

Naghti l-kunsens tiegħi.

(L.S.)

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Agent President

6 ta' Lulju, 1999

**ATT Nru. IX ta' l-1999**

*ATT biex ikompli jemenda l-Att ta' l-1994 dwar l-Amministrazzjoni tat-Taxxa.*

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

1. Dan l-Att jista' jissejjah l-Att ta' l-1999 li jemenda l-Att dwar l-Amministrazzjoni tat-Taxxa (Emenda Nru. 2), u għandu jinqara u jftiehem haġa waħda ma' l-Att ta' l-1994 dwar l-Amministrazzjoni tat-Taxxa, hawnhekk iżjed 'il quddiem imsejjah "l-Att prinċipali".

Titolu fil-qosor.

2. Minflok l-artikoli 10, 11, 12 u 13 ta' l-Att prinċipali għandu jidhol dan li ġej:

Emenda ta' l-artikoli 10, 11, 12 u 13 ta' l-Att prinċipali.

"Prospett ta' l-income.

10. (1) Il-Kummissarju jista', b'avviż bil-miktub, jehtieg lil kull persuna sabiex tagħtih sa mhux aktar tard minn dik id-data li tista' tiġi stabbilita, prospett ta' l-income flimkien ma' u li jkun fih dawk il-partikolaritajiet, dikjarazzjonijiet, kontijiet, kalkoli jew dokumenti oħra li jkunu mehtieġa sabiex l-income u t-tnaqqis permess ta' dik il-persuna u t-taxxa li tithallas minn, jew li tithallas lura lil dik il-persuna jkunu jistgħu jiġu aċċertati malajr skond u għall-finijiet ta' l-Atti dwar it-Taxxi.

(2) Il-Kummissarju jista', permezz ta' l-avviż imsemmi fis-subartikolu (1) ta' dan l-artikolu, jehtieg lil kull persuna sabiex tinkludi fil-prospett tagħha għas-sena ta' stima 1999 u għal kull sena ta' stima sussegwenti, stima personali, jiġifieri kalkolu li jkun juri:

(a) *l-income* taxxabli ta' dik il-persuna ghas-sena ta' stima fuq il-bazi ta' l-informazzjoni li tkun tinsab fil-prospett ta' *l-income*;

(b) l-ammont ta' taxxa li ghandu jithallas fuq dak *l-income*; u

(c) it-taxxa li ghandha tithallas minn, jew li tithallas lura lil dik il-persuna ghas-sena ta' stima, li tkun id-differenza bejn it-taxxa kalkolata taht il-paragrafu (b) ta' dan is-subartikolu u t-total shih tas-somom imsemmija fis-subparagrafi li ghejjin, bla ma jittiehed kont ta' xi kreditu, helsien jew taxxa mhallsa, miżmuma, li ghandha tithallas jew tithallas lura ghal xi sena ohra ta' stima:

(i) kull taxxa provvizorja mhallsa u kull taxxa mnaqqsa minn ras il-ghajn li tkun se titpatta jew li tkun disponibbli bhala kreditu skond id-dispozizzjonijiet ta' l-Atti dwar it-Taxxi kontra t-taxxa kalkolata taht il-paragrafu (b) ta' dan is-subartikolu;

(ii) kull kreditu jew helsien ta' taxxa mitlub u dovut skond id-dispozizzjonijiet tat-Taqsima X ta' l-Att dwar it-Taxxa fuq *l-Income* ghar-rigward ta' *l-income* taxxabli kalkolat taht il-paragrafu (a) ta' dan is-subartikolu;

(iii) kull ammont iehor imhallas b'akkont ta' l-ammont ta' taxxa li ghandu jithallas ghas-sena ta' stima kif kalkolat taht il-paragrafu (b) ta' dan is-subartikolu.

(3) Stima personali m'ghandhiex tiftiehem bhala stima ghal xi ghan ta' l-Atti dwar it-Taxxi u kull riferenza f'dawk l-Atti ghal stima m'ghandhiex tiftiehem bhala, jew li tinkludi referenza ghal stima personali.

(4) Meta persuna li tkun mehtiega li tibghat prospett ta' *l-income* taht dan l-artikolu tkun kumpannija residenti f'Malta, din ghandha tibghat flimkien mal-prospett dawk id-dokumenti li hemm speċifikati fis-subartikolu (4) ta' l-artikolu 19 ta' dan l-Att.

(5) Ebda prospett li jkun intbaghat bil-ghan ta', u skond id-dispozizzjonijiet ta' dan l-artikolu m'ghandu jitqies li jkun gie hekk mibghut kemm-il darba dan ma jkunx shih

fid-dettalji materjali kollha tiegħu, inkluża stima personali meta din tkun mehtieġa bl-avviż imsemmi fis-subartikolu (1) ta' dan l-artikolu, u kemm-il darba ma jkollux mehmuża miegħu dawk id-dokumenti li jkunu mehtieġa taht id-dispożizzjonijiet l-oħra ta' dan l-artikolu.

Meta ma jkunx riċevut l-avviż.

11. Meta xi persuna sugġetta għat-taxxa ma tkunx irċeviet l-avviż imsemmi fis-subartikolu (1) ta' l-artikolu 10 ta' dan l-Att dwar xi sena ta' stima li għaliha tkun hekk taxxabbli sa dik id-data hekk kif tista' tiġi stabbilita għall-ghan ta' dan l-artikolu, id-dispożizzjonijiet ta' l-imsemmi artikolu 10 għandhom ikunu japplikaw għaliha bhallikieku kienet debitament notifikata b'avviż taht is-subartikolu (1) ta' dak l-artikolu u, għar-rigward tas-sena ta' stima 1999 u ta' kull sena ta' stima sussegwenti, b'avviż taht is-subartikolu (2) ta' dak l-artikolu, u jkun skond hekk id-dmir ta' dik il-persuna li tibgħat prospett ta' l-*income* taht dak l-artikolu inkluż, meta dan ikun japplika, stima personali għal dik is-sena u li thares kull provvediment iehor ta' l-imsemmi artikolu.

Meta jintgħazel li ma jintbagħtx prospett.

12. (1) Minkejja d-dispożizzjonijiet ta' l-artikoli 10 u 11 ta' dan l-Att, iżda mingħajr preġudizzju għad-dispożizzjonijiet l-oħra ta' din it-Taqsima, persuna li għaliha jappika dan l-artikolu ma tkunx mehtieġa li tibgħat prospett ta' l-*income* għal xi sena ta' stima jekk hija tagħmel dik l-għażla għal dik is-sena taht u skond dan l-artikolu.

(2) Dan l-artikolu japplika għal:

(a) individwu residenti f'Malta li l-*income* totali tiegħu għas-sena ta' stima -

(i) ma jkunx jinkludi xi *income* li jaqa' taht il-paragrafu (a) tas-subartikolu (1) ta' l-artikolu 4 ta' l-Att dwar it-Taxxa fuq l-*Income*; u

(ii) ma jkunx jeċċedi l-ammont li għalih tkun tapplika rata nil ta' taxxa skond id-dispożizzjonijiet rilevanti tas-subartikolu (1) ta' l-artikolu 56 ta' l-Att dwar it-Taxxa fuq l-*Income*;

(b) individwu residenti f'Malta li l-*income* totali tiegħu għas-sena ta' stima jkun jikkonsisti unikament minn *income* li kien sugġett għal tnaqqis minn ras il-ghajn, inkluż *income* sugġett għal rata nil ta' tnaqqis, skond ir-regolamenti magħmulin għall-ghanijiet ta' l-

artikolu 23 ta' dan l-Att u ghalkollox rapportati f'dikjarazzjoni jew dikjarazzjonijiet ta' qligh imhejjija skond ir-regolamenti msemmija u mizmumin fil-pussess tieghu;

(c) persuna li tissemma bhala persuna li ghalha japplika dan l-artikolu b'regolamenti li jistghu jsiru taht dan l-artikolu. -

(3) (a) Meta persuna jkollha ghażla skond xi dispożizzjoni ta' l-Att dwar it-Taxxa fuq l-*Income* li ssemmi jew ma ssemmix xi *income*, dak l-*income* m'ghandux jitqies ghall-ghanijiet tas-subartikolu (2) ta' dan l-artikolu, u jekk dik il-persuna taghmel ghażla taht dan l-artikolu hija ghandha titqies ghall-ghanijiet ta' l-Atti dwar it-Taxxi li tkun ghażlet li ma ssemmix dak l-*income* u dak l-*income* m'ghandux skond hekk ikun parti mill-*income* totali taghha.

(b) Meta persuna taghmel ghażla taht dan l-artikolu, l-*income* li kienet tkun mehtiega li ssemmi li kieku ma kienx ghad-dispożizzjonijiet ta' dan l-artikolu, ghandu jitqies sabiex jiġi stabbilit l-*income* totali taghha ghal xi ghan ta' l-Atti dwar it-Taxxi.

(c) Meta persuna taghmel ghażla taht dan l-artikolu u tkun ukoll eligibbli li taghmel ghażla ghal kalkolu separat taht l-artikolu 50 ta' l-Att dwar it-Taxxa fuq l-*Income*, dik il-persuna ghandha titqies bhala li tkun ghamlet l-ghażla l-iktar vantagguza taht dak l-artikolu skond ic-cirkostanzi partikolari taghha.

(d) Ghar-rigward ta' individwu mizzewweg li jkun qed jghix mal-konjuġi relattiv referenzi f'dan l-artikolu ghal individwu ghandhom jiftiehm b'hala referenzi ghall-konjuġi responsabbli u referenzi ghall-*income* jew ghall-*income* taxxabli ta' individwu ghandhom jiftiehm b'hala referenzi ghall-*income* jew ghall-*income* taxxabli taż-żewġ konjuġi.

(4) (a) Ghażla taht dan l-artikolu ghandha ssir billi tintbaghat lill-Kummissarju dikjarazzjoni ffirmata li tkun tikkonferma li persuna tkun eligibbli li taghmel dik l-ghażla skond dan l-artikolu u li tkun tikkonforma mad-dispożizzjonijiet l-oħra ta' dan is-subartikolu.

(b) M'ghandhiex titqies li tkun saret ghażla taht dan l-artikolu kemm-il darba:

(i) din ma tkunx saret minn persuna li għaliha japplika dan l-artikolu;

(ii) din ma ssirx fuq il-formola preskritta u jkun fiha dawk il-partikolaritajiet u jkollha meħmuża magħha dawk id-dokumenti li jistgħu jenħtieġu skond dik il-formola; u

(iii) din ma tintbagħatx lill-Kummissarju sa mhux aktar tard minn dik id-data li tista' tiġi hekk preskritta.

Prospetti  
ohra.

13. (1) Il-Kummissarju jista', kulmeta u daqstant kemm ikun jidhirlu meħtieġ, jagħti avviż bil-miktub lil persuna li tkun għamlet prospett taht l-artikolu 10 fejn jitlobha tibgħatlu, fi żmien xieraq iffissat f'dak l-avviż, u li ma jkunx ta' inqas minn tletin jum, prospetti iktar sħaħ jew ohrajn li jkunu jirrigwardaw kull haġa li dwarha jkun meħtieġ prospett b'dak l-artikolu.

(2) Il-Kummissarju jista' jagħti avviż bil-miktub lil persuna li tkun għamlet ghażla taht l-artikolu 12 ta' dan l-Att li tibgħat prospett ta' l-*income* u li tagħmel stima personali taht l-artikolu 10 ta' dan l-Att u li thares id-dispożizzjonijiet l-ohra ta' dak l-artikolu fiż-żmien xieraq imsemmi f'dak l-avviż u li ma jkunx ta' inqas minn tletin jum.

(3) Persuna li tkun bagħtet prospett ta' l-*income* tista' f'kull żmien qabel ma ssir stima taht l-artikolu 31 ta' dan l-Att tagħmel dawk it-tiswijiet jew żjiediet f'dak il-prospett hekk kif tista' tqis meħtieġa billi tibgħat prospett iehor b'dak il-mod u fuq dik il-formola li tista' tiġi preskritta.

(4) Meta prospett iehor li jsir b'mod konformi ma', u skond is-subartikolu (3) ta' dan l-artikolu għar-rigward ta' xi sena ta' stima jkun jipproduci tnaqqis fit-taxxa li għandha tithallas minn, jew żjieda fit-taxxa li għandha tithallas lura lil, dik il-persuna minn kif kienet skond prospett ta' qabel, il-prospett l-iehor m'għandu jkollu ebda seħh għall-għanijiet ta' dan l-Att jekk dan isir iktar tard minn hames snin mill-iskadenza ta' dik is-sena ta' stima.

(5) Persuna li tkun għamlet ghażla taht l-artikolu 12 għar-rigward ta' xi sena ta' stima tista' f'kull żmien matul dik is-sena ta' stima jew fi żmien hames snin mill-iskadenza

taghha, iżda qabel ma ssir stima skond l-artikolu 31 ta' dan l-Att, tibghat lill-Kummissarju prospett ta' *l-income* inkluża stima personali fuq dik il-formola li tista' tiġi hekk preskritta.

(6) Meta jintbaghat prospett ghal xi sena ta' stima b'mod konformi ma', u skond dan l-artikolu dan għandu jitqies li jkun prospett ta' *l-income* magħmul taht l-artikolu 10 ta' dan l-Att u għandu jinqara u jiftiehem bhala haġa waħda ma' kull prospett ieħor li seta' hekk intgħamel għal dik l-istess sena, u kull determinazzjoni magħmula taht l-artikolu 31 ta' dan l-Att għandu jkun rivedut u sostitwit kif meħtieġ, iżda:

(a) dak il-prospett m'għandux jehles lil persuna minn xi penali, taxxa, taxxa addizzjonali jew mgħax li setgħet garrbet skond xi provvediment ta' l-Att dwar it-Taxxi;

(b) persuna li tkun għamlet għażla taht l-artikolu 12 ta' dan l-Att u li tibghat prospett skond is-subartikolu (2) jew is-subartikolu (5) ta' dan l-artikolu m'għandhiex titqies li tkun għamlet nuqqas minhabba biss fil-fatt li l-prospett jintbaghat wara ż-żmien preskritt għall-għanijiet tas-subartikolu (1) ta' l-artikolu 10 ta' dan l-Att.”.

Emenda ta' l-artikolu 18 ta' l-Att prinċipali.

3. Fis-subartikolu (2) ta' l-artikolu 18 ta' l-Att prinċipali, minflok il-kliem “id-dispożizzjonijiet tas-subartikoli (2) u (3) ta' l-artikolu 31 ta' dan l-Att” għandhom jidhlu l-kliem “id-dispożizzjonijiet tas-subartikoli (4) u (5) ta' l-artikolu 30 jew tas-subartikoli (5) u (6) ta' l-artikolu 31 ta' dan l-Att”.

Emenda ta' l-artikolu 23 ta' l-Att prinċipali.

4. Is-subartikolu (3) ta' l-artikolu 23 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

(a) minflok il-kliem “mat-taxxa tal-persuna li dwarha ssir stima fuq *l-income* korrispondenti” għandhom jidhlu l-kliem “mat-taxxa li għandha tithallas fuq *l-income* korrispondenti”; u

(b) fl-ewwel proviso tiegħu, minflok il-kliem “sakemm il-persuna li tkun qiegħda tirċievi *l-income* ma tkunx saret stima dwarha fuq *l-income* korrispondenti” għandhom jidhlu l-kliem “sakemm il-persuna li tkun qiegħda tirċievi *l-income* ma tkunx iddikjarat dak *l-income* fi prospett ta' *l-income* mibgħut skond l-artikolu 10 jew għamlet għażla taht l-artikolu 12 ta' dan l-Att”.

Emenda tat-test Inġliż ta' l-artikolu 24 ta' l-Att prinċipali.

5. Fit-test Inġliż tas-subartikolu (2) ta' l-artikolu 24 ta' l-Att prinċipali minnufih wara l-kliem “*or are paid*” għandha tiżdied il-kelma “*or*”.

6. Minnufih wara l-artikolu 29 ta' l-Att prinċipali għandu jiżjed dan l-artikolu ġdid li ġej:

Żieda ta' l-artikolu 29A ġdid ma' l-Att prinċipali.

“Zmien u data għat-twassil ta' prospetti, eċċ. u għall-hlas.

29A (1) Kull żmien jew data stipulati f' jew taht l-Atti dwar it-Taxxi għall-konsenja, twassil jew notifika ta' xi prospett, avviż jew dokument ieħor lill-Kummissarju jew għal xi hlas lill-Kummissarju għandu jitqies bhala li jiskadi f'nofsinhar ta' l-aħħar jum ta' dak iż-żmien jew ta' dik id-data jew f'dak iż-żmien li jiġi iktar tard hekk kif jista' jiġi preskritt.

(2) Meta d-data li fiha xi prospett, avviż jew dokument ieħor għandu jiġi konsenjat, imwassal jew notifikat jew meqjus bhala li jiġi notifikat jew li fiha għandu jsir xi hlas skond xi dispożizzjoni ta' dan l-Att taħbat, li kieku ma kienx għad-dispożizzjonijiet ta' dan is-subartikolu, f'xi Sibt jew f'xi btala pubblika kif stabbilita fl-Att dwar il-Jum Nazzjonali u Btajjel Pubbliċi oħra, dik id-data għandha titqies li taħbat fl-ewwel jum tax-xogħol, li ma jkunx is-Sibt, li jiġi wara s-Sibt jew il-btala pubblika msemmija.”.

7. Minflok l-artikoli 30 u 31 ta' l-Att prinċipali għandu jidhol dan li ġej:

Sostituzzjoni ta' l-artikoli 30 u 31 ta' l-Att prinċipali.

“Stimi relattivi għal snin ta' stima li jiġu qabel l-1999.

30. (1) Meta persuna tkun bagħtet prospett ta' l-*income* għal xi sena ta' stima li tiġi qabel is-sena ta' stima 1999 il-Kummissarju jista' -

(a) jaċċetta l-prospett, u jagħmel stima skond hekk;

(b) wara li jikkonsidra kull prospett, ktieb jew prova oħra bhal dawk, jekk ikun hemm, li jinġiebu quddiemu jew li jinkisbu minnu, jirrofta li jaċċetta l-prospett u mill-aħjar li jista' jiddetermina b'ordni bil-miktub l-ammont ta' l-*income* taxxabli tal-persuna u jintaxxaha skond hekk.

(2) Meta persuna ma tkunx bagħtet prospett ta' l-*income* għal xi sena ta' stima li tiġi qabel is-sena ta' stima 1999 u l-Kummissarju jkun tal-fehma li dik il-persuna hija sugġetta li tħallas taxxa, huwa jista', skond l-aħjar dehen tiegħu, jiddetermina l-ammont ta' l-*income* taxxabli ta' dik il-persuna u jintaxxaha skond hekk, imma dak l-intaxxar m'għandux jolqot xi responsabbiltà li dik il-persuna xort'oħra jkollha minhabba n-nuqqas jew it-traskuraġni tagħha li tibghat prospett.

(3) Meta l-Kummissarju jkun tal-fehma li persuna ma tkunx saritilha stima jew li tkun saritilha stima b'ammont inqas minn dak li kien imissha giet intaxxata bih ghal xi sena ta' stima li tigi qabel is-sena ta' stima 1999, il-Kummissarju jista' jagħmel stima ta' dik il-persuna b'dak l-ammont jew b'ammont addizzjonali hekk kif, skond id-dehen tiegħu, kien imissha giet intaxxata u d-dispożizzjonijiet tal-paragrafu (b) tas-subartikolu (1) ta' dan l-artikolu għandhom ikunu japplikaw għal stima bħal dik.

(4) L-istima, għal xi sena ta' stima, li ssir b'mod konformi ma', u skond xi waħda mid-dispożizzjonijiet ta' qabel ta' dan l-artikolu għandha ssir matul dik l-istess sena ta' stima jew matul it-tmien snin li jiġu wara l-iskadenza tagħha.

(5) Minkejja d-dispożizzjonijiet tas-subartikolu (4) ta' dan l-artikolu, meta persuna ma tkunx bagħtet lill-Kummissarju l-prospetti meħtieġa bl-Atti dwar it-Taxxi għal xi sena ta' stima li tigi qabel is-sena ta' stima 1999 jew għamlet żvelar shih u veritier ta' kull fatt materjali meħtieġ għall-istima tagħha għal xi sena bħal dik u jkun hemm evitar ta' taxxa, il-Kummissarju, meta jkun tal-fehma li l-evitar tat-taxxa jkun dovut għal frodi jew evażjoni, jista' f'kull żmien jagħmel stima ta' dik il-persuna b'dak l-ammont jew ammont addizzjonali hekk kif skond l-aħjar dehen tiegħu dik il-persuna kellha tigi intaxxata u għandu jiehu passi biex isir il-hlas tat-taxxa, taxxa addizzjonali jew penali.

(6) Meta fil-fehma tal-Kummissarju kien hemm frodi jew evażjoni kif imsemmi hawn aktar qabel, dik id-deċiżjoni tkun sugġetta għal appell taħt id-dispożizzjonijiet ta' l-artikoli 35 u 37 ta' dan l-Att.

Stimi u  
determinaz-  
zjonijiet  
relattivi  
għas-sena  
ta' stima  
1999 u għal  
snin  
sussegwenti.

31. (1) Meta persuna tkun bagħtet prospett ta' l-*income* taħt l-artikolu 10 ta' dan l-Att li jinkludi stima personali għas-sena ta' stima 1999 jew għal xi sena ta' stima sussegwenti, il-Kummissarju għandu jiddetermina l-*income* taxxabbli, it-taxxa li għandha tithallas fuqu u t-taxxa li għandha tithallas minn, jew li għandha tithallas lura lil dik il-persuna għal dik is-sena ta' stima f'dawk l-ammonti indikati minn dik il-persuna fl-istima personali, billi jsiru dawk it-tiswijiet aritmetiċi bħalma jistgħu jirrizultaw li jkunu meħtieġa fuq il-bażi ta' l-informazzjoni li jkun hemm f'dak il-prospett.

(2) Meta persuna tkun ghamlet għażla taht l-artikolu 12 ta' dan l-Att għal xi sena ta' stima, il-Kummissarju għandu, fuq il-bażi ta' l-informazzjoni li jkollu f'idejh, jiddetermina l-*income* taxxabli, it-taxxa li għandha tithallas fuqu u t-taxxa li għandha tithallas minn, jew li għandha tithallas lura lil dik il-persuna għal dik is-sena ta' stima.

(3) Meta persuna ma tkunx bagħtet prospett ta' l-*income* għas-sena ta' stima 1999 jew għal xi sena sussegwenti u ma tkunx ghamlet għażla taht l-artikolu 12 ta' dan l-Att jew, għalkemm tkun ghamlet għażla bħal dik hija, wara li jkun ingħatalha avviz mill-Kummissarju sabiex tagħmel prospett kif provdut fl-artikolu 13 ta' dan l-Att, tonqos milli tipprezenta prospett bħal dak, u l-Kummissarju jkun tal-fehma li dik il-persuna tkun sugġetta għall-ħlas tat-taxxa, huwa jista' jiddetermina l-ammont tat-taxxa li għandha tithallas minn dik il-persuna għal dik is-sena ta' stima fuq il-bażi ta' kalkolu li jsir b'dak il-mod u b'dak il-metodu hekk kif il-Kummissarju jqis li jkun xieraq mingħajr preġudizzju għal xi responsabbiltà xort'ohra mgarrba minn dik il-persuna minhabba fin-nuqqas jew it-traskuraġni tiegħu li jibgħat prospett.

(4) Il-Kummissarju jista' jagħmel kull stħarriġ u verifika li jidhrulu xierqa għar-rigward ta' kull taxxa li tithallas minn, jew li tithallas lura lil xi persuna u jista' jagħmel dawk it-tiswijiet għal xi determinazzjoni li tkun saret taht id-dispożizzjonijiet l-ohra ta' dan l-artikolu hekk kif jista' jiġi miftiehem bil-miktub ma' dik il-persuna jew kif jista' jkun mehtieg skond is-subartikolu (6) ta' l-artikolu 13 ta' dan l-Att.

(5) Meta l-Kummissarju jkun jidhirlu li t-taxxa li għandha tithallas minn persuna għas-sena ta' stima 1999 jew għal xi sena ta' stima sussegwenti tkun giet determinata f'ammont inqas minn dak li kellu jiġi intaxxat, il-Kummissarju jista' wara li jqis dawk il-prospetti, kotba jew provi ohra, jekk ikun hemm, li jistgħu jingiebu quddiemu jew jinkisbu minnu, skond l-ahjar dehen tiegħu jagħmel stima ta' l-*income* taxxabli ta' dik il-persuna, it-taxxa li għandha tithallas fuqu u t-taxxa li għandha tithallas minn, jew li għandha tithallas lura lil dik il-persuna għal dik is-sena ta' stima, u meta l-Kummissarju wara li jkun għamel stima jkun tal-fehma li xi taxxa li dwarha tkun saret stima bħal dik tkun giet stmata f'ammont inqas minn dak li kellu jiġi intaxxat, huwa jista', bl-istess mod, jagħmel stima jew stimi addizzjonali.

(6) Stima jew stima addizzjonali ghal xi sena ta' stima taht is-subartikolu (5) ta' dan l-artikolu ghandha ssir jew ghandhom isiru mhux iktar kmieni miż-żmien preskritt taht is-subartikolu (1) ta' l-artikolu 10 ta' dan l-Att sabiex jintbaghat il-prospett ta' l-*income* ghal dik is-sena u mhux iktar tard minn hames snin minn tmiem is-sena li fiha kien intbaghat prospett ta' l-*income* jew prospett ulterjuri ghal dik is-sena jew li fiha tkun saret għażla taht l-artikolu 12 ta' dan l-Att ghal dik is-sena.

(7) Minkejja d-dispożizzjonijiet tas-subartikolu (6) ta' dan l-artikolu meta persuna:

(a) tkun baghtet prospett jew prospetti lill-Kummissarju u ma tkunx għamlet fihom żvelar shiħ tal-fatti materjali kollha rilevanti għalbiex jiġi determinat l-*income* u t-tnaqqis permess tagħha; jew

(b) bil-ghan li tiġi evitata t-taxxa jew bi traskuraġni kbira jew konsapevoli tkun baghtet lill-Kummissarju prospett li jkun mhux korrett u qarrieqi f'xi aspekt materjali, stima jew stima addizzjonali taht is-subartikolu (5) ta' dan l-artikolu tista' ssir f'kull waqt wara ż-żmien stipulat skond ma hemm f'dan l-Att għar-rigward tat-twassil tal-prospett ta' l-*income* ghal dik is-sena.

(8) Jista' jsir appell minn deċizzjoni dwar jekk ikunx hemm xi wahda miċ-ċirkostanzi li tkun tehtieg l-applikazzjoni tad-dispożizzjonijiet tas-subartikolu (7) ta' dan l-artikolu, u dan taht id-dispożizzjonijiet ta' l-artikoli 35 u 37 ta' dan l-Att.

(9) Determinazzjoni li ssir b'mod konformi ma', u skond is-subartikoli (1), (2) u (3) ta' dan l-artikolu m'għandhiex tiftiehem bħala stima għal xi wiehed mill-ghanijiet ta' l-Atti dwar it-Taxxi.

Stima u hlas  
ta'  
taxxa  
f'munita  
barranija.

31A. It-taxxa li għandha tithallas fuq l-*income* ta' kumpannija għandha tiġi dikjarata, determinata, stmata u mħallsa bil-munita (jew meta jkun hekk japplika, b'muniti *pro rata*) li bihom ikun denominat il-kapital azzjonarju tal-kumpannija u kull rifużjoni u hlas lura magħmul skond id-dispożizzjonijiet ta' l-Atti dwar it-Taxxi għar-rigward ta' xi taxxa bħal dik għandu jsir bl-istess munita (jew, fejn ikun hekk japplika, b'muniti *pro rata*) li biha jew bihom tkun thallset it-taxxa.”.

8. L-artikolu 42 ta' l-Att principali għandu jiġi emendat kif ġej: Emenda ta' l-artikolu 42 ta' l-Att principali.

(a) fis-subartikolu (1) tiegħu, minnufih wara l-kliem “It-Taxxa” għandhom jiżdiedu l-kliem “dovuta għal xi sena ta’ stima li tiġi qabel is-sena ta’ stima 1999”;

(b) minnufih wara s-subartikolu (1) tiegħu, għandu jiżdied dan li ġej:

“(1A) It-taxxa li għandha tithallas għas-sena ta’ stima 1999 jew għal xi sena ta’ stima sussegwenti għandha tkun dovuta u tithallas sa mhux aktar tard minn dik id-data, li tkun data mhux iktar kmieni mid-data tal-prospett ta’ taxxa kif stabbilita skond l-artikolu 10 ta’ dan l-Att, li tiġi matul dik is-sena, li fl-Atti dwar it-Taxxi tissemma bhala “data ta’ *settlement* ta’ taxxa”, hekk kif jista’ jiġi preskritt.”;

(ċ) fis-subartikolu (2) tiegħu, minflok il-kliem “fis-subartikolu (1) ta’ dan l-artikolu” għandhom jidhlu l-kliem “fis-subartikolu (1) u (1A) ta’ dan l-artikolu”;

(d) fil-paragrafu (b) tas-subartikolu (3) tiegħu, minflok il-kliem “kull persuna li thallas it-taxxa provvizorja” għandhom jidhlu l-kliem “bla ħsara għad-dispożizzjonijiet tal-paragrafu (ċ) ta’ dan is-subartikolu, kull persuna li thallas it-taxxa provvizorja”;

(e) minflok il-paragrafu (ċ) tas-subartikolu (3) tiegħu, għandu jidhol dan li ġej:

“(ċ) Kull persuna li tkun mehtieġa li tagħmel stima personali skond is-subartikolu (2) ta’ l-artikolu 10 ta’ dan l-Att, inkluża persuna li għaliha japplika l-artikolu 12 ta’ dan l-Att iżda li ma tagħmilx għażla taht dak l-artikolu għal dik is-sena, għandha, sa mhux aktar tard mid-data ta’ *settlement* ta’ taxxa, thallas l-ammont, jekk ikun hemm, li jkun mehtieġ li jiġi determinat f’dik l-istima personali bhala l-ammont ta’ taxxa li għandha tithallas minn dik il-persuna għal dik is-sena ta’ stima.

(d) Minkejja kull provvediment ieħor li hemm f’dan l-Att jew f’xi liġi oħra, ebda persuna nra tista’ tpatti mat-taxxa li għandha tithallas għal xi sena ta’ stima skond il-paragrafu (ċ) ta’ dan is-subartikolu xi ammont li jkun, inkluż xi ammont li jithallas lura lilha jew li jkun lilha dovut bhala kreditu taht l-Atti dwar it-Taxxi għal xi sena ta’ stima oħra.

(e) Ghall-ghanijiet tal-paragrafu (b) ta' dan is-subartikolu "persuna li thallas it-taxxa provvizorja" tfisser kull persuna, inkluza kumpannija, li tikseb xi *income* jew li lilha jakkrexxi xi *income* li ma jkunx emolumenti.”;

(f) minflok is-subartikolu (4) tieghu ghandu jidhol dan li ġej:

“(4) Jekk xi persuna tonqos li thallas xi taxxa kif preskritta taht jew b’mod konformi ma’, u skond dan l-artikolu, hija tiġi intaxxata b’dik it-taxxa li kellha hekk tithallas u, barra minn dan, b’dik it-taxxa l-oħra jew mgħax hekk kif provdut fl-artikolu 44 ta’ dan l-Att, u dik it-taxxa, taxxa addizzjonali u dak l-imghax jingabru minghand dik il-persuna bl-istess mod bhal taxxa diga` likwidata u li ghandha tithallas minnha.”; u

(g) fis-subartikolu (5) tieghu, minflok il-kliem “u t-taxxa addizzjonali li tkun sugġetta għaliha” ghandhom jidhlu l-kliem “u t-taxxa addizzjonali u mgħax li tkun sugġetta għalihom”.

Emenda ta' l-artikolu 44 ta' l-Att prinċipali.

**9.** L-artikolu 44 ta' l-Att prinċipali ghandu jiġi emendat kif ġej:

(a) fin-nota marginali li hemm mieghu, minflok il-kelma “Piena” ghandhom jidhlu l-kliem “Taxxa addizzjonali u mgħax”;

(b) fis-subartikolu (1) tieghu, minflok il-kliem “fiż-żminijiet stabbiliti fis-subartikoli (1), (2) jew (3) ta’ l-artikolu 42, fl-artikolu 45 ta’ dan l-Att” ghandhom jidhlu l-kliem “fiż-żminijiet stabbiliti fis-subartikolu (1) jew (2), fil-paragrafi (a) u (b) tas-subartikolu (3), fl-artikolu 43, fl-artikolu 45 ta’ dan l-Att”;

(c) fil-paragrafu (c) tas-subartikolu (1) tieghu, minflok il-kliem “dan l-artikolu” ghandhom jidhlu l-kliem “dan is-subartikolu”;

(d) fis-subartikolu (2) tieghu, minflok il-kliem “dan l-artikolu” ghandhom jidhlu l-kliem “is-subartikolu (1) ta’ dan l-artikolu”;

(e) minnufih wara s-subartikolu (2) tieghu, ghandu jidjed dan li ġej:

“(2A) Meta xi taxxa li ghandha tithallas għas-sena ta’ stima 1999 jew għal xi sena ta’ stima sussegwenti ma tithallasx sad-data ta’ *settlement* ta’ taxxa relattiva -

(a) ghandu jithallas fuqha mghax bir-rata ta' wiehed fil-mija tat-taxxa mhux imhallsa, mid-data ta' *settlement* ta' taxxa ghal kull xahar kalendarju jew parti minnu li matulu dik it-taxxa tibqa' ma tithallasx u d-dispożizzjonijiet ta' l-Att dwar it-Taxxi li jirrigwardaw il-ġbir u rkupru ta' taxxa ghandhom ikunu japplikaw ghall-ġbir u rkupru ta' dak l-imghax;

(b) ammont ta' taxxa muri bhala li ghandu jithallas ghal sena ta' stima minn persuna f'determinazzjoni jew stima li ssir taht l-artikolu 31 ghandu, kemm-il darba u sakemm ma jigux sostitwiti b'xi ammont iehor permezz ta' determinazzjoni jew stima sussegwenti, jitqies li jkun it-taxxa li ghandha tithallas ghal dik is-sena ta' stima ghall-ghan tal-paragrafu (a) ta' dan is-subartikolu tkun liema tkun id-data meta l-imsemmija determinazzjoni ssir jew meta l-istima ssir wahda finali u konkluziva;

(c) il-Kummissarju ghandu jinnotifika avviż ta' talba lill-persuna li minnha hi dovuta xi taxxa u jekk ma jsirx hlas fi żmien hmistax-il jum mid-data tan-notifika ta' dak l-avviż ta' talba, il-Kummissarju jista' jipproċedi biex jesegwixxi l-hlas bis-saħha tat-titolu eżekuttiv imsemmi fl-artikolu 40 ta' dan l-Att wara jumejn min-notifika li ssir lid-debitur ta' talba ghall-hlas permezz ta' att ġudizzjarju.

(2B) Minkejja d-dispożizzjonijiet tas-subartikolu (2A) ta' dan l-artikolu:

(a) ma ghandu jghaddi ebda mghax fuq xi taxxa li ghandha tithallas minn persuna ghal xi sena ta' stima jekk il-Kummissarju jkun iddetermina u ordna permezz ta' avviż bil-miktub moghti lil min ghandu jhallas skond ir-regoli magħmulin b'mod konformi ma', u skond l-artikolu 23 ta' dan l-Att illi ghandu jsir kull tnaqqis mill-emolumenti li jithallsu lil dik il-persuna sabiex tingabar dik it-taxxa u kemm-il darba dak l-avviż ma jkunx ġie revokat permezz ta' avviż bil-miktub lil dik il-persuna;

(b) ebda mghax ma ghandu jghaddi fuq xi taxxa addizzjonali li tigi intaxxata b'mod konformi ma', u skond id-dispożizzjonijiet tas-subartikolu (12) ta' l-artikolu 56 ta' l-Att dwar it-Taxxa fuq l-*Income*.

(2C) Mghax li ghandu jithallas taht is-subartikolu (2A) ta' dan l-artikolu ma ghandux jitqies bhala parti minn xi taxxa jew taxxa addizzjonali mhallsa jew li ghandha tithallas ghal xi wiehed mill-ghanijiet ta' l-Atti dwar it-Taxxi.”.

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

**10.** Fl-artikolu 45 ta' l-Att prinċipali, minflok il-kliem “id-dispożizzjonijiet ta' l-aħhar artikolu qabel dan.” ghandu jidhol dan li ġej:

“id-dispożizzjonijiet ta' l-aħhar artikolu qabel dan:

Izda ebda haġa f' dan l-artikolu jew fl-artikolu 41 ta' dan l-Att m'ghandha tiftiehem bhala li tissospendi li jghaddi l-imghax fuq it-taxxa li tkun ghadha ma thallsitx kif imsemmi hawn aktar qabel u l-imghax fuq it-taxxa msemmija ghandu jiġi kalkolat u dovut skond id-dispożizzjonijiet tas-subartikolu (2A) ta' l-artikolu 44 sa mid-data ta' *settlement* ta' taxxa relattiva sad-data tal-ħlas.”.

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

**11.** Fis-subartikolu (5) ta' l-artikolu 46 ta' l-Att prinċipali, minflok il-kliem “is-setgħa mogħtija lill-Kummissarju bl-artikolu 31” ghandhom jidhlu l-kliem “is-setgħat mogħtija lill-Kummissarju bl-artikoli 30 u 31”.

Emenda ta' l-artikolu 47 ta' l-Att prinċipali.

**12.** Minflok is-subartikolu (2) ta' l-artikolu 47 ta' l-Att prinċipali, ghandu jidhol dan li ġej:

“(2) Salv kif xort'ohra espressament provdut fl-Atti dwar it-Taxxi u salvi b'mod partikolari d-dispożizzjonijiet tas-subartikolu (5) ta' l-artikolu 30 u tas-subartikolu (7) ta' l-artikolu 31 ta' dan l-Att, l-azzjoni għall-ħlas tat-taxxa, taxxa addizzjonali, mghax jew xi penali tista' tinbeda matul kull żmien mid-data minn meta jsiru dovuti u ghandhom jithallsu sa tmien snin minn dik id-data jew, meta tkun saret stima għar-rigward tagħhom, mid-data meta dik l-istima ssir finali u konkluziva.”.

Emenda ta' l-artikolu 48 ta' l-Att prinċipali.

**13.** L-artikolu 48 ta' l-Att prinċipali ghandu jiġi emendat kif ġej:

(a) fis-subartikolu (1) tiegħu, minnufih wara l-ewwel proviso li hemm mas-subartikolu (1) tiegħu, ghandu jidhol dan li ġej:

“Izda wkoll, meta t-talba jkollha x'taqsam ma' taxxa mhallsa għas-sena ta' stima 1999 jew għal xi sena ta' stima sussegwenti, din ghandha ssir fi żmien hames snin mid-data tal-prospett ta' taxxa relattiva jew, meta tkun saret stima għar-

rigward taghha, mid-data meta dik l-istima ssir finali u konkluziva:";

(b) fis-subartikolu (2) tieghu, wara l-kliem "maghmula dwarha ghal dik is-sena; u jekk" ghandhom jizdiedu l-kliem "dik il-persuna ma tkunx ghamlet ghażla taht l-artikolu 12 ghal dik is-sena jew"; u

(ċ) minnufih wara s-subartikolu (2) tieghu ghandu jizdied dan li ġej:

“(2A) Bla hsara ghad-dispożizzjonijiet tas-subartikolu (2B) ta’ dan l-artikolu kull taxxa li jiġi determinat dwarha li ghandha tithallas lura lil persuna ghal xi sena ta’ stima taht is-subartikolu (1) jew (2) ta’ l-artikolu 31 ta’ dan l-Att, ghandha ssir dovuta jew ghandha titqies bhala li saret dovuta, skond il-każ, fil-każ ta’ persuna li ghaliha japplika s-subartikolu (2) ta’ l-artikolu 11 ta’ l-Att dwar it-Taxxa fuq l-*Income*, fl-ewwel t’April, u fil-każ ta’ kull persuna ohra, fl-ewwel ta’ Marzu, tas-sena li tiġi minnufih wara dik is-sena ta’ stima jew f’dik id-data jew dawk id-dati ohra, li ma jahbtux wara d-dati hawn aktar qabel imsemmija, hekk kif jista’ jiġi preskritt.

(2B) Meta t-taxxa li ghandha tithallas lura tkun ġiet determinata taht l-artikolu 31 wara li jsir prospett li jkun twassal wara d-data tal-prospett ta’ taxxa rilevanti, din ghandha ssir dovuta jew titqies bhala li saret dovuta, skond il-każ, f’dik il-ġurnata li tkun l-aktar tard minn -

(a) l-aħħar jum tat-tmax-il xahar li jiġi wara dak ix-xahar li fih kien twassal l-imsemmi prospett, u

(b) l-aħħar jum tas-sitt xahar li jiġi wara d-data li fiha kienet xort’ohra tkun dovuta skond is-subartikolu (2A) ta’ dan l-artikolu.

(2C) Il-Kummissarju jkollu jedd inaqqs minn kull hlas lura dovut lil persuna kif dikjarat fis-subartikoli (2A) jew (2B) ta’ dan l-artikolu kull taxxa, taxxa addizzjonali jew mgħax li jista’ jkun dovut minn dik il-persuna taht l-Atti dwar it-Taxxi.

(2D) Ghandu jithallas mgħax mill-Kummissarju fuq kull hlas lura ta’ taxxa li jsir dovut taht is-subartikolu (2A) jew (2B) wara xi tnaqqis magħmul skond is-subartikolu (2C) ta’ dan l-artikolu, sa mid-data meta dan isir dovut kif imsemmi

hawn aktar qabel bir-rata ta' wiehed fil-mija ghal kull xahar jew parti minn xahar li matulu jibqa' mhux imhallas.

(2E) Ghall-ghanijiet ta' dan l-artikolu meta l-hlas lura ta' taxxa jsir permezz ta' cekk jew *draft*, it-taxxa ghandha titqies li tkun thallset lura lil persuna fil-jum meta jigi impustat dak ic-cek jew *draft* lil dik il-persuna fl-ahhar indirizz maghruf taghha.

(2F) Id-dispozizzjonijiet tas-subartikoli (2B) sa (2E) ta' dan l-artikolu m'ghandhomx japplikaw ghal rifuzjonijiet li dwarhom jirreferu s-subartikolu (4) ta' dan l-artikolu jew il-proviso li hemm mas-subartikolu (7) ta' dan l-artikolu.”.

Emendi  
konsegwenzjali u  
emendi ohra  
ghall-Att dwar it-  
Taxxa fuq l-*Income*,  
Kap. 123.

14. L-Att dwar it-Taxxa fuq l-*Income* ghandu jigi emendat kif  
gej:

Emendi  
konsegwenzjali.

(1) (a) fis-subartikolu (1) ta' l-artikolu 2 ta' l-Att:

(i) minnufih wara t-tifsira ta' "*Commonwealth*"  
ghandhom jidhlu t-tifsiriet li gejjin:

“data tal-prospett ta' taxxa” ghar-rigward ta' persuna ghal xi sena ta' stima tfisser id-data preskritta b'mod konformi ma', u skond is-subartikolu (1) ta' l-artikolu 10 ta' l-Att ta' l-1994 dwar l-Amministrazzjoni tat-Taxxa sa meta dik il-persuna tista' tibghat il-prospett ta' l-*income* ghal dik is-sena ta' stima;

“data ta' *settlement* ta' taxxa” ghandha t-tifsira lilha moghtija fis-subartikolu (1A) ta' l-artikolu 42 ta' l-Att ta' l-1994 dwar l-Amministrazzjoni tat-Taxxa;”

u minnufih wara t-tifsira ta' “skema ta' investiment kollettiv” ghandha tidhol din it-tifsira li gejja:

“stima personali” ghandha t-tifsira lilha moghtija fis-subartikoli (2) u (3) ta' l-artikolu 10 ta' l-Att ta' l-1994 dwar l-Amministrazzjoni tat-Taxxa;” u

(ii) fil-proviso ghat-tifsira ta' “*income* totali” minflok il-kliem “*Izda* kull *income*” ghandhom jidhlu l-kliem “*Izda*, bla hsara ghad-dispozizzjonijiet tal-paragrafu (b) tas-subartikolu (3) ta' l-artikolu 12 ta' l-Att ta' l-1994 dwar l-Amministrazzjoni tat-Taxxa, kull *income*”;

(b) fil-paragrafu (d) tas-subartikolu (7) ta' l-artikolu 30 ta' l-Att minflok il-kliem "għandhom jiġu intaxxati" għandhom jidhlu l-kliem "għandhom ihallsu t-taxxa";

(c) fil-artikolu 36 ta' l-Att, minflok il-kliem "riċevitur għandu jiddikjara l-*income* minn investment" għandhom jidhlu l-kliem "riċevitur għandu, bla hsara għad-dispożizzjonijiet ta' l-artikolu 12 ta' l-Att ta' l-1994 dwar l-Amministrazzjoni tat-Taxxa, jiddikjara l-*income* minn investment";

(d) minflok is-subartikolu (1) ta' l-artikolu 49 ta' l-Att, għandu jidhol dan li ġej:

"49. (1) L-*income* ta' koppja miżżewġa, meta ż-żewġ konjuġi jkunu jgħixu flimkien, għandu jkun ikkuntjat f'isem il-konjuġi responsabbli hekk magħżul jew magħżula mill-konjuġi nfushom għall-finijiet ta' l-Att dwar it-Taxxi u kull prospett u kull dikjarazzjoni li tirrigwarda sena ta' stima li għaliha l-*income* ikun hekk taxxabbli, għandhom jiġu ffirmati miż-żewġ konjuġi:

Iżda jekk il-prospett jew id-dikjarazzjoni jkunu ffirmati mill-konjuġi responsabbli biss, jew mill-konjuġi l-iehor f'isem il-konjuġi responsabbli, dawn għandhom fil-każijiet kollha jkunu presunti *juris et de jure* li jkunu saru bil-kunsens taż-żewġ konjuġi:

Iżda wkoll, jekk iż-żewġ konjuġi jonqsu milli jahtru l-konjuġi responsabbli, il-Kummissarju għandu fid-diskrezzjoni tiegħu jiddeċiedi liema mill-konjuġi għandu jkun il-konjuġi responsabbli.";

(e) l-artikolu 56 ta' l-Att għandu jiġi emendat kif ġej:

(i) fis-subparagrafu (i) tal-paragrafu (a) tas-subartikolu (2) tiegħu, minflok il-kliem "~~individwu miżżewweġ~~ li jissottometti prospett komuni skond l-artikolu 49 ta' dan l-Att" għandhom jidhlu l-kliem "individwu miżżewweġ li għalih japplika l-artikolu 49 ta' dan l-Att";

(ii) fil-paragrafu (a) tas-subartikolu (12) tiegħu, minflok il-kliem "is-sena ta' stima li tibda fl-ewwel jum ta' Jannar, 1949, jew xi sena sussegwenti ta' stima" għandhom jidhlu l-kliem "xi sena ta' stima li tiġi qabel is-sena ta' stima 1999";

(iii) fil-paragrafu (b) tas-subartikolu (12) tieghu, minflok il-kliem “ghas-sena ta’ stima li tibda fl-ewwel jum ta’ Jannar, 1949, jew xi sena sussegwenti ta’ stima” ghandhom jidhlu l-kliem “ghal xi sena ta’ stima li tigi qabel is-sena ta’ stima 1999”, u minflok il-kliem “dwar l-*income* tieghu veru:” ghandhom jidhlu l-kliem “dwar l-*income* tieghu veru; jew”;

(iv) minnufih wara l-paragrafu (b) tas-subartikolu (12) tieghu ghandu jizdied dan li ġej:

“(ċ) jagħmel xi nuqqas meta jipprezenta prospett ghar-rigward tas-sena ta’ stima 1999 jew xi sena ta’ stima sussegwenti jew jommetti mill-prospett tieghu ghas-sena ta’ stima 1999 jew xi sena ta’ stima sussegwenti xi ammont li jkun imissu ġie inkluz fil-prospett, ikun ghal dik is-sena ta’ stima sugġett ghal taxxa addizzjonali b’ammont jew ammonti speċifikati fl-Iskeda li tinsab ma’ dan l-Att, u jkollu jhallas dak l-ammont ta’ taxxa minbarra t-taxxa li sew sew ghandha tkun intaxxata fuq l-*income* totali ghal dik is-sena.”;

(v) fl-ewwel proviso li hemm mas-subartikolu (12) tieghu, minnufih wara l-kliem “illi n-nuqqas ta’ l-ghoti tal-prospett jew xi ommissjoni bhal din” ghandhom jizdiedu l-kliem “kif hemm imsemmi fil-paragrafi (a) u (b) ta’ dan is-subartikolu”, u minflok il-kliem “kollha kemm hi l-imsemmija taxxa tripla jew addizzjonali” ghandhom jidhlu l-kliem “kollha kemm hi t-taxxa tripla jew addizzjonali speċifikata fil-paragrafi msemmija”; u

(vi) it-tielet proviso li hemm mas-subartikolu (12) tieghu, li tibda bil-kliem “L-*da* wkoll meta”, ghandha tithassar:

(f) fis-subartikolu (4) ta’ l-artikolu 59 tieghu, minflok il-kliem “mid-data tan-notifika l-*ha* ta’ l-avviż ta’ stima dwar l-*income*” ghandhom jidhlu l-kliem “mid-data tal-prospett ta’ taxxa rilevanti ghall-*income*”;

(g) fl-artikolu 70 tieghu, minflok il-kliem “ghall-finijiet ta’ l-intaxxar u hlas tat-taxxa” ghandhom jidhlu l-kliem “ghall-finijiet ta’ determinazzjoni dwar, stima u hlas tat-taxxa”;

(h) fil-paragrafu (b) tas-subartikolu (4) ta’ l-artikolu 73 ta’ l-Att, minflok il-kliem “bhal taxxa ohra likwidata u ntaxxata” ghandhom jidhlu l-kliem “bhal taxxa ohra intaxxata”;

(i) l-artikolu 77 ta' l-Att ghandu jigi emendat kif ġej:

(i) fis-subartikolu (9) tiegħu, minflok il-kliem “wara d-data li fiha l-likwidazzjoni li dwarha tkun saret it-talba tkun saret finali u konklużiva” ghandhom jidhlu l-kliem “wara tmiem is-sena ta’ stima li ghalha tirreferi t-talba”;

(ii) fis-subartikolu (10) ta' l-Att, minflok il-kliem “ebda haġa f’dan l-Att li tillimita ż-żmien għall-għemil ta’ stimi jew talbiet għal helsien ma ghandha tapplika għal xi stima jew talba li johloq l-aġġustament, li tkun stima jew talba” ghandhom jidhlu l-kliem “ebda haġa f’dan l-Att li tillimita ż-żmien għall-għemil ta’ prospetti, stimi jew talbiet għal helsien ma ghandha tapplika għal xi prospett, stima jew talba li johloq l-aġġustament, li jkun prospett jew tkun stima jew talba”;

(j) fis-subartikolu (6) ta' l-artikolu 89 ta' l-Att, minflok il-kliem “wara d-data li fiha l-likwidazzjoni li dwarha tkun saret it-talba tkun saret finali u konklużiva” ghandhom jidhlu l-kliem “wara tmiem is-sena ta’ stima li dwarha tkun tirreferi t-talba”;

(k) fis-subartikolu (2) ta' l-artikolu 90 ta' l-Att, minflok il-kliem “ta’ l-*income* totali ta’ l-istima li fiha” ghandhom jidhlu l-kliem “ta’ l-*income* totali għas-sena ta’ stima li dwarha”; u

(l) fi tmiem l-artikolu 96 ta' l-Att, ghandha tidhol din l-Iskeda miegħu:

“SKEDA

Artikolu 56 (12) (ċ)

**Taxxa addizzjonali li tiġi ntaxxata taht il-paragrafu (ċ)  
tas-subartikolu (12) ta’ l-artikolu 56**

1. Taxxa addizzjonali li tiġi ntaxxata taht il-paragrafu (ċ) ta’ l-artikolu 56 ta’ dan l-Att għal xi nuqqas minn individwu fl-għemil ta’ prospett għar-rigward tas-sena ta’ stima 1999 jew ta’ xi sena ta’ stima sussegwenti ghandha tkun -

(a) meta l-prospett jiġi pprezentat fi żmien sitt xhur mid-data meta kien mehtieg li jiġi pprezentat skond id-dispożizzjonijiet rilevanti ta’ l-Att dwar l-Amministrazzjoni tat-Taxxa, hames liri;

(b) f’kull każ iehor, wiehed fil-mija tat-taxxa li ghandha tiġi ntaxxata qabel ma titqies it-taxxa

addizzjonali nnifisha fuq l-*income* totali ta' l-individwu ghal dik is-sena ghal kull xahar jew parti minnu li matulu jkompli n-nuqqas, sugġett ghal taxxa addizzjonali minima ta' lira ghal kull xahar jew parti minnu.

2. Taxxa addizzjonali li tiġi ntaxxata taht il-paragrafu (ċ) ta' l-artikolu 56 ta' dan l-Att ghal xi nuqqas minn persuna, li ma tkunx individwu, fl-ghemil ta' prospett ghar-rigward tas-sena ta' stima 1999 jew ta' xi sena ta' stima sussegwenti ghandha tkun -

(a) meta l-prospett jiġi pprezentat fi żmien sitt xhur mid-data meta kien mehtieġ li jiġi pprezentat skond id-dispożizzjonijiet rilevanti ta' l-Att ta' l-1994 dwar l-Amministrazzjoni tat-Taxxa, ghoxrin lira;

(b) f'kull każ ieħor, wiehed fil-mija tat-taxxa li ghandha tiġi ntaxxata qabel ma titqies it-taxxa addizzjonali nnifisha fuq l-*income* totali ta' dik il-persuna ghal dik is-sena ghal kull xahar jew parti minnu li matulu jkompli n-nuqqas, sugġett ghal taxxa addizzjonali minima ta' hames liri ghal kull xahar jew parti minnu.

3. (a) Bla hsara ghad-dispożizzjonijiet tal-partiti l-oħra ta' din l-Iskeda, taxxa addizzjonali li tiġi intaxxata taht il-paragrafu (ċ) ta' l-artikolu 56 ta' dan l-Att ghal xi ommissjoni li ssir fi prospett ghandha tkun:

(i) fil-każ ta' l-ewwel ommissjoni, tlieta fil-mija fix-xahar tat-taxxa perikolata;

(ii) fil-każ tat-tieni ommissjoni, erba' fil-mija fix-xahar tat-taxxa perikolata;

(iii) fil-każ tat-tielet ommissjoni, hamsa fil-mija fix-xahar tat-taxxa perikolata;

(iv) fil-każ tar-raba' ommissjoni jew ta' xi ommissjoni ulterjuri, sitta fil-mija fix-xahar tat-taxxa perikolata.

(b) ~~Ghal-ghanijiet tat-kalkular tat-taxxa~~ addizzjonali taht din il-partita, m'ghandux jinghata kas ta' xi ommissjoni ghal xi sena ta' stima li tiġi qabel is-sena ta' stima 1999.

(ċ) Għall-ghanijiet tal-paragrafu (a) ta' din il-partita l-ommissjonijiet kollha għar-rigward ta' xi sena ta' stima waħda għandhom jitqiesu bħal ommissjoni waħda.

4. Meta ommissjoni li ssir fi prospett tiġi rrangata minn persuna permezz tal-preżentata ta' prospett iehor li jiġi magħmul skond ma hemm fl-artikolu 13 ta' l-Att ta' l-1994 dwar l-Amministrazzjoni tat-Taxxa qabel ma dik il-persuna tiġi avzata bil-miktub mill-Kummissarju dwar li tkun se ssir inkjesta dwar id-dikjarazzjonijiet ta' dik il-persuna u dak li hu dovut minnha, it-taxxa addizzjonali li għandha tiġi ntaxxata taħt il-paragrafu (ċ) ta' l-artikolu 56 ta' dan l-Att għal dik l-ommissjoni għandha tkun bir-rata ta' wiehed punt hamsa fil-mija (1.5%) għal kull xahar tat-taxxa perikolata.

5. Il-massimu tat-taxxa addizzjonali li tithallas taħt il-partiti 3 u 4 ma għandu f'ebda każ ikun iktar minn sittin darba daqs ir-rata applikabbli f'dawk il-partiti riferibbli għal dik l-ommissjoni.

6. Għall-ghanijiet tal-partiti 3 sa 5 ta' din l-Iskeda -

(a) "taxxa perikolata" tfisser id-differenza bejn it-taxxa kalkulata fuq l-*income* totali kif dikjarat fil-prospett li jkun fih l-ommissjoni u t-taxxa li għandha sew sew tiġi ntaxxata, eskluża t-taxxa addizzjonali, fuq l-*income* totali kif stabbilit wara li jiġu inklużi l-ammonti ommessi;

(b) bla hsara għad-dispożizzjonijiet tal-partita 5, ir-rata ta' taxxa addizzjonali ta' kull xahar għandha tiġi kalkulata għal kull xahar jew parti minnu, liema żmien jibda għaddej bix-xahar li matulu t-taxxa fuq l-*income* taxxabbli għal dik is-sena kienet dovuta u kellha tithallas u jtemm bix-xahar li matulu tiġi rrangata l-ommissjoni permezz ta' prospett iehor magħmul taħt l-artikolu 13 jew meta ssir stima.

7. It-taxxa addizzjonali li għandha tithallas taħt il-paragrafu (ċ) ta' l-artikolu 56 ta' dan l-Att għandha tkun b'żieda u minghajr preġudizzju għall-imghax li għandu jithallas taħt is-subartikolu (2A) ta' l-artikolu 44 ta' l-Att ta' l-1994 dwar l-Amministrazzjoni tat-Taxxa, iżda ebda mghax bħal dak ma għandu jintalab fuq dik it-taxxa addizzjonali.

8. Meta persuna tippreżenta dikjarazzjoni li hemm preskritta għall-ghemil ta' għażla taħt l-artikolu 12 ta' l-Att

ta' l-1994 dwar l-Amministrazzjoni tat-Taxxa, u dik ma tkunx il-persuna li jkun japplika ghalha dak l-artikolu u sussegwentement tipprezenta prospett shih u korrett, hija ghandha titqies ghall-ghanijiet tal-paragrafu (c) ta' l-artikolu 56 ta' dan l-Att u ta' din l-Iskeda bhala li tkun ommettiet mill-prospett taghha l-income kollu taghha hlief ghal dak l-income imsemmi fil-paragrafu (b) tas-subartikolu (2) ta' l-artikolu 12 ta' dak l-Att u li tkun irrangtat dik l-ommissjoni meta hija tipprezenta l-prospett shih u korrett.

9. Meta persuna li ghalha jkun japplika l-artikolu 12 ta' l-Att dwar it-Taxxa fuq l-Income, tipprezenta dikjarazzjoni li hemm preskritta ghall-ghemil ta' ghażla taht dak l-artikolu wara d-data ghaldaqshekk preskritta, hija ghandha titqies ghall-ghanijiet tal-paragrafu (c) ta' l-artikolu 56 ta' dan l-Att u ta' din l-Iskeda li tkun wettqet nuqqas fil-prezentata ta' prospett u dak in-nuqqas ikompli sakemm jigi pprezentat prospett.

10. (a) Minkejja d-dispożizzjonijiet l-oħra ta' din l-Iskeda, jekk il-Kummissarju jkun sodisfatt illi nuqqas ta' l-ghoti ta' prospett kien dovut ghal skużanti raġonevoli, huwa jahfer kollha kemm hi t-taxxa addizzjonali li kieku kienet tkun dovuta skond id-dispożizzjonijiet l-oħra ta' din l-Iskeda:

Iżda:

(i) li ma jkunx hemm fondi biżżejjed mnejn tithallas xi taxxa dovuta, jew

(ii) meta titqieghed fiduċja fuq xi persuna oħra sabiex din twettaq xi biċċa xogħol, il-fatt li jkun hemm dik il-fiduċja jew xi dewmien jew inezattezzi mill-persuna li jkollha l-fiduċja,

ma jtaqisux li huma skużanti raġonevoli ghall-fini ta' dan il-paragrafu.

(b) L-użu tad-diskrezzjoni tal-Kummissarju ghall-fini ta' din il-partita ma hi sindakabbli f'ebda appell.”; u

Emendi  
oħra.

(2) (a) fis-subartikolu (1) ta' l-artikolu 2 ta' l-Att, taht il-paragrafu (a), ghat-tifsira ta' "kumpannija", minnufih wara l-kliem "dwar il-Kumpanniji," ghandhom jidhlu l-kliem "jew taht l-Ordinanza dwar is-Soċjetajiet Kummerċjali," u bhala nota marginali ghalha ghandhom jidhlu l-kliem "Kap. 168.”;

(b) minnufih wara l-artikolu 45 ta' l-Att ghandu jidhol dan l-artikolu gdid li ġej:

“Meta kumpannija tiġi konvertita f'socjetà.

45A. Meta, skond id-dispożizzjonijiet ta' l-Att ta' l-1995 dwar il-Kumpanniji, kumpannija tiġi konvertita f'socjetà, minbarra socjetà in akkomandita li jkollha l-kapital tagħha diviż f'ishma, il-Kummissarju għandu jqis kull bilanċ fil-kont mhux intaxxat li jkun hemm eżistenti fil-jum meta l-kumpannija tkun temmet milli tibqa' kumpannija, bhala li jkun ġie mqassam bhala dividend f'dak il-jum u d-dispożizzjonijiet ta' l-artikoli 61 sa 66 ta' dan l-Att għandhom ikunu japplikaw skond hekk għal dawk il-profitti.”; u

(ċ) minnufih wara l-paragrafu (b) tas-subartikolu (1) ta' l-artikolu 56 ta' l-Att ghandu jidhol dan li ġej:

“Izda:

(a) minkejja d-dispożizzjonijiet l-oħra ta' dan il-paragrafu, meta individwu ma kienx miżżewweġ jew kien armel jew kienet armla, jew kien konjuġi separat jew separata *de jure* jew *de facto*, ir-rati li japplikaw għall-*income* taxxabbli ta' individwu bhal dak għas-sena ta' stima 2000 u għal kull sena ta' stima li tiġi wara dik is-sena ta' stima għandhom ikunu, bla ħsara għad-dispożizzjonijiet tal-paragrafu (b) ta' dan il-proviso, dawk stipulati fil-paragrafu (a) ta' dan is-subartikolu;

(b) il-paragrafu (a) ta' dan il-proviso japplika meta dak l-individwu, fis-sena li tiġi qabel is-sena ta' stima:

(i) irid ikun mantna taht il-kustodja tiegħu jew tagħha tifel jew tifla li ma jkunux għalqu s-sittax-il sena jew, jekk kienu għalqu dik l-età, kienu qed jirċievu tagħlim *full-time* f'xi università, kulleġġ jew stabbiliment edukattiv iehor, jew kienu apprendist f'xi senġha jew professjoni, jew kienu inkapaċitati b'mard li ma jhallihomx jiehdu hsieb tagħhom infushom, u li, f'kull każ, ma kienux qed jirċievu *income*, b'jedd tagħhom infushom, li jecċedi Lm1,000;

(ii) meta tithallas l-*allowance* tat-tfal ghar-rigward ta' dak it-tifel jew tifla taht l-Att dwar is-Sigurtà Soċjali, kien rikonoxxut mid-Direttur (Sigurtà Soċjali) bhala l-benefiċjarju ta' l-*allowance* tat-tfal li tithallas ghar-rigward ta' dak it-tifel;

(iii) ma kienx qiegħed jirċievi xi għajjnuna finanzjarja ghar-rigward tal-manteniment ta' dak it-tifel mill-ġenitur l-iehor ta' dak it-tifel;

(iv) ma kienx jgħix jew joqgħod fl-istess dar mal-ġenitur l-iehor ta' dak it-tifel.”.

Emenda  
konsegwenzjali  
għall-Att ta' l-1993  
dwar it-Taxxa fuq  
Dokumenti u  
Trasferimenti,  
Att XVII ta' l-1993.

**15.** Minflok il-paragrafu (b) tas-subartikolu (7) ta' l-artikolu 47A ta' l-Att ta' l-1993 dwar it-Taxxa fuq Dokumenti u Trasferimenti, għandu jidhol dan il-paragrafu ġdid li ġej:

“(b) l-ebda attiv miżmum mill-kumpannija ma jkun jinsab f'Malta. Għal dan il-ghan, l-espressjoni “attiv” m'għandhiex tinkludi valur negozzjabbli f'kumpanniji msemmija fil-paragrafi (c) u (d) tas-subartikolu (3) ta' dan l-artikolu jew kwalunkwe attiv ieħor f'Malta li jkun qed jinżamm mill-kumpannija għall-finijiet li tiġġestixxi n-negozju tagħha.”.

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Mgħoddi mill-Kamra tad-Deputati fis-Seduta Nru 126 tal-21 ta' Ġunju, 1999.

ANTON TABONE  
*Speaker*

RICHARD J. CAUCHI  
*Skrivan tal-Kamra tad-Deputati*

I assent.

(L.S.)

ĠUŻÈ CASSAR  
Acting President

6th July, 1999

**ACT No. IX of 1999**

*AN ACT further to amend the Income Tax Management Act, 1994.*

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. This Act may be cited as the Income Tax Management (Amendment) (No 2) Act, 1999 and shall be read and construed as one with the Income Tax Management Act, 1994, hereinafter referred to as "the principal Act".

2. For sections 10, 11, 12 and 13 of the principal Act there shall be substituted the following:

10. (1) The Commissioner may, by notice in writing, require any person to furnish him by not later than such date as may be prescribed with a return of income together with and containing such particulars, statements, accounts, computations or other documents as may be necessary to enable such person's income and allowable deductions and the tax payable by or repayable to that person to be readily ascertained in accordance with and for the purposes of the Income Tax Acts.

"Return of income.

Short title.

Substitution of sections 10, 11, 12 and 13 of the principal Act.

(2) The Commissioner may, by means of the notice referred to in subsection (1) of this section, require any person to include in his return of income for the year of

assessment 1999 and any subsequent year of assessment a self-assessment, that is to say, a computation showing:

(a) the chargeable income of that person for the year of assessment on the basis of the information contained in the return of income;

(b) the tax chargeable thereon; and

(c) the tax payable by or repayable to that person for the year of assessment, being the difference between the tax computed under paragraph (b) of this subsection and the aggregate of the amounts referred to in the following sub-paragraphs, disregarding any credit, relief or tax paid, withheld, payable or repayable for any other year of assessment:

(i) any provisional tax paid and any tax deducted at source that falls to be set off or that is available as a credit in accordance with the provisions of the Income Tax Acts against the tax computed under paragraph (b) of this subsection;

(ii) any tax credit or relief claimed and due in accordance with the provisions of Part X of the Income Tax Act relating to the chargeable income computed under paragraph (a) of this subsection; and

(iii) any other amount paid on account of the tax chargeable for the year of assessment as computed under paragraph (b) of this subsection.

(3) A self-assessment shall not be construed as being an assessment for any purpose of the Income Tax Acts and any reference in the said Acts to an assessment shall not be construed as or as including a reference to a self-assessment.

(4) If a person required to file a return of income under this section is a company resident in Malta it shall furnish together with the return the documents specified in subsection (4) of section 19 of this Act.

(5) No return purporting to have been filed in accordance with the provisions of this section shall be

considered to have been so filed unless it is complete in all material respects, including a self-assessment when required by the notice referred to in subsection (1) of this section, and unless it is accompanied by such documents as are required under the other provisions of this section.

Where notice  
is not  
received.

11. Where any person chargeable with tax has not received the notice mentioned in subsection (1) of section 10 of this Act in respect of any year of assessment for which he is so chargeable by such date as may be prescribed for the purpose of this section, the provisions of the said section 10 shall apply to him as if he has been duly served with a notice under subsection (1) of that section and, with respect of the year of assessment 1999 and any subsequent year of assessment, with a notice under subsection (2) of that section, and it shall accordingly be the duty of that person to furnish a return of income under that section including, when applicable, a self assessment for that year and to comply with all the other provisions of the said section.

Election not to  
furnish return.

12. (1) Notwithstanding the provisions of sections 10 and 11 of this Act, but without prejudice to the other provisions of this Part, a person to whom this section applies shall not be required to furnish a return of income for a year of assessment if he makes an election for that year under and in accordance with this section.

(2) This section applies to:

(a) an individual resident in Malta whose total income for the year of assessment -

(i) does not include any income falling under paragraph (a) of subsection (1) of section 4 of the Income Tax Act; and

(ii) does not exceed the amount to which a nil rate of tax applies in terms of the relevant ~~provisions of subsection (1) of section 56 of the~~ Income Tax Act;

(b) an individual resident in Malta whose total income for the year of assessment consists solely of income that was subject to deduction at source, including income subject to a nil rate of deduction, in terms of regulations made for the purposes of section 23 of this Act and fully reported in a statement or statements of

earnings prepared in accordance with the said regulations and held in his possession;

(c) a person who is designated as a person to whom this section applies by regulations that may be prescribed under this section.

(3) (a) When a person has an option in terms of any provision of the Income Tax Act to disclose or not disclose income, that income shall not be taken into account for the purposes of subsection (2) of this section, and if that person makes an election under this section he shall be deemed for the purposes of the Income Tax Acts to have opted not to disclose that income and such income shall accordingly not form part of his total income.

(b) When a person makes an election under this section, the income that he would have been required to disclose were it not for the provisions of this section shall be taken into account in determining his total income for any purpose of the Income Tax Acts.

(c) When a person makes an election under this section and he is also eligible to make an election for a separate computation under section 50 of the Income Tax Act, that person shall be deemed to have taken the more advantageous option under that section according to his particular circumstances.

(d) With respect to a married individual living with his or her spouse references in this section to an individual shall be construed as references to the responsible spouse and references to the income or the chargeable income of an individual shall be construed as references to the income or the chargeable income of both spouses.

(4) (a) An election under this section shall be made by the delivery to the Commissioner of a signed declaration confirming the person's eligibility to make the election in terms of this section and complying with the other provisions of this subsection.

(b) An election shall not be deemed to have been made under this section unless:

(i) it is made by a person to whom this section applies;

(ii) it is made on the prescribed form and contains such particulars and is accompanied by such documents as may be required by that form; and

(iii) it is delivered to the Commissioner by not later than such date as may be prescribed.

Further returns.

13. (1) The Commissioner may when and as often as he thinks necessary give notice in writing to any person who has filed a return under section 10 requiring him to furnish, within a reasonable time stated in such notice, not being less than thirty days, fuller or further returns respecting any matter as to which a return is required by the said section.

(2) The Commissioner may give notice in writing to any person who has made an election under section 12 of this Act to make a return of income and to make a self assessment under section 10 of this Act and to comply with the other provisions of that section within a reasonable time stated in such notice and not being less than thirty days.

(3) A person who has delivered a return of income may at any time before an assessment is made under section 31 of this Act make such corrections to or additions to that return as he may consider appropriate by furnishing a further return in such manner and on such form as may be prescribed.

(4) When a further return made pursuant to subsection (3) of this section with respect to a year of assessment produces a reduction in the tax payable by or an increase in the tax repayable to that person as resulting from a previous return, it shall not have any effect for the purposes of this Act if it is made later than five years from the expiration of that year of assessment.

(5) A person who has made an election under section 12 with respect to a year of assessment may at any time within that year of assessment or within five years from the expiration thereof, but before an assessment is made under section 31 of this Act, furnish the Commissioner with a return of income including a self-assessment on such form as may be prescribed.

(6) When a return for a year of assessment is furnished pursuant to and in accordance with this section it shall be deemed to be a return of income made under section 10 of this Act and shall be read and construed as one with any other return that may have been so made for that same year, and any determination made under section 31 of this Act shall be revised and replaced as necessary, provided that:

(a) such return shall not relieve any person of any penalty, tax, additional tax or interest to which he may have become liable in accordance with any provision of the Income Tax Acts;

(b) a person who has made an election under section 12 of this Act and who submits a return in accordance with subsection (2) or subsection (5) of this section shall not be deemed to have made a default by reason only of the fact that the return is submitted after the time prescribed for the purposes of subsection (1) of section 10 of this Act."

Amendment of section 18 of the principal Act.

3. In subsection (2) of section 18 of the principal Act for the words "the provisions of subsections (2) and (3) of section 31 of this Act" there shall be substituted the words "the provisions of subsections (4) and (5) of section 30 or of subsections (5) and (6) of section 31 of this Act".

Amendment of section 23 of the principal Act.

4. Subsection (3) of section 23 of the principal Act shall be amended as follows:

(a) for the words "the tax charged on the person assessed on the corresponding income" there shall be substituted the words "the tax chargeable on the corresponding income"; and

(b) in the first proviso thereto, for the words "unless the person receiving the income has been assessed to tax on the corresponding income" there shall be substituted the words "unless the person receiving the income has declared that income in a return of income furnished in accordance with section 10 or made an election under section 12 of this Act".

Amendment of the English text of section 24 of the principal Act.

5. In the English text of subsection (2) of section 24 of the principal Act immediately after the words "or are paid" there shall be added the word "or".

Addition of new section 29A to the principal Act.

6. Immediately after section 29 of the principal Act there shall be added the following new section:

"Time and date for delivery of returns, etc and for payments.

29A. (1) Any period or date laid down in or under the Income Tax Acts for the furnishing, delivery or service of a return, notice or other document to or on the Commissioner or for any payment to the Commissioner shall be deemed to expire at noon of the last day of that period or of that date or at such later time as may be prescribed.

(2) When the date on which a return, notice or other document is to be furnished, delivered or served or deemed to be served or on which a payment is to be made in terms of any provision of this Act falls, were it not for the provisions of this subsection, on a Saturday or a public holiday as established in the National Day and Other Public Holidays Act, that date shall be deemed to fall on the first working day, other than a Saturday, following the said Saturday or public holiday."

7. For sections 30 and 31 of the principal Act there shall be substituted the following:

Substitution of sections 30 and 31 of the principal Act.

"Assessments relating to years preceding the year of assessment 1999.

30. (1) Where a person has delivered a return of income for any year of assessment preceding the year of assessment 1999 the Commissioner may -

(a) accept the return and make an assessment accordingly;

(b) after considering such further returns, books or evidence, if any, as may be produced before or obtained by him, refuse to accept the return and to the best of his judgement determine by order in writing the amount of the chargeable income of the person and assess him accordingly.

(2) Where a person has not delivered a return of income for any year of assessment preceding the year of assessment 1999 and the Commissioner is of the opinion that such person is liable to pay tax, he may, according to the best of his judgement, determine the amount of the chargeable income of such person and assess him accordingly, but such assessment shall not affect any liability otherwise incurred by such person by reason of his failure or neglect to deliver a return.

(3) Where it appears to the Commissioner that a person has not been assessed or has been assessed at a lesser

amount than that which ought to have been charged for any year of assessment preceding the year of assessment 1999, the Commissioner may assess such person at such amount or additional amount as, according to his judgement, ought to have been charged and the provisions of paragraph (b) of subsection (1) of this section shall apply to such an assessment.

(4) An assessment for a year of assessment made pursuant to any of the foregoing provisions of this section shall be made within that year of assessment or within eight years after the expiration thereof.

(5) Notwithstanding the provisions of subsection (4) of this section, where a person has not made to the Commissioner the returns required by the Income Tax Acts for any year of assessment preceding the year of assessment 1999 or a full and true disclosure of all material facts necessary for his assessment for any such year and there has been an avoidance of tax, the Commissioner, where he is of the opinion that the avoidance of tax is due to fraud or evasion, may at any time assess such person at such amount or additional amount as according to his judgement ought to have been charged and take action for the payment of tax, additional tax and any penalty.

(6) Where in the opinion of the Commissioner there has been fraud or evasion as aforesaid, such decision shall be subject to appeal under the provisions of sections 35 and 37 of this Act.

Assessments and determinations relating to the year of assessment 1999 and subsequent years.

31. (1) Where a person has delivered a return of income under section 10 of this Act that includes a self-assessment for the year of assessment 1999 or any subsequent year of assessment, the Commissioner shall determine the chargeable income, the tax chargeable thereon and the tax payable by or repayable to that person for that year of assessment in the amounts indicated by that person in the self-assessment, making such arithmetical adjustments as may result to be necessary on the basis of the information contained in that return.

(2) Where a person has made an election under section 12 of this Act for a year of assessment the Commissioner shall, on the basis of the information in his possession, determine the chargeable income, the tax chargeable thereon and the tax payable by or repayable to that person for that year of assessment

(3) Where a person has not delivered a return of income for the year of assessment 1999 or any subsequent year and has not made an election under section 12 of this Act or, having made such an election has, after being given notice by the Commissioner to make a return as provided in section 13 of this Act. failed to file such a return, and the Commissioner is of the opinion that such person is liable to pay tax, he may determine the amount of the tax payable by that person for that year of assessment on the basis of an estimate made in such manner and by such method as the Commissioner deems fit without prejudice to any liability otherwise incurred by that person by reason of his failure or neglect to deliver a return.

(4) The Commissioner may make such enquiries and verifications as he deems fit with respect to any tax payable by or repayable to a person and may make such adjustments to a determination made under the other provisions of this section as may be agreed upon in writing with that person or as may be required in accordance with subsection (6) of section 13 of this Act.

(5) Where it appears to the Commissioner that the tax payable by a person for the year of assessment 1999 or any subsequent year of assessment has been determined at a lesser amount than that which ought to have been charged, the Commissioner may after considering such further returns, books or evidence, if any, as may be produced before or obtained by him, to the best of his judgement make an assessment of the chargeable income of that person, the tax chargeable thereon and the tax payable by or repayable to that person for that year of assessment, and where the Commissioner after having made an assessment is of the opinion that any tax so assessed has been assessed at a lesser amount than that which ought to have been charged he may, in the same manner, make an additional assessment or assessments.

(6) An assessment or additional assessment for a year of assessment under subsection (5) of this section shall be made not earlier than the time prescribed under subsection (1) of section 10 of this Act for the submission of the return of income for that year and not later than five years from the end of the year in which a return of income or a further return for that year was furnished or in which an election under section 12 of this Act for that year was made.

(7) Notwithstanding the provisions of subsection (6) of this section where a person:

(a) has furnished the Commissioner with a return or returns and has not made therein a full disclosure of all material facts relevant to the determination of his income and allowable deductions; or

(b) for the purpose of avoiding tax or through gross or wilful neglect has furnished the Commissioner with a return which is incorrect or misleading in any material respect,

an assessment or an additional assessment under subsection (5) of this section may be made at any time after the time laid down in accordance with this Act for the submission of the return of income for that year.

(8) A decision on the existence of any circumstance that warrants the application of the provisions of subsection (7) of this section shall be subject to appeal under the provisions of sections 35 and 37 of this Act.

(9) A determination made pursuant to subsection (1), (2) or (3) of this section shall not be construed as being an assessment for any of the purposes of the Income Tax Acts.

Assessment and payment of tax in foreign currency.

31A. The tax chargeable on the income of a company shall be declared, determined, assessed and paid in the currency (or where applicable, in currencies *pro rata*) in which its share capital is denominated and any refunds and repayments made in accordance with the provisions of the Income Tax Acts in respect of such tax shall be made in the same currency (or, where applicable, in currencies *pro rata*) in which such tax was paid.”.

Amendment of section 42 of the principal Act.

8. Section 42 of the principal Act shall be amended as follows:

(a) in subsection (1) thereof immediately after the word “Tax” there shall be added the words “due for any year of assessment preceding the year of assessment 1999”;

(b) immediately after subsection (1) thereof there shall be added the following:

“(1A) Tax chargeable for the year of assessment 1999 or any subsequent year of assessment shall be due and payable by not later than such date, being a date not earlier than the tax return date as determined in accordance with section 10 of this Act, during that year, in the Income Tax Acts referred to as the “tax settlement date”, as may be prescribed.”;

(c) in subsection (2) thereof for the words “subsection (1) of this section” there shall be substituted the words “subsection (1) and (1A) of this section”;

(d) in paragraph (b) of subsection (3) thereof for the words “every provisional taxpayer shall” there shall be substituted the words “subject to the provisions of paragraph (c) of this subsection, every provisional taxpayer shall”;

(e) for paragraph (c) of subsection (3) thereof there shall be substituted the following:

“(c) Every person required to make a self-assessment in accordance with subsection (2) of section 10 of this Act, including any person to whom section 12 of this Act applies but who does not make an election under that section for that year, shall, by not later than the tax settlement date, pay the amount, if any, that is required to be determined in that self-assessment as the amount of tax payable by that person for that year of assessment.

(d) Notwithstanding any other provision contained in this Act or in any other law no person may set off against the tax payable for a year of assessment in accordance with paragraph (c) of this subsection any amount whatsoever, including any amount repayable to him or due to him as a credit under the Income Tax Acts for any other year of assessment.

(c) For the purposes of paragraph (b) of this subsection “provisional taxpayer” means any person, including a company, who derives any income or to whom any income accrues which is not emoluments.”;

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

“(4) If any person fails to pay any tax as prescribed under or pursuant to this section he shall be chargeable with

the tax which should have been so paid and, in addition, with further tax or interest as provided for in section 44 of this Act, and such tax, additional tax and interest shall be recovered from such person in the same manner as other tax assessed and charged upon him.”; and

(g) in subsection (5) thereof, for the words “any additional tax to which he is liable” there shall be substituted the words “any additional tax and interest to which he is liable”.

Amendment of  
section 44 of the  
principal Act.

9. Section 44 of the principal Act shall be amended as follows:

(a) in the marginal note thereto for the word “Penalty” there shall be substituted the words “Additional tax and interest”;

(b) in subsection (1) thereof for the words “the periods provided for in subsection (1), (2) or (3) of section 42, in section 45 of this Act” there shall be substituted the words “the periods provided for in subsection (1) or (2), in paragraphs (a) and (b) of subsection (3), in section 43, in section 45 of this Act”;

(c) in paragraph (c) of subsection (1) thereof for the words “this section” there shall be substituted the words “this subsection”;

(d) in subsection (2) thereof for the words “this section” there shall be substituted the words “subsection (1) of this section”;  
and

(e) immediately after subsection (2) thereof there shall be added the following:

“(2A) When any tax payable for the year of assessment 1999 or any subsequent year of assessment is not paid by the relevant tax settlement date -

(a) interest at the rate of one per cent of the unpaid tax shall be charged thereon from the tax settlement date for each calendar month or part thereof during which such tax remains unpaid and the provisions of the Income Tax Acts relating to the collection and recovery of tax shall apply to the collection and recovery of such interest;

(b) an amount of tax shown as payable for a year of assessment by a person in a determination or an assessment made under section 31 shall unless and until it is substituted by another amount by means of a subsequent determination or assessment be deemed to

be the tax payable for that year of assessment for the purpose of paragraph (a) of this subsection regardless of the date when the said determination is made or when the assessment becomes final and conclusive;

(c) the Commissioner shall serve a demand note upon the person by whom any tax is due and if payment is not made within fifteen days from the date of the service of such demand note, the Commissioner may proceed to enforce payment in virtue of the executive title referred to in section 40 of this Act after two days from the service on the debtor of an intimation for payment made by means of a judicial act.

(2B) Notwithstanding the provisions of subsection (2A) of this section:

(a) no interest shall run on any tax payable by a person for any year of assessment if the Commissioner has determined and directed by notice in writing given to a payor in accordance with rules made pursuant to section 23 of this Act that deductions be made from emoluments payable to that person to cover the said tax and if that notice has not been revoked by a notice in writing given by the Commissioner to that person;

(b) no interest shall run on any additional tax charged pursuant to the provisions of subsection (12) of section 56 of the Income Tax Act.

(2C) Interest charged under subsection (2A) of this section shall not be deemed to be part of any tax or additional tax paid or payable for any of the purposes of the Income Tax Acts.”.

10. In section 45 of the principal Act for the words “the provisions of the last preceding section shall apply.” there shall be substituted the following:

Amendment of section 45 of the principal Act.

“the provisions of the last preceding section shall apply:

Provided that nothing in this section or in section 41 of this Act shall be construed as suspending the running of interest on the tax outstanding as aforesaid and interest on the said tax shall be computed and due in accordance with the provisions of subsection (2A) of section 44 as from the relevant tax settlement date up to the date of payment.”.

Amendment of section 46 of the principal Act.

**11.** In subsection (5) of section 46 of the principal Act for the words "the power conferred upon the Commissioner by section 31" there shall be substituted the words "the powers conferred upon the Commissioner by sections 30 and 31".

Amendment of section 47 of the principal Act.

**12.** For subsection (2) of section 47 of the principal Act there shall be substituted the following:

"(2) Save as otherwise expressly provided in the Income Tax Acts and saving in particular the provisions of subsection (5) of section 30 and of subsection (7) of section 31 of this Act, action for the payment of tax, additional tax, interest or any penalty may be taken during any time from the date on which it becomes due and payable up to eight years from that date or, where an assessment in respect thereof has been made, from the date on which that assessment becomes final and conclusive."

Amendment of section 48 of the principal Act.

**13.** Section 48 of the principal Act shall be amended as follows:

(a) in subsection (1) thereof immediately after the first proviso to subsection (1) thereof there shall be inserted the following:

"Provided also that where the claim relates to tax paid for the year of assessment 1999 or any subsequent year of assessment it shall be made within five years from the relevant tax return date or, where an assessment in respect thereof has been made, from the date on which that assessment becomes final and conclusive:";

(b) In subsection (2) thereof after the words "made upon him for that year: unless" there shall be added the words "that person has made an election under section 12 for that year or";

(c) Immediately after subsection (2) thereof there shall be added the following:

"(2A) Subject to the provisions of sub-subsection (2B) of this section any tax determined as repayable to a person for a year of assessment under subsection (1) or (2) of section 31 of this Act shall become due or shall be deemed to have become due, as the case may be, in the case of a person to whom subsection (2) of section 11 of the Income Tax Act applies, on the first of April, and, in the case of any other person, on the first of March, of the year immediately following that year of assessment or on such other date or

dates, not being later than the dates aforesaid, as may be prescribed.

(2B) When the tax repayable has been determined under section 31 following a return furnished after the relevant tax return date it shall become due or shall be deemed to have become due, as the case may be, on the later of -

(a) the last day of the twelfth month following that in which the said return was furnished, and

(b) the last day of the sixth month following the date on which it would have otherwise become due in terms of subsection (2A) of this section.

(2C) The Commissioner shall be entitled to deduct from any repayment due to a person as stated in subsections (2A) and (2B) of this section any tax, additional tax or interest that may be due by that person under the Income Tax Acts.

(2D) Interest shall be payable by the Commissioner on any repayment of tax that becomes due under subsection (2A) or (2B) after any deduction made in terms of subsection (2C) of this section as from the date it becomes due as aforesaid at the rate of one per cent for every month or part thereof for which it remains unpaid.

(2E) For the purposes of this section where the repayment of tax is made by means of a cheque or a draft, the tax shall be deemed to have been repaid to a person on the day on which the cheque or the draft is posted to that person's last known address.

(2F) The provisions of subsections (2B) to (2E) of this section shall not apply to refunds to which subsection (4) of this section or the proviso to subsection (7) of this section refers."

**14. The Income Tax Act shall be amended as follows:**

(1) (a) in subsection (1) of section 2 thereof:

(i) immediately after the definition of "scholarship" there shall be added the following new definitions:

Consequential and other amendments to the Income Tax Act, Cap. 123.

Consequential amendments.

“self-assessment” has the meaning assigned to it in subsections (2) and (3) of section 10 of the Income Tax Management Act, 1994;

“tax return date” with respect to a person for a year of assessment means the date prescribed pursuant to subsection (1) of section 10 of the Income Tax Management Act, 1994 for the submission by that person of the return of income for that year of assessment;

“tax settlement date” has the meaning assigned to it in subsection (1A) of section 42 of the Income Tax Management Act, 1994;” and

(ii) in the proviso to the definition of “total income” for the words “Provided that any income” there shall be substituted the words “Provided that, subject to the provisions of paragraph (b) of subsection (3) of section 12 of the Income Tax Management Act, 1994 any income”;

(b) in paragraph (d) of subsection (7) of section 30 thereof for the words “shall be assessed to tax” there shall be substituted the words “shall be chargeable to tax”;

(c) in section 36 thereof for the words “a recipient shall declare the investment income” there shall be substituted the words “a recipient shall, subject to the provisions of section 12 of the Income Tax Management Act, declare the investment income”;

(d) for subsection (1) of section 49 thereof there shall be substituted the following:

“49 (1) The income of a married couple, where both spouses are living together, shall be charged to tax in the name of the responsible spouse so elected by the spouses themselves for the purposes of the Income Tax Acts and any return and any declaration relating to a year of assessment for which the income is so chargeable shall be signed by both spouses:

Provided that if the return or declaration is signed only by the responsible spouse or the other spouse on behalf of the responsible spouse, it shall in all cases be presumed *juris et de jure* to have been made with the consent of both spouses:

Provided further that if the spouses fail to appoint the responsible spouse, the Commissioner shall at his discretion decide who of the spouses shall be the responsible spouse.”;

(c) section 56 thereof shall be amended as follows:

(i) in sub-paragraph (i) of paragraph (a) of subsection (2) thereof for the words "a married individual who files a joint return in terms of section 49 of this Act" there shall be substituted the words "a married individual to whom section 49 of this Act applies";

(ii) in paragraph (a) of subsection (12) thereof for the words "the year of assessment commencing on the first day of January, 1949 or any subsequent year of assessment" there shall be substituted the words "any year of assessment preceding the year of assessment 1999";

(iii) in paragraph (b) of subsection (12) thereof for the words "the year of assessment commencing on the first day of January, 1949 or any subsequent year of assessment" there shall be substituted the words "any year of assessment preceding the year of assessment 1999", and for the words "of his true income:" there shall be substituted the words "of his true income; or";

(iv) immediately after paragraph (b) of subsection (12) thereof there shall be added the following:

"(c) makes default in furnishing a return in respect of the year of assessment 1999 or any subsequent year of assessment or omits from his return for the year of assessment 1999 or any subsequent year of assessment any amount which should have been included therein, shall be chargeable for such year of assessment with additional tax in the amount or amounts specified in the Schedule to this Act, and shall be required to pay such amount of tax in addition to the tax properly chargeable on the total income for that year:";

(v) in the first proviso to subsection (12) thereof immediately after the words "the default in rendering the return or any such omission" there shall be added the words "as referred to in paragraphs (a) and (b) of this subsection", and for the words "the whole of the said treble or additional tax" there shall be substituted the words "the whole of the treble or additional tax specified in the said paragraphs"; and

(vi) the third proviso to subsection (12) thereof, commencing with the words "Provided also that", shall be deleted;

(f) in subsection (4) of section 59 thereof for the words "from the date of service upon it of the notice of assessment in respect of the income" there shall be substituted the words "from the tax return date relevant to the income";

(g) in section 70 thereof for the words "for the purposes of assessment and payment of tax" there shall be substituted the words "for the purposes of the determination, assessment and payment of tax";

(h) in paragraph (b) of subsection (4) of section 73 thereof for the words "as other tax assessed and charged" there shall be substituted the words "as other tax charged";

(i) section 77 thereof shall be amended as follows:

(i) in subsection (9) thereof for the words "after the date on which the assessment in respect of which it is made has become final and conclusive" there shall be substituted the words "after the end of the year of assessment to which the claim refers";

(ii) in subsection (10) thereof for the words "nothing in this Act limiting the time for the making of assessments or claims for relief shall apply to any assessment or claim to which the adjustment gives rise, being an assessment or claim" there shall be substituted the words "nothing in this Act limiting the time for the making of returns, assessments or claims for relief shall apply to any return, assessment or claim to which the adjustment gives rise, being a return, assessment or claim";

(j) in subsection (6) of section 89 thereof for the words "after the date on which the assessment in respect of which it is made has become final and conclusive" there shall be substituted the words "after the end of the year of assessment to which the claim refers";

(k) in subsection (2) of section 90 thereof for the words "the total income of the assessment in which" there shall be substituted the words "the total income for the year of assessment for which"; and

(l) at the end of section 96 thereof, there shall be inserted the following Schedule to the Act:

“SCHEDULE

Section 56(12)(c)

**Additional tax chargeable under paragraph (c)  
of subsection (12) of section 56**

1. Additional tax chargeable under paragraph (c) of section 56 of this Act for a default by an individual in furnishing a return in respect of the year of assessment 1999 or any subsequent year of assessment shall be —

(a) where the return is submitted within six months from the date on which it was required to be submitted in accordance with the relevant provisions of the Income Tax Management Act, five liri;

(b) in any other case, one per cent of the tax chargeable before taking into account the additional tax itself on the total income of the individual for that year for every month or part thereof for which the default continues, subject to a minimum additional tax of one lira for every month or part thereof.

2. Additional tax chargeable under paragraph (c) of section 56 of this Act for a default by a person, other than an individual, in furnishing a return in respect of the year of assessment 1999 or any subsequent year of assessment shall be -

(a) where the return is submitted within six months from the date on which it was required to be submitted in accordance with the relevant provisions of the Income Tax Management Act, twenty liri;

(b) in any other case, one per cent of the tax chargeable before taking into account the additional tax itself on the total income of that person for that year for every month or part thereof for which the default continues, subject to a minimum additional tax of five liri for every month or part thereof.

3. (a) Subject to the provisions of the other items of this Schedule, additional tax chargeable under paragraph (c) of section 56 of this Act for an omission from a return shall be:

(i) in the case of a first omission, three per cent per month of the endangered tax;

(ii) in the case of a second omission, four per cent per month of the endangered tax;

(iii) in the case of a third omission, five per cent per month of the endangered tax;

(iv) in the case of a fourth or further omission, six per cent per month of the endangered tax.

(b) For the purposes of calculating the additional tax under this item any omission for any year of assessment preceding the year of assessment 1999 shall be disregarded.

(c) For the purposes of paragraph (a) of this item all the omissions in respect of any one year of assessment shall be deemed to be one omission.

4. When an omission from a return is rectified by a person by means of the delivery of a further return made in accordance with section 13 of the Income Tax Management Act, 1994 before that person is notified in writing by the Commissioner that an enquiry will be conducted into that person's tax declarations and liabilities, the additional tax chargeable under paragraph (c) of section 56 of this Act for that omission shall be at the rate of one point five per cent (1.5%) per month of the endangered tax.

5. The maximum of the additional tax payable under items 3 and 4 shall in no case be more than sixty times the applicable rate in the said items referable to such omission.

6. For the purposes of items 3 to 5 hereof -

(a) "endangered tax" means the difference between the tax calculated on the total income as declared in the return containing the omission and the tax properly chargeable, excluding additional tax, on the total income as determined after including the amounts omitted;

(b) subject to the provisions of item 5, the rate of additional tax per month shall be calculated for every month or part thereof, such period commencing with the

month during which the tax on the chargeable income for that year was due and payable and ending with the month during which the omission is rectified by a further return made under section 13 or an assessment is made.

7. The additional tax chargeable under paragraph (c) of section 56 of this Act shall be in addition and without prejudice to interest chargeable under subsection (2A) of section 44 of the Income Tax Management Act, 1994, but no such interest shall be charged on the said additional tax.

8. When a person files a declaration prescribed for the making of an election under section 12 of the Income Tax Management Act, 1994, and he is not a person to whom that section applies and subsequently submits a full and correct return, he shall be deemed for the purposes of paragraph (c) of section 56 of this Act and of this Schedule to have omitted from his return all his income except for that income referred to in paragraph (b) of subsection (2) of section 12 of that Act and to have rectified that omission when he submits the full and correct return.

9. When a person to whom section 12 of the Income Tax Act applies files a declaration prescribed for the making of an election under that section after the date prescribed therefor, he shall for the purposes of paragraph (c) of section 56 of this Act and of this Schedule be deemed to have made a default in furnishing a return and that default shall continue until a return is furnished.

10. (a) Notwithstanding the other provisions of this Schedule, where the Commissioner is satisfied that a default in furnishing a return was due to a reasonable excuse he shall remit the whole of the additional tax otherwise due in accordance with the other provisions of this Schedule:

Provided that:

(i) an insufficiency of funds to pay any tax due, or

(ii) when reliance is placed on any other person to perform any task, the fact of that reliance or any dilatoriness or inaccuracies on the part of the person relied upon,

shall not constitute a reasonable excuse for the purpose of this paragraph.

(b) The use of the Commissioner's discretion for the purpose of this item shall not be questioned in any appeal."; and

Other amendments.

(2) (a) in subsection (1) of section 2 thereof, under paragraph (a), for the definition of a "company", immediately after the words "1995," there shall be inserted the words "or under the Commercial Partnerships Ordinance, ", and as an adjacent marginal note there shall be inserted the words "Cap. 168.";

(b) immediately after section 45 thereof there shall be inserted the following new section:

"Conversion of a company into a partnership.

45A. Where, in accordance with the provisions of the Companies Act, 1995, a company is converted into a partnership, other than a partnership en commandite the capital of which is divided into shares, the Commissioner shall deem any balance in the untaxed account existing on the day the company ceases to be a company to have been distributed by way of dividend on the said day and the provisions of sections 61 to 66 of this Act shall apply accordingly to such profits."; and

(c) immediately after paragraph (b) of subsection (1) of section 56 thereof there shall be inserted the following proviso:

"Provided that:

(a) notwithstanding the other provisions of this paragraph where an individual was unmarried or a widow or a widower, or was a spouse separated *de jure* or *de facto*, the rates applicable to the chargeable income of such individual for the year of assessment 2000 and for any year of assessment thereafter shall, subject to the provisions of paragraph (b) of this proviso be those laid down in paragraph (a) of this subsection:

(b) paragraph (a) of this proviso applies where the said individual, in the year preceding the year of assessment:

(i) maintained under his or her custody a child who was not over 16 years of age or, if over that age, was receiving full-time instruction at any university, college or other educational establishment, or was serving an apprenticeship with a view to qualifying in a trade or profession, or was incapacitated by infirmity

from maintaining himself or herself, and who, in any case, was not in receipt of income, in his or her own right, in excess of Lm1,000;

(ii) where a children's allowance is payable in respect of that child under the Social Security Act, was recognised by the Director (Social Security) as the beneficiary of the children's allowance payable in respect of the said child;

(iii) was not in receipt of any financial assistance in respect of the maintenance of the said child from the other parent of the said child;

(iv) was not living or residing at the same house with the other parent of the said child.”.

15. For paragraph (b) of subsection (7) of section 47A of the Duty on Documents and Transfers Act, 1993, there shall be substituted the following new paragraph:

Consequential amendment to the Duty on Documents and Transfers Act, 1993, Act XVII of 1993.

“(b) none of the assets held by the company are situated in Malta. For this purpose, the term “assets” shall not include marketable securities in companies referred to in paragraphs (c) and (d) of subsection (3) of this section or any other assets in Malta held by the company for the purposes of carrying on its business.”.

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Passed by the House of Representatives at Sitting No. 126 of 21st June, 1999.

ANTON TABONE  
*Speaker*

RICHARD J. CAUCHI  
*Clerk to the House of representatives.*