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### MALTA

#### KAMRA TAD-DEPUTATI

#### HOUSE OF REPRESENTATIVES

ABBOZZ ta' Ligi mressaq mill-Onorevoli Joseph F. Abela, M.P., Ministru tal-Finanzi, Dwana u Investimenti Finanzjarji tal-Poplu, u moqri għall-Ewwel darba fis-Seduta tal-25 ta' Lulju, 1978.

A BILL introduced by the Honourable Joseph F. Abela, M.P., Minister of Finance, Customs and People's Financial Investments, and read the First time at the Sitting of the 25th July, 1978.

ATT biex ikompli jemenda l-Att ta' l-1948 dwar it-Taxxa fuq l-*Income*.

AN ACT further to amend the Income Tax Act, 1948.

C. MIFSUD

*Skrivan tal-Kamra tad-Deputati*

C. MIFSUD

*Clerk to the House of Representatives*

## ABBOZZ TA' LIĠI

### msejjah

*ATT biex ikompli jemenda l-Att ta' l-1948 dwar it-Taxxa fuq l-Income.*

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:—

Titolu fil-qosor  
u bidu fis-sehh

I. (1) Dan l-Att jista' jissejjah l-Att ta' l-1978 li jemenda l-Att dwar it-Taxxa fuq l-*Income*, u għandu jinqara u jftiehem haġa waħda ma' l-Att ta' l-1948 dwar it-Taxxa fuq l-*Income*, hawnhekk iżjed 'il quddiem imsejjah "l-Att prinċipali".

(2) Id-disposizzjonijiet ta' dan l-Att għandhom jibdew isehħu kif ġej:

(a) id-disposizzjonijiet ta' l-artikoli 2, 5, 6, 8, 9, 13 u 19 u tal-paragrafi (a), (ċ), (d) u (e) ta' l-artikolu 14 għandhom jibdew isehħu mill-ewwel ta' Jannar, 1979, dwar is-sena ta' stima li tibda f'dik id-data u dwar is-snin ta' stima ta' wara;

(b) id-disposizzjonijiet ta' l-artikolu 10 u tal-paragrafu (f) ta' l-artikolu 14 għandhom jitqiesu li bdew isehħu fl-ewwel ta' Jannar, 1978, dwar is-sena ta' stima li tibda f'dik id-data u dwar is-snin ta' stima ta' wara;

(ċ) id-disposizzjonijiet tal-paragrafu (b) ta' l-artikolu 14, ta' l-artikolu 15 u ta' l-artikolu 27 għandhom jitqiesu li bdew isehħu fl-ewwel ta' Jannar, 1976, dwar is-sena ta' stima li tibda f'dik id-data u dwar is-snin ta' stima ta' wara;

(d) id-disposizzjonijiet ta' l-artikolu 17 għandhom jibdew isehħu mill-ewwel ta' Jannar, 1979, dwar is-sena ta' stima li tibda fl-ewwel ta' Jannar, 1980, u dwar is-snin ta' stima ta' wara;

(e) id-disposizzjonijiet ta' l-artikolu 25 għandhom jitqiesu li bdew isehħu fil-hmistax ta' Lulju, 1977;

(f) id-disposizzjonijiet ta' dan l-Att barra minn dawk im-semmija fil-paragrafi l-oħra ta' dan is-subartikolu għandhom jibdew isehħu minnufih.

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

Emenda ta' l-artikolu 2 ta' l-Att prinċipali.

(a) minflok it-tifsira ta' "kumpannija" għandu jidhol dan li ġej:

" "kumpannija" tfisser —

(a) kull soċjetà kostitwita taħt l-Ordinanza ta' l-1962 dwar is-Soċjetajiet Kummerċjali, li tkun jew soċjetà "in akkomandita", li l-kapital tagħha jkun maqsum f'azzjonijiet, jew soċjetà "anonima";

(b) kull korp ta' nies kostitwit, inkorporat jew registrat barra minn Malta, u tax-xorta bhall-imsem-mija soċjetajiet, li jipprova għas-sodisfazzjon tal-Kummissarju li mhux iktar minn 10 fil-mija tal-kapital tiegħu jew tas-setgħa ta' vot tiegħu jkunu proprjetà ta', jew ikkontrollati direttament jew indirettament, minn xi persuna jew persuni residenti f'Malta;

(ċ) kull għaqda koperativa hekk registrata kif imiss taħt il-liġi xierqa li tkun għal dak iż-żmien fis-sehħ f'Malta;"

(b) minflok it-tifsira ta' "dividend" għandu jidhol dan li ġej:

" "dividend" tinkludi:

(a) azzjonijiet bil-*bonus*;

(b) kull tqassim magħmul minn soċjetà "in akkomandita" li l-kapital tagħha jkun maqsum f'azzjonijiet, jew minn soċjetà "anonima", lis-soċji jew lill-azzjonisti tagħha, rispettivament, u kull ammont akkreditat lilhom bħala soċji jew azzjonisti; u

(ċ) kull tqassim magħmul minn għaqda koperativa lill-membri tagħha u kull ammont akkreditat lilhom bħala membri, magħdud kull *patronage refund*, ċertifikat ta' *bonus* jew azzjoni bil-*bonus*, magħmul, imhallas jew mogħti skond il-liġi li tikkontrolla dawk l-għaqdiet li tkun għal dak iż-żmien fis-sehħ f'Malta;"

3. Minflok is-subartikolu (6) ta' l-artikolu 4 ta' l-Att prinċipali għandu jidhol dan li ġej:

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

"(6) Minkejja kull haġa li tinsab fid-disposizzjonijiet ta' qabel ta' dan l-artikolu, b'sehħ mis-sena ta' stima 1978, il-Kummissarju għandu, kemm jista' jkun malajr wara li tispicċa kull sena ta' stima u f'ebda każ iktar tard minn erba' xhur wara li tispicċa dik is-sena, jipubblika fil-Gazzetta lista tal-persuni kollha li jaf li huma suġġetti għat-taxxa taħt dan l-Att, li turi dwar kull waħda minn dawk il-persuni l-isem u l-indirizz, is-sena u l-ammont ta' l-aħħar likwidazzjoni li tkun saret dwarha, l-aħħar sena ta' stima li tkun tħallset kollha minn dik il-persuna u l-ammont imhallas dwar dik is-sena, u dak it-tagħrif l-ieħor li fil-fehma tal-Kummissarju jkun rilevanti biex juri l-qagħda ta' dik il-persuna dwar it-taxxa."

4. L-artikolu 5 ta' l-Att prinċipali għandu jiġi emendat biż-żieda tas-subartikolu ġdid li ġej minnufih wara s-subartikolu (5) tiegħu:

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

"(6) Bla ħsara għad-disposizzjonijiet tas-subartikolu (7) ta' dan l-artikolu, max-xoljiment, għal kollox jew f'parti, ta' kull

soċjetà jew fond ta' pensjoni, tfaddil, provvidenza jew soċjetà oħra jew fond ieħor approvat mill-Kummissarju għall-finijiet tas-sub-paragrafu (ii) tal-paragrafu (d) tas-subartikolu (1) ta' l-artikolu 22 ta' dan l-Att, għandhom jibdeu isehhu d-disposizzjonijiet li ġejjin —

(a) kull rifużjoni, hlas lura, gratifikazzjoni, *bonus*, hlas, kumpens jew għoti lura jew benefiċċju ieħor imħallas jew dovut lil xi persuna minhabba x-xoljiment għandu, minkejja kull haġa kuntrarja li tinsab f'dan l-Att jew f'xi liġi, dokument, att, kuntratt, ftehim jew kitba oħra, jitqies li jikkostitwixxi *income* suġġett għat-taxxa f'idejn l-imsemmija soċjetà jew fond ta' pensjoni, tfaddil, provvidenza jew soċjetà oħra jew fond ieħor fis-sena ta' stima li fiha jkun inġhata jew ikun hekk dovut u li ma jikkostitwix *income* suġġett għat-taxxa f'idejn il-persuna li liha jithallas jew ikun dovut; u

(b) ebda hlas lura, rifużjoni, gratifikazzjoni, *bonus*, hlas, kumpens jew għoti lura jew benefiċċju ieħor ma għandu jithallas kif intqal qabel jekk qabel ma tkunx thallset it-taxxa dovuta skond id-disposizzjonijiet ta' dan is-subartikolu;

(7) Is-subaritoklu (6) ta' dan l-artikolu ma japplikax —

(i) għal xi benefiċċju, jew valur tiegħu, li jkun suġġett għat-taxxa taht is-subartikolu (6) ta' dan l-artikolu u li jkun thallas jew li jkollu jithallas lil membri ta' l-imsemmija soċjetà jew fond ta' pensjoni, tfaddil, provvidenza jew soċjetà oħra jew kont ieħor, jew lil benefiċjarji oħra li jagħmlu t-talba tagħhom permezz tagħhom jew tahtom, skond il-kondizzjonijiet li bihom l-imsemmija soċjetà jew fond ta' pensjoni, tfaddil, provvidenza jew soċjetà oħra jew fond ieħor ikunu ġew approvati mill-Kummissarju; jew

(ii) għal xi somma kapitali eżentata mit-taxxa taht il-paragrafu (i) tas-subartikolu (1) ta' l-artikolu 8 ta' dan l-Att.”.

Emenda ta'  
l-artikolu 8  
ta' l-Att  
prinċipali.

5. Minnfih wara l-paragrafu (a) tas-subartikolu (1) ta' l-artikolu 8 ta' l-Att prinċipali għandhom jidhlu l-paragrafi ġodda li ġejjin:

“(b) *l-allowances* mogħtija taht id-disposizzjonijiet tal-Parti VIII ta' l-Att ta' l-1956 dwar is-Sigurtà Nazzjonali;

(ċ) l-imghax li jkun dovut lil xi individwu li ma jkunx residenti fil-Gżira fuq xi depożitu miżmum f'bank f'Malta approvat għall-finijiet ta' din id-disposizzjoni mill-Ministru responsabbli għall-finanzi b'ordni ppublikat fil-Gazzetta:

Izda l-eżenzjoni taht dan il-paragrafu ma tapplikax —

(i) dwar xi sena li fiha l-imsemmi individwu li jkun jahdem f'sengħa jew negozju f'Malta permezz ta' stabbiliment permanenti sitwat hemmhekk;

(ii) kemm-il darba l-Kummissarju ma jkunx sodisfatt li l-individwu li lili l-imghax kien dovut ikun is-sid benefiċjarju tiegħu;”.

Emenda ta'  
l-artikolu 10  
ta' l-Att  
prinċipali.

6. L-artikolu 10 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

(a) fis-subartikolu (1) tiegħu —

(i) minflok il-kliem "li jkunu saru matul is-sena li taħbat qabel is-sena ta' stima minn dik il-persuna u li jkunu servew kollha u biss għall-produzzjoni ta' *l-income*, inklużi" għandhom jidhlu l-kliem "li jkunu saru minn dik il-persuna matul is-sena li taħbat qabel is-sena ta' stima safejn dak l-infieq u dawk l-ispejjeż ikunu servew kollha u biss fil-produzzjoni ta' *l-income*, inklużi";

(ii) minflok il-paragrafu (g) tiegħu għandu jidhol dan li ġej:

"(g) tnaqqis dwar tqagħbir ordinarju ta' xi mpjant u makkinarju, u fondi li jkunu xi bini jew struttura ndustrijali, li jkun ġej mill-użu jew l-impieg ta' dik il-proprjetà fil-produzzjoni ta' *l-income*; u meta dik il-proprjetà tkun uzata b'pattijiet li l-piż tat-tqagħbir ordinarju tagħha jkun fuq il-persuna li tagħmel użu mill-proprjetà fil-produzzjoni ta' *l-income*, iżda dik il-proprjetà ma' tkunx proprjetà tagħha, hija jkollha l-jedd għal kull tnaqqis li hija kien ikollha jedd għalih li kieku dik il-proprjetà kienet tagħha:

Iżda —

(i) l-ammont li għandu jitnaqqas dwar il-fondi li jkunu bini jew struttura ndustrijali ma għandux ikun iżjed minn wieħed fil-mija ta' kemm ikunu qamu, minbarra kemm tkun qamet l-art li fuqha jkun inbena l-bini jew l-istruttura;

(ii) meta t-tnaqqis kollu li jista' jingħata taħt dan il-paragrafu u taħt il-paragrafu (k) ma jkunx jista' jsir kollu f'xi sena minhabba li ma jkunx hemm profitti jew qliegħ taxxabli għal dik is-sena mill-għajn ta' *income* li dwaru jingħataw jew minhabba li l-profitti jew qliegħ taxxabli minn dik l-għajn ikun inqas mit-tnaqqis, it-tnaqqis jew dik il-parti mit-tnaqqis li ma jkunx sar, għandu jiżdied mat-tnaqqis għat-tqagħbir ordinarju dwar dik l-għajn għas-sena ta' wara u jitqies li hu parti minn dak it-tnaqqis, jew jekk ma jkunx hemm tnaqqis bħal dak dwar dik l-għajn għal dik is-sena, jitqies li hu t-tnaqqis għal dik is-sena u jibqa' sejjer hekk għas-snin ta' wara;

(iii) it-tnaqqis kollu magħmul taħt dan il-paragrafu u taħt il-paragrafu (k), miżjud mat-tqagħbir ordinarju, jekk ikun hemm, jew ma' dik il-parti minnu skond il-każ, li jkun gara qabel il-bidu fis-seħħ ta' dan l-Att, ma għandux jeċċedi kemm tkun qamet oriġinarjament, jew dik il-parti minnu skond il-każ, ta' dak l-impjant, makkinarju jew fondi, meta jitqies safejn ikunu ġew użati għal kollox u biss fil-produzzjoni ta' *l-income*, u —

(a) it-tqagħbir ordinarju li jkun gara qabel il-bidu fis-seħħ ta' dan l-Att għandu jiġi kkalkolat bir-rati preskritti, u

(b) kemm tkun qamet l-art li fuqha l-bini jew struttura tkun ġiet mibnija għandu fil-każijiet kollha jkun eskluż minn kemm ikun qam il-fond oriġinarjament;"

(iii) minflok il-paragrafu (h) tiegħu għandu jidhhol dan li ġej:

“(h) l-ammont ta’ telf li xi persuna gġarrab, waħidha jew bi sħab, f’xi sengħa, negozju, professjoni jew vokazzjoni matul is-sena li taħbat qabel is-sena ta’ stima illi, li kieku kien profitt, kien ikun taxxabli skond dan l-Att; u fil-kalkolu ta’ dak it-telf għandu jit-qies it-tnaqqis kollu li setgħa jingħata taħt il-paragrafi l-oħra ta’ dan is-subartikolu, barra mill-paragrafi (g) u (k), li kieku kien profitt; u meta l-ammont ta’ telf li jgġarrab u li jiġi kkalkolat kif intqal qabel ikun hekk li ma jistax kollu kemm hu jitnaqqas mill-*income* minn ghejjun oħra għas-sena li taħbat qabel is-sena ta’ stima l-ammont għandu, safejn seta’ jiġi mnaqqas għal kollox mill-*income* għall-imsemmija sena, jingiebb ’il quddiem u jitnaqqas minn dak illi kieku kien ikun l-*income* totali għas-snin sussegwenti li jiġu wara xulxin:

Iżda ebda haġa f’dan il-paragrafu ma għandha tiftiehem li tippermetti t-tnaqqis ta’ xi telf, li jkun iġġarrab barra minn Malta, illi kieku kien profitt, u kien ġie miżmum barra minn Malta, ma kienx ikun taxxabli taħt dan l-Att;”;

(iv) minflok il-paragrafu (k) tiegħu għandu jidhhol dan li ġej:

“(k) dwar impjant u makkinarju l-ewwel użat u impjegat fis-sena li taħbat minnufih qabel is-sena ta’ stima, tnaqqis inizjali ta’ kwint tan-nefqa kapitali fuqu, u dwar fondi li jkunu bini jew struttura ndustrjali l-ewwel użati u mpjegati fis-sena li taħbat minnufih qabel is-sena ta’ stima, tnaqqis inizjali ta’ minn għaxra wiehed tan-nefqa kapitali fuqu:

Iżda t-tnaqqis magħmul taħt dan il-paragrafu jkun ristrett, imnaqqas u miġjub ’il quddiem kif stabbilit fit-tieni u fit-tielet proviso tal-paragrafu (g) ta’ dan is-subartikolu;”;

(b) s-subartikolu (3) tiegħu għandu jiġi mhassar.

Emenda ta’  
l-artikolu 10A  
ta’ l-Att  
prinċipali.

7. Fis-subartikolu (1) ta’ l-artikolu 10A ta’ l-Att prinċipali, min-flok il-kliem “ta’ dan l-artikolu” kull fejn jinsabu, għandhom jidhlu f’kull każ il-kliem “ta’ dan is-subartikolu”.

Emenda ta’  
l-artikolu 10B  
ta’ l-Att  
prinċipali.

8. L-artikolu 10B ta’ l-Att prinċipali għandu jiġi emendat kif ġej:

(a) fis-subartikolu (1) tiegħu:

(i) bejn il-kliem “skond id-disposizzjonijiet” u “ta’ l-artikolu 10 ta’ dan l-Att” għandhom jidhlu l-kliem “tal-paragrafi (g) u (k) tas-subartikolu (1)”;

(ii) minflok il-kliem “persuna okkupata f’sengħa, negozju, professjoni jew vokazzjoni” għandhom jidhlu l-kliem “xi persuna”;

(iii) minflok il-kliem “qabel ma s-sengħa, negozju, professjoni jew vokazzjoni jkunu twaqqfu permanentament, hija għandha”, għandhom jidhlu l-kliem “qabel ma l-għajn

ta' l-*income* li dwaru jkun inghata t-tnaqqis ma jibqax jeżisti jew jappartjeni lill-imsemmija persuna, hija għandha”;

(b) minflok il-proviso tas-subartikolu (2) tiegħu għandu jidhol dan li ġej:

“Izda:

(i) il-*balancing change* ma għandu f'ebda każ ikun iżjed mill-ammont totali ta' kull tnaqqis mogħti qabel skond id-disposizzjonijiet tal-paragrafi (ġ) u (k) tas-subartikolu (1) ta' l-artikolu 10 ta' dan l-Att u magħdud fil-partita (ii) tar-reżikont ta' bilanċ;

(ii) meta l-proprjetà li dwarha jkun dovut *balancing allowance* jew ikun imissu jsir *balancing charge* kienet użata biss f'parti għall-produzzjoni ta' l-*income*, dik il-parti biss tal-*balancing allowance* li xort'ohra kienet tkun mogħtija, jew tal-*balancing charge* li xort'ohra kien imissu jsir għandha tkun mogħtija jew għandu jsir, skond il-każ, meta jitqies safejn tkun intużat għall-imsemmi għan.”;

(ċ) il-proviso li ġej għandu jiżdied mas-subartikolu (3) tiegħu:

“Izda meta l-proprjetà l-ġdida tkun f'parti biss użata għall-produzzjoni ta' l-*income*, dik il-parti biss minn nefqa kapitali li tkun saret biex tiġi provduta l-proprjetà għandha tiġi kalkolata għall-finijiet ta' dan is-subartikolu skond kif ikun xieraq meta jitqies safejn dik il-proprjetà tkun użata għal kollox u esklussivament fil-produzzjoni ta' l-*income*.”;

(d) fis-subartikolu (7) tiegħu:

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

“(a) l-espressjoni “proprjetà” tfisser impjant u makkinarju, u fondi li jkunu bini jew struttura ndustrjali li jkunu proprjetà ta', u mpjegati minn, xi persuna fil-produzzjoni ta' l-*income* tagħha.”;

(ii) fil-paragrafu (b) il-kelma “u” għandha tithassar; u

(e) fis-subartikolu (8) tiegħu minflok il-kliem “f'dak il-każ sakemm il-persuna li jkollha d-dritt għal hekk tkompli s-sengħa, negozju, professjoni jew vokazzjoni dwar il-qliegħ jew profitti li għalihom it-tnaqqis għandu jsir” għandhom jidhlu l-kliem “f'dak il-każ sakemm l-għajn ta' l-*income* li dwaru għandu jsir it-tnaqqis ikompli jeżisti u jibqa' proprjetà tal-persuna li jkollha l-jedd għall-imsemmi tnaqqis”.

9. Fil-paragrafu (b) ta' l-artikolu 11 ta' l-Att prinċipali minflok il-kliem “li ma jkunux saru għal kollha u biss” għandhom jidhlu l-kliem “safejn ma jkunux saru għal kollox u biss”.

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

10. Fl-artikolu 14A ta' l-Att prinċipali, minflok il-kliem “tliet mija u tmenin lira” kull fejn jinsabu għandhom jidhlu f'kull każ il-kliem “iżjed minn tliet mija u tmenin lira”.

Emenda ta' l-artikolu 14A ta' l-Att prinċipali.

II. Minflok is-subartikolu (1) ta' l-artikolu 16 ta' l-Att prinċipali għandu jidhol dan li ġej:

Emenda ta' l-artikolu 16 ta' l-Att prinċipali.

“(1) Meta l-Kummissarju jkun tal-fehma li xi kumpannija (barra minn kumpannija inkorporata jew registrata barra minn Malta u mhux residenti hemmhekk) ma tkunx qassmet bħala dividendi l-profitti tagħha jew xi parti mill-profitti tagħha, u li

l-effett li ma jkunx sar dak it-tqassim ikun li tiġi evitata jew imnaqqa taxxa li xort'ohra kienet tithallas mill-azzjonisti, hu jista' irrispettivament mis-sena jew mis-snin li fihom dawk il-profitti jkunu akkumulaw lill-kumpannija, jordna b'avviż bil-miktub li dawk il-profitti jew parti minnhom li ma jkunux ġew imqassma, jitqiesu għall-finijiet ta' dan l-Att, li ġew imqassma bhala dividend mill-kumpannija f'dak l-ammont, u f'dik id-data jew f'dawk id-dati, kif jidhirlu xieraq, u li l-azzjonisti jiġu ntaxxati fuqhom skond hekk:

Iżda —

(a) il-Kummissarju ma għandu johroġ ebda ordni kif intqal qabel jekk il-kumpannija tipprova għas-sodisfazzjon tiegħu li l-uniku għan jew wiehed mill-għanijiet ewlenija għaliex ma kienx hemm tqassim kien biex jiġi provdut għall-iżvilupp jew għall-espansjoni xierqa tas-sengħa jew tan-negozju tal-kumpannija minn għejjun interni;

(b) meta, taht id-disposizzjonijiet ta' dan is-sub-artikolu xi dividend ikun mehtieg li jiġi meqjus bhala riċevut minn xi azzjonist ta' kumpannija (f'dan il-proviso msemmija "l-ewwel kumpannija") u l-azzjonist f'dan il-każ ikun ukoll kumpannija (f'dan il-proviso msemmija "it-tieni kumpannija") dak id-dividend ma jkunx sugġett għat-taxxa bhala *income* tat-tieni kumpannija, iżda għandu jitqies bhala mqassam mit-tieni kumpannija, bhala dividend fid-data stabbilita mill-Kummissarju kif intqal qabel, u l-azzjonisti tat-tieni kumpannija jiġu ntaxxati fuqu skond hekk; u meta xi azzjonist tat-tieni kumpannija jkun ukoll kumpannija, f'dak il-każ dwar is-somma li għandha titqies bhala mqassma lil dak l-azzjonist, id-disposizzjonijiet ta' qabel ta' dan il-proviso għandhom japplikaw *mutatis mutandis* daqslikieku riferenzi fihom għall-ewwel kumpannija kienu riferenzi fihom għat-tieni kumpannija u daqslikieku riferenzi fihom għat-tieni kumpannija kienu riferenzi fihom għal dak l-azzjonist, u jibqa' sejjer hekk sakemm bl-applikazzjoni tal-prinċipji ta' dan il-proviso, ma jibqa' ebda parti tal-profitti mhux imqassma li għaliha l-ordnijiet tal-Kummissarju jirreferu bhala parti li għandha tiġi meqjusa li giet imqassma lil kumpannija."

Sostituzzjoni ta' l-artikolu 21 ta' l-Att prinċipali.

12. Minflok l-artikolu 21 ta' l-Att prinċipali għandu jidhol dan li ġej:

"Evitar ta' taxxa.

21. (1) Meta xi skema li tnaqqas l-ammont ta' taxxa li għandu jithallas minn xi persuna tkun artifiċjali jew fit-tizja jew li fil-fatt ma ngħatalhiex effett, il-Kummissarju għandu jinjora l-iskema u l-persuni konċernati jiġu ntaxxati skond hekk.

(2) Meta xi persuna, bhala riżultat dirett jew indirett ta' xi skema li l-uniku għan tagħha jew l-għan ewlieni tagħha jkun li jinkiseb xi vantaġġ li għandu effett li jevita, inaqqas jew jipproponi l-ħlas tat-taxxa li għandha tithallas, jew li jinkiseb xi ħlas lura jew tpattija ta' taxxa, tkun kisbet jew tkun f'qagħda li tikseb dak il-vantaġġ, il-Kummissarju għandu, b'ordni bil-miktub, jistabbilixxi t-taxxa li għandha tithallas jew il-jedd għal ħlas lura jew għal tpattija ta' taxxa ta' l-imsemmija persuna, jew ta' xi persuna ohra, għas-sena ta' stima hekk stabbilita, b'dak il-mod u għal dak l-ammont

li jkun mehtieg, fiċ-ċirkostanzi tal-każ, biex tiġi annullata jew modifikata l-imsemmija skema u l-vantaġġ li johroġ minnha.

(3) Meta, bhala riżultat dirett jew indirett ta' xi disposizzjoni maghmula fil-hajja tad-disponent, xi *income* ghandu jithallas lil wild jew għall-ġid tiegħu fis-sena li tiġi minnufih qabel is-sena ta' stima, l-*income* ghandu, jekk fil-bidu ta' dik is-sena l-wild ma jkunx miżżewweġ, jitqies għall-finijiet ta' dan l-Att bhala l-*income* tad-disponent għal dik is-sena u mhux bhala l-*income* ta' l-imsemmi wild.

(4) Meta, bhala riżultat dirett jew indirett ta' xi skema jew ta' xi tibdil *fix-shareholding* ta' kumpannija, ikun ġie riċevut jew akkumulat mill-kumpannija *income* fis-sena li tiġi minnufih qabel is-sena ta' stima f'dak il-każ, kemm-il darba ma jiġix ippruvat li l-imsemmija skema ma tkunx saret, jew li l-imsemmi tibdil ma jkunx sar, biss jew prinċipalment għall-ghan li jinkiseb il-benefiċċju ta' xi telf, jew il-bilanċ ta' xi telf li jkun iġġarrab mill-kumpannija f'xi sena qabel is-sena ta' stima, jew ta' xi tqaqħbir ordinarju jew tnaqqis inizjali, jew tal-bilanċ ta' xi tnaqqis bħal dak li jkun dovut dwar xi sena kif intqal qabel, sabiex jiġi evitat li tithallas taxxa mill-kumpannija jew minn xi persuna oħra:

(a) id-disposizzjonijiet tal-paragrafu (h) tas-sub-artikolu (1) ta' l-artikolu 10 ta' dan l-Att ma għandhomx japplikaw dwar xi telf li jiġġarrab mill-kumpannija matul is-sena li fiha dik l-iskema tkun saret jew dak it-tibdil ikun sar, jew dwar xi telf jew bilanċ ta' telf li xort'oħra kien ikun miġjub 'il quddiem f'dik is-sena jew minn dik is-sena għal snin ta' wara;

(b) id-disposizzjonijiet tat-tieni proviso għall-paragrafu (g) tas-subartikolu (1) ta' l-artikolu 10 ta' dan l-Att ma għandhomx japplikaw hekk li jinghata xi tnaqqis li l-kumpannija xort'oħra jista' jkollha jedd għalih matul is-sena li fih dik l-iskema kienet saret jew dak it-tibdil ikun sar, dwar it-tnaqqis maħsub taht id-disposizzjonijiet tal-paragrafi (g) u (k) tas-subartikolu (1) ta' dak l-artikolu, jew dwar dak it-tnaqqis jew il-bilanċ ta' dak it-tnaqqis li xort'oħra jista' jiġi miġjub 'il quddiem minn dik is-sena għas-snin ta' wara;

(c) id-disposizzjonijiet ta' l-artikolu 10B ta' dan l-Att għandhom jiġu applikati bħallikieku d-disposizzjonijiet tal-paragrafi ta' qabel ta' dan is-subartikolu ma jkunux inghataw effett.

(5) F'dan l-artikolu:

“skema” tinkludi kull transazzjoni, disposizzjoni, ftehim, arrangament, *trust*, għoti, patt, trasferiment ta' attiv u trasferiment ta' proprjetà, ikunu li jkunu, irrispettivament mid-data li fiha dik l-iskema tkun saret, ittiehed sehem fiha jew inbdiet;

“wild” għandha l-istess tifsir kif mogħti lill-espressjoni fis-sub-paragrafu (iii) tal-paragrafu (b) tas-subartikolu (1) ta' l-artikolu 22 ta' dan l-Att.”.

Emenda ta' l-artikolu 22 ta' l-Att prinċipali.

13. L-artikolu 22 ta' l-Att prinċipali għandu jiġi emendat kif ġej:  
 (a) għandu jiżdied is-sub-paragrafu ġdid li ġej għall-proviso tal-paragrafu (b) tas-subartikolu (1) tiegħu:

“(v) tnaqqis li jingħata taħt id-disposizzjonijiet ta’ dan il-paragrafu dwar xi wild għandu jitnaqqas bl-ammont ta’ kull allowance, mogħtija taħt id-disposizzjonijiet tal-Parti VIII ta’ l-Att ta’ l-1956 dwar is-Sigurtà Nazzjonali, dwar dak il-wild u eżentat taħt id-disposizzjonijiet tal-paragrafu (b) tas-subartikolu (1) ta’ l-artikolu 8 ta’ dan l-Att;”; u

(b) minflok is-sub-paragrafu (ii) tas-subartikolu (8) tiegħu u minflok il-proviso għall-imsemmi subartikolu għandu jidhol dan li ġej:

“(ii) il-persuna mpjegata kienet imħaddma bix-xahar, bil-ġimgħa jew bil-ġurnata, hekk iżda li, meta l-persuna kienet imħaddma bil-ġurnata, ix-xogħol kien dwar jumejn jew iżjed f’kull ġimgħa:

Iżda —

(a) meta l-persuna mpjegata kienet imħaddma bil-ġurnata, it-tnaqqis ma għandux ikun iżjed minn dak il-proporzjon ta’ tliet mitt lira li n-numru ta’ granet li fihom dik il-persuna kienet imħaddma matul is-sena li tiġi qabel is-sena ta’ stima għandu għal mitejn u hamsin ġurnata;

(b) meta, matul is-sena li tiġi minnufih qabel is-sena ta’ stima iktar minn persuna waħda hekk giet impjegata it-tnaqqis għandu jingħata dwar persuna waħda biss f’kull żmien u ma għandux ikun iżjed minn tliet mitt lira b’kollox;

(c) meta żewġ individwi jew iktar li joqgħodu fl-istess dar flimkien jimpjegaw xi persuna hekk kif intqal qabel it-tnaqqis li għandu jsir skond dan is-subartikolu għandu jitqassam bejn dawk l-individwi fi proporzjon ta’ l-ammont tal-kontribuzzjonijiet rispettivi tagħhom għall-ħlas tal-paga ta’ dik il-persuna.”.

Emenda ta' l-artikolu 25 ta' l-Att prinċipali.

14. L-artikolu 25 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

(a) minflok is-subartikolu (1) tiegħu għandu jidhol dan li ġej:

“(1) Bla ħsara għad-disposizzjonijiet l-oħra ta’ dan l-artikolu, it-taxxa fuq l-income taxxabli ta’ kull persuna tkun intaxxata bir-rati li ġejjin:

Għall kull lira fuq l-ewwel £100 ...	...	2c
Għall kull lira fuq il-£100 ta’ wara ...	...	5c
Għal kull lira fuq il-£100 ta’ wara ...	...	7c5
Għal kull lira fuq il-£100 ta’ wara ...	...	12c5
Għal kull lira fuq it-£300 ta’ wara ...	...	22c5
Għal kull lira fuq l-£2140 ta’ wara ...	...	32c5
Għal kull lira fuq l-£500 ta’ wara ...	...	40c
Għal kull lira fuq il-£500 ta’ wara ...	...	45c
Għal kull lira fuq is-£700 ta’ wara ...	...	52c5
Għal kull lira mill-bqija ...	...	65c”;

(b) minnufih wara s-subartikolu (3) tiegħu għandu jżied dan li ġej:

“Rata ta’  
taxxa  
fuq  
trade  
unions.  
(3A) It-taxxa għandha tiġi ntaxxata bir-rata ta’ 32c5 fuq kull lira ta’ l-*income* taxxabli ta’ kull *trade union*.”;

(c) is-subartikoli (4) u (5) tiegħu għandhom jithassru;

(d) minflok is-subartikolu (5A) tiegħu għandu jidhol dan li ġej:

“Rati  
speċjali  
ta’ taxxa  
u l-inqas  
taxxa li  
għandha  
tithallas.  
(4) Minkejja d-disposizzjonijiet tas-subartikolu (1) ta’ dan l-artikolu, it-taxxa fuq l-*income* taxxabli ta’ kull individwu li jkun ingħata permess għal residenza taht l-artikolu 7 ta’ l-Att ta’ l-1970 dwar l-Immigrazzjoni, fl-erbat tax jew wara l-erbat tax ta’ Novembru, 1972, għandha tiġi ntaxxata bir-rati li ġejjin:

Għal kull lira fuq l-ewwel £100	...	2c
Għal kull lira fuq il-£100 ta’ wara	...	5c
Għal kull lira fuq il-£100 ta’ wara	...	7c5
Għal kull lira fuq il-£100 ta’ wara	...	12c5
Għal kull lira fuq it-£300 ta’ wara	...	22c5
Għal kull lira mill-bqija ...	...	32c5

Izda l-inqas taxxa li għandha tithallas minn xi individwu bħal dak dwar xi sena ta’ stima tkun elf lira.”.

(e) minnufih wara s-subartikolu (9) tiegħu għandu jżied is-subartikolu ġdid li ġej:

“(10) Meta, matul is-sena li tiġi minnufih qabel xi sena ta’ stima, xi individwu jikseb *income* sugġett għat-taxxa taht il-paragrafu (b) tas-subartikolu (1) ta’ l-artikolu 5 ta’ dan l-Att, li jkunu emolumenti li jithallsu taht kuntratt ta’ mpieg li jkun jeh-tieg li jsir xogħol jew dmirijiet prinċipalment barra minn Malta, izda minbarra kull servizz abbord bastiment jew ingenu ta’ l-ajru Malti u kull servizz għall-Gvern ta’ Malta, u li jiġu riċevuti dwar xogħol jew dmirijiet li jsiru barra minn Malta, jew dwar xi perijodu f’Malta in konnessjoni ma’ dak ix-xogħol jew ma’ dawk id-dmirijiet, jew waqt *leave* matul il-qadi ta’ dak ix-xogħol jew dmirijiet:

(a) minkejja kull haġa kuntrarja li tinsab f’dan l-Att, dak l-*income* għandu jitqies li jikkostitwixxi l-aħħar parti ta’ l-*income* totali ta’ dak l-individwu għal dik is-sena u, bla hsara għad-disposizzjonijiet tal-paragrafu (c) ta’ dan is-subartikolu, ma jiġix intaxxat fuq l-ammont li jkun iżjed minn:

(i) £300 fis-sena fil-każ ta’ haddiem mhux bis-sengħa;

(ii) £450 fis-sena fil-każ ta’ haddiem bis-sengħa;

(iii) £500 fis-sena fil-każ ta’ tekniku; u

(iv) £1,000 fis-sena fil-każ ta’ individwu li jagħti servizz fil-*management* jew professjonali;

(b) f’kull każ partikolari l-Kummissarju għandu jistabilixxi fid-diskrezzjoni assoluta tiegħu liema kategorija mill-kategoriji murija fil-paragrafu (a) ta’ dan is-subartikolu għandha tiġi applikata;

(c) meta l-imsemmi xogħol jew l-imsemmija dmirijiet ma jsirux matul is-sena shiha, l-oghla ammonti applikabbli taht il-paragrafu (a) ta' dan is-subartikolu għandhom jitnaqqsu bil-proporzjon li dak il-perijodu li matulu x-xogħol jew id-dmirijiet hekk isiru għandu mas-sena shiha;

(d) meta t-taxxa li għandha tiġi ntaxxata lil xi individwu titnaqqas skond id-disposizzjonijiet ta' dan is-subartikolu, din għandha tkompli titnaqqas bl-ammont ta' kull kontribuzzjonijiet imhallsa mill-imsemmi individwu taht l-Att ta' l-1956 dwar is-Sigurtà Nazzjonali, matul il-perijodu li fih ix-xogħol jew id-dmirijiet relattivi jkunu saru:

Izda meta jsir xi tnaqqis bħal dak, l-ammont ta' kontribuzzjonijiet għas-Sigurtà Nazzjonali li bih tkun hekk tnaqqset it-taxxa, ma jikkwalifikax bħala tnaqqis għall-finijiet tas-sub-paragrafu (ii) tal-paragrafu (d) tas-subartikolu (1) ta' l-artikolu 22 ta' dan l-Att.”;

(f) minnufih wara s-subartikolu (10) tiegħu, għandhom jiżdiedu s-subartikoli ġodda li ġejjin:

“(11) It-taxxa fuq l-income imsemmi fis-subartikolu (6) ta' l-artikolu 5 ta' dan l-Att għandha tkun birrata ta' 10 ċenteżmi fuq kull lira ta' dak l-income, u minkejja kull haġa kuntrarja li tinsab f'dan l-Att, ma jinghata ebda tnaqqis jew rifużjoni lil xi persuna dwar it-taxxa hekk intaxxata.

(12) Minkejja d-disposizzjonijiet l-oħra ta' dan l-artikolu, izda bla ħsara tad-disposizzjonijiet tas-subartikolu (6), il-Ministru responsabbli għall-finanzi jista', jordna b'avviż ippubblikat fil-Gazzetta, li għal pratticità u ekonomija fil-każ ta' likwidazzjonijiet għal taxxa li ma tkunx iżjed mill-ammont speċifikat fl-imsemmi avviż, ma ssirx il-likwidazzjoni.”.

Emenda ta' l-artikolu 27 ta' l-Att prinċipali.

15. L-artikolu 27 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

(a) billi jithassru l-kliem “(bla ħsara tad-disposizzjonijiet tal-proviso għas-subartikolu (2A) ta' l-artikolu 25, u tas-subartikolu (2) ta' l-artikolu 49)”;

(b) billi jiżdied il-proviso ġdid li ġej fit-tarf tiegħu:

“Izda wkoll f'ebda każ ma għandha ssir xi tpattija dwar:

(a) xi taxxa li kumpannija tkun naqqset, jew li għandha jedd li tnaqqas minn xi dividend imhallas lil xi persuna li, bis-saħħa ta' xi eżenzjoni mogħtija bl-artikolu jew taht l-artikolu 8 ta' dan l-Att, ma għandhiex tiġi ntaxxata fuqu; u

(b) xi taxxa li tiġi ntaxxata lil xi korp ta' persuni taht is-subartikolu (2A) ta' l-artikolu 25 jew taht is-subartikolu (2) ta' l-artikolu 49 ta' dan l-Att.”.

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

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

(a) l-artikolu preżenti għandu jiġi nnumerat mill-ġdid bħala s-subartikolu (1);

(b) għandu jiżdied is-subartikolu ġdid li ġej wara s-subartikolu (1) tiegħu:

“(2) Kull funzjonarju prinċipali bħal dak għandu jhallas it-taxxa mill-proprjetà ta’ l-imsemmi korp ta’ persuni. Izda hu jkun sugġett għall-hlas personalment u *in solidum* ma’ kull persuna oħra responsabbli għaliha, jekk matul iż-żmien li jinghata għal dak il-hlas hu jkollu fil-pussess tiegħu jew taħt il-kontroll tiegħu xi proprjetà tal-korp ta’ persuni li setgħet tintuża biex titħallas it-taxxa li tkun dak iż-żmien dovuta.”.

17. Minflok is-subartikolu (4) ta’ l-artikolu 42 ta’ l-Att prinċipali għandu jidhlo dan li ġej:

Emenda ta’  
l-artikolu 42  
ta’ l-Att  
prinċipali.

“(4) In-notamenti meħtieġa li jinżammu b’dan l-artikolu għandhom ikunu ppruvati b’dawk id-dokumenti li jkunu xierqa fiċ-ċirkostanzi, inklużi:

(a) fil-każ ta’ kumpannija residenti f’Malta, il-*balance sheet* u l-kont ta’ profitt u telf, li għandhom iħarsu f’kull dettal id-disposizzjonijiet ta’ l-artikolu 134 ta’ l-Ordinanza ta’ l-1962 dwar is-Socjetajiet Kummerċjali, u minkejja kull eżenzjoni magħmula b’dik l-Ordinanza jew b’xi liġi oħra, dik il-*balance sheet* u l-kont ta’ profitt u telf għandu jkollhom magħhom rapport magħmul minn uditur pubbliku ċertifikat kif provdut bl-artikolu 141 ta’ dik l-Ordinanza;

(b) fil-każ ta’ għaqda koperativa, id-dikjarazzjonijiet finanzjarji verifikati ta’ l-għaqda, imhejjija f’kull dettall kif meħtieġ bil-liġi li għal dak iż-żmien tkun fis-seħħ li tirregola għaqdiet koperativi u jkollhom magħhom kull rapport li b’dik il-liġi jkun meħtieġ li għandu jkun mad-dikjarazzjonijiet finanzjarji verifikati ta’ l-għaqda.”.

18. Fil-paragrafu (a) tas-subartikolu (1) ta’ l-artikolu 45 ta’ l-Att prinċipali minflok il-kliem “tnaqqas it-taxxa minnu b’dak il-mod li jista’ jiġi preskritt” għandhom jidhlu l-kliem “jew tnaqqas jew ma tnaqqasx it-taxxa minnu kif jista’ jiġi preskritt u b’dak il-mod li jista’ jiġi preskritt”.

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

19. Fil-paragrafu (a) tas-subartikolu (1) ta’ l-artikolu 49 ta’ l-Att prinċipali minflok il-kliem “xort’oħra milli f’socjetà “in akkommandita” jew “anonima””, għandhom jidhlu l-kliem “xort’oħra milli f’socjetà “in akkommandita” li l-kapital tagħha jkun maqsum f’azzjonijiet, jew f’socjetà “anonima””.

Emenda ta’  
l-artikolu 49  
ta’ l-Att  
prinċipali.

20. Fis-subartikolu (1) ta’ l-artikolu 51 ta’ l-Att prinċipali minflok il-kliem “jinbagħat bil-posta registrata” għandhom jidhlu l-kliem “jinbagħat bil-posta”.

Emenda ta’  
l-artikolu 51  
ta’ l-Att  
prinċipali.

21. Minflok is-subartikolu (6) ta’ l-artikolu 56 ta’ l-Att prinċipali għandu jidhlo dan li ġej:

Emenda ta’  
l-artikolu 56  
ta’ l-Att  
prinċipali.

“(6) Il-Kummissarju għandu jippubblika fi żmien raġonevoli d-deċizzjonijiet kollha mogħtija mill-Bord fuq punti tal-liġi, fejn jinghataw il-fatti ta’ l-appell u l-argumenti.”.

Emenda ta' l-artikolu 57 ta' l-Att prinċipali.

22. Is-subartikolu (4) ta' l-artikolu 57 ta' l-Att prinċipali għandu jiġi mħassar.

Emenda ta' l-artikolu 58 ta' l-Att prinċipali.

23. L-artikolu 58 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

(a) minflok is-subartikolu (1) tiegħu għandu jidhol dan li ġej:

“(1) Kull persuna li, wara li tkun appellat lill-Bord ta' Kummissarji Speċjali, tiossha aggravata bid-deċiżjoni tagħhom, tista' tappella mid-deċiżjoni, fuq punt ta' liġi biss, lill-Qorti ta' l-Appell b'rikors ipprezentat fi żmien tletin jum mid-data li fiha jiġi notifikat bid-deċiżjoni tal-Bord.”;

(b) minflok is-subartikolu (2) tiegħu għandu jidhol dan li ġej:

“(2) Il-Kummissarju jista', jekk huwa ma jkunx sodisfatt bid-deċiżjoni tal-Bord, jappella kontra d-deċiżjoni, fuq punt ta' liġi biss, lill-Qorti ta' l-Appell b'rikors ipprezentat fi żmien tletin jum mid-data tad-deċiżjoni tal-Bord.”;

(ċ) is-subartikolu (3) tiegħu għandu jiħassar;

(d) minflok is-subartikolu (7) tiegħu għandu jidhol dan li ġej:

“(7) Il-Kummissarju għandu jippubblika fi żmien raġonevoli d-deċiżjonijiet kollha mogħtija mill-Qorti fejn jinġataw il-fatti ta' l-appell u l-argumenti.”.

Emenda ta' l-artikolu 60 ta' l-Att prinċipali.

24. L-artikolu 60 ta' l-Att prinċipali għandu jiġi emendat biż-żieda tas-subartikolu ġdid li ġej:

“(3) Fil-każ ta' korp ta' nies ikun biżżejjed għall-finijiet ta' dan l-Att jekk l-isem biss tal-korp ta' nies ikun jidher fuq xi avviz maħruġ bis-saħħa tiegħu mill-Kummissarju jew f'ismu.”.

Emenda ta' l-artikolu 63 ta' l-Att prinċipali.

25. Fl-artikolu 63 ta' l-Att prinċipali, minflok il-kliem “ta' l-artikolu 62 jew ta' l-artikolu 64 ta' dan l-Att” kull fejn jinsabu, għandhom jidhru f'kull każ il-kliem “ta' l-artikolu 62 jew fl-artikolu 64 ta' dan l-Att”.

Emenda ta' l-artikolu 66 ta' l-Att prinċipali.

26. Minflok is-subartikolu (1) ta' l-artikolu 66 ta' l-Att prinċipali għandu jidhol dan li ġej:

“(1) Il-Kummissarju, fil-kwalità tiegħu uffiċjali, jista' jagħmel kawża għat-taxxa u jiġborha, skond il-każ, fil-Prim Awla tal-Qorti Ċivili jew fil-Qorti tal-Maġistrati għall-Gżira ta' Malta fil-gurisdiżzjoni ċivili tagħha jew fil-Qorti tal-Maġistrati għall-Gżejjer ta' Ghawdex u Kemmuna wkoll fil-gurisdiżzjoni ċivili tagħha, bl-ispejjeż kollha tal-kawża, minghand il-persuna mressqa għal hekk, minghand il-persuna li għandha thallasha jew minghand il-persuna responsabbli għat-tnaqqis tagħha bħala dejn.”.

Emenda ta' l-artikolu 67 ta' l-Att prinċipali.

27. Is-subartikolu (1) ta' l-artikolu 67 ta' l-Att prinċipali għandu jiġi emendat biż-żieda tal-proviso ġdid li ġej miegħu:

“Izda wkoll f'ebda każ ma għandha ssir xi rifużjoni dwar —  
(a) xi taxxa li kumpannija tkun naqqset jew li jkollha

l-jedd li tnaqqas minn xi dividend imħallas lil xi persuna li bis-saħħa ta' xi eżenzjoni mogħtija bl-artikolu jew taħt l-artikolu 8 ta' dan l-Att ma jkunx sugġett għat-taxxa fuqu; u

(b) xi taxxa li tiġi ntaxxata lil xi korp ta' nies taħt is-subartikolu (2A) ta' l-artikolu 25, jew taħt is-subartikolu (2) ta' l-artikolu 49 ta' dan l-Att.”.

28. Fis-subartikolu (9) ta' l-artikolu 68B ta' l-Att prinċipali minflok il-kliem “għandha ssir mhux iżjed tard minn sentejn wara t-tmiem tas-sena ta' stima” għandhom jidhlu l-kliem “għandha ssir mhux iżjed tard minn sentejn wara d-data li fiha l-likwidazzjoni li dwarha tkun saret it-talba tkun saret finali u konkluziva”.

Emenda ta' l-artikolu 68B ta' l-Att prinċipali.

29. Minflok is-subartikolu (6) ta' l-artikolu 69 ta' l-Att prinċipali għandu jidhlo dan li ġej:

Emenda ta' l-artikolu 69 ta' l-Att prinċipali.

“(6) Kull talba għal ħelsien skond dan l-artikolu għandha ssir mhux iżjed tard minn sentejn wara d-data li fiha l-likwidazzjoni li dwarha tkun saret it-talba tkun saret finali u konkluziva.”.

30. Minflok il-paragrafu (a) ta' l-artikolu 73 ta' l-Att prinċipali għandu jidhlo dan li ġej:

Emenda ta' l-artikolu 73 ta' l-Att prinċipali.

“(a) tonqos li tħares il-ħtiġiet ta' avviż, intimazzjoni, talba jew nota li fiha ssir talba mogħtija, magħmula jew notifikata lilha taħt dan l-Att; jew”.

31. Is-subartikolu (1) ta' l-artikolu 75 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

Emenda ta' l-artikolu 75 ta' l-Att prinċipali.

(a) minflok il-paragrafi (a) u (b) tiegħu għandu jidhlo dan li ġej:

“(a) tħalli barra minn prospett jew minn xi dokument jew dikjarazzjoni magħmula, imħejjija jew mogħtija għall-finijiet ta' dan l-Att jew taħt dan l-Att, xi *income* li hemm kelli jidhlo; jew

(b) tagħmel xi dikjarazzjoni falza jew registrazzjoni falza f'xi prospett jew dokument jew dikjarazzjoni mħejjija jew mogħtija għall-finijiet ta' dan l-Att jew taħt dan l-Att;”;

(b) minflok il-kliem “għal tliet darbiet l-ammont tat-taxxa li għaliha hija sugġetta taħt dan l-Att” għandhom jidhlu l-kliem “għal tliet darbiet l-ammont tat-taxxa li għaliha l-persuna li t-taxxa tagħha kien hemm il-ħsieb li tiġi evitata jew li tiġi mgħejjuna biex tevita t-taxxa li għaliha hija sugġetta taħt dan l-Att.”.

### Għanijiet u Ragunijiet

L-għan ewlieni ta' dan l-Abbozz huwa li jagħti effett lill-proposti tal-*Budget* għal dak li għandu x'jaqşam ma' taxxa fuq l-*income*. Qed isiru wkoll emendi biex jiġu ssikkati d-disposizzjonijiet tal-liġi bil-ħsieb li jiġu annullati skemi fejn tiġi evitata taxxa, u qed jiġu emendati wkoll disposizzjonijiet li għandhom x'jaqsmu mar-*records* fil-kummerċ. L-*allowances* għal tqagħbir ordinarju qed jiġi miftuħa għal għejjun ta' *income* barra minn senġha jew negozju; qed ukoll tingħata iktar liberta' fl-ghoti ta' tnaqqis ieħor. L-Abbozz ukoll jipprovdi għall-eżenzjoni ta' mgħax minn bank lokali li jinqala' minn individwu mhux residenti u għal rati speċjali ta' taxxa dwar *income* minn impieg barra minn Malta. Qed isiru wkoll emendi oħra li jolqtu miżuri amministrattivi.

**A BILL****entitled***AN ACT further to amend the Income Tax Act, 1948*

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.

1. (1) This Act may be cited as the Income Tax (Amendment) Act, 1978, and shall be read and construed as one with the Income Tax Act, 1948, hereinafter referred to as "the principal Act".

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

(a) the provisions of sections 2, 5, 6, 8, 9, 13 and 19 and of paragraphs (a), (c), (d) and (e) of section 14 shall come into force as from the first day of January, 1979, in respect of the year of assessment commencing on that date and of subsequent years of assessment;

(b) the provisions of section 10 and of paragraph (f) of section 14 shall be deemed to have come into force as from the first day of January, 1978, in respect of the year of assessment commencing on that date and of subsequent years of assessment;

(c) the provisions of paragraph (b) of section 14, of section 15 and of section 27 shall be deemed to have come into force as from the first day of January, 1976, in respect of the year of assessment commencing on that date and of subsequent years of assessment;

(d) the provisions of section 17 shall come into effect on the first day of January, 1979, in respect of the year of assessment commencing on the first day of January, 1980 and of subsequent years of assessment;

(e) the provisions of section 25 shall be deemed to have come into force on the fifteenth day of July, 1977;

(f) the provisions of this Act other than those referred to in the other paragraphs of this subsection shall come into force forthwith.

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

Amendment  
of section 2  
of the  
principal Act.

(a) for the definition of "company" there shall be substituted:

"company" means —

(a) any partnership constituted under the Commercial Partnerships Ordinance, 1962, being either a partnership "en commandite", the capital of which is divided into shares, or a partnership "anonyme";

(b) any body of persons constituted, incorporated or registered outside Malta, and of a nature similar to the aforesaid partnerships, which proves to the satisfaction of the Commissioner that not more than 10 per cent of its capital or of its voting power is owned or controlled, directly or indirectly, by any person or persons resident in Malta;

(c) any co-operative society duly registered as such under the appropriate law for the time being in force in Malta;"

(b) for the definition of "dividend" there shall be substituted the following:

"dividend" includes:

(a) bonus shares;

(b) any distribution made by a partnership "en commandite" the capital of which is divided into shares, or by a partnership "anonyme", to its partners or shareholders, respectively, and any amount credited to them as partners or shareholders; and

(c) any distribution made by a co-operative society to its members and any amount credited to them as members, including any patronage refund, bonus certificate or bonus share, made, paid or allotted in accordance with the law regulating such societies for the time being in force in Malta;"

3. For subsection (6) of section 4 of the principal Act there shall be substituted the following:

Amendment of  
section 4 of the  
principal Act.

"(6) Notwithstanding anything contained in the foregoing provisions of this section, with effect from the year of assessment 1978, the Commissioner shall, as soon as may be after the end of each year of assessment and in no case later than four months after the end of such year, publish in the Gazette a list of all persons known to be liable to tax under this Act, showing in respect of each such person the name and address, the year and amount of the last assessment raised in his respect, the year of assessment last paid in full by such person and the amount paid in respect of that year, and such other information as in the opinion of the Commissioner is relevant to show the position of such person in relation to the tax."

Amendment of section 5 of the principal Act.

4. Section 5 of the principal Act shall be amended by the addition of the following new subsections immediately after subsection (5) thereof:

“(6) Subject to the provisions of subsection (7) of this section, on the winding up, in full or in part, of any pension, saving, provident or other society or fund approved by the Commissioner for the purposes of sub-paragraph (ii) of paragraph (d) of subsection (1) of section 22 of this Act, the following provisions shall have effect —

(a) any refund, reimbursement, gratuity, bonus, payment, compensation or other return or benefit paid or accruing to any person as a consequence of winding up shall, notwithstanding anything to the contrary contained in this Act or in any law, document, deed, contract, agreement or other instrument, be deemed to constitute income chargeable to tax in the hands of the said pension, saving, provident or other society or fund in the year of assessment in which it is granted or so accrues, and not to constitute income chargeable to tax in the hands of the person to whom it is paid or accrues; and

(b) no refund, reimbursement, gratuity, bonus, payment, compensation or other return or benefit shall be paid as aforesaid before payment has been effected of the tax chargeable in accordance with the provisions of this subsection;

(7) Subsection (6) of this section shall not apply —

(i) to any benefit, or value thereof, chargeable with tax under subsection (6) of this section and which is paid or payable to members of the said pension, saving, provident or other society or fund, or other beneficiaries claiming through or under them, in accordance with the conditions under which the said pension, saving, provident or other society or fund was approved by the Commissioner; or

(ii) to any capital sum exempt from tax under paragraph (i) of subsection (1) of section 8 of this Act.”.

Amendment of section 8 of the principal Act.

5. Immediately after paragraph (a) of subsection (1) of section 8 of the principal Act there shall be inserted the following new paragraphs:

“(b) the allowances granted under the provisions of Part VIII of the National Insurance Act, 1956;

(c) the interest accruing to any individual who is not resident in the Island on any deposit held in a bank in Malta approved for the purposes of this provision by the Minister responsible for finance by order published in the Gazette:

Provided that the exemption under this paragraph shall not apply —

(i) in respect of any year in which the said individual is engaged in trade or business in Malta through a permanent establishment situated therein;

(ii) unless the Commissioner is satisfied that the individual to whom the interest accrues is the beneficial owner thereof;

6. Section 10 of the principal Act shall be amended as follows:

Amendment of section 10 of the principal Act.

(a) in subsection (1) thereof:

(i) for the words "wholly and exclusively incurred during the year preceding the year of assessment by such person in the production of the income, including" there shall be substituted the words "incurred by such person during the year preceding the year of assessment to the extent to which such outgoings and expenses were wholly and exclusively incurred in the production of the income, including";

(ii) for paragraph (g) thereof there shall be substituted the following:

"(g) a deduction in respect of the wear and tear of any plant and machinery, and any premises being an industrial building or structure, arising out of the use or employment of such property in the production of the income; and where such property is employed on such terms that the burden of wear and tear thereof falls upon the person making use of the property in the production of the income, but such property does not belong to him, he shall be entitled to any deduction to which he would have been entitled had the property belonged to him:

Provided that —

(i) the amount to be deducted in respect of premises being an industrial building or structure shall not exceed one per cent of the cost thereof, not including the cost of the land on which the building or structure is erected;

(ii) where the total deductions allowable under this paragraph and under paragraph (k) cannot be given effect to in full in any year because there are no profits or gains chargeable for that year from the source of income in respect of which they are allowable or because the profits or gains chargeable from that source are less than the deductions, the deductions or such part of the deductions to which effect has not been given, shall be added to the deduction for wear and tear in respect of that source for the following year and deemed to be part of that deduction, or if there is no such deduction in respect of that source for that year, be deemed to be the deduction for that year and so on for subsequent years;

(iii) the aggregate of the deductions made under this paragraph and under paragraph (k), added to the wear and tear, if any, or to such part thereof as may be appropriate, which occurred prior to the commencement of this Act, shall not exceed the original cost, or such part of it as may be appropriate, of such plant, machinery or pre-

Amendment of section 10 of the principal Act.

mises, having regard to the extent to which they were wholly and exclusively used in the production of the income, and —

(a) the wear and tear which occurred prior to the commencement of this Act shall be computed at the prescribed rates, and

(b) the cost of the land on which the building or structure is erected shall in all cases be excluded from the original cost of the premises;”;

(iii) for paragraph (h) thereof there shall be substituted the following:

“(h) the amount of a loss incurred by any person, solely or in partnership, in any trade, business, profession or vocation during the year preceding the year of assessment which, if it had been a profit, would have been assessable under this Act; and in computing such loss account shall be taken of all deductions which would have been allowable under the other paragraphs of this subsection, except paragraphs (g) and (k), if it had been a profit; and where the amount of a loss incurred and computed as aforesaid is such that it cannot be set off against income from other sources for the year preceding the year of assessment it shall, to the extent to which it cannot be wholly set off against income for the said year, be carried forward and set off against what would otherwise have been the total income for subsequent years in succession:

Provided that nothing in this paragraph shall be construed as permitting the set off of any loss, incurred outside Malta, which if it had been a profit, and had been retained outside Malta, would not have been chargeable with tax under this Act;”;

(iv) for paragraph (k) thereof there shall be substituted the following:

“(k) in respect of plant and machinery first used and employed in the year immediately preceding the year of assessment, an initial deduction of one-fifth of the capital expenditure thereon, and in respect of premises being an industrial building or structure first used and employed in the year immediately preceding the year of assessment, an initial deduction of one-tenth of the capital expenditure thereon:

Provided that deductions made under this paragraph shall be restricted, set off and carried forward as laid down in the second and third provisos to paragraph (g) of this subsection;”;

(b) subsection (3) thereof shall be repealed.

In subsection (1) of section 10A of the principal Act, for the words “of this section” wherever they occur, there shall be substituted in each case the words “of this subsection”.

8. Section 10B of the principal Act shall be amended as follows:

Amendment of section 10B of the principal Act.

(a) in subsection (1) thereof:

(i) between the words "under the provisions" and "of section 10 of this Act" there shall be inserted the words "of paragraphs (g) and (k) of subsection (1)";

(ii) for the words "person engaged in a trade, business, profession or vocation" there shall be substituted the words "any person";

(iii) for the words "before the trade, business, profession or vocation is permanently discontinued, the person shall", there shall be substituted the words "before the source of income in respect of which the deduction has been allowed has ceased to exist or to belong to the said person, he shall";

(b) for the proviso to subsection (2) thereof there shall be substituted the following:

"Provided that:

(i) the balancing charge shall in no case exceed the aggregate amount of any deductions previously allowed under the provisions of paragraphs (g) and (k) of subsection (1) of section 10 of this Act and included in item (ii) of the balancing statement;

(ii) where the property in respect of which a balancing allowance falls to be allowed or a balancing charge falls to be made was used only partly in the production of the income, only so much of the balancing allowance that would otherwise have been allowed, or of the balancing charge that would otherwise have been made shall be allowed or made as may be appropriate having regard to the extent of use for the said purpose.";

(c) the following proviso shall be added to subsection (3) thereof:

"Provided that where the new property is only partly employed in the production of the income, only so much of the capital expenditure incurred in providing the property shall be taken into account for the purposes of this subsection as may be appropriate having regard to the extent to which such property is wholly and exclusively employed in the production of the income.";

(d) in subsection (7) thereof:

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

"(a) the expression "property" means plant and machinery, and premises being an industrial building or structure owned and employed by any person in the production of his income;"

(ii) in paragraph (b) the word "and" shall be deleted;

and

(e) in subsection (8) thereof for the words "then so long as the person entitled thereto continues to carry on the trade, business, profession or vocation in respect of the gains or pro-

Amendment of section 11 of the principal Act.

Amendment of section 13A of the principal Act.

Amendment of section 14 of the principal Act.

Amendment of section 10B of the principal Act.

Amendment  
of section 11  
of the  
principal Act.

fits of which the allowance falls to be made" there shall be substituted the words "then so long as the source of income in respect of which the allowance falls to be made continues to exist and to belong to the person entitled to the said allowance".

Amendment  
of section 11  
of the  
principal Act.

9. In paragraph (b) of section 11 of the principal Act for the words "not wholly and exclusively incurred" there shall be substituted the words "to the extent to which they are not wholly and exclusively incurred".

Amendment  
of section 14A  
of the  
principal Act.

10. In section 14A of the principal Act, for the words "three hundred and eighty pounds" wherever they occur there shall in each case be substituted the words "in excess of three hundred and eighty pounds".

Amendment  
of section 16  
of the  
principal Act.

11. For subsection (1) of section 16 of the principal Act there shall be substituted the following:

"(1) Where the Commissioner is of the opinion that any company (other than a company incorporated or registered outside Malta and not resident therein) has not distributed as dividends its profits or some part of its profits, and that the effect of such non-distribution is the avoidance or reduction of tax otherwise payable by the shareholders, he may irrespectively of the year or years in which such profits accrued to the company, order by notice in writing that such undistributed profits or part thereof shall be deemed, for the purposes of this Act, to have been distributed by way of dividend by the company in such amount, and on such date or dates, as to him appears to be reasonable, and the shareholders concerned shall be assessed thereon accordingly:

Provided that —

(a) the Commissioner shall not issue any order as aforesaid if the company proves to his satisfaction that the sole purpose or one of the main purposes of non-distribution was to provide for the reasonable development or expansion of the company's trade or business from internal sources;

(b) where, under the provisions of this subsection any dividend would require to be treated as received by any shareholder of a company (in this proviso referred to as "the first company") and the shareholder in question is also a company (in this proviso referred to as "the second company") that dividend shall not be chargeable to tax as income of the second company, but shall be treated as distributed by the second company by way of dividend on the date determined by the Commissioner as aforesaid, and the shareholders of the second company shall be assessed thereon accordingly; and where any shareholder of the second company is again a company, then in relation to the sum which is to be treated as distributed to that shareholder, the preceding provisions of this proviso shall apply *mutatis mutandis* as though references therein to the first company were references to the second company and as though references therein to the second company were references to that shareholder, and so on until applying the principles

of this proviso, there remains no part of the undistributed profits to which the directions of the Commissioner relate which falls to be treated as distributed to a company."

12. For section 21 of the principal Act there shall be substituted the following:

Substitution  
of section  
21 of the  
principal Act.

"Tax  
avoidance.

21. (1) Where any scheme which reduces the amount of tax payable by any person is artificial or fictitious or is in fact not given effect to, the Commissioner shall disregard the scheme and the persons concerned shall be assessable accordingly.

(2) Where any person, as a direct or indirect result of any scheme of which the sole or main purpose was the obtaining of any advantage which has the effect of avoiding, reducing or postponing liability to tax, or of obtaining any refund or set off of tax, has obtained or is in a position to obtain such an advantage, the Commissioner shall, by order in writing, determine the liability to tax or the entitlement to a refund or set off of tax of the said person, or of any other person, for any year of assessment, in such manner and in such amount as may be necessary, in the circumstances of the case, to nullify or modify the said scheme and the consequent advantage.

(3) Where, as a direct or indirect result of any disposition made during the life of the disponer, any income is payable to or for the benefit of a child in the year immediately preceding the year of assessment, the income shall, if at the commencement of that year the child was unmarried, be treated for the purposes of this Act as the income of the disponer for that year and not as the income of the said child.

(4) Where, as a direct or indirect result, of any scheme or of any change in the shareholding of a company, income has been received or has accrued to the company in the year immediately preceding the year of assessment then, unless it is proved that the said scheme had not been entered into, or the said change had not been effected, solely or mainly for the purpose of obtaining the benefit of any loss, or of the balance of any loss incurred by the company in any year preceding the year of assessment, or of any wear and tear or initial allowances, or of the balance of any such allowances due in respect of any year as aforesaid, so as to avoid liability on the part of that company or of any other person to the payment of any tax:

(a) the provisions of paragraph (h) of subsection (1) of section 10 of this Act shall not apply in respect of any loss incurred by the company during the year in which such scheme was entered into or such change was effected, or in respect of any loss or balance of loss which would otherwise fall to be carried forward into that year or from that year into subsequent years;

(b) the provisions of the second proviso to paragraph (g) of subsection (1) of section 10 of this Act shall not operate so as to allow any deductions to

which the company may otherwise be entitled during the year in which such scheme was entered into or such change was effected, in respect of allowances contemplated under the provisions of paragraphs (g) and (k) of subsection (1) of that section, or in respect of such deductions or of the balance of such deductions which may otherwise fall to be carried forward from that year into subsequent years;

(c) the provisions of section 10B of this Act shall be applied as though the provisions of the preceding paragraphs of this subsection had not taken effect.

(5) In this section:

“scheme” includes any transaction, disposition, agreement, arrangement, trust, grant, covenant, transfer of assets and alienation of property, whatsoever, irrespectively of the date on which such scheme was made, entered into or set up;

“child” has the same meaning as is assigned to the expression in sub-paragraph (iii) of paragraph (b) of subsection (1) of section 22 of this Act.”.

Amendment  
of section  
22 of the  
principal Act.

13. Section 22 of the principal Act shall be amended as follows:

(a) there shall be added the following new sub-paragraph to the proviso to paragraph (b) of subsection (1) thereof:

“(v) a deduction allowable under the provisions of this paragraph in respect of any child shall be reduced by the amount of any allowance, granted under the provisions of Part VIII of the National Insurance Act, 1956, in respect of that child and exempt under the provisions of paragraph (b) of subsection (1) of section 8 of this Act;” and

(b) for sub-paragraph (ii) of subsection (8) thereof and for the proviso to the said subsection there shall be substituted the following:

“(ii) the person employed was engaged by the month, by the week or by the day, so however that, where the person was engaged by the day, the engagement was in respect of two or more days in each week:

Provided that —

(a) where the person employed was engaged by the day, the deduction shall not exceed such proportion of three hundred pounds as the number of days for which the person was engaged during the year preceding the year of assessment bears to two hundred and fifty days;

(b) where, during the year immediately preceding the year of assessment more than one such person was employed as aforesaid the deduction shall be allowed in respect of only one such person at any one time and shall not exceed three hundred pounds in the aggregate;

(c) where two or more individuals residing in the same house employed jointly any such person as aforesaid the deduction to be made under this subsection

shall be apportioned between such individuals in proportion to the amount of their respective contributions towards the payment of wages to that person.”.

14. Section 25 of the principal Act shall be amended as follows: Amendment  
of section  
25 of the  
principal Act.
- (a) for subsection (1) thereof there shall be substituted the following:

“Rate of tax. (1) Saving the other provisions of this section, the tax upon the chargeable income of every person shall be charged at the following rates:

For every pound of the first £100 ...	2c
For every pound of the next £100 ...	5c
For every pound of the next £100 ...	7c5
For every pound of the next £100 ...	12c5
For every pound of the next £300 ...	22c5
For every pound of the next £2,140 ...	32c5
For every pound of the next £500 ...	40c
For every pound of the next £500 ...	45c
For every pound of the next £700 ...	52c5
For every pound of the remainder ...	65c”;

- (b) immediately after subsection (3) thereof there shall be added the following:

“Rate of tax on trade unions. (3A) The tax shall be charged at the rate of 32c5 on every pound of the chargeable income of every trade union.”;

- (c) subsections (4) and (5) thereof shall be repealed;

- (d) for subsection (5A) thereof there shall be substituted the following:

“Special rates of tax and minimum tax liability. (4) Notwithstanding the provisions of subsection (1) of this section, the tax upon the chargeable income of any individual who has been granted a residence permit under section 7 of the Immigration Act, 1970, on or after the fourteenth day of November, 1972, shall be charged at the following rates:

For every pound of the first £100 ...	2c
For every pound of the next £100 ...	5c
For every pound of the next £100 ...	7c5
For every pound of the next £100 ...	12c5
For every pound of the next £300 ...	22c5
For every pound of the remainder ...	32c5

Provided that the minimum liability of any such individual in respect of any year of assessment shall be one thousand pounds.”.

- (e) immediately after subsection (9) thereof there shall be added the following new subsection:

“(10) Where, during the year immediately preceding any year of assessment, any individual derives income subject to tax under paragraph (b) of subsection (1) of section 5

of this Act, being emoluments payable under a contract of employment requiring the performance of work or of duties mainly outside Malta, excluding however any service on board a Maltese ship or aircraft and any service for the Government of Malta, and received in respect of work or duties carried out outside Malta, or in respect of any period spent in Malta in connection with such work or duties, or on leave during the carrying out of such work or duties:

(a) notwithstanding anything to the contrary contained in this Act, such income shall be deemed to constitute the last part of that individual's total income for that year and, saving the provisions of paragraph (c) of this subsection, shall not be charged to tax in excess of:

(i) £300 per annum in the case of an unskilled worker;

(ii) £450 per annum in the case of a skilled worker;

(iii) £500 per annum in the case of a technician; and

(iv) £1,000 per annum in the case of an individual rendering managerial or professional services;

(b) in each particular case the Commissioner shall determine in his absolute discretion which of the categories set out in paragraph (a) hereof is applicable;

(c) where the said work or duties are not carried out during the whole year, the maximum amounts applicable under paragraph (a) hereof shall be reduced in the proportion which the period during which the work or duties are so carried out bears to the whole year;

(d) where the tax chargeable on any individual is reduced in accordance with the provisions of this subsection, it shall be further reduced by the amount of any contributions paid by the said individual under the National Insurance Act, 1956, during the period in which the relative work or duties were carried out:

Provided that when any such reduction is effected, the amount of National Insurance contributions by which the tax is so reduced, shall not qualify as a deduction for the purposes of sub-paragraph (ii) of paragraph (d) of subsection (1) of section 22 of this Act.”;

(f) immediately after subsection (10) thereof there shall be added the following new subsections:

“(11) The tax on the income referred to in subsection (6) of section 5 of this Act shall be at the rate of 10 cents on every pound thereof, and notwithstanding anything to the contrary contained in this Act, no set off or refund shall be granted to any person in respect of the tax so charged.

(12) Notwithstanding the other provisions of this section, but without prejudice to those of subsection (6), the Minister responsible for finance may, in the interests of

economic expediency, direct by notice published in the Gazette, that, in the case of small assessments charging tax not exceeding an amount specified in the said notice, the assessment shall not be raised."

15. Section 27 of the principal Act shall be amended as follows:

Amendment  
of section  
27 of the  
principal Act.

(a) by the deletion of the words "(subject to the provisions of the proviso to subsection (2A) of section 25 and of subsection (2) of section 49)";

(b) by the addition of the following new proviso at the end thereof:

"Provided also that in no case shall any set off be made in respect of:

(a) any tax which a company has deducted, or is entitled to deduct from any dividend paid to any person who, in virtue of any exemption granted by or under section 8 of the Act is not chargeable to tax thereon; and

(b) any tax charged on any body of persons under subsection (2A) of section 25, or under subsection (2) of section 49 of this Act."

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

Amendment  
of section  
31 of the  
principal Act.

(a) the present section shall be renumbered subsection (1);

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

"(2) Every such principal officer shall pay the tax out of the property of the body of persons. He shall, however, be liable for payment personally, and jointly and severally with any other person responsible therefor, if during the time allowed for such payment he had in his possession or control any property belonging to the body of persons which could have been used to pay the tax then due."

17. For subsection (4) of section 42 of the principal Act there shall be substituted the following:

Amendment  
of section 42  
of the  
principal Act.

"(4) The records required to be kept by this section shall be supported by such documents as may be appropriate in the circumstances, including:

(a) in the case of a company resident in Malta, the balance sheet and profit and loss account, which shall comply in every respect with the provisions of section 134 of the Commercial Partnerships Ordinance, 1962, and notwithstanding any exemption made by that Ordinance or by any other law, such balance sheet and profit and loss account shall be accompanied by a report made out by a certified public auditor as provided by section 141 of that Ordinance;

(b) in the case of a co-operative society, the audited financial statements of the society, prepared in all respects as required by the law for the time being in force regulating

co-operative societies and accompanied by any report which is by any such law required to accompany the audited financial statements of the society.”.

Amendment of section 45 of the principal Act.

18. In paragraph (a) of subsection (1) of section 45 of the principal Act for the words “deduct tax therefrom in such manner as may be prescribed” there shall be substituted the words “either deduct or not deduct tax therefrom as may be prescribed and in such manner as may be prescribed”.

Amendment of section 49 of the principal Act.

19. In paragraph (A) of subsection (1) of section 49 of the principal Act for the words “otherwise than in a partnership “en commandite”, or “anonyme””, there shall be substituted the words “otherwise than in partnership “en commandite” the capital of which is divided into shares, or in a partnership “anonyme””.

Amendment of section 51 of the principal Act.

20. In subsection (1) of section 51 of the principal Act for the words “sent by registered post” there shall be substituted the words “sent by post”.

Amendment of section 56 of the principal Act.

21. For subsection (6) of section 56 of the principal Act there shall be substituted the following:

“(6) The Commissioner shall publish within a reasonable time all decisions of the Board on points of law, giving the facts of the appeal and the arguments.”.

Amendment of section 57 of the principal Act.

22. Subsection (4) of section 57 of the principal Act shall be repealed.

Amendment of section 58 of the principal Act.

23. Section 58 of the principal Act shall be amended as follows:

(a) for subsection (1) thereof there shall be substituted the following:

“(1) Any person who, having appealed to the Board of Special Commissioners, feels aggrieved by its decision, may appeal against the decision, on a question of law only, to the Court of Appeal by an application filed within thirty days from the date of service upon him of the decision of the Board.”;

(b) for subsection (2) thereof there shall be substituted the following:

“(2) The Commissioner may, if he is dissatisfied with the decision of the Board, appeal against the decision, on a question of law only, to the Court of Appeal by an application filed within thirty days from the date of the Board’s decision.”;

(c) subsection (3) thereof shall be repealed;

(d) for subsection (7) thereof there shall be substituted the following:

“(7) The Commissioner shall publish within a reasonable time all decisions of the Court giving the facts of the appeal and the arguments.”.

24. Section 60 of the principal Act shall be amended by the addition of the following new subsection: Amendment of section 60 of the principal Act.

“(3) In the case of a body of persons it shall be sufficient for the purposes of this Act if only the name of the body of persons appears on any notice issued thereunder by or on behalf of the Commissioner.”.

25. In section 63 of the principal Act, for the words “of section 62 or of section 64 of this Act” wherever they occur, there shall be substituted in each case the words “of section 62 or in section 64 of this Act”. Amendment of section 63 of the principal Act.

26. For subsection (1) of section 66 of the principal Act there shall be substituted the following: Amendment of section 66 of the principal Act.

“(1) Tax may be sued for and recovered, as the case may require, in the First Hall of the Civil Court or in the Court of Magistrates for the Island of Malta in its civil jurisdiction or in the Court of Magistrates for the Islands of Gozo and Comino also in its civil jurisdiction by the Commissioner in his official name with full costs of suit from the person charged therewith, from the person by whom it is payable or from the person responsible for its deduction as a debt.”.

27. Subsection (1) of section 67 of the principal Act shall be amended by the addition of the following new proviso thereto: Amendment of section 67 of the principal Act.

“Provided further that in no case shall any refund be made in respect of —

(a) any tax which a company has deducted or is entitled to deduct from any dividend paid to any person who in virtue of any exemption granted by or under section 8 of this Act is not chargeable to tax thereon; and

(b) any tax charged on any body of persons under subsection (2A) of section 25, or under subsection (2) of section 49 of this Act.”.

28. In subsection (9) of section 68B of the principal Act for the words “shall be made not later than two years from the end of the year of assessment” there shall be substituted the words “shall be made not later than two years after the date on which the assessment in respect of which it is made has become final and conclusive”. Amendment of section 68B of the principal Act.

29. For subsection (6) of section 69 of the principal Act there shall be substituted the following: Amendment of section 69 of the principal Act.

“(6) Any claim for relief under this section shall be made not later than two years after the date on which the assessment in respect of which it is made has become final and conclusive.”.

30. For paragraph (a) of section 73 of the principal Act there shall be substituted the following: Amendment of section 73 of the principal Act.

“(a) fails to comply with the requirements of a notice, intimation, request or demand note given or made to him or served upon him under this Act; or”.

Amendment  
of section 75  
of the  
principal Act.

31. Subsection (1) of section 75 of the principal Act shall be amended as follows:

(a) for paragraphs (a) and (b) thereof there shall be substituted the following:

“(a) omits from a return or any other document or statement made, prepared or submitted for the purposes of or under this Act, any income which should be included therein; or

(b) makes any false statement or entry in any return or other document or statement prepared or submitted for the purposes of or under this Act;”;

(b) for the words “to treble the amount of tax to which he is liable under this Act” there shall be substituted the words “to treble the amount of tax to which the person whose tax liability it was intended to evade or to assist in evading is liable under this Act”.

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### Objects and Reasons

The main purpose of the Bill is to give effect to the Budget proposals concerning income tax. Amendments are also being introduced to tighten up those provisions of the law which are aimed at nullifying tax avoidance schemes, and those which relate to trade records. The allowances for wear and tear are being extended to sources of income other than trade or business; the grant of other deductions is also being liberalised. The Bill also provides for the exemption of local bank interest accruing to non-residents and for special rates of tax in respect of income from foreign employment. Other amendments concern administrative measures.