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**Nru. 90**

25. 6. 2019

**MALTA**

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**KAMRA TAD-DEPUTATI**

**HOUSE OF REPRESENTATIVES**

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ABBOZZ ta' Liġi mressaq mill-Onorevoli Ian Borg, M.P., Ministru għat-Trasport, Infrastruttura u Proġetti Kapitali, f'isem il-Ministru għall-Ambjent, Żvilupp Sostenibbli u Tibdil fil-Klima, u moqri għall-Ewwel darba fis-Seduta tat-13 ta' Mejju 2019.

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A Bill introduced by the Honourable Ian Borg, M.P., Minister for Transport, Infrastructure and Capital Projects, on behalf of the Minister for the Environment, Sustainable Development and Climate Change, and read the First time at the Sitting of the 13th May 2019.

**ATT biex jemenda l-Att dwar l-Eko-Kontribuzzjoni, Kap. 473, u biex jipprovdi dwar hwejjeg li għandhom x'jaqsmu magħhom jew huma ancillari għalihom.**

**AN ACT to amend the Eco-Contribution Act, Cap. 473, and to provide for other matters dealing with them or ancillary thereto.**

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RAYMOND SCICLUNA  
*Skrivan tal-Kamra tad-Deputati*

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RAYMOND SCICLUNA  
*Clerk of the House of Representatives*



**ABBOZZ TA' LIĠI**  
**msejjah**

*ATT biex jemenda l-Att dwar l-Eko-Kontribuzzjoni, Kap. 473, u biex jipprovdi dwar hwejjeg li għandhom x'jaqsmu magħhom jew huma ancillari għalihom.*

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

- 1.** It-titolu fil-qosor ta' dan l-Att huwa l-Att tal-2019 li jemenda l-Att dwar l-Eko-Kontribuzzjoni, u dan l-Att għandu jinqara u jinftiehem bħala waħda mal-Att dwar l-Eko-Kontribuzzjoni hawnhekk iżjed 'il quddiem imsejjaħ "l-Att prinċipali".
- Titolu fil-qosor.  
Kap. 473.

**TAQSIMA I**  
**Emendi għall-Att dwar l-Eko-Kontribuzzjoni**

- 2.** L-artikolu 13Ċ tal-Att prinċipali għandu jiġi sostitwit b'dan li ġej:
- Sostituzzjoni tal-artikolu 13Ċ tal-Att prinċipali.

"Avviż jikkostitwixxi titolu eżekuttiv.

13Ċ. (1) Avviż maħruġ mill-awtorità kompetenti li juri xi ammont ta' eko-kontribuzzjoni u penali amministrattiva dovuti minn persuna għandu jkun xiehda biżżejjed, kemm-il darba ma tingiebx prova kuntrarja, li l-ammont ikun dovut lill-awtorità kompetenti minn dik il-persuna u għandu jikkostitwixxi titolu eżekuttiv fil-kuntest u għall-finijiet tat-Titolu VII tat-Taqsima I tat-Tieni Ktieb tal-Kodiċi ta' Organizzazzjoni u Proċedura Ċivili.

Kap. 12.

(2) L-awtorità kompetenti tista' titlob il-ħlas ta' kull eko-kontribuzzjoni u penali amministrattiva li għandha tithallas minn persuna skont dan l-Att bil-mezz ta' nota ta' talba għall-ħlas, u jekk il-ħlas mitlub ma jsirx fi żmien tletin jum mid-data meta dik in-nota ta' talba għall-ħlas tkun ġiet notifikata lil dik il-persuna, l-awtorità kompetenti tista' tghaddi biex tiġbor dak il-ħlas bis-saħħa tat-titolu eżekuttiv imsemmi fis-subartikolu (1) wara jumejn minn notifika lil dik il-persuna ta' talba għall-ħlas li ssir permezz ta' att ġudizzjarju. Meta jiskadi l-perjodu ta' jumejn imsemmi f'dan is-subartikolu, l-awtorità kompetenti jkollha dritt li tirreġistra fir-reġistru pubbliku jew fir-reġistru tal-artijiet, skont il-każ, nota ta' privileġġ għall-ammont mitlub fl-att ġudizzjarju u dik in-nota ta' privileġġ tista' tiġi reġistrata minn kull avukat jew nutar.

Kap. 12.

(3) Id-dispożizzjonijiet tal-artikolu 467 tal-Kodiċi ta' Organizzazzjoni u Proċedura Ċivili għandhom japplikaw dwar kull mandat maħruġ bis-saħħa tat-titolu eżekuttiv imsemmi f'dan l-artikolu u għall-iżbank ta' kull flus li jingabru mill-bejgħ fl-irkant tal-proprjetà maqbuda, u ebda oppożizzjoni jew riżerva fiċ-ċedola ta' depożitu ma għandha twaqqaf il-ħlas ta' xi somma li tkun depożitata fil-qorti wara li jkun sar dak il-mandat kif imsemmi qabel."

Żieda ta' artikolu ġdid fl-Att prinċipali.

**3.** Minnufih wara l-artikolu 14 tal-Att prinċipali, għandu jiżdied dan l-artikolu ġdid li ġej:

"Denunzji.

14A. (1) Meta persuna tagħmel denunzja fiż-żmien stipulat skont id-dispożizzjonijiet ta' dan l-Att u dik id-denunzja tkun akkumpanjata bi ħlas tal-eko-kontribuzzjoni dikjarata li għandha tithallas jew parti minnha, dak il-ħlas għandu jitqies li sar akkont tal-eko-kontribuzzjoni pagabbli fuq dik id-denunzja.

(2) Meta persuna tagħmel denunzja fiż-żmien stipulat skont id-dispożizzjonijiet ta' dan l-Att u dik id-denunzja ma tkunx akkumpanjata bi ħlas tal-eko-kontribuzzjoni kollha ddikjarata li għandha tithallas, dik il-persuna tista' titlob, billi tibgħat dik il-formula li tkun aċċettabbli mill-awtorità kompetenti, illi kull ħlas li jakkumpanja dik il-formula jitqies li sar akkont tal-eko-kontribuzzjoni ddikjarata li għandha tithallas ma' dik id-denunzja, iżda:

(a) din it-talba ma tkunx valida kemm-il darba ssir aktar tard minn sitt xhur miż-żmien stipulat skont id-dispożizzjonijiet ta' dan l-Att li fih għandha tintbagħat id-denunzja;

(b) id-dispożizzjonijiet tas-subartikolu (3) japplikaw għal dak il-ħlas.

(3) Bla ħsara għad-dispożizzjonijiet tas-subartikoli (1) u (2), meta tkun dovuta xi penali amministrattiva minn persuna, ħlief għall-penali li tista' tinzamm riżervata skont id-dispożizzjonijiet tal-artikolu 20, kull ħlas li jsir minn dik il-persuna lill-awtorità kompetenti għandu jitqassam, minkejja kull dikjarazzjoni ta' dik il-persuna għall-kuntrarju, fuq dik il-penali amministrattiva qabel ma jitqassam fuq xi eko-kontribuzzjoni oħra.

(4) Bla ħsara għad-dispożizzjonijiet l-oħra ta' dan l-artikolu, meta eko-kontribuzzjoni dovuta minn persuna, ħlief eko-kontribuzzjoni li tista' tinzamm riżervata skont id-dispożizzjonijiet ta' dan l-Att, tkun dovuta għal iktar minn darba, kull ħlas li jsir minn dik il-persuna lill-awtorità kompetenti għandu, minkejja kull dikjarazzjoni ta' dik il-persuna, jitqassam għal dak l-ammont ta' eko-kontribuzzjoni li jkun sar dovut fl-iktar kmieni minn dawk l-okkażjonijiet qabel ma jitqassam għall-eko-kontribuzzjoni li tkun saret dovuta f'okkażjonijiet sussegwenti.

(5) Meta persuna tagħmel ħlas lill-awtorità kompetenti f'ċirkostanzi li juru li dik il-persuna kellha l-ħsieb li dak il-ħlas jirrelata għal denunzja, dak il-ħlas għandu jitqies li jirrelata għal dik id-denunzja għall-għanijiet ta' dan l-artikolu bla ħsara għas-setgħa tal-awtorità kompetenti skont kull dispożizzjoni oħra ta' dan l-Att li tqassam dak il-ħlas b'xi mod ieħor."

4. L-artikolu 15 tal-Att prinċipali għandu jiġi sostitwit b'dan li ġej:

Sostituzzjoni tal-artikolu 15 tal-Att prinċipali.

"Rappreżentanti.

15. (1) Kull segretarju, *manager*, direttur, stralċjarju jew uffiċjal prinċipali ieħor ta' enti jew korp ta' persuni, kull werriet u eżekutur testamentarju u kull kuratur tal-eredità vakanti ta' persuna mejta, u kull min ikun tutur, kuratur, amministratur jew *trustee* ta' xi persuna oħra jew ta' xi *trust*, *fund*, jew enti ieħor għandu jkun rappreżentant, għall-finijiet ta' dan l-Att, ta' dak il-korp ta' persuni, persuna mejta, persuna oħra, *trust*, *fund* jew enti ieħor, skont il-każ.

(2) (a) Bla ħsara għad-dispożizzjonijiet tas-subartikolu (4) rappreżentant ta' persuna jkun responsabbli bl-istess mod u sa l-istess limitu bħal dik il-persuna li jkun qiegħed jirrappreżenta għall-obbligazzjonijiet kollha imposti b'dan l-Att jew bis-saħħa tiegħu.

(b) Kull haġa li ssir jew tonqos milli ssir minn rappreżentant li jaġixxi f'dik il-kariga għandha titqies għall-għanijiet ta' dan l-Att li tkun saret jew naqset milli ssir mill-persuna li huwa jkun qiegħed jirrappreżenta.

(ċ) Kull avviż li jiġi notifikat taħt kull dispożizzjoni ta' dan l-Att, lil rappreżentant li qed jaġixxi bħala tali, għandu jitqies bħala notifika magħmula lill-persuna li huwa jkun rappreżentant tagħha.

(d) Li persuna tkun jew tinħatar rappreżentant ta' persuna oħra ma jehlisx lit-tieni persuna minn kull obbligu jew responsabbiltà taħt dan l-Att.

(3) Rappreżentant li jkollu taħt it-tmexxija jew kontroll tiegħu xi flus jew proprjetà ta' persuna jew dovuti lil persuna li huwa jkun rappreżentant tagħha ma għandux jiddisponi minn dawk il-flus jew proprjetà kemm-il darba ma jkunx ħaseb biżżejjed għal kull eko-kontribuzzjoni dovuta taħt dan l-Att.

(4) Rappreżentant għandu jkun responsabbli *in solidum* mal-persuna li jkun qiegħed jirrappreżenta għall-eko-kontribuzzjoni dovuta minn dik il-persuna:

Iżda meta r-rappreżentant ikun aġixxa in *bona fede* u ma jkunx qiegħed xjentement jikkontravjeni s-subartikolu (3) jew kull obbligazzjoni oħra taħt dan l-Att, ir-responsabbiltà tiegħu taħt dan is-subartikolu għandha tkun limitata għall-flus jew għall-valur tal-proprjetà li huwa jkun qiegħed jamministra jew jikkontrolla li tkun ta' persuna jew dovuta lil persuna li huwa jkun ir-rappreżentant tagħha."

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| 5. | L-artikolu 16(5) tal-Att prinċipali għandu jiġi mħassar.  | Emenda tal-artikolu 16 tal-Att prinċipali.  |
| 6. | L-artikolu 18 tal-Att prinċipali għandu jiġi mħassar.   | Thassir tal-artikolu 18 tal-Att prinċipali. |
| 7. | Minnufih wara l-paragrafu (d) fl-artikolu 24 tal-Att prinċipali, għandu jiżdied l-proviso li ġej: | Emenda tal-artikolu 24 tal-Att prinċipali.  |

"Iżda meta dik in-notifika ma sseħħ minhabba li dik il-persuna ma tkunx tista' tinstab jew minhabba raġunijiet oħra attribwibbli lil dik il-persuna u l-awtorità kompetenti tippubblika avviż fil-Gazzetta u f'xi ġurnal wieħed jew iktar ta' kuljum fejn tiddikjara li dak l-avviż ikun sar u li fih tistieden lil dik il-persuna biex tmur tiġbru kif u fejn tindikalha l-awtorità kompetenti, dak l-avviż għandu wkoll jitqies li jkun ġie debitament notifikat fid-data ta' dik il-publikazzjoni f'ġurnal ta' kuljum."

## TAQSIMA II

### Emendi konsegwenzjali

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| 8. | Ir-Regolamenti dwar l-Eko-Kontribuzzjoni għandhom jiġu emendati kif ġej:   | Emendi tar-Regolamenti dwar l-Eko-Kontribuzzjoni. L.S. 473.02. |
|    | (a) fir-regolament 4 tagħhom, minflok il-kliem "il-prospett jew pagament, skond il-każ." għandhom jidhlu l-kliem "il-prospett jew pagament, skont il-każ:" u minnufih wara għandu jidhol il-proviso li ġej:  |  |
|    | "Iżda dik il-penali amministrattiva ma għandha fl-ebda każ teċċedi mitejn u hamsin euro (€250) għal kull prospett."; u   |  |
|    | (b) fir-regolament 5, minflok il-kliem "applika għal reġistrazzjoni taħt it-Tieni Skeda li tinsab mal-Att" għandhom jidhlu l-kliem "applika għal reġistrazzjoni taħt it-Tielet Skeda li tinsab mal-Att" u, minflok il-kliem "l-applikazzjoni għar- |  |

reġistrazzjoni tintbagħat lill-awtorità." għandhom jidhlu l-kliem "l-applikazzjoni għar-reġistrazzjoni tintbagħat lill-awtorità:" u minnufih wara għandu jidhol il-proviso li ġej:

"Iżda dik il-penali amministrattiva ma għandha fl-ebda każ teċċedi mitejn u hamsin euro (€250)."

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### Għanijiet u Raġunijiet

L-għanijiet ta' u r-raġunijiet għal dan l-Abbozz ta' Liġi huma sabiex jiġi emendat l-Att dwar l-Eko-Kontribuzzjoni biex jiġu kkonsolidati dispożizzjonijiet eżistenti u jiżgura l-armonizzazzjoni fl-eżekuzzjoni tar-responsabbiltajiet tal-Awtorità Kompetenti. Tali Abbozz jipproponi ukoll l-introduzzjoni tal-kunċett tar-responsabbiltà *in solidum* ta' persuni li jkunu qegħdin jaġixxu bħala rappreżentant ta' kwalunkwe persuna legali, *trust*, *fund* jew enti ieħor għal kwalunkwe taxa dovuta mill-persuna jew enti li qegħda tiġi rappreżentata u t-tħassir ta' dispożizzjoni legali li giet ikkunsidrata li tmur kontra l-prinċipju ta' *nebis in idem*.

Żewġ dispożizzjonijiet legali speċifiċi li jinsabu fl-Att; waħda li tirregola il-ġbir tal-Eko-Kontribuzzjoni u oħra relatata mal-penali amministrattivi huma proposti li jiġu allinjati sabiex jirriflettu l-prattika attwali preżenti tal-Awtorità Kompetenti li tibgħat avviż wiehed għall-Eko-Kontribuzzjoni u l-penali dovuti. B'dan il-mod l-Att dwar l-Eko-Kontribuzzjoni jiġi aktar konformi mal-Att dwar Taxxa fuq il-Valur Miżjud.

L-abbozz propost jintroduċi l-pubblikazzjoni tal-avviż msemmi hawn fuq fil-Gazzetta tal-Gvern u f'gazzetta waħda jew aktar ta' kuljum bħala l-aħħar rimedju ta' notifikazzjoni tal-avviż f'każijiet fejn tali avviż ma setgħax jiġi notifikar lill-persuna konċernata minhabba l-impossibiltà li tinstab tali persuna jew raġunijiet attribwibbli lil dik il-persuna. L-abbozz propost jinkludi dispożizzjonijiet li jirregolaw b'mod ċar jekk hłasijiet magħmula lill-awtorità kompetenti għandhomx jitqiesu li saru għall-eko-kontribuzzjonijiet jew penali amministrattivi dovuti.

L-emendi konsegwenzjali tar-Regolamenti dwar l-Eko-Kontribuzzjoni jipproponu l-illimitar raġonevoli tal-penali amministrattivi sal-ammont ta' mitejn u hamsin euro għalu kull meta jintbghat prospett tard u l-istess ammont ma jistgħax jinqabeż f'penali li tingħata għal meta ssir reġistrazzjoni tard f'konformità mal-prinċipju legali tal-proporzjonalità.



**A BILL  
entitled**

*AN ACT to amend the Eco-Contribution Act, Cap. 473, and to provide for other matters dealing with them or ancillary thereto.*

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. The short title of this Act is the Eco-Contribution (Amendment) Act, 2019 and this Act shall be read and construed as one with the Eco Contribution Act, hereinafter referred to as "the principal Act".

Short title.  
Cap. 473.

**PART I  
Amendments to the Eco-Contribution Act**

2. Article 13C of the principal Act shall be substituted by the following:

Substitution of article 13C of the principal Act.

"Notice to constitute as executive title.

13C. (1) Any notice issued by the competent authority showing any amount of eco-contribution and administrative penalty due by a person shall, unless the contrary is proved, be sufficient evidence that that amount is due to the competent authority by that person and 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.

Cap. 12.

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(2) The competent authority may request the payment of any eco-contribution and administrative penalty payable by any person in terms of this Act by means of a demand note, and if the payment requested is not made within thirty days from the date when the said demand note is served on that person, the competent authority may proceed to enforce payment in virtue of the executive title referred to in sub-article (1) after two days from the service on that person of an intimation for payment made by means of a judicial act. Upon the lapse of the period of two days mentioned in this sub-article the competent authority shall be entitled to register in the public registry or land registry, as the case may be, a note of privilege for the amount demanded in the judicial act which note of privilege shall be registered by any advocate or notary.

Cap. 12.

(3) The provisions of article 467 of the Code of Organization and Civil Procedure shall apply with respect to any warrant issued on the strength of an executive title mentioned in this article and to the paying out of the proceeds of the sale by auction of the property seized, and no opposition or reservation in the schedule of deposit shall stay the paying of any sum deposited in court following any such warrant as aforesaid."

Addition of a new article to the principal Act.

**3.** Immediately after article 14 of the principal Act, there shall be added the following new article:

"Returns.

14A. (1) When a person furnishes a return within the time laid down in the relevant provisions of this Act and such a return is accompanied by a payment of all or part of the eco-contribution declared to be payable therein, such payment shall be deemed to be made on account of the eco-contribution payable on that return.

(2) When a person furnishes a return within the time laid down in the relevant provisions of this Act and such a return is not accompanied by a payment of all the eco-contribution declared to be payable therein, such person may request, by the furnishing of such form as may be acceptable to the competent authority, that any payment accompanying such form shall be deemed to be made on account of the eco-contribution declared to be payable in such a return, so however that:

(a) such request shall not be valid if it is made later than six months from the time within which the return is required to be furnished in terms of the relevant provisions of this Act;

(b) the provisions of sub-article (3) shall apply to such payment.

(3) Subject to the provisions of sub-articles (1), and (2), when an administrative penalty is due by a person, other than a penalty the payment of which may be kept in abeyance in terms of article 20, any payment made by that person to the competent authority shall, notwithstanding any declaration made by that person, be appropriated to such administrative penalty before it is appropriated to any eco-contribution.

(4) Subject to the other provisions of this article, when eco-contribution due by a person, other than eco-contribution the payment of which may be kept in abeyance in terms of the provisions of this Act, became due on more than one occasion, any payment made by that person to the competent authority shall, notwithstanding any declaration made by that person, be appropriated to that amount of eco-contribution that became due at the earliest of those occasions before it is appropriated to the eco-contribution that became due on subsequent occasions.

(5) When a payment is made by a person to the competent authority in circumstances which indicate that that person intended that payment to relate to a return, that payment shall be deemed to relate to that tax return for the purposes of this article without prejudice to the power of the competent authority under any other provision of this Act to appropriate that payment in any other manner."

4. Article 15 of the principal Act shall be substituted by the following:

Substitution of article 15 of the principal Act.

"Representatives. 15. (1) Any secretary, manager, director, liquidator or other principal officer of an entity or of a body of persons, any heir and any testamentary executor and any curator of the vacant inheritance of a deceased person, and any person who is a tutor, curator, administrator or trustee of any other person or of any trust, fund or other entity shall, for the purposes of this Act, be a representative of that body of persons, deceased person, other person, trust, fund or other entity, as the case may be.

(2) (a) Subject to the provisions of sub-article (4) a representative of a person shall be liable in the same manner and to the same extent as the person of whom he is a representative for all the obligations imposed by or under this Act.

(b) Anything done or omitted to be done by a representative acting as such shall for the purposes of this Act be deemed to have been done or omitted to be done by the person of whom he is a representative.

(c) Any notice served on a representative in his capacity as such under any of the provisions of this Act shall be deemed to have been served on or to have been made to the person of whom he is a representative.

(d) The existence of or the designation of a person as a representative of another person shall not relieve the latter person from any obligation or liability under this Act.

(3) A representative who has under his management or control any funds or property belonging to or due to the person of whom he is a representative shall not dispose of such funds or property unless he has made adequate provision for any eco-contribution due under this Act.

(4) A representative shall be jointly and severally liable with the person of whom he is a representative for the eco-contribution due by that person:

Provided that where the representative has acted in good faith and is not knowingly in breach of sub-article (3) or of any other obligation under this Act, his liability under this sub-article shall be limited to the funds or to the value of any property under his management or control which belongs or is due to the person of whom he is a representative."

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| 5. | Article 16(5) of the principal Act shall be deleted.  | Amendment of article 16 of the principal Act. |
| 6. | Article 18 of the principal Act shall be deleted.   | Deletion of article 18 of the principal Act.  |
| 7. | Immediately after paragraph (d) in article 24 of the principal Act, there shall be added the following proviso: | Amendment of article 24 of the principal Act. |

"Provided that, where such notice is not served on a person because that person could not be found or for other reasons attributable to that person and the competent authority publishes a notice in the Gazette and in one or more daily newspapers stating that a notice has been made and inviting that person to call for it as and where directed by the competent authority, then such notice shall also be deemed to have been duly notified on the date of such publication on a daily newspaper."

**PART II**  
**Consequential Amendments**

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| 8. | The Eco-Contribution Regulations shall be amended as follows:   | Amendments to the Eco-Contribution Regulations. S.L. 473.02. |
|    | (a) in regulation 4 thereof, for the words "should have been furnished." there shall substituted the words "should have been furnished:" and immediately thereafter there shall be added the following proviso: |  |

"Provided that such administrative penalty shall in no case exceed two hundred and fifty euro (€250) for each such return."; and

(b) in regulation 5 thereof, for the words "apply for registration under the Second Schedule" there shall be substituted the words "apply for registration under the Third Schedule" and for the words "application for registration is furnished to the Authority." there shall substituted the words "application for registration is furnished to the Authority:" and

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immediately thereafter there shall be added the following proviso:

"Provided that such administrative penalty shall in no case exceed two hundred and fifty euro (€250).".

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### **Objects and reasons**

The objects and reasons of this Bill are to amend the Eco-Contribution Act to consolidate existing provisions and ensure streamlining of the responsibilities of the Competent Authority. Such Bill also proposes the introduction of the concept of joint and several liability of persons acting as representative for any legal person, trust, fund or other entity for any tax due by the person or entity being represented and the deletion of a legal provision which has been considered to go against the *ne bis in idem* principle.

Two specific legal provisions found in the Act; one which regulate the collection of eco-contribution and, another one relate to administrative penalties are proposed to be aligned to reflect the present actual practice by the competent authority which is that to send one notice for both eco-contribution and penalties dues. In this manner the Eco-Contribution Act will be more in line with the Value Added Tax Act.

The proposed Bill also introduces the publication of the aforementioned notice in the Government Gazette and one or more daily newspapers as a last resort of notification of the notice in cases where such notice could not be notified to the person concerned due to the impossibility of tracing such person or reasons attributable to the same. The proposed Bill includes provisions which regulate in a clear manner whether payments affected to the competent authority should be deemed to have been made for any eco-contribution or administrative penalty due.

The consequential amendments to the Eco-Contribution Regulations propose a reasonable capping of administrative penalties at the amount of two hundred and fifty euro for each return which is furnished late and the same amount cannot be exceeded in a penalty imposed for a late registration in line with the legal principle of proportionality.

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# VERŻJONI ELETTRONIKA