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MALTA

KAMRA TAD-DEPUTATI

ABBOZZ ta' Ligi mressaq mill-Onorevoli Dott. George Bonello Du Puis, LL.D., M.P., Ministru tal-Finanzi, u moqri għall-Ewwel darba fis-Seduta ta' l-10 ta' April, 1989.

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

P. MUSCAT TERRIBILE
Skrivan tal-Kamra tad-Deputati

HOUSE OF REPRESENTATIVES

A BILL introduced by the Honourable Dr George Bonello Du Puis, LL.D., M.P., Minister of Finance, and read for the First time at the Sitting of the 10th April, 1989.

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

P. MUSCAT TERRIBILE
Clerk to the House of Representatives

ABBOZZ TA' LIĠI

msejjah

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 jftiehem haġa wahda ma' l-Att dwar it-Taxxa fuq l-*Income* (Kap. 123), hawnhekk iżjed 'il quddiem imsejjah "l-Att prinċipali".

Titolu fil-qosor
u bidu fis-sehh.

(2) Id-dispożizzjonijiet ta' dan l-Att għandhom jibdew isehhu kif ġej:

(a) id-dispożizzjonijiet ta' dan l-Att, hliet għall-artikolu 3 u l-paragrafu (ċ) ta' l-artikolu 5, għandhom jibdew 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 jibdew 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:

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

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

“(b) L-*Speaker* tal-Kamra tad-Deputati għandu, fuq talba bil-miktub minn xi Membru tal-Kamra, jagħti lil dak il-Membru d-dettalji ta' l-*income* u ta' l-attiv kapitali, dwar xi sena ta' stima li tibda fi jew wara l-ewwel ta' Jannar, 1984, 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 mgħoddija lill-*iSpeaker* skond id-dispożizzjonijiet tal-paragrafu (a) ta' dan is-subartikolu u li qabel ma jagħti dak it-tagħrif l-*iSpeaker* għandu jinnotifika lil dak il-Membri 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 tingħata." u

(d) is-subartikolu (7) tiegħu għandu jithassar.

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

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

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

4. Minflok il-paragrafu (b) tas-subartikolu (1) ta' l-artikolu 11 ta' l-Att prinċipali, għandu 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 mħabbra fid-Diskors annwali tal-Budget.”.

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

5. L-artikolu 28 ta' l-Att prinċipali għandu 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 għandu jidied dan is-subartikolu ġdid li ġej:

“(14) Fil-każ ta' individwu residenti f'Malta fis-sena li tahbat minnufih qabel is-sena ta' stima, li jipprova għas-sodisfazzjon tal-Kummissarju bir-riċevuti xierqa illi fis-sena li tahbat 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 suġġett għal tnaqqis massimu ta' tliet mitt lira.”.

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

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

(a) fis-subartikolu (9) tiegħu —

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

“(a) jagħmel xi nuqqas meta jippreżenta 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 suġġett 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 tħallas, 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 jkunu proprjetà ta', noleggati 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.

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

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

“(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 ipprova, 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.”.

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

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

“(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 meħtieġ, li jirreferi għal dak in-nuqqas u jinfurmah 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,”.

Għanijiet u Raġunijiet

L-Għan ta' dan l-Abbozz huwa li jneħhi mill-intaxxar il-valur nett annwali ta' proprjetà immobbljari okkupata mis-sid fil-każ ta' persuni barranin, u li jillimita d-dispożizzjonijiet dwar kxif għar-rigward biss tal-Membri tal-Kamra tad-Deputati. L-Abbozz jipprovdi wkoll għal eżenzjonijiet jew tnaqqis personali taht ċerti ċirkostanzi.

A BILL

entitled

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:

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

Amendment of section 4 of the principal Act.

“(b) The Speaker of the House of Representatives shall, upon a request in writing by any Member of the House, furnish such Member with the details of income and capital assets in respect of any year of assessment commencing on or after the first day of January 1984 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

(b) 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.”.

Amendment of section 31 of the principal Act.

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

(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 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.

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

Amendment of section 37 of the principal Act.

“(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.”.

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

Amendment of section 45 of the principal Act.

“(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,”.

Objects and Reasons

The Object of the Bill is to remove from the chargeability to tax the net annual value of owner-occupied immovable property in the case of foreigners, and to limit the disclosure provisions only with regard to Members of the House of Representatives. The Bill also provides for exemptions of personal deductions under certain circumstances.