu u jkollhom effett, *mutatis mutandis*, daqslikieku kienu dispożizzjonijiet provduti f'dak l-Att tat-taxxa l-ieħor.

(2) Regolamenti taħt is-subartikolu (1) jistgħu isiru dwar dispożizzjonijiet li għandhom x'jaqsmu maż-żamma, produzzjoni, ġbir u spezzjoni ta' kull informazzjoni, kotba u *records*."

Żjieda ta' artikolu ġdid mal-Att prinċipali.

7. Minnufih wara l-artikolu 6 tal-Att prinċipali għandu jiżdied l-artikolu ġdid li ġej:

"Thassir tal-Att dwar it-Twaqqif tal-Kariga ta' Kummissarju tat-Taxxi Interni. Kap. 121.

7. L-Att dwar it-Twaqqif tal-Kariga ta' Kummissarju tat-Taxxi Interni huwa b'dan imħassar."

Emenda tal-artikolu 9B tal-Att dwar it-Taxxa fuq l-*Income*. Kap. 123.

8. Minnufih wara l-artikolu 9B tal-Att dwar it-Taxxa fuq l-*Income* għandu jiġi emendat kif ġej:

(a) minnufih wara t-tieni proviso tas-subartikolu (4) tiegħu, għandu jiżdied il-proviso ġdid li ġej:

"Izda wkoll fil-każ ta' assi kwalifikattivi li jkunu reġistrati taħt ir-Regolamenti tal-2014 dwar Skema ta' Reġistrazzjoni dwar l-Investimenti, magħmula taħt l-Att dwar it-Transazzjonijiet Esterni, ir-referenzi għad-dati "31 ta' Marzu, 2005" u "1 ta' Jannar, 2005" fis-subartikolu (2) u "31 ta' Marzu, 2005" fis-subartikolu (3) għandhom jinftiehm bħala referenzi għad-dati "4 ta' Novembru, 2013", "1 ta' Jannar, 2013" u "31 ta' Mejju, 2014", rispettivament.";

(b) minnufih wara l-aħħar proviso għas-subartikolu (4) tiegħu, għandhom jiżdiedu s-subartikoli godda li ġejjin:

"(5) Meta persuna tkun għamlet uzu ta' dan l-artikolu fir-

rigward tar-Regolamenti tal-2014 dwar Skema ta' Reġistrazzjoni dwar l-Investimenti, kull telf imsemmi fl-artikolu 5(10)(a) u l-artikolu 14(1)(g) dikjarat fil-prospett tat-taxxa fuq l-*income* għas-sena ta' stima 2013 u għal kull sena ta' stima preċedenti, meta sottomess, ma għandux jingarr 'il quddiem u paċut kontra l-*income* totali tal-imsemmija persuna għas-sena qabel is-sena ta' stima 2014 jew f'xi sena sussegwenti.

(6) (a) Persuna li tirċievi avviż ta' inkjesta msemmi fl-artikolu 13(7) tal-Att dwar l-Amministrazzjoni tat-Taxxa għandha, fi żmien tletin ġurnata mid-data ta' meta tirċievi l-imsemmi avviż, tibgħat lill-Kummissarju ċ-Ċertifikat ta' Reġistrazzjoni msemmi fir-regolament 9 tar-Regolamenti tal-2014 dwar Skema ta' Reġistrazzjoni dwar l-Investimenti.

(b) Minkejja d-dispożizzjonijiet tas-subartikolu (2), l-eżenzjoni skont l-imsemmi subartikolu ma tapplikax jekk il-persuna msemmija fil-paragrafu (a) ma tibgħatx l-imsemmi Ċertifikat fi żmien tletin ġurnata mid-data ta' meta tirċievi l-imsemmi avviż:

Izda li l-Kummissarju, meta jkun sodisfatt li l-imsemmija persuna ma setgħetx tibgħat l-imsemmi Ċertifikat fiż-żmien minhabba li ma kenitx Malta, mard jew kawża raġonevoli oħra, jista' jestendi ż-żmien kif ikun raġonevoli fiċ-ċirkostanzi."

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Mgħoddi mill-Kamra tad-Deputati fis-Seduta Nru. 165 tat-18 ta' Ġunju, 2014.

ANGLU FARRUGIA  
*Speaker*

RAYMOND SCICLUNA  
*Skrivan tal-Kamra tad-Deputati*

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I assent.

(L.S.)

**MARIE LOUISE  
COLEIRO PRECA  
President**

27th June, 2014

**ACT No. XXIII of 2014**

*AN ACT to amend the Commissioner for Revenue Act, Cap.517.*

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

Short title.

**1.** The short title of this Act is the Commissioner for Revenue (Amendment) Act, 2014, and this Act shall be read and construed as one with the Commissioner for Revenue Act, hereinafter referred to as "the principal Act".

Cap. 517.

Addition of new heading before article 1 of the principal Act.

**2.** Immediately before article 1 of the principal Act, there shall be added the following new heading:

**"PART I  
Preliminary provisions".**

Addition of new heading after article 2 of the principal Act.

**3.** Immediately after article 2 of the principal Act, there shall be added the following new heading:

**"PART II  
Establishment of Commissioner for Revenue".**

Amendment of article 3 of the principal Act.

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

(a) in sub-article (2) thereof, immediately after the words "shall be exercised by the Commissioner", there shall be added the words "and all references to the Commissioner of Inland Revenue, the Commissioner of Value Added Tax and the Comptroller of Customs

in any law shall be read and construed as references to the Commissioner for Revenue";

(b) immediately after paragraph (c) of sub-article (4) thereof, there shall be added the following new paragraphs:

"(d) The Commissioner may, at any time, with the concurrence of the Minister, resume any or all of the functions delegated under this sub-article. A notice of any such resumption of functions shall be published in the Gazette.

(e) When the Commissioner resumes any functions that were delegated to another person under this sub-article, he shall also assume, in lieu of that person, the legal and judicial representation of the Government on all documents, judicial acts and actions that were drawn, sent, filed, instituted or taken by or in the name of or against that person in virtue of the said delegation.";

(c) immediately after sub-article (7) thereof, there shall be added the following new sub-articles:

"(8) Any judicial act filed by the Commissioner and any judicial act filed by any person to be served upon the Commissioner or in proceedings against the Commissioner in terms or for the purposes of any revenue act, shall clearly indicate in the heading, below the name of the court or tribunal in which it is filed, the revenue act in question. A default of compliance with this provision shall not constitute grounds for the nullity of the judicial act or judicial proceedings in question provided that the defect is rectified by the party filing that act as soon as may be after it has been requested to do so by that court or tribunal.

(9) The provisions of this article shall be without prejudice to the powers of the Commissioner to assign duties and delegate functions to officials within the revenue departments and, where allowed by law, to other persons, as may be necessary for the proper exercise of his functions:

Provided that -

(a) an assignment or delegation as aforesaid shall not in any way limit the powers, duties, rights and functions of the Commissioner under any revenue act or under this Act;

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(b) the Commissioner may assign or delegate to the same person functions that are related to more than one revenue act or to the revenue acts in general.

(10) Notwithstanding anything contained in any provision of the revenue acts or of any other law, the officials to whom the Commissioner has delegated functions in accordance with sub-article (4) shall furnish to the Commissioner such information, being information obtained for any of the purposes of a revenue act, as may be directed by the Commissioner and the Commissioner may use or authorise the use of such information and of any other information that he may obtain in the course of the performance of his functions for the purposes of any other revenue act.

(11) Notwithstanding the provisions of articles 1196 to 1204 of the Civil Code, both inclusive, no set-off may be made of any debt due in terms of a revenue act to or by the Commissioner or any official to whom the Commissioner has delegated functions in accordance with sub-article (4) against any debt due in terms of any other revenue act by or to the Commissioner or such official as aforesaid:

Provided that a set-off as aforesaid may be made and shall have effect to such extent and in such manner as may be approved by the Commissioner or as may be prescribed."

Addition of new Part and new article after article 4 of the principal Act.

5. Immediately after article 4 of the principal Act, there shall be added the following Part and new article:

### "Part III

#### Revenue Remissions Supervisory Board

Revenue  
Remissions  
Supervisory  
Board.

5. (1) There shall be set up in accordance with the provisions of this Part, a Board to be known as the Revenue Remissions Supervisory Board (hereinafter in this Part referred to as the "Board") for the purpose of providing oversight on the remission of amounts due to revenue departments under the revenue acts.

(2) The Board shall consist of a Chairperson to be appointed by the Minister who shall preside over the Board and of such number of members not being less than two or more than six as the Minister may from time to time appoint.

(3) The Chairperson and the members of the Board shall be appointed by the Minister in the following manner from amongst persons who, in the Minister's opinion, have previous experience and special qualifications in a particular field of expertise falling within the competence of the Board:

(a) the Chairperson shall be appointed from amongst persons who are not public officers or employees in the public sector; and

(b) the members of the Board shall be appointed after being approved by the Minister from a list which may only include public officers and public service employees submitted to the Minister by the Commissioner for Revenue.

(4) The Chairperson and the members of the Board shall be appointed for a term of three years and shall vacate their office at the expiration of the term of their appointment unless the appointment is extended or renewed.

(5) Upon their appointment, the Chairperson and the members of the Board shall take an oath to carry out their functions and duties with impartiality, fairness and according to law and not to disclose any matter that comes to their knowledge in the exercise of their functions except as may be necessary for the purpose of carrying out such functions or in relation to matters connected therewith or for the purpose of complying with an order of a court or of another competent body exercising judicial or investigative functions under any law. The oath shall be taken before the Attorney General.

(6) The Board shall as much as possible seek to adopt its conclusions by unanimous decision but when such a decision is not achievable it shall act by a majority of votes from amongst the Chairperson and the members.

(7) The reports on the conclusions of the Board on individual cases or on exercises of a general nature shall be signed by the Chairperson and shall be sent to the Commissioner for Revenue as soon as possible after being adopted. In the said reports the Board may also make recommendations of a general or of a specific nature.

(8) The Commissioner for Revenue shall, after having examined a recommendation of the Board, report to the Chairperson of the Board within a period of two months informing him about any final decision taken upon the recommendation.

(9) The Board shall, by the 30th April of every year following the year when it is appointed issue a general report on its activities during the previous year. The report shall include statistical information on the cases examined during the reporting period.

(10) The Chairperson shall receive such remuneration as the Minister may from time to time determine.

(11) The Minister may by order establish sections of the Revenue Remissions Supervisory Board and may designate the categories of particular oversight or exercises to be assigned to each section. The Minister may by subsequent order amend, revoke or substitute such order.

(12) When the Chairperson or a member of the Board has abstained from sitting, or is otherwise unable to act, another Chairperson or member shall be appointed by the Minister to the Board or to a section thereof and shall be surrogated in his or her stead."

**6.** Immediately after article 5 of the principal Act there shall be added the following new Part and the following new article:

Addition of new Part and new article to the principal Act.

"Part IV  
Miscellaneous

Applicability of administrative provisions of a revenue Act to another revenue Act.

6. (1) Without prejudice to the generality of article 4, and subject to sub-article (2), the Minister may direct that provisions relating to the administration of a revenue Act shall apply in such manner and to such extent as may be prescribed for the purpose of the administration of another revenue Act and shall accordingly be read and construed and shall be binding and have effect, *mutatis mutandis*, as if they were provisions contained in that other revenue Act.

(2) Regulations under sub-article (1) may be made with respect to provisions relating to the keeping, production, collection and inspection of any information, books and records."

**7.** Immediately after article 6 of the principal Act there shall be added the following new article:

Addition of new article to the principal Act.

"Repeal of the Commissioner of Inland Revenue (Constitution of Office) Act. Cap. 121.

7. The Commissioner of Inland Revenue (Constitution of Office) Act is hereby repealed."

**8.** Article 9B of the Income Tax Act shall be amended as follows:

Amendment of article 9B of the Income Tax Act. Cap. 123.

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(a) in subarticle (4) thereof, immediately after the second proviso thereto, there shall be added the following new proviso:

"Provided also that in the case of a qualifying asset that is registered under the Investment Registration Scheme Regulations, 2014, made under the External Transactions Act, the references to the dates "31st March, 2005" and "1st January, 2005" in subarticle (2) and "31st March, 2005" in subarticle (3) shall be construed as references to "4th November, 2013", "1st January, 2013" and "31st May, 2014", respectively.";

(b) immediately after the last proviso to subarticle (4) thereof, there shall be added the following new subarticles:

"(5) Where a person has availed himself of this article with respect to the Investment Registration Scheme Regulations, 2014, any losses referred to in article 5(10)(a) and article 14(1)(g) declared in the return for year of assessment 2013 and for any preceding year of assessment, whenever submitted, shall not be carried forward and set off against the total income of the said person for the year preceding the year of assessment 2014 or in any subsequent year.

(6) (a) A person who is served with a notice of enquiry referred to in article 13(7) of the Income Tax Management Act shall, within thirty days from the date of service of the said notice, submit to the Commissioner the Registration Certificate referred to in regulation 9 of the Investment Registration Scheme Regulations, 2014.

(b) Notwithstanding the provisions of subarticle (2), the exemption referred to in the said subarticle shall not apply if the person referred to in paragraph (a) fails to submit the said Certificate within thirty days from the date of service of the said notice:

Provided that the Commissioner, upon being satisfied that the said person was prevented from submitting the said Certificate within such period owing to absence from Malta, sickness or other reasonable cause, may extend the period as may be reasonable in the circumstances."

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Passed by the House of Representatives at Sitting No. 165 of the  
18th June, 2014.

ANĠLU FARRUGIA

*Speaker*

RAYMOND SCICLUNA  
*Clerk to the House of Representatives*

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