

MALTA

ATT Nru. XIX ta' l-1989

ATT mahruġ b'ligi mill-Parlament ta' Malta.

ATT biex jemenda l-Att dwar it-Taxxa fuq l-Income (Kap. 123).

ACT No. XIX of 1989

AN ACT enacted by the Parliament of Malta.

AN ACT to amend the Income Tax Act (Cap. 123).

Naghti l-kunsens tieghi.

(L.S.)

ĊENSU TABONE
President

21 ta' Lulju, 1989

ATT Nru. XIX ta' l-1989

ATT biex jemenda l-Att dwar it-Taxxa fuq l-Income (Kap. 123)

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

1. (1) Dan l-Att jista' jissejjah l-Att ta' l-1989 li jemenda l-Att dwar it-Taxxa fuq l-*Income*, u għandu jinqara u jiftiehem haġa waħda ma' l-Att dwar it-Taxxa fuq l-*Income* (Kap. 123), hawnhekk iżjed 'il quddiem imsejjah "l-Att prinċipali".

Titolu fil-qosor
u bidu fls-sehh.

(2) Id-dispożizzjonijiet ta' dan l-Att għandhom jibdwu :hhu kif ġej:

(a) id-dispożizzjonijiet ta' dan l-Att, hlief għall-artikolu 3 u l-paragrafu (ċ) ta' l-artikolu 5, għandhom jibdwu isehhu mal-pubblikazzjoni ta' dan l-Att fil-Gazzetta;

(b) id-dispożizzjonijiet ta' l-artikolu 3 u tal-paragrafu (ċ) ta' l-artikolu 5 għandhom jibdwu isehhu mill-ewwel ta' Jannar, 1990, dwar is-sena ta' stima li tibda f'dik id-data u dwar is-snin ta' stima ta' wara.

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

Emenda ta'
l-artikolu 4 ta'
l-Att prinċipali.

(a) minflok il-paragrafu (a) tas-subartikolu (4A) tiegħu għandu jidhol dan li ġej:

“(a) Il-Kummissarju għandu jibgħat lill-*Speaker* tal-Kamra tad-Deputati dikjarazzjoni ċertifikata li turi d-dettalji ta' l-*income* u ta' l-attiv kapitali dikjarat minn kull Membru tal-Kamra għal fini ta' dan l-Att mis-sena ta' stima li fiha dak il-Membru sar Membru tal-Kamra għall-ewwel darba u kull

sena ta' stima sussegwenti sa u inkluża s-sena ta' stima li tiġi wara s-sena li fiha dak il-Membru ma baqax Membru tal-Kamra:

Iżda jekk Membru li ma jkunx baqa' Membru tal-Kamra kif inghad qabel jerga' jsir Membru tal-Kamra, il-Kummissarju ghandu jissottometti wkoll lill-*iSpeaker* id-dettalji ta' *l-income* u ta' l-attiv kapitali dwar il-perjodu li jkopri s-snin meta dak il-Membru ma baqax Membru sakemm reġa' sar Membru tal-Kamra.”;

(b) minflok il-paragrafu (b) tas-subartikolu (4A) tiegħu, ghandu jidhol dan li ġej:

“(b) L-*iSpeaker* tal-Kamra tad-Deputati ghandu, fuq talba bil-miktub minn xi Membru tal-Kamra jew mill-Editur responsabbli għal gazzetta reġistrata taht l-Att ta' l-1974 dwar l-Istampa, jagħti lil dak il-Membru jew Editur id-dettalji ta' *l-income* u ta' l-attiv kapitali dwar xi sena ta' stima dikjarati minn xi Membru tal-Kamra għall-finijiet ta' dan l-Att, iżda li d-dettalji ta' *l-income* u ta' l-attiv kapitali hekk mitluba jkunu ġew mghoddija lill-*iSpeaker* skond id-dispożizzjonijiet tal-paragrafu (a) ta' dan is-subartikolu u li qabel ma jagħti dak it-tagħrif l-*iSpeaker* ghandu jinnotifika lil dak il-Membru li d-dettalji ta' *l-income* u ta' l-attiv kapitali tiegħu jkunu qed jiġu mitluba, b'kopja ta' dik it-talba u tar-risposta li tkun qed tinghata.”; u

(ċ) is-subartikolu (7) tiegħu ghandu jithassar.

3. Il-paragrafu (ċ) tas-subartikolu (1) ta' l-artikolu 5 ta' l-Att prinċipali ghandu jithassar.

4. Minflok il-paragrafu (b) tas-subartikolu (1) ta' l-artikolu 11 ta' l-Att prinċipali, ghandu jidhol dan li ġej:

“(b) *l-allowances* u l-benefiċċji li jistgħu jiġu speċifikati mill-Ministru responsabbli għall-finanzi b'avviż ippubblikat fil-Gazzetta u li jithallsu taht l-Att ta' l-1987 dwar is-Sigurtà Soċjali, jew bhala konsegwenza ta' xi miżura mhabbra fid-Diskors annwali tal-Budget.”.

5. L-artikolu 28 ta' l-Att prinċipali ghandu jiġi emendat kif ġej:

(a) fis-subparagrafu (v) tal-paragrafu (b) tas-subartikolu (1) tiegħu, minflok il-kliem “tat-Taqsima IV ta' l-Att dwar is-Sigurtà Nazzjonali” għandhom jidhlu l-kliem “ta' l-artikoli 83 u 84 ta' l-Att ta' l-1987 dwar is-Sigurtà Soċjali”;

(b) fil-proviso li hemm mal-paragrafu (d) tas-subartikolu (1) tiegħu, u fin-nota marginali għal dak il-paragrafu, minflok il-kliem “l-Att dwar is-Sigurtà Nazzjonali” u “Sigurtà Nazzjonali” għandhom jidhlu l-kliem “l-Att dwar is-Sigurtà Soċjali” u “Sigurtà Soċjali” rispettivament; u

(ċ) minnufih wara s-subartikolu (13) tiegħu ghandu jidjed dan is-subartikolu ġdid li ġej:

“Donazzjoni-
jiet lil
istituzzjonijiet
filantropiċi. (14) Fil-każ ta' individwu residenti f'Malta fis-sena li taħbat minnufih qabel is-sena ta' stima, li jipprova għas-sodisfazzjon tal-Kummissarju bir-riċevuti

Emenda ta'
l-artikolu 5 ta'
l-Att prinċipali.

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

Emenda ta'
l-artikolu 28 ta'
l-Att prinċipali.

xierqa illi fis-sena li taħbat minnufih qabel is-sena ta' stima kien għamel donazzjoni ta' flus lil dawk l-istituzzjonijiet filantropiċi li l-Kummissarju jista' japprova b'avviż fil-Gazzetta, għandu jingħata tnaqqis ekwivalenti għall-ammont tad-donazzjoni sugġett għal tnaqqis massimu ta' tliet mitt lira.”.

6. L-artikolu 31 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

Emenda ta'
l-artikolu 31 ta'
l-Att prinċipali.

(a) fis-subartikolu (9) tiegħu —

(i) minflok il-paragrafu (a) tiegħu għandu jidhol dan li ġej:

“(a) jagħmel xi nuqqas meta jipprezenta prospett dwar is-sena ta' stima li tibda fl-ewwel jum ta' Jannar, 1949, jew xi sena sussegwenti ta' stima, jiġi intaxxat għal dik is-sena ta' stima b'taxxa ta' tliet darbiet l-ammont tat-taxxa li għaliha huwa sugġett għal dik is-sena taht is-subartikoli l-oħra ta' dan l-artikolu jew b'dak l-ammont iżgħar ta' taxxa li jista' jiġi stabbilit mill-Kummissarju iżda li f'ebda każ ma jkun inqas minn għaxar liri jew nofs wiehed fil-mija ta' l-imsemmi ammont ta' taxxa li għaliha huwa sugġett, skond liema minnhom tkun l-akbar; jew”;

(ii) fit-tieni proviso li hemm miegħu, minflok il-kliem “skond liema jkun l-ikbar; u” għandhom jidhlu l-kliem “skond liema jkun l-ikbar.”;

(iii) minnufih wara t-tieni proviso għandu jiżdied il-proviso ġdid li ġej:

“Izda wkoll meta l-Kummissarju jkun bagħat lil xi persuna avviz imsemmi fis-subartikolu (3) ta' l-artikolu 45 ta' dan l-Att, dik il-persuna jkollha thallas, għal kull dak l-avviż, taxxa addizzjonali skond kif ikun speċifikat f'dak l-avviż għas-sena ta' stima li dwarha jkun sar in-nuqqas iżda li f'ebda każ ma għandha tkun iżjed minn għaxar liri. Il-Kummissarju jista' biss jahfer din it-taxxa addizzjonali meta huwa jkun sodisfatt li minhabba assenza minn Malta, mard jew raġuni xierqa oħra dik il-persuna ma setgħetx tagħti prospett skond id-dispożizzjonijiet ta' l-artikolu 43 jew 44 ta' dan l-Att.”; u

(b) fis-subartikolu (14) tiegħu —

(i) minflok il-kliem “izda minbarra kull servizz abbord bastiment jew inġenju ta' l-ajru Malti” għandhom jidhlu l-kliem “izda minbarra kull servizz abbord bastiment, inġenju ta' l-ajru jew vettura tat-triq li jkun proprjetà ta', nolegġati jew mikrija minn kumpannija Maltija; u

(ii) fil-paragrafu (d) tiegħu, minflok il-kliem “l-Att dwar is-Sigurtà Nazzjonali” u “għas-Sigurtà Nazzjonali” għandhom jidhlu l-kliem “l-Att dwar is-Sigurtà Soċjali” u “għas-Sigurtà Soċjali” rispettivament.

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

7. Minnufih wara s-subartikolu (2) ta' l-artikolu 37 ta' l-Att prinċipali, għandu jidhol dan is-subartikolu ġdid li ġej:

“(3) Il-likwidatur ta' kumpannija li tkun qed tiġi likwidata ma għandux iqassam xi attiv tal-kumpannija lill-azzjonisti tagħha kemm-il darba ma jkunx ipprovdta, safejn ikun jista' jagħmel dan mill-attiv tal-kumpannija, għall-hlas kollu ta' xi taxxa li huwa jkun jaf biha jew li jista' raġonevolment jistenna li għandha tithallas mill-kumpannija taht dan l-Att u f'każ ta' nuqqas dak il-likwidatur ikun sugġett personalment, u *in solidum* ma' kull persuna oħra responsabbli għaliha għall-hlas tat-taxxa dovuta.”.

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

8. Minflok is-subartikolu (3) ta' l-artikolu 45 ta' l-Att prinċipali, għandu jidhol dan li ġej:

“(3) Il-Kummissarju għandu, kull sena, jibgħat lil kull persuna li tkun naqset milli tibgħat prospett skond id-dispożizzjonijiet ta' l-artikolu 43 jew 44 ta' dan l-Att avviz wiehed jew aktar, skond kif ikun mehtieg, li jirreferi għal dak in-nuqqas u jinfirmah li minhabba f'dak in-nuqqas huwa jkun barra minn hekk wehel taxxa addizzjonali għal kull wiehed minn dawk l-avvizi kif hemm provdut taht id-dispożizzjonijiet tat-tielet proviso tas-subartikolu (9) ta' l-artikolu 31 ta' dan l-Att.”.

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

9. Fis-subartikolu (8) ta' l-artikolu 55 ta' l-Att prinċipali, minflok il-kliem “tad-Direttur tas-Servizzi Soċjali għal ammonti li jkollhom jithallsu bhala kontribuzzjoni taht l-artikolu 102 ta' l-Att dwar is-Sigurtà Nazzjonali,” għandhom jidhlu l-kliem “tad-Direttur tas-Sigurtà Soċjali għal ammonti li jkollhom jithallsu bhala kontribuzzjoni taht l-artikolu 119 ta' l-Att dwar is-Sigurtà Soċjali,”.

Mghoddi mill-Kamra tad-Deputati fis-Seduta Nru. 260 tat-12 ta' Lulju, 1989.

LAWRENCE GONZI
Speaker

P. MUSCAT TERRIBLE
Skrivan tal-Kamra tad-Deputati

I assent.

(L.S.)

CENSU TABONE
President

21st July, 1989

ACT No. XIX of 1989*AN ACT to amend the Income Tax Act (Cap. 123)*

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

1. (1) This Act may be cited as the Income Tax (Amendment) Act, 1989, and shall be read and construed as one with the Income Tax Act (Cap. 123), hereinafter referred to as “the principal Act”. Short title and commencement.

(2) The provisions of this Act shall come into force as follows:

(a) the provisions of this Act, other than section 3 and paragraph (c) of section 5, shall come into force upon the publication of this Act in the Gazette;

(b) the provisions of section 3 and of paragraph (c) of section 5 shall come into force as from the first day of January 1990 in respect of the year of assessment commencing on that date and of subsequent years of assessment.

2. Section 4 of the principal Act shall be amended as follows: Amendment of section 4 of the principal Act.

(a) for paragraph (a) of subsection (4A) thereof, there shall be substituted the following:

“(a) The Commissioner shall submit to the Speaker of the House of Representatives a certified statement showing the details of income and capital assets declared by each Member of the House for the purpose of this Act from the year of assessment in which such Member first became a Member of the House and for every subsequent year of

assessment up to and including the year of assessment following the year in which such Member ceases to be a Member of the House:

Provided that if a Member having ceased to be a Member of the House as aforesaid again becomes a Member of the House, the Commissioner shall also submit to the Speaker the details of the income and capital assets in respect of the period covering the years when such Member ceased to be a Member until he again becomes a Member of the House.”;

(b) for paragraph (b) of subsection (4A) thereof, there shall be substituted the following:

“(b) The Speaker of the House of Representatives shall, upon a request in writing by any Member of the House or by the Editor responsible for any newspaper registered under the Press Act, 1974, furnish such Member or Editor with the details of income and capital assets in respect of any year of assessment declared by any Member of the House for the purposes of this Act, provided that the details of income and capital assets so requested have been made available to the Speaker under the provisions of paragraph (a) of this subsection and that prior to giving such information the Speaker shall notify such Member whose details of income and capital assets are being requested, with a copy of such request and of the reply being given.”; and

(c) subsection (7) thereof shall be repealed.

Amendment of section 5 of the principal Act.

3. Paragraph (c) of subsection (1) of section 5 of the principal Act shall be repealed.

Amendment of section 11 of the principal Act.

4. For paragraph (b) of subsection (1) of section 11 of the principal Act, there shall be substituted the following:

“(b) the allowances and benefits as may be specified by the Minister responsible for finance by notice published in the Gazette and which are payable under the Social Security Act, 1987, or in consequence of any measure announced in the annual Budget Speech.”.

Amendment of section 28 of the principal Act.

5. Section 28 of the principal Act shall be amended as follows:

(a) in subparagraph (v) of paragraph (b) of subsection (1) thereof for the words “of Part IV of the National Insurance Act” there shall be substituted the words “of sections 83 and 84 of the Social Security Act, 1987”;

(b) in the proviso to paragraph (d) of subsection (1) thereof, and in the marginal note to that paragraph, for the words “the National Insurance Act” and “National Insurance”, there shall be substituted the words “the Social Security Act” and “Social Security” respectively; and

(c) immediately after subsection (13) thereof, there shall be added the following new subsection:

"Donations to philanthropic institutions.

(14) In the case of an individual resident in Malta in the year immediately preceding the year of assessment, who proves to the satisfaction of the Commissioner by appropriate receipts that in the year immediately preceding the year of assessment he has donated money to such philanthropic institutions as may be approved by the Commissioner, by notice published in the Gazette, there shall be allowed a deduction equivalent to the amount of the donation subject to a maximum deduction of three hundred liri."

6. Section 31 of the principal Act shall be amended as follows:

Amendment of section 31 of the principal Act.

(a) in subsection (9) thereof —

(i) For paragraph (a) thereof there shall be substituted the following:

"(a) makes default in furnishing a return in respect of the year of assessment commencing on the first day of January 1949 or any subsequent year of assessment, shall be chargeable for such year of assessment with a tax of treble the amount of tax for which he is liable for that year under the other subsections of this section or with such lesser amount of tax as may be determined by the Commissioner but which shall in no case be less than ten liri or one-half per cent of the said amount of tax for which he is liable whichever is the greater; or";

(ii) in the second proviso thereto, for the words "whichever is the greater; and" there shall be substituted the words "whichever is the greater:";

(iii) immediately after the second proviso there shall be added the following new proviso:

"Provided also that where the Commissioner has sent to any person a notice referred to in subsection (3) of section 45 of this Act, such person shall be required to pay, in respect of each such notice, an additional tax as may be specified in such notice for the year of assessment in respect of which the default has occurred but which shall in no case exceed ten liri. The Commissioner may only remit this additional tax where he is satisfied that owing to absence from Malta, sickness or other reasonable cause such person was prevented from submitting a return in accordance with the provisions of section 43 or 44 of this Act."; and

(b) in subsection (14) thereof —

(i) for the words "excluding however any service on board a Maltese ship or aircraft" there shall be substituted the words "excluding however any service on board a ship, aircraft or road vehicle owned, chartered or leased by a Maltese company"; and

(ii) in paragraph (d) thereof, for the words "the National Insurance Act" and "of National Insurance" there

shall be substituted the words “the Social Security Act” and “of Social Security” respectively.

Amendment of section 37 of the principal Act.

7. Immediately after subsection (2) of section 37 of the principal Act, there shall be added the following new subsection:

“(3) The liquidator of a company which is being wound up shall not distribute any of the assets of the company to its shareholders unless he has made provision, in so far as he is able to do so out of the assets of the company, for the payment in full of any tax which he knows of or might reasonably expect to be payable by the company under this Act and in default, such liquidator shall be liable personally, and jointly and severally with any other person responsible therefor, for payment of the tax due.”.

Amendment of section 45 of the principal Act.

8. For subsection (3) of section 45 of the principal Act, there shall be substituted the following:

“(3) The Commissioner shall, every year, send to every person who has failed to submit a return in accordance with the provisions of section 43 or 44 of this Act one or more notices, as may be necessary, referring to such failure and informing him that for such failure he has furthermore incurred a charge to additional tax for each such notice as provided under the provisions of the third proviso to subsection (9) of section 31 of this Act.”.

Amendment of section 55 of the principal Act.

9. In subsection (8) of section 55 of the principal Act, for the words “of the Director of Social Services for any amounts due by way of contribution under section 102 of the National Insurance Act,” there shall be substituted the words “of the Director of Social Security for any amounts due by way of contribution under section 119 of the Social Security Act,”.

Passed by the House of Representatives at Sitting No. 260 of the 12th July, 1989.

LAWRENCE GONZI
Speaker

P. MUSCAT TERRIBLE
Clerk to the House of Representatives