

MALTA

**ATT Nru XIII tal-2024**

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

**ATT sabiex jimplimenta Miżuri tal-Estimi għas-Sena Finanzjarja 2024 u miżuri amministrattivi oħra.**

**ACT No. XIII of 2024**

AN ACT enacted by the Parliament of Malta.

**AN ACT to implement Budget Measures for the Financial Year 2024 and other administrative measures.**



Nagħti l-kunsens tiegħi.

(L.S.)

**GEORGE VELLA**  
**President**

2 ta' April, 2024

**ATT Nru XIII tal-2024**

*ATT sabiex jimplimenta Miżuri tal-Estimi għas-Sena Finanzjarja 2024 u miżuri amministrattivi oħra.*

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

**ARRANĠAMENT TAL-ATT**

		Artikoli
Taqsimi I	Preliminari	2 - 5
Taqsimi II	Emenda għall-Ordinanza tad-Dwana. Kap. 37.	6 - 7
Taqsimi III	Emendi għall-Att dwar it-Taxxa fuq l- Income. Kap. 123.	8 - 12
Taqsimi IV	Emendi għall-Att dwar il-Bank Ċentrali ta' Malta. Kap. 204.	13 - 14
Taqsimi V	Emendi għall-Att dwar is-Sigurtà Soċjali. Kap. 318.	15 - 28
Taqsimi VI	Emendi għall-Att dwar it-Taxxa fuq Doku- menti u Trasferimenti. Kap. 364.	29 - 31
Taqsimi VII	Emendi għall-Att dwar l-Amministrazzjoni tat-Taxxa. Kap. 372.	32 - 33

Taqsimha VIII	Emendi għall-Att dwar Taxxa fuq il-Valur Miżjud. Kap. 406.	34 - 45
Taqsimha IX	Emendi għall-Att dwar l-Arbitru għas-Servizzi Finanzjarji. Kap. 555.	46 - 53
Taqsimha X	Emendi għall-Att dwar il-Ġestjoni tal-Finanzi Pubbliċi. Kap. 601.	54 - 55

Titolu fil-qosor. **1.** It-titolu fil-qosor ta' dan l-Att hu l-Att tal-2024 li jimplementa Miżuri tal-Estimu.

## TAQSIMA I PRELIMINARI

Bidu fis-sehħ ta' din it-Taqsima. **2.** Id-dispożizzjonijiet ta' din it-Taqsima għandhom jitqiesu li ġew fis-sehħ fl-1 ta' Jannar, 2024.

Tifsir. Kap. 601. **3.** Għall-finijiet ta' din it-Taqsima, "dħul" għandha l-istess tifsira bħal dik assenjata lilha fl-artikolu 2 tal-Att dwar il-Ġestjoni tal-Finanzi Pubbliċi, imma ma tinkludix dħul li jkun ġej minn self.

Awtorità li jingabar self. **4.** (1) Bla ħsara għad-dispożizzjonijiet ta' dan l-Att, il-Gvern ta' Malta jista' jiġbor, b'self, somma ta' flus ta' mhux iżjed minn biljun u seba' mitt miljun euro (€1,700,000,000).

Kap. 575. (2) Għall-fini li jingabar dak is-self hawn qabel imsemmi, il-Ministru responsabbli għall-Finanzi hu b'dan awtorizzat li jiġbor dak is-self taht id-dispożizzjonijiet tal-Att dwar Self tal-Gvern u l-Amministrazzjoni tad-Dejn Pubbliku, b'dawk il-pattijiet u kondizzjonijiet hekk kif l-istess Ministru jista' japprova.

Skop. **5.** Kwalunkwe flejjes imselfin taht l-awtorità ta' din it-Taqsima għandhom ikunu approprijati u applikati għall-iskop li:

(a) jithallsu l-ispejjeż li jeċċedu d-dħul li jsir fil-Fond Konsolidat matul is-sena 2024; u

(b) jiġu mifdija stocks registrati u strument ta' dejn li għandhom jiġu mifdija matul is-sena 2024; u

(ċ) isiru kontribuzzjonijiet fil-fondi ta' ammortizzament; u

(d) jiġu effettwati bidliet fil-portfolio fir-rigward ta' ammonti li jingabru permezz ta' Bills tat-Teżor, ammonti miġbura permezz ta' Stocks tal-Gvern, u rigward self li jingabar minn barra minn Malta hekk kif u meta dan ikun meħtieġ b'konformità mal-politika tal-Gvern dwar l-immaniġġjar tad-

dejn.

**TAQSIMA II  
EMENDA GHALL-ORDINANZA TAD-DWANA**

**6.** Din it-Taqsima temenda l-Ordinanza tad-Dwana u għandha tinqara u tinftiehem haġa waħda mal-Ordinanza tad-Dwana, hawn iżjed 'il quddiem f'din it-Taqsima msejja "l-Ordinanza".

Emenda għall-Ordinanza tad-Dwana.  
Kap. 37.

**7.** Is-subartikolu (1) tal-artikolu 63 tal-Ordinanza għandu jiġi emendat b'dan li ġej:

Emenda tal-artikolu 63 tal-Ordinanza.

(a) fil-paragrafu (a) tiegħu l-kliem "erbat elef euro (€4,000)" għandhom jiġu sostitwiti bil-kliem "ħamsa u għoxrin elf euro (€25,000)";

(b) fil-paragrafu (d) tiegħu l-kliem "erbat elef euro (€4,000)" għandhom jiġu sostitwiti bil-kliem "ħamsa u għoxrin elf euro (€25,000)"; u

(c) fil-paragrafu (e) tiegħu l-kliem "erbat elef euro (€4,000)" għandhom jiġu sostitwiti bil-kliem "ħamsa u għoxrin elf euro (€25,000)".

**TAQSIMA III  
EMENDI GHALL-ATT DWAR IT-TAXXA FUQ L-INCOME**

**8.** (1) Din it-Taqsima temenda l-Att dwar it-Taxxa fuq l-*Income* u għandha tinqara u tinftiehem haġa waħda mal-Att dwar it-Taxxa fuq l-*Income*, hawn iżjed 'il quddiem f'din it-Taqsima msejja "l-Att prinċipali".

Emendi għall-Att dwar it-Taxxa fuq l-*Income*.  
Kap. 123.

(2)(a) L-artikoli 9, 11 u l-paragrafu (a) tal-artikolu 12 għandhom ikunu applikabbli mis-sena ta' stima 2025.

(b) L-artikolu 10 għandu jkun applikabbli mis-sena ta' stima 2024.

**9.** Il-paragrafu (i) tas-subartikolu (5) tal-artikolu 5A tal-Att prinċipali għandu jiġi emendat kif ġej:

Emenda tal-artikolu 5A tal-Att prinċipali.

(a) fis-subparagrafu (i) tiegħu, il-kliem "l-Iskema ta' Benefiċċju fuq il-Kera f'Residenzi Privati amministrata" għandhom jiġu sostitwiti bil-kliem "l-Iskema ta' Benefiċċju fuq il-Kera f'Residenzi Privati, l-Iskema Nikru biex Nassistu jew l-Iskema Restawr ta' Djar Battala għall-Kiri amministrati"; u

(b) fis-subparagrafu (iv) tiegħu, minnufih wara l-kliem "l-Iskema ta' Benefiċċju fuq il-Kera f'Residenzi Privati"

għandhom jiġu miżjuda l-kliem ", l-Iskema Nikru biex Nassistu, jew l-Iskema Restawr ta' Djar Battala għall-Kiri, skont ma jkun il-każ."

Emenda tal-artikolu 14 tal-Att prinċipali.

**10.** Minnufih wara l-ewwel proviso għall-paragrafu (m) tas-subartikolu (1) tal-artikolu 14 tal-Att prinċipali għandu jiġi miżjud dan il-proviso ġdid li ġej:

"Iżda wkoll illi, minkejja l-ewwel proviso, kwalunkwe tali spiża tista' tiġi mnaqqsa fis-sena li fiha saret l-ispiza jew is-sena li fiha l-proprietà intellettuali jew id-drittijiet ta' proprietà intellettuali kienu l-ewwel użati jew impjegati fil-produzzjoni ta' dhul ta' tali persuna, soġġett għal dawk il-kondizzjonijiet li jistgħu jiġu preskritti:"

Thassir tal-artikolu 14H tal-Att prinċipali.

**11.** L-artikolu 14H tal-Att prinċipali għandu jiġi mħassar.

Emenda tal-artikolu 56 tal-Att prinċipali.

**12.** L-artikolu 56 tal-Att prinċipali għandu jiġi emendat kif ġej:

(a) fis-subartikolu (26) tiegħu, il-kliem "fir-rigward tat-taxxa hekk imħallsa." għandhom jiġu sostitwiti bil-kliem "fir-rigward tat-taxxa hekk imħallsa:" u minnufih wara għandu jiġi miżjud dan il-proviso ġdid li ġej:

"Iżda l-Ministru jista', permezz ta' regoli, jagħmel dan is-subartikolu applikabbli wkoll għal individwi oħrajn involuti f'attività sportiva f'impjeg full-time jew part-time, inklużi uffiċjali tal-logħba u amministraturi tal-isports, suġġett għal dawk il-limitazzjonijiet u kondizzjonijiet li jistgħu jiġu preskritti.";

u

(b) il-paragrafu (ċ) tas-subartikolu (26A) tiegħu għandu jiġi sostitwit b'dan il-paragrafu ġdid li ġej:

"(ċ) Dan is-subartikolu għandu jkun suġġett għal dawk il-limitazzjonijiet u kondizzjonijiet li l-Ministru jista' jippreskrivi permezz ta' regoli."

#### TAQSIMA IV EMENDI GĦALL-ATT DWAR IL-BANK ĊENTRALI TA' MALTA

Emendi għall-Att dwar il-Bank Ċentrali ta' Malta.

Kap. 204.

**13.** Din it-Taqsima temenda l-Att dwar il-Bank Ċentrali ta' Malta u għandha tinqara u tintfiehmed haġa waħda mal-Att dwar il-Bank Ċentrali ta' Malta, hawn iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".

**14.** Fis-subartikolu (1) tal-artikolu 8 tal-Att prinċipali l-kliem "ikun muri fl-ittra tan-nomina rispettiva tagħhom" għandhom jiġu sostitwiti bil-kliem "approvat mill-Bord".

Emenda tal-artikolu 8 tal-Att prinċipali.

### **TAQSIMA V EMENDI GĦALL-ATT DWAR IS-SIGURTÀ SOĊJALI**

**15.** Din it-Taqsima temenda l-Att dwar is-Sigurtà Soċjali u għandha tinqara u tinftiehem haġa waħda mal-Att dwar is-Sigurtà Soċjali, hawn iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".

Emendi għall-Att dwar is-Sigurtà Soċjali. Kap. 318.

**16.** Fit-tieni proviso għall-paragrafu (a) tal-proviso għall-paragrafu (ii) tat-tifsira "Pensjoni tas-Servizz" fis-subartikolu (1) tal-artikolu 2 tal-Att prinċipali, il-kliem "għall-finijiet ta' dan l-Att; u" għandhom jiġu sostitwiti bil-kliem "għall-finijiet ta' dan l-Att:" u minnufih wara għandu jiġi miżjud dan il-proviso ġdid li ġej:

Emenda tal-artikolu 2 tal-Att prinċipali.

"Izda wkoll li, b'seħħ mill-1 ta' Jannar 2024, u unikament għall-fini msemmija fil-paragrafu (a), fejn Pensjoni tas-Servizz tkun ikkmmutata f'parti biss minnha u l-pensjonant ikun wasal fl-età ta' tnejn u sebgħin (72) sena, jew wara tnaħ (12)-il sena minn meta tkun tħallset il-Pensjoni tas-Servizz, liema tiġi qabel, il-parti kkommutata m'għandhiex tibqa' titqies fl-istima tal-pensjoni kontributorja għall-finijiet ta' dan l-Att; u".

**17.** Minnufih wara s-subartikolu (7) tal-artikolu 16 tal-Att prinċipali, għandu jiġi miżjud dan is-subartikolu ġdid li ġej:

Emenda tal-artikolu 16 tal-Att prinċipali.

"(8) Minkejja d-dispożizzjonijiet tas-subartikolu (1), omm li tibda impjeg assigurabbli wara t-twelid ta' tarbija għandha tkun intitolata għal kontribuzzjoni akkreditata għal kull ġimgha kalendarja skont id-dispożizzjonijiet tas-subartikolu (2)(d)".

**18.** Fil-paragrafu (a) tas-subartikolu (5) tal-artikolu 18 tal-Att prinċipali, il-kliem "ma għandux ikun jaqbeż 468; u" għandhom jiġu sostitwiti bil-kliem "ma għandux ikun jaqbeż 468:" u minnufih wara għandu jiġi miżjud dan il-proviso ġdid li ġej:

Emenda tal-artikolu 18 tal-Att prinċipali.

"Izda, b'seħħ mill-1 ta' Jannar 2024 u bla hsara għad-dispożizzjonijiet ta' dan l-Att, fil-każ li min jagħmel it-talba għal dak il-benefiċċju ssirlu xi operazzjoni jew intervent kirurġiku maġġuri jew iġarrab korriment gravi jew xi marda serja li jkunu jinħtieġu kura fit-tul qabel ma dik il-persuna tkun tista' terġa' tibda x-xogħol, il-ħlas għall-Benefiċċju għal Mard kif imsemmi qabel f'dan is-subartikolu jista' jiġi approvat mid-Direttur għal kwalunkwe numru ieħor ta' granet iktar, li ma jaqbzux il-mija sitta u ħamsin ġurnata (156), lil hinn mil-limitu msemmi qabel

f'dan is-subartikolu kif jista' jitqies xieraq mid-Direttur fiċ-ċirkostanzi tal-każ, u b'dan illi f'xi każ b'hal dan l-ikbar numru aggregat ta' granet li għalihom jithallas Benefiċċju għal Mard matul xi perjodu ta' sentejn (2), kalkulat fuq bażi kalendarja, ma għandux ikun jaqbeż erba' mija tmienja u sittin (468) gurnata, b'dan illi, bl-eċċezzjoni għall-ewwel mija sitta u ħamsin (156) gurnata, il-persuna għandha tkun intitolata għal Benefiċċju għal Mard Miżjud ekwivalenti għar-rata tal-Pensjoni Minima Nazzjonali għall-Invalidità kif speċifikata fit-Tnax-il Skeda; u".

Emenda tal-artikolu 26 tal-Att prinċipali.

**19.** Fit-tieni proviso għas-subartikolu (1) tal-artikolu 26 tal-Att prinċipali, il-kliem "tat-Tnax-il Skeda." għandhom jiġu sostitwiti bil-kliem "tat-Tnax-il Skeda:" u minnufih wara għandu jiġi miżjud dan il-proviso ġdid li ġej:

"Izda wkoll li, b'effett mill-1 ta' Jannar 2024, fil-każ ta' persuna li tkun iċċertifikata li qiegħda ssofri minn mard mentali u jekk il-persuna li tkun qiegħda tbat i minn dik il-kondizzjoni ġġib prova għas-sodisfazzjon tad-Direttur li hija tkun ilha tirċievi kura regolari għal dik il-kondizzjoni għal mill-inqas tliet (3) snin u li, matul it-tliet (3) xhur li jiġu minnufih qabel it-talba tagħha, il-kondizzjoni tagħha tkun ġiet investigata minn psikjatra li jkun jew li kien psikjatra konsulent impjegat mal-Gvern u li hija tiġi ċertifikata minn dak il-psikjatra b'hal li tkun qed tbat i minn dik il-kondizzjoni u li tissodisfa l-kondizzjonijiet ta' kontribuzzjoni relevanti kif imsemmija fl-artikolu 17, għandha tkun intitolata għar-rata sħiħa ta' Pensjoni għall-Invalidità, għal Pensjoni għall-Invalidità Miżjuda, jew għall-Pensjoni Minima Nazzjonali, skont il-każ, skont it-Tnax-il Skeda."

Emenda tal-artikolu 59 tal-Att prinċipali.

**20.** L-artikolu 59 tal-Att prinċipali għandu jiġi emendat kif ġej:

(a) fis-subartikolu (7) tiegħu, il-kliem "japplikaw għal dawk il-pensjonijiet." għandhom jiġu sostitwiti bil-kliem "japplikaw għal dawk il-pensjonijiet:" u minnufih wara għandu jiġi miżjud dan il-proviso ġdid li ġej:

"Izda li, b'effett mill-1 ta' Jannar 2024, id-dispożizzjonijiet ta' dan is-subartikolu għandhom japplikaw ukoll fir-rigward ta' persuni mwiela fil-31 ta' Diċembru 1961 jew qabel."; u

(b) minnufih wara s-subartikolu (8) tiegħu għandu jiġi miżjud dan is-subartikolu ġdid li ġej:

"(9) Minkejja d-dispożizzjonijiet ta' dan l-artikolu, b'effett mill-1 ta' Jannar 2024, kwalunkwe pensjoni li

tinħareġ taht din it-Taqsima għandha tiġi stmata mill-ġdid b'effett mill-ewwel Sibb ta' Jannar tas-sena kif provdut fis-subartikoli (2) sa (6), u d-dispożizzjonijiet tas-subartikolu (7) għandhom japplikaw għas-snin sussegwenti."

**21.** Minnufih wara s-subartikolu (4) tal-artikolu 84 tal-Att prinċipali għandu jiġi miżjud dan is-subartikolu ġdid li ġej:

Emenda tal-artikolu 84 tal-Att prinċipali.

"(5) Bla ħsara għad-dispożizzjonijiet ta' dan l-Att, il-Ministru jista' minn żmien għal żmien, u bi ftehim mal-Ministru responsabbli għall-finanzi, jagħmel regolamenti bil-għan li jstabilixxi l-ħlas ta' benefiċċju mid-Direttur fir-rigward tal-Benefiċċju Addizzjonali kontra l-Għoli tal-Ħajja, skont kif provdut fit-Taqsima IX tal-Erbatax-il Skeda."

**22.** Minnufih wara l-artikolu 77 tal-Att prinċipali għandu jiġi miżjud dan l-artikolu ġdid li ġej:

Żieda ta' artikolu ġdid fl-Att prinċipali.

"Allowance speċjali.

77A. B'effett mill-1 ta' Jannar 2024 u bla ħsara għad-dispożizzjonijiet ta' dan l-Att, għandu jkun idritt ta' ġenitur li jithallas pagament ta' darba fis-sena skont l-Erbatax-il Skeda, fir-rigward ta' kull tifel jew tifla li jkun laħaq l-età ta' sittax (16)-il sena li għadu jgħix mal-ġenituri, u jkompli l-edukazzjoni post-sekondarja f'istituzzjoni edukattiva rikonossuta mill-Awtorità ta' Malta għal Edukazzjoni Avvanzata u Ogħla."

**23.** L-artikolu 85 tal-Att prinċipali għandu jiġi emendat b'dan li ġej:

Emenda tal-artikolu 85 tal-Att prinċipali.

(a) minnufih wara s-subartikolu (8A) tiegħu għandu jiġi miżjud dan is-subartikolu (8B) ġdid li ġej:

"(8B) Minkejja d-dispożizzjonijiet tas-subartikoli (4), (5), (6), (7), (8) u (8A), b'effett mill-1 ta' Jannar 2024, ir-rata dovuta għandha tkun ta' hames mitt euro (€500) fis-sena għal persuni li jilħqu l-età tal-pensjoni skont it-tifsira "età tal-pensjoni" fl-artikolu 2, li huma rtirati mix-xogħol u li ma għandhomx dritt għall-Pensjoni Kontributorja, iżda li ħallsu bejn hamsin (50) u mitejn u disgħa u hamsin (259) kontribuzzjoni tas-sigurtà soċjali, filwaqt illi għal persuni li laħqu l-età tal-pensjoni skont it-tifsira "età tal-pensjoni" fl-artikolu 2, li huma rtirati mix-xogħol u li ma għandhomx dritt għall-Pensjoni Kontributorja, iżda li ħallsu mill-anqas mitejn u sittin (260) kontribuzzjoni tas-sigurtà soċjali, ir-rata għandha tkun ta' sitt mitt euro (€600) fis-sena."; u

(b) minnufih wara l-ewwel proviso għas-subartikolu (9) tiegħu għandu jiġi miżjud dan il-proviso ġdid li ġej:

"Izda wkoll li, bla ħsara għad-dispożizzjonijiet ta' dan l-Att, b'effett mill-1-ta' Jannar 2024, għandu jkun id-dritt ta' ġenitur li jithallas bonus ta' darba għat-twelid tal-ewwel iben jew bint jew għall-ewwel adożzjoni, ta' ħames mitt euro (€500) meta jitwieled l-iben jew il-bint jew f'każ ta' adożzjoni għal dak it-twelid jew dawk l-adożzjonijiet li jiġu registrati mar-Registru Pubbliku ta' Malta, u ħlas ta' bonus ta' darba ta' elf euro (€1,000) għal kull twelid jew adożzjoni ta' wlied sussegwenti li jkollu dak il-ġenitur u li jiġu registrati mar-Registru Pubbliku ta' Malta:".

Emenda tal-artikolu 106 tal-Att prinċipali.

**24.** Fil-paragrafu (f) tal-ewwel proviso għall-artikolu 106 tal-Att prinċipali, il-kliem "Ħaddiem soċjali:" għandhom jiġu sostitwiti bil-kliem "Ħaddiem soċjali;" u minnufih wara għandu jiġi miżjud dan il-paragrafu ġdid li ġej:

"(g) il-Ministru flimkien mal-Ministru responsabbli mill-persuni b'diżabilità għandu jahtar panel interprofessjonali wiehed (1) jew iktar, bil-għan li jagħti parir lid-Direttur fuq l-evalwazzjoni bbażata fuq il-mudell tal-World Health Organisation International Classification of Functioning, Disability, and Health (ICF) dwar talbiet skont id-dispożizzjonijiet tal-artikolu 27 li jagħmlu referenza għal dan il-panel. Kull panel interprofessjonali għandu jikkonsisti f'dawn il-membri li ġejjin, u l-applikazzjonijiet għandhom jiġu assenjati lill-varji panels abbażi ta' rotazzjoni:

- (i) tabib sabiex jikkonferma dijanjosi;
- (ii) professjonist b'għarfien fl-assessjar tal-komponenti tal-ICF;
- (iii) ħaddiem soċjali;
- (iv) occupational therapist;
- (v) espert mid-Dipartiment responsabbli mill-ħlasijiet tal-Assistenzi għal Diżabilità; u
- (vi) persuna b'diżabilità, fuq il-parir tal-Kap Eżekuttiv tal-Aġenzija SAPPOR maħtur skont l-Ordni li jwaqqaf l-Aġenzija SAPPOR:

Kull applikant li jkun deher quddiem panel jista' jappella lid-Direttur mid-deċiżjoni ta' tali panel fi żmien għoxrin (20) ġurnata mid-data li fiha tali deċiżjoni tkun giet ikkomunikata lill-imsemmi applikant, u d-Direttur għandu jassenja s-smiġh tal-imsemmi appell lil panel ieħor li ma jkunx dak li kkunsidra l-applikazzjoni oriġinali. Appell ulterjuri minn tali deċiżjoni għandu jsir quddiem il-Qorti tal-Appell (Kompetenza Inferjuri), fuq it-talba tal-applikant jew tad-Direttur, skont l-istess proċedura prevista fl-artikolu 109:".

**25.** Fis-subartikolu (3) tal-artikolu 108 tal-Att prinċipali, il-kliem "jew lill-benefiċjarju skont il-każ." għandhom jiġu sostitwiti bil-kliem "jew lill-benefiċjarju skont il-każ:" u minnufih wara għandu jiġi miżjud dan il-proviso ġdid li ġej:

Emenda tal-artikolu 108 tal-Att prinċipali.

"Iżda l-Arbitru ma għandux jieħu konjizzjoni ta' appell li jista' jiġi preżentat, jew li seta' ġie preżentat fi kwalunkwe stadju minn deċiżjoni meħuda mid-Direttur, jekk il-mertu tal-appell ikun sugġett għal proċeduri kriminali.".

**26.** Fil-proviso għall-partita 1 tat-Taqsima II tat-Tieni Skeda li tinsab mal-Att prinċipali, il-kliem "intitolata għal dik l-għajjnuna; u" għandhom jiġu sostitwiti bil-kliem "intitolata għal dik l-għajjnuna:" u minnufih wara għandu jiġi miżjud dan il-proviso ġdid li ġej:

Emenda tat-Tieni Skeda li tinsab mal-Att prinċipali.

"Iżda wkoll li, b'effett mill-1 ta' Jannar 2024, fil-każ ta' persuna li tkun ilha tirċievi l-Għajjnuna għal Mard skont id-dispożizzjonijiet tal-artikolu 20 għal perjodu ta' ħames (5) snin jew aktar u li taret proprjetà jew beni oħra, minflok il-limiti stipulati fl-ewwel proviso, għandhom minflok jitqiesu fil-kalkolu tal-mezzi kapitali l-ammont ta' tletin elf euro (€30,000) fil-każ ta' persuna waħedha jew ta' armel jew armla, jew l-ammont ta' ħamsin elf euro (€50,000) fil-każ ta' persuna miżżewġa. B'hekk iżda li, fil-kalkolu tal-mezzi kapitali f'dawn il-każijiet, m'għandux jittiehed kont ta':

(a) donazzjoni ta' proprjetà mill-benefiċjarju tal-Għajjnuna għal Mard lil xi wild, sakemm dik il-proprjetà tkun ingħatat sabiex il-wild jiffirma d-dar tar-residenza futura tiegħu;

(b) donazzjoni ta' parti mill-proprjeta' tad-dar residenzjali tal-benefiċjarju tal-Għajjnuna għal Mard inkluż l-arja ta' fuq dik il-proprjetà lil xi wild diment li dik id-donazzjoni tkun qiegħda ssir sabiex il-wild jiffirma d-dar tar-residenza futura tiegħu; u

(ċ) donazzjoni sa massimu ta' għoxrin elf euro (€20,000) mill-benefiċjarju tal-Għajnuna għal Mard lil xi wild, diment li dik id-donazzjoni ssir skont id-dispożizzjonijiet tal-liġijiet ta' Malta; u".

Emenda tat-Tlettax-il Skeda li tinsab mal-Att prinċipali.

**27.** Fit-tieni proviso għall-paragrafu (a) tas-subpartita (7) tat-Tlettax-il Skeda li tinsab mal-Att prinċipali, il-kliem "mill-ammont ta' €20,964.36." għandhom jiġu sostitwiti bil-kliem "mill-ammont ta' €20,964.36:" u minnufih wara għandu jiġi miżjud dan il-proviso ġdid li ġej:

"Iżda li, minkejja d-dispożizzjonijiet ta' din is-subpartita, b'effett mill-1 ta' Jannar 2024, fil-każ ta' persuna mwiela fil-31 ta' Diċembru 1961 jew qabel, id-dhul pensjonabbli għandu jiżdied b'mod gradwali sakemm jilhaq id-dhul pensjonabbli ta' persuna li twieldet fl-1 ta' Jannar 1962 jew wara. Għas-sena 2024 id-dhul pensjonabbli li jirriżulta mill-kalkolu ma għandux ikun iżjed mill-ammont ta' €22,000.".

Emenda tal-Erbatax-il Skeda li tinsab mal-Att prinċipali.

**28.** L-Erbatax-il Skeda li tinsab mal-Att prinċipali għandha tiġi emendata kif ġej:

(a) l-intestatura tagħha għandha tiġi sostitwita bl-intestatura ġdida li ġejja:

**"L-ERBATAX-IL SKEDA  
(Artikoli 30, 70, 72, 73, 76, 76A, 77, 80, 84)"; u**

(b) minnufih wara t-Taqsima VIII tagħha għandha tiġi miżjuda din it-Taqsima ġdida li ġejja:

**"TAQSIMA IX  
Mekkaniżmu li jistabbilixxi l-Benefiċċju Addizzjonali  
kontra l-Għoli tal-Ħajja**

Ir-regoli li jirregolaw dan il-benefiċċju għandhom ikunu dawn li ġejjin:

(1) għandha tiġi kkalkulata kemm hi ż-żieda addizzjonali tal-għoli tal-ħajja akkumulata mill-2023 'il quddiem skont l-ispiza tal-ispejjeż għall-persuni 'l fuq minn 65 sena skont it-tabella ta' din it-Taqsima;

(2) il-benefiċċju għandu jingħata lil dawk il-familji li d-dhul disponibbli ekwivalizzat tagħhom, skont in-numru ta' membri fil-familja, ikun taħt il-medjan nazzjonali kif definit mill-Eurostat u kif stabbilit kull sena mill-Uffiċċju Nazzjonali dwar l-Istatistika;

(3) l-ogħla dħul disponibbli kkunsidrat għall-finijiet ta' dan il-benefiċċju ma għandux jeċċedi l-€50,000;

(4) l-ammont li jithallas għandu jiddependi mir-relazzjoni tad-dħul disponibbli ekwivalizzat tal-familja meta komparata mal-livell ta' dħul ekwivalizzat ta' 60% tal-medjan nazzjonali (il-livell tar-riskju tal-faqar) u min-numru tal-membri fil-familja; u

(5) għas-sena 2024, il-ħlas tal-benefiċċju għandu jkun ta' bejn minimu ta' €100 u massimu ta' €1,500 għas-sena sħiħa.

Sena	Żieda għall-Għoli tal-Hajja għal Persuni ta' 65 sena jew aktar	Żieda għall-Għoli tal-Hajja Mekkanizmu tal-COLA	Differenza*
	€	€	€
2023	10.48	9.90	0.58
2024	15.14	12.81	2.33

\* Il-benefiċċju jinħadem fuq id-differenza akkumulata sas-sena bażi li għaliha se jithallas. Jekk id-differenza minn sena għall-oħra tkun anqas, l-ammont akkumulat ma jonqosx."

**TAQSIMA VI  
EMENDI GĦALL-ATT DWAR IT-TAXXA FUQ DOKUMENTI U  
TRASFERIMENTI**

**29.** (1) Din it-Taqsima temenda l-Att dwar it-Taxxa fuq Dokumenti u Trasferimenti u għandha tinqara u tinftiehem haġa waħda mal-Att dwar it-Taxxa fuq Dokumenti u Trasferimenti, hawn iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".

Emendi għall-Att dwar it-Taxxa fuq Dokumenti u Trasferimenti. Kap. 364.

(2) L-artikoli 30 u 31(b) għandhom jitqiesu li daħlu fis-seħħ fl-1 ta' Jannar 2024.

**30.** L-artikolu 32G tal-Att prinċipali għandu jiġi emendat kif ġej:

Emenda tal-artikolu 32G tal-Att prinċipali.

(a) fil-paragrafu (b) tas-subartikolu (1) tiegħu, il-kliem "l-Iskema ta' Benefiċċju fuq il-Kera f'Residenzi Privati amministrata" għandhom jiġu sostitwiti bil-kliem "l-Iskema ta' Benefiċċju fuq il-Kera f'Residenzi Privati, l-Iskema Nikru biex Nassistu jew l-Iskema Restawr ta' Djar Battala għall-Kiri amministrati"; u

(b) fis-subartikolu (4) tiegħu, minnufih wara l-kliem "l-Iskema ta' Benefiċċju fuq il-Kera f'Residenzi Privati" għandhom jiġu miżjuda l-kliem ", l-Iskema Nikru biex Nassistu, jew l-Iskema Restawr ta' Djar Battala għall-Kiri, skont ma jkun il-każ".

Emenda tal-artikolu 35 tal-Att prinċipali.

**31.** L-artikolu 35 tal-Att prinċipali għandu jiġi emendat kif ġej:

(a) fil-paragrafu (i) tas-subartikolu (4) tiegħu, il-kliem "liema minnhom isehh l-aħhar." għandhom jiġu sostitwiti bil-kliem "liema minnhom isehh l-aħhar:" u minnufih wara għandu jiġi miżjud dan il-proviso ġdid li ġej:

"Iżda għall-finijiet ta' talba għall-eżenzjoni fuq trasferiment *causa mortis* mogħtija skont is-subartikolu (2)(v), fejn:

(a) id-dritt tal-persuna li tagħmel id-dikjarazzjoni ta' trasferiment *causa mortis* li takkwista d-dar ta' abitazzjoni inkwistjoni, jew parti minnha, jew dritt reali fuqha, kien is-sugġett ta' litigazzjoni f'qorti li kienet konkluzja b'sentenza li saret *res judicata*; u

(b) kopja tal-istess sentenza tkun annessa mal-avviż li hu meħtieġ li jingħata lill-Kummissarju skont l-artikolu 33,

l-imsemmi żmien ta' sena għandu jiġi kalkolat li jiddekorri mid-data li fiha l-istess sentenza tkun saret *res judicata.*"; u

(b) minnufih wara s-subartikolu (8) tiegħu għandhom jiġu miżjuda dawn is-subartikoli ġodda li ġejjin:

"(9) Minkejja d-dispożizzjonijiet tal-artikolu 32, iżda bla ħsara għas-subartikoli (10) sa (13), l-ebda taxxa ma għandha tingabar fuq trasferiment *causa mortis* ta' art agrikola kwalifikanti.

(10) Għall-finijiet tas-subartikoli (9) sa (13), "art agrikola kwalifikanti" tfisser proprjetà immobbli f'Malta li tkun ċertifikata mill-awtorità kompetenti responsabbli għar-registru ta' kiri u proprjetà ta' art agrikola fi ħdan il-Ministeru responsabbli għall-agrikoltura bħala art li, fiż-żmien tat-trasferiment inkwistjoni:

Kap. 639. (a) tkun qed titwettaq attività agrikola kif imfissra fl-Att dwar l-Agrikoltura, mill-werriet jew wiehed (1) mill-werrieta li jikklassifikaw bhala bidwi professjonali u, jew li tintiret minn xi eredi li hu bidwi professjonali hu stess kif ghandu jigi stabbilit mill-Ministru responsabbli għall-agrikoltura permezz ta' pubblikazzjoni ta' avviz fil-Gazzetta; jew

Kap. 199. (b) tkun mikrija skont id-dispożizzjonijiet tal-Att dwar it-Tigdid ta' Kiri ta' Raba' u tkun registrata mal-awtorità kompetenti responsabbli għar-registru ta' kiri u proprjeta' ta' art agrikola.

(11) Ċertifikat mahrug skont is-subartikolu (10) ghandu jigi anness mad-dikjarazzjoni dwar trasferiment *causa mortis* tal-proprjeta' inkwistjoni magħmula skont l-artikolu 33 flimkien ma' tali dettalji u dokumenti kif il-Kummissarju jista' jehtieg.

(12) Eżenzjoni mitluba skont is-subartikolu (9) ghandha tinghata bil-kondizzjoni li qabel id-dekors ta' hames (5) snin mid-data tat-trasferiment *causa mortis* ma jsir l-ebda trasferiment *inter vivos* tal-proprjeta' inkwistjoni jew ta' parti minnha:

Izda fejn l-art agrikola kwalifikanti tigi assenjata lil xi wiehed mill-komproprjetarji li hu bidwi professjonali hu stess b'kuntratt ta' diviżjoni, dak ma ghandux jitqies bhala trasferiment skont dan is-subartikolu.

(13) Talba għal eżenzjoni skont is-subartikolu (9) tista' tigi rtirata permezz ta' dikjarazzjoni ta' trasferiment *causa mortis* magħmula skont l-artikolu 33 li timmodifika d-dikjarazzjoni li fiha kienet intalbet l-eżenzjoni u permezz tal-ħlas tat-taxxa fuq dak it-trasferiment, bl-imghax bir-rata preskritta li jibda jiddekorri mid-data tal-ewwel anniversarju tat-trasferiment *causa mortis*."

## TAQSIMA VII

### EMENDI GĦALL-ATT DWAR L-AMMINISTRAZZJONI TAT-TAXXA

32. (1) Din it-Taqsima temenda l-Att dwar l-Amministrazzjoni tat-Taxxa u ghandha tinqara u tinftiehem haġa waħda mal-Att dwar l-Amministrazzjoni tat-Taxxa, hawn iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".

Emendi għall-Att dwar l-Amministrazzjoni tat-Taxxa. Kap. 372.

(2) L-artikolu 33 ghandu japplika għal perjodi ta' kontabbiltà li

jibdedew fi, jew wara l-1 ta' Jannar 2024.

Emenda tal-artikolu 19 tal-Att prinċipali.

**33.** Il-paragrafu (a) tas-subartikolu (4) tal-artikolu 19 tal-Att prinċipali għandu jiġi sostitwit b'dan il-paragrafu ġdid li ġej:

Kap. 386.

"(a) fil-każ ta' kumpanija reġistrata f'Malta, il-balance sheet u l-kont ta' profitt u telf, li għandhom ikunu konformi f'kull dettall mad-dispożizzjonijiet applikabbli tal-artikoli 167, 168 u 169 tal-Att dwar il-Kumpaniji, u l-imsemmija balance sheet u kont ta' profitt u telf għandu jkollhom meħmuż magħhom rapport imħejji minn awditur pubbliku ċertifikat kif provdut bid-dispożizzjonijiet applikabbli tal-artikoli 179 u 181 ta' dak l-Att, salv kif jista' jiġi espressament provdut xort'oħra f'regoli li l-Ministru jista' jippreskrivi:

Iżda fil-każ ta' kumpanija li mhix residenti f'Malta, tali rekords għandhom ikunu dawk li jirreferu għall-attivitajiet tal-kumpanija f'Malta;"

#### **TAQSIMA VIII EMENDI GHALL-ATT DWAR TAXXA FUQ IL-VALUR MIŻJUD**

Emendi għall-Att dwar Taxxa fuq il-Valur Miżjud.  
Kap. 406.

**34.** Din it-Taqsima temenda l-Att dwar Taxxa fuq il-Valur Miżjud u għandha tinqara u tinftiehem haġa waħda mal-Att dwar Taxxa fuq il-Valur Miżjud, hawn iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".

Emenda tal-artikolu 10 tal-Att prinċipali.

**35.** Is-subartikolu (4) tal-artikolu 10 tal-Att prinċipali għandu jiġi sostitwit b'dan is-subartikolu ġdid li ġej:

"(4) Persuna taxxabbli li ma tkunx stabbilita f'Malta, li mhix reġistrata skont dan l-artikolu u li għandha l-obbligu għall-ħlas tat-taxxa fuq provvista skont l-artikolu 20 għandha tapplika biex tiġi reġistrata skont dan l-artikolu fi żmien mhux aktar tard minn tletin (30) jum mid-data ta' dik il-provvista:

Iżda dik il-persuna għandha tkun meħlusa mill-obbligu li tirreġistra skont dan is-subartikolu meta dik il-persuna tinnotifika lill-Kummissarju li kwalunkwe mill-iskemi speċjali previsti skont il-Kapitolu 6 tat-Titolu XII tad-Direttiva tal-Kunsill 2006/112/KE tat-28 ta' Novembru 2006 dwar is-sistema komuni ta' taxxa fuq il-valur miżjud ser jiġu użati sabiex tiddikjara u tħallas it-taxxa li dik il-persuna tkun obligata tħallas, skont id-dispożizzjonijiet tal-iskema speċjali rispettiva, mhux aktar tard minn għaxart (10) ijiem mid-data ta' dik il-provvista."

**36.** Is-subartikolu (5) tal-artikolu 21 tal-Att prinċipali għandu jiġi sostitwit b'dan is-subartikolu ġdid li ġej:

Emenda tal-artikolu 21 tal-Att prinċipali.

"(5) Il-ħlas tat-taxxa għandu jkun akkumpanjat bit-twassil lill-Kummissarju tal-formola rispettiva hekk kif il-Ministru jista' b'regolamenti jippreskrivi:

Iżda li t-taxxa fuq importazzjonijiet għandha titħallas lill-Kummissarju u għandha ssir f'dak il-lok u tkun akkumpanjata b'dawk il-formoli li l-Kummissarju jista' jordna."

**37.** Minnufih wara s-subartikolu (2) tal-artikolu 28 tal-Att prinċipali għandhom jiġu miżjuda dawn is-subartikoli ġodda li ġejjin:

Emenda tal-artikolu 28 tal-Att prinċipali.

"(3) Minkejja d-dispożizzjonijiet l-oħra ta' dan l-artikolu, fejn stima proviżorja magħmula skont l-artikolu 32(1) u (2) tiġi notifikata lil persuna, kwalunkwe denunzja ta' taxxa fornuta lill-Kummissarju li għaliha tirrelata dik l-istima ma tistax tiġi kkoreġuta wara li tiġi notifikata b'dik l-istima proviżorja, sakemm issir stima skont l-artikolu 32(3) u (4) jew sakemm l-istima proviżorja tiġi mħassra mill-Kummissarju:

Iżda dan m'għandux jippreġudika d-dritt ta' dik il-persuna li tikkoopera mal-Kummissarju sabiex l-istima magħmula skont l-artikolu 32(3) ikun fiha dawk il-varjazzjonijiet li jistgħu jiġu maqbula ma' dik il-persuna.

(4) Minkejja d-dispożizzjonijiet l-oħra ta' dan l-artikolu, meta tkun meħtieġa korrezzjoni għal denunzja tat-taxxa skont is-subartikolu (1), wara li tkun saret stima skont l-artikolu 32(3) u (4), kwalunkwe tali korrezzjoni għandha tkun soġġetta għall-approvazzjoni tal-Kummissarju."

**38.** Is-subartikolu (1) tal-artikolu 47 tal-Att prinċipali għandu jiġi sostitwit b'dan is-subartikolu ġdid li ġej:

Emenda tal-artikolu 47 tal-Att prinċipali.

"(1) Kwalunkwe waħda mill-partijiet ta' appell jew ta' referenza lit-Tribunal li tħossha aggravata bid-deċiżjoni ta' dak it-Tribunal tista', permezz ta' rikors li għandu jiġi pprezentat fi żmien tletin (30) jum mid-data tan-notifika tad-deċiżjoni appellata, però mhux aktar tard minn mija, tlieta u tmenin (183) jum mid-data tad-deċiżjoni mit-Tribunal, jew mit-30 ta' Ġunju 2024, skont liema data tiġi l-aħħar, tagħmel appell minn dik id-deċiżjoni fuq il-punti ta' liġi li ġejjin biss:"

**39.** Is-subartikolu (1) tal-artikolu 48 tal-Att prinċipali għandu jiġi sostitwit b'dan is-subartikolu ġdid li ġej:

Emenda tal-artikolu 48 tal-Att prinċipali.

"(1) Kull persuna taxxabli stabbilita f'Malta għandha żżomm dokumentazzjoni shiħa u kif imiss tal-operazzjonijiet kollha mwettqa fil-kors jew avvanz tal-attività ekonomika tagħha."

Emenda tal-  
artikolu 53 tal-  
Att prinċipali.

**40.** L-artikolu 53 tal-Att prinċipali għandu jiġi emendat b'dan li ġej:

(a) il-kelma "Spezzjonijiet." fin-nota marginali tiegħu għandha tiġi sostitwita bil-kliem "Spezzjonijiet u talbiet għal informazzjoni.";

(b) il-paragrafu (b) tiegħu għandu jiġi sostitwit b'dan il-paragrafu ġdid li ġej:

"(b) li jispezzjona u li jeħtieġ aċċess elettroniku għal kwalunkwe kotba, rekords, informazzjoni u dokumenti, inklużi dawk li jinsabu f'xi sistema komputerrizzata, u li jitlob kopja jew estratti tagħhom, li jirrigwardaw l-attività ekonomika ta' xi persuna;"

(ċ) il-paragrafu (ċ) tiegħu għandu jiġi sostitwit b'dan il-paragrafu ġdid li ġej:

"(ċ) bla ħsara għad-dispożizzjonijiet li għandhom x'jaqsmu mad-dmir tas-segretezza professjonali, li jitlob lil kwalunkwe persuna li tagħti dak it-tagħrif li jista' jkun mitlub bil-għan li jiġi stabbilit jekk ikun saru xi provvisti minn jew lil dik il-persuna jew kwalunkwe parti terza li fuqha dik il-persuna jista' jkollha informazzjoni, jew jekk ikun saru xi akkwisti intra-Komunitarji jew importazzjonijiet minn dik il-persuna jew kwalunkwe parti terza li fuqha dik il-persuna jista' jkollha informazzjoni, jew il-valur ta' kwalunkwe tali provvista, akkwist jew importazzjoni, u li jeħtieġ lil kwalunkwe persuna li tattendi fl-uffiċċju tal-Kummissarju bil-għan li tagħti dak it-tagħrif;" u

(d) il-paragrafu (e) tiegħu għandu jiġi sostitwit b'dan il-paragrafu ġdid li ġej:

"(e) li jeħtieġ aċċess elettroniku għal kwalunkwe fattura maħruġa jew riċevuta elettronicament minn persuna taxxabli jew persuna legali mhux taxxabli identifikata għall-finijiet tat-Taxxa fuq il-Valur Miżjud, stabbilita f'Malta."

**41.** Is-subartikolu (4) tal-artikolu 56 tal-Att prinċipali għandu jiġi sostitwit b'dan is-subartikolu ġdid li ġej:

Emenda tal-artikolu 56 tal-Att prinċipali.

Kap. 473.

"(4) Minkejja d-dispożizzjonijiet l-oħra ta' dan l-artikolu jew ta' kwalunkwe liġi oħra, il-Kummissarju għandu jagħti lill-awtorità kompetenti maħtura taħt l-Att dwar l-Eko-Kontribuzzjoni dak it-tagħrif li jkun tagħrif miksub mill-Kummissarju għal xi wieħed mill-għanijiet ta' dan l-Att."

**42.** Is-subartikolu (1) tal-artikolu 61 tal-Att prinċipali għandu jiġi sostitwit b'dan is-subartikolu ġdid li ġej:

Emenda tal-artikolu 61 tal-Att prinċipali.

"(1) Il-Kummissarju għandu, bil-għan li jiżgura, jiġbor u jhars it-taxxa li tithallas taħt dan l-Att fuq importazzjonijiet taxxabli, ikollu l-istess setgħat u għandu jimxi skont l-istess proċeduri li jkunu skont kwalunkwe liġi oħra mwettqa u segwiti minnu bil-għan li jiżgura, jiġbor u jhars id-dazji tal-importazzjoni."

**43.** L-artikolu 74 tal-Att prinċipali għandu jiġi sostitwit b'dan l-artikolu l-ġdid li ġej:

Sostituzzjoni tal-artikolu 74 tal-Att prinċipali.

"Dispożizzjoni ġenerali kontra l-abbuż.

74. (1) Kwalunkwe skema artifiċjali jew fittizja li direttament jew indirettament tirriżulta f'akkumulazzjoni ta' vantaġġ fir-rigward tat-taxxa meta l-għan essenzjali ta' dik l-iskema jkun li persuna tikseb dak il-vantaġġ li l-għoti tiegħu jkun kuntrarju għall-għan tad-dispożizzjonijiet ta' dan l-Att, għandha tiġi injorata b'tali mod li tiddefinixxi mill-ġdid l-iskema sabiex terġa' tiġi stabbilita s-sitwazzjoni li kienet tipprevali fin-nuqqas ta' dik l-iskema.

(2) Minkejja d-dispożizzjonijiet l-oħra ta' dan l-Att, l-ebda ammont m'għandu jiġi trattat bħala input tax ta' persuna skont it-termini tal-artikolu 22(2) sa fejn jirrappreżenta taxxa dovuta fuq oġġetti jew servizzi li jkunu s-suġġetti ta' frodi ta' VAT imwettaq upstream jew downstream fil-katina tal-provvista, meta dik il-persuna kienet taf jew kellha tkun taf b'tali frodi, irrispettivament minn jekk dik il-persuna pparteċipatx b'mod attiv f'dak il-frodi.

(3) Meta l-Kummissarju jkollu għaliex jaħseb li d-dispożizzjonijiet tas-subartikoli (1) jew (2) japplikaw, hu jista' joħroġ stima skont l-artikoli 31, 32 jew 33 li tiddetermina r-responsabbiltà tat-taxxa jew id-dritt għal xi rifużjoni jew tpaċija ta' taxxa tal-imsemmija persuna, għal kull perjodu ta' taxxa, b'dak il-mod u f'dak l-ammont li jista' jkun meħtieġ skont iċ-ċirkostanzi tal-każ:

Iżda dan m'għandux jippreġudika d-dritt ta' persuna li toġġezzjona għal tali stima u li tappella minn deċiżjoni tal-Kummissarju li tirrifjuta dik l-oġġezzjoni. Id-dispożizzjonijiet rilevanti ta' dan l-Att dwar oġġezzjonijiet u appelli għandhom japplikaw *mutatis mutandis*.

(4) F'dan l-artikolu "skema" tinkludi kwalunkwe tranżazzjoni jew sekwenza ta' tranżazzjonijiet, dispożizzjoni, ftehim, arrangament, trust, għotja, patt, trasferiment ta' attiv, struttura, aljenazzjoni ta' proprjetà, irrispettivament mid-data li fiha tali skema tkun saret, daħlet fi jew twaqqfet."

Emenda tal-artikolu 75 tal-Att prinċipali.

**44.** Il-paragrafu (f) tas-subartikolu (1) tal-artikolu 75 tal-Att prinċipali għandu jiġi sostitwit b'dan il-paragrafu ġdid li ġej:

"(f) jippreskrivi kwalunkwe haġa oħra sabiex jiżgura l-ħlas tat-taxxa u b'mod ġenerali sabiex jagħti seħħ lid-dispożizzjonijiet ta' dan l-Att, inkluż id-dispożizzjonijiet dwar l-infurzar u l-multi u penalitajiet amministrattivi applikabbli; u".

Emenda tal-artikolu 76 tal-Att prinċipali.

**45.** Il-paragrafi (ċ) u (d) tal-artikolu 76 tal-Att prinċipali għandhom jiġu sostitwiti b'dawn il-paragrafi ġodda li ġejjin:

"(ċ) tonqos milli tagħmel kwalunkwe denunzja ta' taxxa, denunzja addizzjonali, dikjarazzjoni jew tagħti tagħrif meta tkun meħtieġa tagħmel dan bis-saħħa ta' dan l-Att;

(d) tonqos milli ġġib jew tipprovdi aċċess għal kotba, dokumentazzjoni, dokumenti, tagħrif u kontijiet, jew tonqos milli tħallas xi taxxa jew penali amministrattiva meta tkun meħtieġa tagħmel dan bis-saħħa ta' dan l-Att jew ta' kwalunkwe regolament magħmul taħt dan l-Att;"

**TAQSIMA IX  
EMENDI GHALL-ATT DWAR L-ARBITRU GHAS-SERVIZZI  
FINANZJARJI**

**46.** Din it-Taqsima temenda l-Att dwar l-Arbitru għas-Servizzi Finanzjarji u għandha tinqara u tinftiehem haġa waħda mal-Att dwar l-Arbitru għas-Servizzi Finanzjarji, hawn iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".

Emendi għall-Att dwar l-Arbitru għas-Servizzi Finanzjarji. Kap. 555.

**47.** Il-kliem "provvidur" jew "provviduri", kull fejn jinsabu fl-Att prinċipali, għandhom jiġu sostitwiti bil-kliem "fornitur" jew "fornituri" rispettivament.

Emenda ġenerali għall-Att prinċipali.

**48.** L-artikolu 2 tal-Att prinċipali għandu jiġi emendat kif ġej:

Emenda tal-artikolu 2 tal-Att prinċipali.

(a) minnufih wara t-tifsira "Arbitru sostitut" għandha tiġi miżjuda din it-tifsira ġdida li ġejja:

" "awtoritajiet kompetenti" tfisser l-Awtorità għas-Servizzi Finanzjarji ta' Malta, il-Bank Ċentrali ta' Malta, l-Awtorità ta' Malta għall-Kompetizzjoni u l-Affarijiet tal-Konsumatur u kwalunkwe awtorità oħra kif il-Ministru jista' jippreskrivi b'regolamenti;" u

(b) it-tifsira "provvidur tas-servizzi finanzjarji" għandha tiġi sostitwita b'din it-tifsira ġdida li ġejja:

Kap. 330.

" "fornitur tas-servizzi finanzjarji" tfisser fornitur tas-servizzi finanzjarji li jkun, jew li jkun ġie liċenzjat jew awtorizzat xort'oħra skont l-Att dwar l-Awtorità għas-Servizzi Finanzjarji ta' Malta jew skont kwalunkwe liġi oħra tas-servizzi finanzjarji, u li jkun relatat ma' servizzi ta' investment, ibbankjar, istituzzjonijiet finanzjarji, karti ta' kreditu, pensjonijiet, assigurazzjoni u kwalunkwe servizz ieħor li fil-fehma tal-Arbitru jikkostitwixxi servizz finanzjarju, li hu, jew li kien residenti f'Malta jew li hu, jew li kien residenti fi Stat Membru tal-UE ieħor jew fi Stat Membru taż-ŻEE ieħor u li joffri, jew li kien joffri s-servizzi finanzjarji tiegħu fi u, jew minn Malta. Fornitur tas-servizzi finanzjarji li kellu l-liċenzja tiegħu jew awtorizzazzjoni xort'oħra sospiża jew irtirata, iżda li kien liċenzjat jew awtorizzat xort'oħra matul il-perjodu li fih sehhew il-fatti li taw lok għall-ilment minn klijent eliġibbli magħmul lill-Arbitru, għandu jitqies li jaqa' fl-ambitu tat-tifsira ta' fornitur tas-servizzi finanzjarji;"

A 136

Emenda tal-artikolu 9 tal-Att prinċipali.

**49.** Il-paragrafu (a) tas-subartikolu (3) tal-artikolu 9 tal-Att prinċipali għandu jiġi sostitwit b'dan is-subartikolu ġdid li ġej:

"(3)(a) Fi żmien sitt (6) xhur qabel il-bidu ta' sena finanzjarja u mhux aktar tard mit-tmien ta' kull intervall sussegwenti ta' tliet (3) snin wara l-anniversarju ta' tali ġurnata, il-Bord b'konsultazzjoni mal-Arbitru għandu jhejji u japprova pjan strateġiku fil-forma ta' rapport għall-perjodu ta' tliet (3) snin li jmiss, li jibda minnufih mis-sena finanzjarja sussegwenti għas-sena li fiha jiġi approvat il-pjan strateġiku."

Emenda tal-artikolu 21 tal-Att prinċipali.

**50.** Fil-paragrafu (d) tas-subartikolu (1) tal-artikolu 21 tal-Att prinċipali l-kliem "Għall-fini ta' dan is-subartikolu" għandhom jiġu mħassra u l-kliem "imgiba li tkompli" għandhom jiġu sostitwiti bil-kliem "Imgiba li tkompli".

Żieda ta' artikolu 21A ġdid fl-Att prinċipali.

**51.** Minnufih qabel l-artikolu 22 tal-Att prinċipali, taħt l-intestatura "TAQSIMA V Proċedimenti" għandu jiġi miżjud dan l-artikolu ġdid li ġej:

"Ilment lil fornitur tas-servizzi finanzjarji.

21A. (1) Il-fornitur tas-servizzi finanzjarji għandu jkun marbut li jsegwi tali proċeduri li huwa soġġett għalihom sabiex jirrispondi għal ilment u għandu jkun marbut li jipprovdi twegiba finali bil-miktub lill-persuna li tkun qed tagħmel l-ilment sa mhux aktar tard minn hmistax (15)-il jum ta' xogħol minn meta l-ilment jiġi registrat bil-miktub mal-fornitur tas-servizzi finanzjarji:

Iżda, jekk f'ċirkostanzi speċjali barra mill-kontroll tal-fornitur tas-servizzi finanzjarji, ma tkunx tista' tingħata twegiba finali għall-ilment fi żmien l-imsemmi hmistax (15)-il jum ta' xogħol, il-fornitur tas-servizzi finanzjarji għandu:

(i) jinforma lill-persuna li tkun qed tagħmel l-ilment dwar ir-raġunijiet għad-dewmien; u

(ii) jipprovdi indikazzjoni dwar meta x'aktarx tkun provduta twegiba finali.

F'dan il-każ, twegiba finali għandha tingħata fi żmien hamsa u tletin (35) jum ta' xogħol minn meta l-ilment jiġi rċevut bil-miktub.

(2) It-twegiba finali għandha tinkludi informazzjoni ċara dwar id-dritt tal-persuna li tkun qed tagħmel l-ilment li tagħmel ilment lill-Arbitru b'dettalji kompluti ta' kuntatt tal-Uffiċċju tal-Arbitru għas-Servizzi Finanzjarji u li jistgħu japplikaw limiti ta' żmien sabiex jitressaq dan l-ilment lil dan il-mekkaniżmu għas-soluzzjoni tat-tilwim."

**52.** Fis-subartikolu (1) tal-artikolu 22 tal-Att prinċipali, il-kliem "sa minn mindu l-Arbitru jirċievi l-ilment" għandhom jiġu sostitwiti bil-kliem "sa minn meta l-Uffiċċju jirreġistra tali lment".

Emenda tal-artikolu 22 tal-Att prinċipali.

**53.** Minnufih wara l-artikolu 27 tal-Att prinċipali għandu jiġi miżjud dan l-artikolu ġdid li ġej:

Żieda ta' artikolu 27A ġdid fl-Att prinċipali.

"Koooperazzjoni bejn entitajiet.

27A. (1) Għat-twettiq xieraq tad-dmirijiet rispettivi tagħhom, l-Uffiċċju u l-awtoritajiet kompetenti għandhom jikkooperaw u jiskambjaw informazzjoni dwar kwistjonijiet li, fl-opinjoni tal-Arbitru, x'aktarx ikollhom implikazzjonijiet regolatorji usa', inklużi kwistjonijiet li jidhru li jaffettwaw klijenti multipli ta' fornitur tas-servizz finanzjarju wiehed (1) jew aktar.

(2) L-Arbitru jista' jordna lill-Bord sabiex jidhlo f'memorandum ta' ftehim ma' tali awtoritajiet kompetenti, li jistabbilixxi t-termini li taħthom huma jaqblu li jikkonformaw dwar is-subartikolu (1). Tali ftehimiet għandhom ikunu aċċessibbli għall-pubbliku f'format elettroniku jew jekk jiġu mitluba.

(3) Kwalunkwe informazzjoni żvelata jew skambjata skont dan l-artikolu għandha tiġi ttrattata bħala kunfidenzjali mill-partijiet rispettivi, u l-iżvelar tagħha huwa permessibbli biss jekk jinkiseb il-kunsens minn qabel bil-miktub tal-partijiet rispettivi.

(4) Dan l-iskambju ta' informazzjoni għandu jkun mingħajr preġudizzju għall-artikolu 27(6)."

## TAQSIMA X EMENDI GHALL-ATT DWAR IL-ĠESTJONI TAL-FINANZI PUBBLIĊI

**54.** Din it-Taqsima temenda l-Att dwar il-Ġestjoni tal-Finanzi Pubbliċi u għandha tinqara u tintfiehmed haġa waħda mal-Att dwar il-Ġestjoni tal-Finanzi Pubbliċi, hawn iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".

Emendi għall-Att dwar il-Ġestjoni tal-Finanzi Pubbliċi. Kap. 601.

A 138

Emenda tal-  
artikolu 77 tal-  
Att prinċipali.

**55.** Fil-paragrafu (b) tas-subartikolu (2) tal-artikolu 77 tal-Att prinċipali l-kliem "l-akkwist ta' assi fissi" għandhom jiġu sostitwiti bil-kliem "investimenti, depożiti u t-trasferiment ta' flejjes, l-akkwist ta' assi fissi".

---

Mgħoddi mill-Kamra tad-Deputati fis-Seduta Nru 225 tas-27 ta' Marzu, 2024.

ANĠLU FARRUGIA  
*Speaker*

ELEANOR SCERRI  
*Skrivan tal-Kamra tad-Deputati*

I assent.

(L.S.)

**GEORGE VELLA**  
**President**

2nd April, 2024

**ACT No. XIII of 2024**

*AN ACT to implement Budget Measures for the Financial Year 2024 and other administrative measures.*

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:-

**ARRANGEMENT OF THE ACT**

		Articles
Part I	Preliminary	2 - 5
Part II	Amendment to the Customs Ordinance. Cap. 37.	6 - 7
Part III	Amendments to the Income Tax Act. Cap. 123.	8 - 12
Part IV	Amendments to the Central Bank of Malta Act. Cap. 204.	13 - 14
Part V	Amendments to the Social Security Act. Cap. 318.	15 - 28
Part VI	Amendments to the Duty on Documents and Transfers Act. Cap. 364.	29 - 31
Part VII	Amendments to the Income Tax Management Act. Cap. 372.	32 - 33

A 140

Part VIII	Amendments to the Value Added Tax Act. Cap. 406.	34 - 45
Part IX	Amendments to the Arbitrator for Financial Services Act. Cap. 555.	46 - 53
Part X	Amendments to the Public Finance Management Act. Cap. 601.	54 - 55

Short title. **1.** The short title of this Act is the Budget Measures Implementation Act, 2024.

**PART I  
PRELIMINARY**

Coming into force of this Part. **2.** The provisions of this Part shall be deemed to have come into force on the 1st January, 2024.

Interpretation. Cap. 601. **3.** For the purpose of this Part, "revenue" has the same meaning as is assigned to it in article 2 of the Public Finance Management Act, but does not include proceeds from loans.

Authority to raise loan. **4.** (1) Subject to the provisions of this Act, the Government of Malta may raise, by way of loan, a sum of money not exceeding one billion and seven hundred million euro (€1,700,000,000).

Cap. 575. (2) For the purpose of raising the aforesaid loan the Minister responsible for Finance is hereby authorised to raise such loans under the provisions of the Government Borrowing and Management of Public Debt Act, on such terms and conditions as the said Minister may approve.

Purpose. **5.** Any money borrowed under the authority of this Part shall be appropriated and applied for the purpose of:

(a) meeting excess expenditure over revenue incurred in the Consolidated Fund during the year 2024; and

(b) redeeming registered stocks and debt instrument which shall be due for redemption during the year 2024; and

(c) contributing funds in the sinking funds; and

(d) effecting portfolio changes in relation to amounts raised through Treasury Bills, amounts raised through Government Stocks, and in respect of loans raised outside Malta as and when required in line with Government's debt management policies.

**PART II**  
**AMENDMENT TO THE CUSTOMS ORDINANCE**

6. This Part amends the Customs Ordinance and it shall be read and construed as one with the Customs Ordinance, hereinafter in this Part referred to as "the Ordinance".

Amendment to the Customs Ordinance.  
Cap. 37.

7. Sub-article (1) of article 63 of the Ordinance shall be amended by the following:

Amendment of article 63 of the Ordinance.

(a) in paragraph (a) thereof the words "four thousand euro (€4,000)" shall be substituted by the words "twenty-five thousand euro (€25,000)";

(b) in paragraph (d) thereof the words "four thousand euro (€4,000)" shall be substituted by the words "twenty-five thousand euro (€25,000)"; and

(c) in paragraph (e) thereof the words "four thousand euro (€4,000)" shall be substituted by the words "twenty-five thousand euro (€25,000)".

**PART III**  
**AMENDMENTS TO THE INCOME TAX ACT**

8. (1) This Part amends the Income Tax Act and it shall be read and construed as one with the Income Tax Act, hereinafter in this Part referred to as "the principal Act".

Amendments to the Income Tax Act.  
Cap. 123.

(2)(a) Articles 9, 11 and paragraph (a) of article 12 shall be applicable from the year of assessment 2025.

(b) Article 10 shall be applicable from the year of assessment 2024.

9. Paragraph (i) of sub-article (5) of article 5A of the principal Act shall be amended as follows:

Amendment of article 5A of the principal Act.

(a) in sub-paragraph (i) thereof, the words "the Private Rent Housing Benefit Scheme administered" shall be substituted by the words "the Private Rent Housing Benefit Scheme, the Nikru Biex Nassistu Scheme or the Rehabilitation of Vacant Dwellings for Rent Scheme administered"; and

(b) in sub-paragraph (iv) thereof, immediately after the words "the Private Rent Housing Benefit Scheme" there shall be added the words ", the Nikru Biex Nassistu Scheme, or the Rehabilitation of Vacant Dwellings for Rent Scheme, as the case may be".

A 142

Amendment of article 14 of the principal Act.

**10.** Immediately after the first proviso to paragraph (m) of sub-article (1) of article 14 of the principal Act there shall be added the following new proviso:

"Provided further that, notwithstanding the first proviso, any such expenditure may be deducted in the year in which the said expenditure has been incurred or the year in which the intellectual property or intellectual property rights were first used or employed in producing the income of such person, subject to such conditions as may be prescribed:".

Deletion of article 14H of the principal Act.

**11.** Article 14H of the principal Act shall be deleted.

Amendment of article 56 of the principal Act.

**12.** Article 56 of the principal Act shall be amended as follows:

(a) in sub-article (26) thereof, the words "in respect of the tax so charged." shall be substituted by the words "in respect of the tax so charged:" and immediately thereafter there shall be added the following new proviso:

"Provided that the Minister may, by rules, make this sub-article applicable also to other individuals involved in a sport activity in a full or part-time employment, including match officials and sports administrators, subject to such limitations and conditions as may be prescribed."; and

(b) paragraph (c) of sub-article (26A) thereof shall be substituted by the following new paragraph:

"(c) This sub-article shall be subject to such limitations and conditions as the Minister may prescribe by rules.".

#### **PART IV AMENDMENTS TO THE CENTRAL BANK OF MALTA ACT**

Amendments to the Central Bank of Malta Act. Cap. 204.

**13.** This Part amends the Central Bank of Malta Act and it shall be read and construed as one with the Central Bank of Malta Act, hereinafter in this Part referred to as "the principal Act".

Amendment of article 8 of the principal Act.

**14.** In sub-article (1) of article 8 of the principal Act the words "shall be set out in their respective letters of appointment" shall be substituted by the words "approved by the Board".

**PART V**  
**AMENDMENTS TO THE SOCIAL SECURITY ACT**

**15.** This Part amends the Social Security Act and it shall be read and construed as one with the Social Security Act, hereinafter in this Part referred to as "the principal Act".

Amendments to the Social Security Act. Cap. 318.

**16.** In the second proviso to paragraph (a) of the proviso to paragraph (ii) of the definition "Service Pension" in sub-article (1) of article 2 of the principal Act, the words "for the purposes of this Act; and" shall be substituted by the words "for the purposes of this Act:" and immediately thereafter there shall be added the following new proviso:

Amendment of article 2 of the principal Act.

"Provided also that, with effect from 1st January 2024, and solely for the purpose referred to in paragraph (a), where a Service Pension has been commuted in part thereof only and the pensioner has reached the age of seventy-two (72) years, or after twelve (12) years from when the Service Pension is paid, whichever is the earlier, the commuted part shall not still be taken into account when calculating the contributory pension for the purposes of this Act; and".

**17.** Immediately after sub-article (7) of article 16 of the principal Act there shall be added the following new sub-article:

Amendment of article 16 of the principal Act.

"(8) Notwithstanding the provisions of sub-article (1), a mother who commences insurable employment after the birth of a child shall be entitled to credited contributions for every calendar week in accordance with the provisions of sub-article (2)(d)".

**18.** In paragraph (a) of sub-article (5) of article 18 of the principal Act, the words "shall not exceed 468; and" shall be substituted by the words "shall not exceed 468:" and immediately thereafter there shall be added the following new proviso:

Amendment of article 18 of the principal Act.

"Provided that, with effect from 1st January 2024 and notwithstanding the provisions of this Act, where the person making a claim for such benefit undergoes any major surgical operation or intervention or suffers a severe injury or is afflicted by some serious disease which requires a long treatment before such person may resume work, payment of Sickness Benefit as aforesaid in this sub-article may be approved by the Director for any further number of days, not exceeding one hundred fifty-six (156) days, beyond the limit aforesaid in this sub-article as may be deemed fit by the Director in the circumstances of the case, and provided that in any such case the aggregate maximum

number of days payable by way of Sickness Benefit within any two (2) year period, calculated on a calendar basis, shall not exceed four hundred sixty-eight (468) days, so however that, with the exception of the first one hundred fifty-six (156) days, the person shall be entitled to the Increased Sickness Benefit equivalent to the rate of the National Minimum Invalidity Pension as specified in the Twelfth Schedule; and".

Amendment of article 26 of the principal Act.

**19.** In the second proviso to sub-article (1) of article 26 of the principal Act, the words "of the Twelfth Schedule." shall be substituted by the words "of the Twelfth Schedule:" and immediately thereafter there shall be added the following new proviso:

"Provided further that, with effect from 1st January 2024, in the case of a person who is certified to be suffering from mental health and if the person who is suffering from such a condition proves to the satisfaction of the Director that he has been undergoing regular treatment for such a condition for at least three (3) years and that, within the three (3) months immediately prior to his claim, his condition had been investigated by a psychiatrist who is or was a consultant psychiatrist in Government employment and certified by the said psychiatrist to be suffering from such a condition, and the contribution conditions as provided in article 17 are satisfied, shall be entitled to the full rate of an Invalidity Pension, an Increased Invalidity Pension, or a National Minimum Pension, as the case may be, in accordance with the Twelfth Schedule."

Amendment of article 59 of the principal Act.

**20.** Article 59 of the principal Act shall be amended as follows:

(a) in sub-article (7) thereof, the words "apply to such pensions." shall be substituted by the words "apply to such pensions:" and immediately after there shall be added the following new proviso:

"Provided that, with effect from the 1<sup>st</sup> of January 2024, the provisions of this sub-article shall also apply in respect of persons born on the 31<sup>st</sup> of December 1961 or before."; and

(b) immediately after sub-article (8) thereof there shall be added the following new sub-article:

"(9) Notwithstanding the provisions of this article, with effect from the 1st of January 2024, any pension issued under this Part shall be reassessed, with effect from the first Saturday in January of the year as provided for in sub-articles (2) to (6), and the provisions of sub-article (7)

shall apply for the subsequent years."

**21.** Immediately after sub-article (4) of article 84 of the principal Act there shall be added the following new sub-article:

Amendment of article 84 of the principal Act.

"(5) Subject to the provisions of this Act, the Minister may from time to time, and with the concurrence of the Minister responsible for finance, make regulations for the purpose of establishing the payment by the Director of the benefit in respect of the Additional Benefit to counter the Cost of Living, as provided for in Part IX of the Fourteenth Schedule."

**22.** Immediately after article 77 of the principal Act, there shall be added the following new article:

Addition of new article to the principal Act.

"<sup>Special allowance.</sup> 77A. With effect from the 1st of January 2024 and without prejudice to the provisions of this Act, it shall be the right of the parent to have a payment paid out once a year in accordance with the Fourteenth Schedule, in respect of every child who has passed his sixteenth (16th) birthday still living with his parents, and pursues post-secondary education in an educational institution recognised by the Malta Further and Higher Education Authority."

**23.** Article 85 of the principal Act shall be amended by the following:

Amendment of article 85 of the principal Act.

(a) immediately after sub-article (8A) thereof there shall be added the following new sub-article (8B):

"(8B) Notwithstanding the provisions of sub-articles (4), (5), (6), (7), (8) and (8A), with effect from 1st January 2024, the rate due to persons who have reached pension age according to the definition "pension age" in article 2, who have retired from employment and are not entitled to a Contributory Pension, but have paid between fifty (50) and two-hundred and fifty-nine (259) social security contributions shall be five hundred euro (€500) per year, whereas the rate due to persons who have reached pension age according to the definition "pension age" in article 2, who have retired from employment and are not entitled to a Contributory Pension, but have paid at least two-hundred and sixty (260) social security contributions shall be six hundred euro (€600) per year."; and

(b) immediately after the first proviso to sub-article (9) thereof there shall be added the following new proviso:

"Provided further that, subject to the provisions of this Act, with effect from 1st January 2024, it shall be the right of a parent to be paid a one-time child birth or adoption bonus of five hundred euro (€500) upon the birth of a child or in the case of an adoption, for such births or adoptions registered with the Malta Public Registry, and a one-time bonus of one thousand euro (€1,000) for every subsequent birth or adopted children that parent has and who are registered with the Malta Public Registry:".

Amendment of article 106 of the principal Act.

**24.** In paragraph (f) of the first proviso to article 106 of the principal Act, the words "a social worker:" shall be substituted by the words "a social worker;" and immediately thereafter there shall be added the following new paragraph:

"(g) the Minister in conjunction with the Minister responsible for persons with disability shall appoint one (1) or more interprofessional panels for the purpose of advising the Director on the evaluation based on the model of the World Health Organisation International Classification of Functioning, Disability, and Health (ICF), in claims further to the provisions of article 27 that make reference to this panel. Every interprofessional panel shall be made up of the following members, and applications shall be assigned to the various panels on a rotation basis:

(i) a medical doctor to confirm a diagnosis;

(ii) a professional with knowledge on the assessment of the components of the ICF;

(iii) a social worker;

(iv) an occupational therapist;

(v) an expert from the Department responsible for the payment of Disability Assistance; and

(vi) a person with disability, on the advice of the Chief Executive Officer of Aġenzija SAPPOR appointed in accordance with Aġenzija SAPPOR (Establishment as an Agency) Order:

Every applicant who appeared before a panel may appeal that panel's decision to the Director within twenty (20) days from the date on which said decision would have been communicated to the said applicant, and the Director shall assign the hearing of said appeal to a panel other than that which considered the original application. Further appeal from this decision shall lie to the Court of Appeal (Inferior Jurisdiction), at the instance of the applicant or of the Director, following the same procedure envisaged in article 109:".

**25.** In sub-article (3) of article 108 of the principal Act, the words "or beneficiary as the case may be." shall be substituted by the words "or beneficiary as the case may be:" and immediately after there shall be added the following new proviso:

Amendment of article 108 of the principal Act.

"Provided that the Umpire shall refrain from taking cognizance of an appeal that may be filed, or that could have been filed at any stage from a decision taken by the Director, if the merits of the appeal are the subject of criminal proceedings.".

**26.** In the proviso to item 1 of Part II of the Second Schedule to the principal Act, the words "entitled to such assistance; and" shall be substituted by the words "entitled to such assistance:" and immediately thereafter there shall be added the following new proviso:

Amendment of the Second Schedule to the principal Act.

"Provided further that, with effect from 1st January 2024, in the case of a person who has been in receipt of Sickness Assistance in accordance with the provisions of article 20 for a period of five (5) years or more and who comes into possession of other property or assets through inheritance, in lieu of the limits laid down in the first proviso, shall instead be taken in the calculation of the capital means the amount of thirty thousand euro (€30,000) in the case of a single or widowed person, or the amount of fifty thousand euro (€50,000) in the case of a married person. So however that, when calculating the capital means in such cases, no account shall be taken of:

(a) a donation of a property by the beneficiary of the Sickness Assistance to a son or daughter, provided that such property is being donated to the son or daughter in order for the son or daughter to form his or her future house of residence;

(b) a donation of part of the house of residence of the Sickness Assistance beneficiary to the son or daughter including the space above such property, provided that such donation is being made in order for the son or

daughter to form his or her future house of residence; and

(c) a donation of up to a maximum of twenty thousand euro (€20,000) to the son or daughter by the beneficiary of the Sickness Assistance, provided such donation is made in accordance with the provisions of the laws of Malta; and".

Amendment of the Thirteenth Schedule to the principal Act.

**27.** In the second proviso to paragraph (a) of sub-item (7) of the Thirteenth Schedule to the principal Act, the words "the sum of €20,964.36." shall be substituted by the words "the sum of €20,964.36:" and immediately after there shall be added the following new proviso:

"Provided that, notwithstanding the provisions of this sub-item, with effect from the 1<sup>st</sup> of January 2024, in the case of a person born on or before the 31<sup>st</sup> of December 1961, the pensionable income shall increase gradually to reach the pensionable income of a person born on or after the 1<sup>st</sup> of January 1962. The resultant calculated pensionable income for the year 2024 shall not exceed the sum of €22,000."

Amendment of the Fourteenth Schedule to the principal Act.

**28.** The Fourteenth Schedule to the principal Act shall be amended as follows:

(a) the heading thereof shall be substituted by the following new heading:

**"FOURTEENTH SCHEDULE  
(Articles 30, 70, 72, 73, 76, 76A, 77, 80, 84)";** and

(b) immediately after Part VIII thereof there shall be added the following new Part:

**"PART IX  
*Mechanism establishing the Additional Benefit to counter the Cost of Living***

The rules which regulate this benefit shall be the following:

(1) the additional cost of living increase accumulated as from the year 2023 onwards shall be calculated in accordance with the cost of expenses of persons over the age of 65 years in accordance with the table in this Part;

(2) the benefit shall be awarded to families whose disposable equivalised income, in accordance with the

number of members in the family, is below the national median as defined by Eurostat and as established by the National Statistics Office every year;

(3) the highest disposable income considered for the purposes of this benefit shall not exceed €50,000;

(4) the payment shall be dependant on the disposable equivalised income of the family when compared with the level of 60% of the national median equivalised income (the risk of poverty level) and the number of family members; and

(5) for the year 2024, the payment of the benefit for the full year shall be between the minimum of €100 and maximum of €1,500.

<b>Year</b>	<b>Cost of Living Increase for Persons of 65 years or over</b>	<b>Cost of Living Increase COLA Mechanism</b>	<b>Difference*</b>
	€	€	€
2023	10.48	9.90	0.58
2024	15.14	12.81	2.33

\* The benefit is calculated on the accumulated difference up to the basis payment year. If the difference from one year to another is less, the amount accumulated is retained."

**PART VI  
AMENDMENTS TO THE DUTY ON DOCUMENTS AND  
TRANSFERS ACT**

**29.** (1) This Part amends the Duty on Documents and Transfers Act and it shall be read and construed as one with the Duty on Documents and Transfers Act, hereinafter in this Part referred to as "the principal Act".

Amendments to the Duty on Documents and Transfers Act. Cap. 364.

(2) Articles 30 and 31(b) shall be deemed to have come into force on the 1<sup>st</sup> January 2024.

**30.** Article 32G of the principal Act shall be amended as follows:

Amendment of article 32G of the principal Act.

(a) in paragraph (b) of sub-article (1) thereof, the words

"the Private Rent Housing Benefit Scheme administered" shall be substituted by the words "the Private Rent Housing Benefit Scheme, the Nikru Biex Nassistu Scheme or the Rehabilitation of Vacant Dwellings for Rent Scheme administered"; and

(b) in sub-article (4) thereof, immediately after the words "the Private Rent Housing Benefit Scheme" there shall be added the words ", the Nikru Biex Nassistu Scheme, or the Rehabilitation of Vacant Dwellings for Rent Scheme, as the case may be".

Amendment of  
article 35 of the  
principal Act.

**31.** Article 35 of the principal Act shall be amended as follows:

(a) in paragraph (i) of sub-article (4) thereof, the words "whichever is the later." shall be substituted by the words "whichever is the later:" and immediately after there shall be added the following new proviso:

"Provided that for the purposes of a claim for the exemption on a transfer *causa mortis* granted in accordance with sub-article (2)(v), where:

(a) the right of the person making the declaration of the transfer *causa mortis* to acquire the dwelling house in question, or a part thereof, or a real right thereon, has been the subject of litigation in a court of law which has been concluded by a judgment which has become *res judicata*; and

(b) a copy of the said judgment is attached to the notice required to be given to the Commissioner in accordance with article 33,

the said period of one (1) year shall be reckoned to run from the date on which the said judgment became *res judicata.*"; and

(b) immediately after sub-article (8) thereof there shall be added the following new sub-articles:

"(9) Notwithstanding the provisions of article 32, but without prejudice to sub-articles (10) to (13), no duty shall be levied on the transfer *causa mortis* of qualifying agricultural land.

(10) For the purposes of sub-articles (9) to (13), "qualifying agricultural land" means immovable property situated in Malta which is certified by the competent authority responsible for the agriculture land lease and ownership register within the Ministry responsible for agriculture as land which, at the time of the transfer in question:

Cap. 639. (a) is an agricultural activity as defined in the Agriculture Act, is being undertaken by the heir or one (1) of the heirs who classifies as a professional farmer and, or is being inherited by an heir who is himself a professional farmer as shall be established by the Minister responsible for agriculture by means of the publication of a notice in the Gazette; or

Cap. 199. (b) is leased in accordance with the provisions of the Agricultural Leases (Reletting) Act and is registered with the competent authority responsible for the agricultural land lease and ownership register.

(11) A certificate issued in accordance with sub-article (10) shall be attached to the declaration of the transfer *causa mortis* of the property in question drawn up in accordance with article 33 together with such details and documents as the Commissioner may require.

(12) An exemption requested in terms of sub-article (9) shall be granted on condition that before the lapse of five (5) years from the date of the transfer *causa mortis* no transfer *inter vivos* is made of the property in question or of a part of it:

Provided that, where the qualifying agricultural land is assigned to any of the co-owners who is himself a professional farmer by deed of partition, such shall not be considered as a transfer in terms of this sub-article.

(13) A claim for an exemption in accordance with sub-article (9) may be withdrawn by means of a declaration of a transfer *causa mortis* made in accordance with article 33 that modifies the declaration in which the exemption had been requested and the payment of the duty on that transfer, with interest at the prescribed rate which shall run as from the date of the first anniversary of the transfer *causa mortis*."



Title XII of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax will be used to declare and pay the tax which that person is liable to pay, in line with the provisions of the respective special scheme, by no later than ten (10) days from the date of that supply."

**36.** Sub-article (5) of article 21 of the principal Act shall be substituted by the following new sub-article: Amendment of article 21 of the principal Act.

"(5) The payment of the tax shall be accompanied by the delivery to the Commissioner of the respective form as the Minister may by regulations prescribe:

Provided that tax on importations shall be payable to the Commissioner and shall be made at such place and be accompanied by such forms as the Commissioner may direct."

**37.** Immediately after sub-article (2) of article 28 of the principal Act there shall be added the following new sub-articles: Amendment of article 28 of the principal Act.

"(3) Notwithstanding the other provisions of this article, where a provisional assessment made in accordance with article 32(1) and (2) is served to a person, any tax return furnished to the Commissioner to which such an assessment relates may not be corrected after being served with that provisional assessment, until such time an assessment in accordance with article 32(3) and (4) is made or until such time the provisional assessment is cancelled by the Commissioner:

Provided that this shall not prejudice the person's right to cooperate with the Commissioner in order for the assessment made in accordance with article 32(3) to contain such variations as may be agreed to by the said person.

(4) Notwithstanding the other provisions of this article, when a correction is required to be made to a tax return in accordance with sub-article (1), after an assessment has been made in accordance with article 32(3) and (4), any such correction shall be subject to the approval of the Commissioner."

**38.** Sub-article (1) of article 47 of the principal Act shall be substituted by the following new sub-article: Amendment of article 47 of the principal Act.

"(1) Any of the parties to an appeal or a reference to the Tribunal who feel aggrieved by the decision of that Tribunal may, by means of an application which shall be filed within thirty (30) days from the date of the service of the decision appealed from, but not later than one hundred and eighty-three

(183) days from the date of the decision by the Tribunal, or on 30<sup>th</sup> June 2024, whichever date is the later, appeal against that decision only on the following questions of law:".

Amendment of article 48 of the principal Act.

**39.** Sub-article (1) of article 48 of the principal Act shall be substituted by the following new sub-article:

"(1) Every taxable person established in Malta shall keep full and proper records of all transactions carried out in the course or furtherance of his economic activity."

Amendment of article 53 of the principal Act.

**40.** Article 53 of the principal Act shall be amended by the following:

(a) the word "Inspections." in the marginal note thereof shall be substituted by the words "Inspections and requests for information.";

(b) paragraph (b) thereof shall be substituted by the following new paragraph:

"(b) to inspect and to require electronic access to any books, records, information and documents, including those contained in any computerised system, and to request a copy or extracts thereof, relating to the economic activity of any person;"

(c) paragraph (c) thereof shall be substituted by the following new paragraph:

"(c) without prejudice to the provisions relating to the duty of professional secrecy, to require any person to give such information as may be requested for the purpose of determining whether any supplies have been made by or to that person or any third party on which that person may have information, or whether any intra-community acquisitions or importations have been made by that person or any third party on which that person may have information, or the value of any such supply, acquisition or importation, and to require the attendance of any person at the office of the Commissioner for the purpose of providing such information;" and

(d) paragraph (e) thereof shall be substituted by the following new paragraph:

"(e) to require electronic access to any invoices issued or received electronically by a taxable person or

non-taxable legal person identified for Value Added Tax purposes, established in Malta."

**41.** Sub-article (4) of article 56 of the principal Act shall be substituted by the following new sub-article:

Amendment of article 56 of the principal Act. Cap. 473.

Cap. 473. "(4) Notwithstanding the other provisions of this article or of any other law, the Commissioner shall furnish to the competent authority designated under the Eco-Contribution Act such information being information obtained by the Commissioner for any of the purposes of this Act."

**42.** Sub-article (1) of article 61 of the principal Act shall be substituted by the following new sub-article:

Amendment of article 61 of the principal Act.

"(1) The Commissioner shall, for the purpose of ascertaining, collecting and protecting the tax chargeable under this Act on taxable importations, have the same powers and shall follow the same procedures as are in accordance with any other law exercisable and followed by him for the purpose of ascertaining, collecting and protecting import duties."

**43.** Article 74 of the principal Act shall be substituted by the following new article:

Substitution of article 74 of the principal Act.

"General anti-abuse provision.

74. (1) Any artificial or fictitious scheme which directly or indirectly results in the accrual of a tax advantage when the essential aim of that scheme is for a person to obtain said advantage the grant of which would be contrary to the purpose of the provisions of this Act, shall be disregarded in such a manner as to redefine the scheme so as to re-establish the situation that would have prevailed in the absence of such scheme.

(2) Notwithstanding the other provisions of this Act, no amount shall be treated as input tax of a person in terms of article 22(2) to the extent to which it represents tax chargeable on goods or services having been the subjects of VAT fraud committed upstream or downstream in the chain of supply, when that person knew or should have known of such fraud, irrespective as to whether that person actively participated in that fraud.

(3) When the Commissioner has reason to believe that the provisions of sub-articles (1) or (2) apply, he may make an assessment in accordance with articles 31, 32 or 33 determining the tax liability or the entitlement to any input tax credit, refund or set-off of tax of the said person, for any tax period, in such manner and in such amount as may be necessary according to the circumstances of the case:

Provided that this shall not prejudice the right of a person to object to such an assessment and to appeal from a decision of the Commissioner refusing that objection. The relevant provisions of this Act relating to objections and appeals shall apply *mutatis mutandis*.

(4) In this article "scheme" includes any transaction or sequence of transactions, disposition, agreement, arrangement, trust, grant, covenant, transfer of assets, structure, alienation of property, irrespectively of the date on which such scheme was made, entered into or set up."

Amendment of article 75 of the principal Act.

**44.** Paragraph (f) of sub-article 75 of the principal Act shall be substituted by the following new paragraph:

"(f) prescribe any other matter for securing the payment of the tax and generally for giving effect to the provisions of this Act, including enforcement provisions and applicable fines (*multi*) and administrative penalties; and".

Amendment of article 76 of the principal Act.

**45.** Paragraphs (c) and (d) of article 76 of the principal Act shall be substituted by the following new paragraphs:

"(c) fails to furnish any tax return, additional return, statement or information when required to do so in virtue of this Act or of any regulations made under this Act;

(d) fails to produce or provide access to any books, records, documents, information and accounts, or fails to pay any tax or administrative penalty due when required to do so in virtue of this Act or of any regulations made under this Act;"

**PART IX  
AMENDMENTS TO THE ARBITER FOR FINANCIAL  
SERVICES ACT**

**46.** This Part amends the Arbitrer for Financial Services Act and it shall be read and construed as one with the Arbitrer for Financial Services Act, hereinafter in this Part referred to as "the principal Act".

Amendments to the Arbitrer for Financial Services Act. Cap. 555.

**47.** In the Maltese text the words "provditur" or "provdituri", wherever they occur in the principal Act, shall be substituted by the words "fornitur" or "fornituri" respectively.

General amendment to the principal Act.

**48.** Article 2 of the principal Act shall be amended as follows:

Amendment of article 2 of the principal Act.

(a) immediately after the definition "Board" there shall be added the following new definition:

" "competent authorities" means the Malta Financial Services Authority, Central Bank of Malta, Malta Competition and Consumer Affairs Authority and any other authority as the Minister may prescribe by regulations;" ; and

(b) the definition "financial services provider" shall be substituted by the following new definition:

Cap. 330.

" "financial services provider" means a provider of financial services which is, or has been licensed or otherwise authorized in terms of the Malta Financial Services Authority Act or in terms of any other financial services law, and is related to investment services, banking, financial institutions, credit cards, pensions, insurance, and any other service which in the opinion of the Arbitrer constitutes a financial service, which is, or has been resident in Malta or is, or has been resident in another EU Member State or in another EEA Member State and which offers, or has offered its financial services in and, or from Malta. A provider of financial services which has had its licence or other authorisation suspended or withdrawn, but which was licensed or otherwise authorised during the period in relation to which the occurred facts that gave rise to a complaint by an eligible customer is made to the Arbitrer, shall be considered as falling within the definition of a financial services provider;" .

**49.** Paragraph (a) of sub-article (3) of article 9 of the principal Act shall be substituted by the following new sub-article:

Amendment of article 9 of the principal Act.

"(3)(a) Within six (6) months prior to the start of a financial year and not later than the end of each subsequent three (3) year interval following the anniversary of such day, the Board in consultation with the Arbiter shall prepare and approve a strategic plan in the form of a report for the upcoming three (3) year period, starting immediately from the financial year subsequent to the year in which the strategic plan is approved."

Amendment of article 21 of the principal Act.

**50.** In paragraph (d) of sub-article (1) of article 21 of the principal Act the words "For the purpose of this sub-article" shall be deleted and the words "conduct that is continuing" shall be substituted by the words "Conduct that is continuing".

Addition of new article 21A to the principal Act.

**51.** Immediately before article 22 of the principal Act under the heading "PART V Proceedings" there shall be added the following new article:

"Complaint to a financial services provider.

21A. (1) A financial services provider shall be bound to follow such procedures that it is subject to for responding to a complaint and shall be bound to provide a final reply to the complainant in writing by not later than fifteen (15) working days from when the complaint is registered in writing with the financial services provider:

Provided that, if due to exceptional circumstances beyond the control of the financial services provider, a final reply to a complaint cannot be given within such fifteen (15) working days, the financial services provider shall:

- (i) inform the complainant about the reasons for the delay; and
- (ii) provide an indication as to when a final reply is likely to be provided.

In such an event, a final reply shall be provided within thirty-five (35) working days from the receipt of a complaint in writing.

(2) A final reply shall include clear information about the complainant's right to refer a complaint to the Arbiter with complete contact details of the Office of the Arbiter for Financial Services and that time limits may apply for bringing such a complaint to such dispute resolution mechanism."

Amendment of article 22 of the principal Act.

**52.** In sub-article (1) of article 22 of the principal Act, the words "as from the receipt of such a complaint by the Arbiter" shall be substituted by the words "as from the registration of such a complaint by the Office".

**53.** Immediately after article 27 of the principal Act there shall be added the following new article:

Addition of new article 27A to the principal Act.

"Cooperation between entities.

27A. (1) For the proper discharge of their respective duties, the Office and competent authorities shall cooperate and exchange information about issues that, in the Arbiter's opinion, are likely to have wider regulatory implications, including issues that appear to affect multiple customers of one (1) or more financial service providers.

(2) The Arbiter may direct the Board to enter into a memorandum of understanding with such competent authorities, setting out the terms under which they agree to comply with sub-article (1). Such agreements shall be publicly available in electronic format or on request.

(3) Any information divulged or exchanged pursuant to this article shall be treated as confidential by the respective parties, and its disclosure may only be permitted if prior consent of the respective parties is obtained in writing.

(4) Such exchange of information shall be without prejudice to article 27(6)."

**PART X  
AMENDMENTS TO THE PUBLIC FINANCE  
MANAGEMENT ACT**

**54.** This Part amends the Public Finance Management Act and it shall be read and construed as one with the Public Finance Management Act, hereinafter in this Part referred to as "the principal Act".

Amendments to the Public Finance Management Act. Cap. 601.

**55.** In paragraph (b) of sub-article (2) of article 77 of the principal Act the words "the procurement of fixed assets" shall be substituted by the words "investments, deposits and the transfer of moneys, the procurement of fixed assets".

Amendment of article 77 of the principal Act.

VERŻJONI ELETTRONIKA

A 160

Passed by the House of Representatives at Sitting No. 225 of the  
27th March, 2024.

ANĠLU FARRUGIA  
*Speaker*

ELEANOR SCERRI  
*Clerk of the House of Representatives*



# VERŻJONI ELETTRONIKA