MALTA

ATT Nru. VIII ta' l-1991

ATT maħruġ b'liġi mill-Parlament ta' Malta.

ATT li jemenda l-Att dwar it-Taxxa fuq l-*Income*, Kap. 123.

ACT No. VIII of 1991

AN ACT enacted by the Parliament of Malta.

AN ACT to amend the Income Tax Act, Cap. 123.

Naghti l-kunsens tiegħi.

(L.S.)

ĊENSU TABONE
President

15 ta' Marzu, 1991

ATT Nru. VIII ta' l-1991

ATT li 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, ħareġ b'liġi dan li ġej:—

Titolu fil-qosor u bidu fis-seħħ. Kap.123.

1. Dan l-Att jista' jissejjaħ l-Att ta' l-1991 li jemenda l-Att dwar it-Taxxa fuq l-*Income*, u għandu jinqara u jiftiehem ħaġa waħda ma' l-Att dwar it-Taxxa fuq l-*Income*, hawnhekk iżjed 'il quddiem imsejjaħ "l-Att prinċipali".

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

(a) id-dispożizzjonijiet ta' dan l-artikolu għandhom jibdew iseħħu mal-pubblikazzjoni ta' dan l-Att fil-Gazzetta; u

(b) id-dispożizzjonijiet ta' l-artikoli 2 u 3 għandhom jibdew iseħħu mal-pubblikazzjoni ta' dan l-Att fil-Gazzetta, dwar is-sena ta' stima li tibda fl-1 ta' Jannar, 1992 u dwar is-snin ta' stima ta' wara.

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

2. Is-subartikolu (1) ta' l-artikolu 11 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

(a) fil-paragrafu (n) tiegħu minflok il-kliem "l-Att:" għandhom jidħlu l-kliem "l-Att;"; u

(b) minnufih wara l-paragrafu (n) tiegħu għandu jiżdied dan il-paragrafu (o) ġdid li ġej:

"(o) l-*income* ta' għaqda koperativa.".

Żieda ta' l-artikolu 31B ġdid ma' l-Att prinċipali.

3. Minnufih wara l-artikolu 31A ta' l-Att prinċipali, għandu jiżdied dan l-artikolu 31B ġdid li ġej:

"Iktar *rebate*.

31B. Fil-każ ta' individwu ordinarjament residenti u domiċiljat f'Malta, it-taxxa intaxxata għal kull sena ta' stima fuq l-*income* taxxabbli ta' kull tali individwu għas-sena li tiġi minnufih qabel is-sena ta' stima għandha tiġi iktar *rebated* b'ammont ta' tnejn u ħamsin lira.".

Mgħoddi mill-Kamra tad-Deputati fis-Seduta Nru. 489 tat-12 ta' Marzu, 1991.

LAWRENCE GONZI
Speaker

P. MUSCAT TERRIBILE
Skrivan tal-Kamra tad-Deputati.

I assent.

(L.S.)

ĊENSU TABONE
President

15th March, 1991

ACT No. VIII of 1991

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:—

Short title and commencement. Cap. 123.

1. This Act may be cited as the Income tax (Amendment) Act, 1991, and shall be read and construed as one with the Income Tax Act, hereinafter referred to as "the principal Act".

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

(a) the provisions of this section shall come into force upon the publication of this Act in the Gazette; and

(b) the provisions of sections 2 and 3 shall come into force upon the publication of this Act in the Gazette, in respect of the year of assessment commencing on the 1st January, 1992 and of subsequent years of assessment.

Amendment of section 11 of the principal Act.

2. Subsection (1) of section 11 of the principal Act shall be amended as follows:

(a) in paragraph (n) thereof for the word "Act:", there shall be substituted the word "Act;"; and

(b) immediately after paragraph (n) thereof there shall be added the following new paragraph (o):

"(o) the income of a co-operative society.".

Addition of new section 31B to the principal Act.

3. Immediately after section 31A of the principal Act, there shall be added the following new section 31B:

"Further rebate.

31B. In the case of an individual ordinarily resident and domiciled in Malta, tax charged for each year of assessment upon the chargeable income of every such individual for the year immediately preceding the year of assessment shall be further rebated by an amount of fifty-two liri.".

Passed by the House of Representatives at Sitting No. 489 of the 12th March, 1991.

LAWRENCE GONZI
Speaker

P. MUSCAT TERRIBILE
Clerk to the House of Representatives.

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