

MALTA

ATT Nru XXX tal-2025

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

**ATT sabiex jemenda Diversi liġijiet
dwar it-Taxxa.**

ACT No. XXX of 2025

AN ACT enacted by the Parliament of Malta.

**AN ACT to amend Various Revenue
Laws.**

Nagħti l-kunsens tiegħi.

(L.S.)

MYRIAM SPITERI DEBONO
President

11 ta' Awwissu, 2025

ATT Nru XXX tal-2025

ATT sabiex jemenda diversi Ligijiet dwar it-Taxxa.

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

1. It-titolu ta' dan l-Att hu l-Att tal-2025 li jemenda Diversi Titolu fil-qosor. Ligijiet dwar it-Taxxa.

TAQSIMA I
EMENDI GHALL-KODIĊI KRIMINALI

2. Din it-Taqsima temenda l-Kodiċi Kriminali u għandha tinqara Emendi għall-Kodiċi Kriminali. Kap. 9. u tinftiehem haġa waħda mal-Kodiċi Kriminali, hawn iżjed 'il quddiem f'din it-Taqsima msejjaħ l-"Kodiċi".

3. Minnufih wara l-artikolu 187 tal-Kodiċi għandhom jiġu Żieda ta' artikoli godda fil-Kodiċi.

miżjuda l-artikoli godda li ġejjin:

"Ksur frodulenti ta' ftehim partikolari ma' dipartiment tal-Gvern.

187A. Kull min jikser b'mod frodulenti ftehim ma' dipartiment tal-Gvern li jirreferi għal dan l-artikolu u magħmul skont liġi speċifika li ttipprovdi għall-estinzjoni jew il-posponiment ta' kwalunkwe azzjoni kriminali minbarra li jipprovdi għall-ħlas imdewwem ta' kwalunkwe somma dovuta jew għal kwalunkwe konċessjoni, eżenzjoni jew vantaġġ ieħor għandu jehel meta jinsab ħati, il-piena ta' priġunerija għal żmien li ma jeċċedix erba' (4) snin, jew multa li ma teċċedix iż-żewġ miljuni u ħames mitt elf euro (€2,500,000), jew dik il-multa u l-priġunerija flimkien.

Ksur tal-kundizzjonijiet ta' ftehim partikolari ma' dipartiment tal-Gvern mingħajr raġuni ġusta.

187B. Kull min wara li jidhol fi ftehim ma' dipartiment tal-Gvern li jirreferi għal dan l-artikolu u magħmul skont liġi speċifika li ttipprovdi għall-estinzjoni jew il-posponiment ta' kwalunkwe azzjoni kriminali minbarra li ttipprovdi għall-ħlas imdewwem ta' kwalunkwe somma ta' flus dovuta jew għal kwalunkwe konċessjoni, eżenzjoni jew vantaġġ ieħor, jikser mingħajr raġuni valida l-kundizzjonijiet tal-ftehim għandu jehel meta jinsab ħati, il-piena ta' priġunerija għal żmien li ma jeċċedix sentejn (2), jew multa li ma teċċedix ħames mitt elf euro (€500,000), jew għal dik il-multa u l-priġunerija flimkien.

Istituzzjoni ta' azzjoni skont l-artikoli 187A u 187B u konsegwenza ta' htija.

187Ċ. Il-proċeduri taht l-artikoli 187A u 187B jistgħu jiġu biss istitwiti fuq kwerela tal-Kummissarju tat-Taxxa u d-Dwana u fuq sejbien ta' htija għal xi reat provdut fl-artikolu 187A, kwalunkwe vantaġġ jew benefiċċju materjali miksub mill-akkużat permezz tal-ftehim għandu jitqies li jikkostitwixxi rikavat mill-kriminalità."

TAQSIMA II

EMENDI GĦALL-ATT DWAR IS-SIGURTÀ SOĊJALI

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

4. 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.

Żieda ta' artikolu ġdid fl-Att prinċipali.

5. Minnufih wara l-artikolu 127 tal-Att prinċipali għandu jiġi

miżjud l-artikolu ġdid li ġejj:

"Mekkaniżmu speċjali għal ftehim barra mill-Qorti.

127A. (1) Minkejja kwalunkwe dispożizzjoni oħra ta' dan l-Att jew ta' xi liġi oħra, mal-konklużjoni ta' ftehim magħmul skont dan l-artikolu bejn id-Direttur u kwalunkwe persuna obbligata li tagħmel xi hlas taħt dan l-Att, hawnhekk iżjed 'il quddiem f'dan l-artikolu msejjaħ "id-debitur", li jipprovdi għall-hlas ta' penali addizzjonali b'żieda ma' kwalunkwe penali oħra xort'oħra provduta f'dan l-Att, ir-responsabbiltà kriminali kollha tad-debitur għal kwalunkwe ksur kontra dan l-Att u għal kwalunkwe ksur konness mal-atti b'rabta mal-ftehim li jkun sar, għandha tiġi estinta:

Iżda l-penali addizzjonali li tali persuna għandha tkun obbligata li tħallas fir-rigward ta' tali ksur għandha tammonta għal minimu ta' għaxart elef euro (€10,000) u massimu ta' miljun euro (€1,000,000), u għandha tiġi imposta skont Skeda li għandha tiġi preskritta mill-Ministru taħt dan l-Att u dan b'żieda ma' kwalunkwe ammont ieħor provdut f'dan l-Att għan-nuqqas tad-debitur u kkwantifikat skont il-ftehim finali:

Iżda wkoll il-ftehim li titħallas kwalunkwe multa jew li jsir xi hlas ieħor taħt xi ftehim kif provdut f'dan l-artikolu ma għandux iwassal għall-estinzjoni ta' kwalunkwe responsabbiltà ċivili sabiex isir xi hlas ieħor mhux kopert mill-ftehim li jkun sar skont dan l-artikolu.

(2) (a) Id-dispożizzjonijiet ta' dan l-artikolu għandhom japplikaw fejn id-Direttur, li jaġixxi fuq talba bil-miktub tad-debitur u n-notifika ta' aġġustament ta' dikjarazzjonijiet precedenti mogħtija mid-debitur, jaċċetta li l-aġġustamenti jkunu saru b'mod korrett u għandu jagħti avviż bil-miktub lid-debitur tal-abbozz tal-ftehim skont dan l-artikolu li għandu jiġi ffirmat fi żmien sitt (6) xhur mid-data tat-talba tad-debitur:

Iżda l-imsemmi perjodu ta' sitt (6) xhur jista' jiġi estiż mid-Direttur jekk huwa jkun sodisfatt li jkun meħtieġ perjodu itwal sabiex tiġi determinata l-portata tar-rikavat tal-ksur.

(b) L-abbozz ta' ftehim għandu jinkludi dan li ġejj:

(i) dettalji tal-ksur li jistgħu jinkludu ammissjonijiet li jkunu saru mid-debitur;

(ii) obbligu fuq id-debitur li jħallas u kwantifikazzjoni ta' penali addizzjonali u kwalunkwe pagament ieħor dovut skont dan l-Att għan-nuqqas;

- Kap. 9.
- (iii) il-perjodu permess għall-ħlas tal-ammonti dovuti skont il-ftehim;
 - (iv) il-konsegwenzi ta' kwalunkwe nuqqas ta' osservanza ta' xi termini tal-ftehim inklużi dawk provduti fl-artikoli 187A, 187B u 187Ċ tal-Kodiċi Kriminali;
 - (v) kwalunkwe pattijiet u kondizzjonijiet oħra imposti mid-Direttur:

Iżda meta abbozz ta' ftehim jiġi notifikat kif intqal qabel, ftehim skont dan is-subartikolu għandu jiġi ffirmat u mibgħut lura lid-Direttur fi żmien xahar (1), u jekk il-ftehim iffirmit ma jasalx għand id-Direttur fl-imsemmi terminu ta' żmien, li jista' jiġi estiż mid-Direttur fuq raġuni ġusta murija mid-debitur, id-dispożizzjonijiet ta' dan l-artikolu ma jkollhom l-ebda effett:

- Kap. 12.
- Iżda wkoll l-ammont li jirriżulta minn dan il-ftehim għandu jikkostitwixxi titolu eżekuttiv skont it-tifsira ta', u għall-finijiet tat-Titolu VII tat-Taqsima I tat-Tieni Ktieb tal-Kodiċi ta' Organizzazzjoni u Proċedura Ċivili.

(3) Il-perjodu ta' preskrizzjoni fir-rigward tal-ksur u ksur konness għandu jiġi sospiż matul iż-żminijiet stabbiliti fi, jew taħt is-subartikolu (2) u ma għandha tiġi istitwita l-ebda prosekuzzjoni fir-rigward tal-ksur u ksur konness matul iż-żmien meta tali perjodi jkunu qegħdin jiddekorru:

Iżda l-ebda prosekuzzjoni ma għandha tiġi annullata għar-raġuni li tkun giet istitwita bi ksur ta' dan is-subartikolu.

(4) Id-dispożizzjonijiet ta' dan l-artikolu għandhom japplikaw ukoll fuq talba tad-debitur fi kwalunkwe każ fejn id-debitur ikun ġie akkużat quddiem qorti fir-rigward tal-ksur u ksur konness, iżda qabel ma tkun ingħatat sentenza finali fil-każ.

(5) Fejn proċeduri jkunu pendenti quddiem il-Qorti tal-Maġistrati bħala qorti istrutturja u l-eżistenza ta' ftehim tingieb għall-attenzjoni tal-Qorti, il-Qorti għandha, meta tkun sodisfatta li l-ksur imsemmi fl-akkuża jkun ksur li għalih japplika dan l-artikolu jew ksur konness, tassumi l-funzjoni ta' qorti ta' ġudikatura kriminali u tiddikjara l-azzjoni kriminali estinta dwar tali akkużi. Il-qorti għandha bl-istess mod tiddikjara l-azzjoni kriminali estinta jekk tkun qorti ta' ġudikatura kriminali fl-istadju tal-ewwel istanza jew fl-istadju tal-appell minkejja kull sentenza li tkun ingħatat preċedement fil-proċediment u li ma tkunx saret finali.

(6) F'dan l-artikolu:

"dan l-Att" jinkludi kwalunkwe leġiżlazzjoni sussidjarja maħruġa taħtu;

"Direttur" tfisser fir-rigward tal-artikoli 13, 14, 15, 117(2), 123 u 124 (1) u (2), u salv kif provdut xort'ohra, il-Kummissarju tat-Taxxa u d-Dwana;

"ftehim" tfisser u tinkludi dokument li jixhed ftehim milħuq bejn id-Direttur u d-debitur skont dan l-artikolu u tinkludi wkoll dokument jew dikjarazzjoni maħruġa mid-Direttur wara d-dhul fis-seħh ta' dan l-artikolu li tikkonferma li d-debitur qabel id-dhul fis-seħh ta' dan l-artikolu rregolarizza l-pożizzjoni tiegħu mad-Direttur u wara d-dhul fis-seħh ta' dan l-artikolu ssodisfa r-rekwiziti tiegħu billi aċċetta li jhallas il-penali addizzjonali;

"ksur" tinkludi kwalunkwe att jew atti li jikkostitwixxu reat kriminali;

"ksur konness" tfisser kwalunkwe att li jikkostitwixxi reat kriminali sabiex jitwettaq ksur kontra dan l-Att u għandu jinkludi:

(i) ksur imwettaq, anke jekk fi żminijiet differenti, skont pjan miftiehem minn qabel sabiex jitwettaq ksur kontra dan l-Att;

(ii) ksur imwettaq bil-għan li jinkisbu l-mezzi għat-twettiq ta' ksur kontra dan l-Att;

(iii) ksur imwettaq bil-għan li jiffaċilita t-twettiq jew it-tlestija ta' ksur kontra dan l-Att, jew li jiżgura impunità għal tali ksur;

(iv) ksur li f'kuntest wieħed jikser aktar minn dispożizzjoni waħda tal-liġi fejn mill-inqas dispożizzjoni waħda tkun relatata ma' ksur kontra dan l-Att;

(v) ksur imwettaq permezz tal-użu apparentament legittimu tar-rikavat ta' ksur kontra dan l-Att:

Iżda ksur konness ma għandux jinkludi kwalunkwe att inkluż fis-Sub-titolu IV tat-Titolu III tat-Taqsima II tal-Ewwel Ktieb tal-Kodiċi Kriminali."

Kap. 9.

TAQSIMA III EMENDI GHALL-ATT DWAR IT-TAXXA FUQ DOKUMENTI U TRASFERIMENTI

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

6. 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".

Żieda ta' artikolu ġdid fl-Att prinċipali.

7. Minnufih wara l-artikolu 67 tal-Att prinċipali għandu jiġi miżjud l-artikolu ġdid li ġej:

"Mekkaniżmu speċjali għal ftehim barra mill-Qorti.

68. (1) Minkejja kwalunkwe dispożizzjoni oħra ta' dan l-Att jew ta' xi liġi oħra, mal-konklużjoni ta' ftehim magħmul skont dan l-artikolu bejn il-Kummissarju u kwalunkwe persuna obbligata li tagħmel xi hlas taħt dan l-Att, hawnhekk iżjed 'il quddiem f'dan l-artikolu msejjaħ "id-debitur" jew "it-taxpayer", li jipprovdi għall-hlas ta' penali addizzjonali b'żieda ma' kwalunkwe penali oħra xort'oħra provduta f'dan l-Att, ir-responsabbiltà kriminali kollha tad-debitur għal kwalunkwe ksur kontra dan l-Att u għal kwalunkwe ksur konness mal-atti b'rabta mal-ftehim li jkun sar, għandha tiġi estinta:

Iżda l-penali addizzjonali li tali persuna għandha tkun obbligata li tħallas fir-rigward ta' tali ksur għandha tammonta għal minimu ta' għaxart elef euro (€10,000) u massimu ta' miljun euro (€1,000,000), u għandha tiġi imposta skont Skeda li għandha tiġi preskritta mill-Ministru taħt dan l-Att u dan b'żieda ma' kwalunkwe ammont ieħor provdut f'dan l-Att għan-nuqqas tad-debitur u kkwantifikat skont il-ftehim finali:

Iżda wkoll il-ftehim li tithallas kwalunkwe multa jew li jsir xi hlas ieħor taħt xi ftehim kif provdut f'dan l-artikolu ma għandux iwassal għall-estinzjoni ta' kwalunkwe responsabbiltà ċivili sabiex isir xi hlas ieħor mhux kopert mill-ftehim li jkun sar skont dan l-artikolu.

(2) (a) Id-dispożizzjonijiet ta' dan l-artikolu għandhom japplikaw fejn il-Kummissarju, li jaġixxi fuq talba bil-miktub tat-taxpayer u n-notifika ta' aġġustament ta' dikjarazzjonijiet preċedenti mogħtija mit-taxpayer, jaċċetta li l-aġġustamenti jkunu saru b'mod korrett u għandu jagħti avviż bil-miktub lit-taxpayer tal-abbozz tal-ftehim skont dan l-artikolu li għandu jiġi ffirmat fi żmien sitt (6) xhur mid-data tat-talba tat-taxpayer:

Iżda l-imsemmi perjodu ta' sitt (6) xhur jista' jiġi estiż mill-Kummissarju jekk huwa jkun sodisfatt li jkun meħtieġ perjodu itwal sabiex tiġi determinata l-portata tar-rikavat tal-ksur.

(b) L-abbozz ta' ftehim għandu jinkludi dan li ġej:

(i) dettalji tal-ksur li jistgħu jinkludu ammissjonijiet li jkunu saru mid-debitur;

(ii) obbligu fuq id-debitur li jhallas u kwantifikazzjoni ta' penali addizzjonali flimkien ma' kwalunkwe pagament ieħor dovut skont dan l-Att għan-nuqqas;

(iii) il-perjodu permess għall-ħlas tal-ammonti dovuti skont il-ftehim;

(iv) il-konsegwenzi ta' kwalunkwe nuqqas tal-osservanza ta' xi termini tal-ftehim inklużi dawk provduti fl-artikoli 187A, 187B u 187Ċ tal-Kodiċi Kriminali;

(v) kwalunkwe pattijiet u kondizzjonijiet oħra imposti mill-Kummissarju:

Iżda meta abbozz ta' ftehim jiġi notifikat kif intqal qabel, ftehim skont dan is-subartikolu għandu jiġi ffirmat u mibgħut lura lill-Kummissarju fi żmien xahar (1), u jekk il-ftehim iffirmat ma jasalx għand il-Kummissarju fl-imsemmi terminu ta' żmien, li jista' jiġi estiż mill-Kummissarju fuq raġuni ġusta murija mit-taxpayer, id-dispożizzjonijiet ta' dan l-artikolu ma jkollhom l-ebda effett:

Iżda wkoll l-ammont li jirriżulta minn dan il-ftehim għandu jikkostitwixxi titolu eżekuttiv skont it-tifsira ta', u għall-finijiet tat-Titolu VII tal-Taqsima I tat-Tieni Ktieb tal-Kodiċi ta' Organizzazzjoni u Proċedura Ċivili.

Kap. 9.

Kap. 12.

(3) Il-perjodu ta' preskrizzjoni fir-rigward tal-ksur u ksur konness għandu jiġi sospiż matul iż-żminijiet stabbiliti fi, jew taht is-subartikolu (2) u ma għandha tiġi istitwita l-ebda prosekuzzjoni fir-rigward tal-ksur u ksur konness fiż-żmien meta tali perjodi jkunu qegħdin jiddekorru:

Iżda l-ebda prosekuzzjoni ma għandha tiġi annullata għar-raġuni li tkun giet istitwita bi ksur ta' dan is-subartikolu.

(4) Id-dispożizzjonijiet ta' dan l-artikolu għandhom japplikaw ukoll fuq talba tad-debitur fi kwalunkwe każ fejn id-debitur ikun ġie akkużat quddiem qorti fir-rigward tal-ksur u ksur konness, iżda qabel ma tkun ingħatat sentenza finali fil-każ.

(5) Fejn proċeduri jkunu pendenti quddiem il-Qorti tal-Magistrati bħala qorti istrutturja u l-eżistenza ta' ftehim tingieb għall-attenzjoni tal-Qorti, il-Qorti għandha, meta tkun sodisfatta li l-ksur imsemmi fl-akkuża jkun ksur li għalih japplika dan l-artikolu jew ksur konness, tassumi l-funzjoni ta' qorti ta' ġudikatura kriminali u tiddikjara l-azzjoni kriminali estinta dwar tali akkużi. Il-qorti għandha bl-istess mod tiddikjara l-azzjoni kriminali estinta jekk tkun qorti ta' ġudikatura kriminali fl-istadju tal-ewwel istanza jew fl-istadju tal-appell minkejja kull sentenza li tkun ingħatat preċedentement fil-proċediment u li ma tkunx saret finali.

(6) F'dan l-artikolu:

"dan l-Att" jinkludi kwalunkwe leġiżlazzjoni sussidjarja maħruġa tahtu;

"ftehim" tfisser u tinkludi dokument li jixhed ftehim milħuq bejn il-Kummissarju u d-debitur skont dan l-artikolu u tinkludi wkoll dokument jew dikjarazzjoni maħruġa mill-Kummissarju wara d-dhul fis-sehħ ta' dan l-artikolu li tikkonferma li d-debitur qabel id-dhul fis-sehħ ta' dan l-artikolu rregolarizza l-pożizzjoni tiegħu mal-Kummissarju u wara d-dhul fis-sehħ ta' dan l-artikolu ssodisfa r-rekwiżiti tiegħu billi aċċetta li jhallas il-penali addizzjonali;

"ksur" tinkludi kwalunkwe att jew atti li jikkostitwixxu reat kriminali;

"ksur konness" tfisser kwalunkwe att li jikkostitwixxi reat kriminali sabiex jitwettaq ksur kontra dan l-Att u għandu jinkludi:

(i) ksur imwettaq, anke jekk fi żminijiet differenti, skont pjan miftiehem minn qabel sabiex jitwettaq ksur kontra dan l-Att;

(ii) ksur imwettaq bil-għan li jinkisbu l-mezzi għat-twettiq ta' ksur kontra dan l-Att;

(iii) ksur imwettaq bil-għan li jiffaċilita t-twettiq jew it-tlestija ta' ksur kontra dan l-Att, jew li jiżgura impunità għal tali ksur;

(iv) ksur li f'kuntest wieħed jikser aktar minn dispożizzjoni waħda tal-liġi fejn mill-inqas dispożizzjoni waħda tkun relatata ma' ksur kontra dan l-Att;

(v) ksur imwettaq permezz tal-użu apparentament legittimu tar-rikavat ta' ksur kontra dan l-Att:

Iżda ksur konness ma għandux jinkludi kwalunkwe att inkluż fis-Sub-titolu IV tat-Titolu III tat-Taqsima II tal-Ewwel Ktieb tal-Kodiċi Kriminali;

"Kummissarju" tfisser il-Kummissarju tat-Taxxa u d-Dwana."

Kap. 9.

TAQSIMA IV EMENDI GHALL-ATT DWAR L-AMMINISTRAZZJONI TAT-TAXXA

8. Din it-Taqsima temenda l-Att dwar l-Amministrazzjoni tat-Taxxa u għandha 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 tal-Att dwar l-Amministrazzjoni tat-Taxxa. Kap. 372.

9. Minnufih wara l-artikolu 52 tal-Att prinċipali għandu jiġi miżjud l-artikolu ġdid li ġej:

Żieda ta' artikolu ġdid fl-Att prinċipali.

"Mekkaniżmu speċjali għal ftehim barra mill-Qorti.

52A. (1) Minkejja kwalunkwe dispożizzjoni oħra ta' dan l-Att jew ta' xi liġi oħra, mal-konklużjoni ta' ftehim magħmul skont dan l-artikolu bejn il-Kummissarju u kwalunkwe persuna obligata li tagħmel xi hłas taħt dan l-Att, hawnhekk iżjed 'il quddiem f'dan l-artikolu msejjaħ "id-debitur" jew "it-taxpayer", li jipprovdi għall-hłas ta' penali addizzjonali b'żieda ma' kwalunkwe penali oħra xort'oħra provduta f'dan l-Att, ir-responsabbiltà kriminali kollha tad-debitur għal kwalunkwe ksur kontra dan l-Att u għal kwalunkwe ksur konness mal-atti b'rabta mal-ftehim li jkun sar, għandha tiġi estinta:

Iżda l-penali addizzjonali li tali persuna għandha tkun obligata li thallas fir-rigward ta' tali ksur għandha tammonta għal minimu ta' għaxart elef euro (€10,000) u massimu ta' miljun euro (€1,000,000), u għandha tiġi imposta skont Skeda li għandha tiġi preskritta mill-Ministru taħt dan l-Att u dan b'żieda ma' kwalunkwe ammont ieħor provdut f'dan l-Att għan-nuqqas tad-debitur u kkwantifikat skont il-ftehim finali:

Iżda wkoll il-ftehim li titħallas kwalunkwe multa jew li jsir xi hlas ieħor taħt xi ftehim kif provdut f'dan l-artikolu ma għandux iwassal għall-estinzjoni ta' kwalunkwe responsabbiltà ċivili sabiex isir xi hlas ieħor mhux kopert mill-ftehim li jkun sar skont dan l-artikolu.

(2) (a) Id-dispożizzjonijiet ta' dan l-artikolu għandhom japplikaw fejn il-Kummissarju, li jaġixxi fuq talba bil-miktub tat-taxpayer u n-notifika ta' aġġustament ta' dikjarazzjonijiet preċedenti mogħtija mit-taxpayer, jaċċetta li l-aġġustamenti jkunu saru b'mod korrett u għandu jagħti avviż bil-miktub lit-taxpayer tal-abbozz tal-ftehim skont dan l-artikolu li għandu jiġi ffirmat fi żmien sitt (6) xhur mid-data tat-talba tat-taxpayer:

Iżda l-imsemmi perjodu ta' sitt (6) xhur jista' jiġi estiż mill-Kummissarju jekk huwa jkun sodisfatt li jkun meħtieġ perjodu itwal sabiex tiġi determinata l-portata tar-rikavat tal-ksur.

(b) L-abbozz tal-ftehim għandu jinkludi dan li ġej:

(i) dettalji tal-ksur li jistgħu jinkludu ammissjonijiet li jkunu saru mid-debitur;

(ii) obbligu fuq id-debitur li jhallas u kwantifikazzjoni ta' penali addizzjonali u kwalunkwe pagament ieħor dovut skont dan l-Att għan-nuqqas;

(iii) il-perjodu permess għall-hlas tal-ammonti dovuti skont il-ftehim;

(iv) il-konsegwenzi ta' kwalunkwe nuqqas ta' tharis ta' xi termini tal-ftehim inklużi dawk provduti fl-artikoli 187A, 187B u 187Ċ tal-Kodiċi Kriminali;

(v) kwalunkwe pattijiet u kondizzjonijiet oħra imposti mill-Kummissarju:

Iżda meta abbozz ta' ftehim jiġi notifikat kif intqal qabel, ftehim skont dan is-subartikolu għandu jiġi ffirmat u mibgħut lura lill-Kummissarju fi żmien xahar (1), u jekk il-ftehim iffirmat ma jasalx għand il-Kummissarju fl-imsemmi limitu ta' żmien, li jista' jiġi estiż mill-Kummissarju fuq raġuni ġusta murija mit-taxpayer, id-dispożizzjonijiet ta' dan l-artikolu ma jkollhom l-ebda effett:

Kap. 12.

Iżda wkoll l-ammont li jirriżulta minn dan il-ftehim għandu jikkostitwixxi titolu eżekuttiv skont it-tifsira ta', u għall-finijiet tat-Title VII tal-Taqsima I tat-Tieni Ktieb tal-Kodiċi ta' Organizzazzjoni u Proċedura Ċivili.

(3) Il-perjodu ta' preskrizzjoni fir-rigward tal-ksur u ksur konness għandu jiġi sospiż matul iż-żminijiet stabbiliti fi, jew taħt is-subartikolu (2) u ma għandha tiġi istitwita l-ebda prosekuzzjoni fir-rigward tal-ksur u ksur konness fiż-żmien meta tali perjodi jkunu qegħdin jiddekorru:

Iżda l-ebda prosekuzzjoni ma għandha tiġi annullata għar-raġuni li tkun ġiet istitwita bi ksur ta' dan is-subartikolu.

(4) Id-dispożizzjonijiet ta' dan l-artikolu għandhom japplikaw ukoll fuq talba tad-debitur fi kwalunkwe każ fejn id-debitur ikun ġie akkużat quddiem qorti fir-rigward tal-ksur u ksur konness, iżda qabel ma tkun ingħatat sentenza finali fil-każ.

(5) Fejn proċeduri jkunu pendenti quddiem il-Qorti tal-Maġistrati bħala qorti istrutturja u l-eżistenza ta' ftehim tingieb għall-attenzjoni tal-Qorti, il-Qorti għandha, meta tkun sodisfatta li l-ksur imsemmi fl-akkuża jkun ksur li għalih japplika dan l-artikolu jew ksur konness, tassumi l-funzjoni ta' qorti ta' ġudikatura kriminali u tiddikjara l-azzjoni kriminali estinta dwar tali akkużi. Il-qorti għandha bl-istess mod tiddikjara l-azzjoni kriminali estinta jekk tkun qorti ta' ġudikatura kriminali fl-istadju tal-ewwel istanza jew fl-istadju tal-appell minkejja kull sentenza li tkun ingħatat preċedentement fil-proċediment u li ma tkunx saret finali.

(6) F'dan l-artikolu:

"dan l-Att" jinkludi kwalunkwe leġiżlazzjoni sussidjarja maħruġa taħtu;

"ftehim" tfisser u tinkludi dokument li jixhed ftehim milhuq bejn il-Kummissarju u d-debitur skont dan l-artikolu u tinkludi wkoll dokument jew dikjarazzjoni mahruġa mill-Kummissarju wara d-dħul fis-seħħ ta' dan l-artikolu li tikkonferma li d-debitur qabel id-dħul fis-seħħ ta' dan l-artikolu rregolarizza l-pożizzjoni tiegħu mal-Kummissarju u wara d-dħul fis-seħħ ta' dan l-artikolu ssodisfa r-rekwiżiti tiegħu billi aċċetta li jhallas il-penali addizzjonali;

"ksur" tinkludi kwalunkwe att jew atti li jikkostitwixxu reat kriminali;

"ksur konness" tfisser kwalunkwe att li jikkostitwixxi reat kriminali sabiex jitwettagħ ksur kontra dan l-Att u għandu jinkludi:

(i) ksur imwettaq, anke jekk fi żminijiet differenti, skont pjan miftiehem minn qabel sabiex jitwettagħ ksur kontra dan l-Att;

(ii) ksur imwettaq bil-għan li jinkisbu l-mezzi għat-twettiq ta' ksur kontra dan l-Att;

(iii) ksur imwettaq bil-għan li jiffaċilita t-twettiq jew it-tlestija ta' ksur kontra dan l-Att, jew li jiżgura impunità għal tali ksur;

(iv) ksur li f'kuntest wieħed jikser aktar minn dispożizzjoni waħda tal-liġi fejn mill-inqas dispożizzjoni waħda tkun relatata ma' ksur kontra dan l-Att;

(v) ksur imwettaq permezz tal-użu apparentament legittimu tar-rikavat ta' ksur kontra dan l-Att:

Iżda ksur konness ma għandux jinkludi kwalunkwe att inkluż fis-Sub-titolu IV tat-Titolu III tat-Taqsima II tal-Ewwel Ktieb tal-Kodiċi Kriminali;

"Kummissarju" tfisser il-Kummissarju tat-Taxxa u d-Dwana."

TAQSIMA V
EMENDI GHALL-ATT DWAR IT-TAXXA FUQ IL-VALUR
MIŻJUD

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

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

11. Minnufih wara l-artikolu 84 tal-Att prinċipali għandu jiġi miżjud l-artikolu ġdid li ġej:

Zieda ta' artikolu ġdid fl-Att prinċipali.

"Mekkanizmu speċjali għal ftehim barra mill-Qorti.

84A. (1) Minkejja kwalunkwe dispożizzjoni oħra ta' dan l-Att jew ta' xi liġi oħra, mal-konklużjoni ta' ftehim magħmul skont dan l-artikolu bejn il-Kummissarju u kwalunkwe persuna obligata li tagħmel xi hłas taħt dan l-Att, hawnhekk iżjed 'il quddiem f'dan l-artikolu msejjaħ "id-debitur" jew "it-taxpayer", li jipprovdni għall-hłas ta' penali addizzjonali b'zieda ma' kwalunkwe penali oħra xort'oħra provduta f'dan l-Att, ir-responsabbiltà kriminali kollha tad-debitur għal kwalunkwe ksur kontra dan l-Att u għal kwalunkwe ksur konness mal-atti b'rabta mal-ftehim li jkun sar, għandha tiġi estinta:

Iżda l-penali addizzjonali li tali persuna għandha tkun obligata li tħallas fir-rigward ta' tali ksur għandha tammonta għal minimu ta' għaxart elef euro (€10,000) u massimu ta' miljun euro (€1,000,000), u għandha tiġi imposta skont Skeda li għandha tiġi preskritta mill-Ministru taħt dan l-Att u dan b'zieda ma' kwalunkwe ammont ieħor provdut f'dan l-Att għan-nuqqas tad-debitur u kkwantifikat skont il-ftehim finali:

Iżda wkoll il-ftehim li tithallas kwalunkwe multa jew li jsir xi hłas ieħor taħt xi ftehim kif provdut f'dan l-artikolu ma għandux iwassal għall-estinzjoni ta' kwalunkwe responsabbiltà ċivili sabiex isir xi hłas ieħor mhux kopert mill-ftehim li jkun sar skont dan l-artikolu.

(2) (a) Id-dispożizzjonijiet ta' dan l-artikolu għandhom japplikaw fejn il-Kummissarju, li jaġixxi fuq talba bil-miktub tat-taxpayer u n-notifika ta' aġġustament ta' dikjarazzjonijiet preċedenti mogħtija mit-taxpayer, jaċċetta li l-aġġustamenti jkunu saru b'mod korrett u għandu jagħti avviż bil-miktub lit-taxpayer tal-abbozz tal-ftehim skont dan l-artikolu li għandu jiġi ffirmat fi żmien sitt (6) xhur mid-data tat-talba tat-taxpayer:

Iżda l-imsemmi perjodu ta' sitt (6) xhur jista' jiġi estiż mill-Kummissarju jekk huwa jkun sodisfatt li jkun meħtieġ perjodu itwal sabiex tiġi determinata l-portata tar-rikavat tal-ksur.

(b) L-abbozz ta' ftehim għandu jinkludi dan li ġej:

(i) dettalji tal-ksur li jistgħu jinkludu ammissjonijiet li jkunu saru mid-debitur;

(ii) obbligu fuq id-debitur li jhallas u kwantifikazzjoni ta' penali addizzjonali u kwalunkwe pagament ieħor dovut skont dan l-Att għan-nuqqas;

(iii) il-perjodu permess għall-ħlas tal-ammonti dovuti skont il-ftehim;

(iv) il-konsegwenzi ta' kwalunkwe nuqqas ta' tħaris ta' xi termini tal-ftehim inklużi dawk provduti fl-artikoli 187A, 187B u 187Ċ tal-Kodiċi Kriminali;

(v) kwalunkwe pattijiet u kondizzjonijiet oħra imposti mill-Kummissarju:

Kap. 9.

Iżda meta abbozz ta' ftehim jiġi notifikat kif intqal qabel, ftehim skont dan is-subartikolu għandu jiġi ffirmat u mibgħut lura lill-Kummissarju fi żmien xahar (1), u jekk il-ftehim iffirmat ma jasalx għand il-Kummissarju fl-imsemmi limitu ta' żmien, li jista' jiġi estiż mill-Kummissarju fuq raġuni ġusta murija mit-taxpayer, id-dispożizzjonijiet ta' dan l-artikolu ma jkollhom l-ebda effett:

Iżda wkoll l-ammont li jirriżulta minn dan il-ftehim għandu jikkostitwixxi titolu eżekuttiv skont it-tifsira ta', u għall-finijiet tat-Titolu VII tal-Taqsima I tat-Tieni Ktieb tal-Kodiċi ta' Organizzazzjoni u Proċedura Ċivili.

Kap.12.

(3) Il-perjodu ta' preskrizzjoni fir-rigward tal-ksur u ksur konness għandu jiġi sospiż matul iż-żminijiet stabbiliti fi, jew taħt is-subartikolu (2) u ma għandha tiġi istitwita l-ebda prosekuzzjoni fir-rigward tal-ksur u ksur konness fiż-żmien meta tali perjodi jkunu qegħdin jiddekorru:

Iżda l-ebda prosekuzzjoni ma għandha tiġi annullata għar-raġuni li tkun giet istitwita bi ksur ta' dan is-subartikolu.

(4) Id-dispożizzjonijiet ta' dan l-artikolu għandhom japplikaw ukoll fuq talba tad-debitur fi kwalunkwe każ fejn id-debitur ikun ġie akkużat quddiem qorti fir-rigward tal-ksur u ksur konness, iżda qabel ma tkun ingħatat sentenza finali fil-każ.

(5) Fejn proċeduri jkunu pendenti quddiem il-Qorti tal-Maġistrati bħala qorti istrutturja u l-eżistenza ta' ftehim tingieb għall-attenzjoni tal-Qorti, il-Qorti għandha, meta tkun sodisfatta li l-ksur imsemmi fl-akkuża jkun ksur li għalih japplika dan l-artikolu jew ksur konness, tassumi l-funzjoni ta' qorti ta' ġudikatura kriminali u tiddikjara l-azzjoni kriminali estinta dwar tali akkużi. Il-qorti għandha bl-istess mod tiddikjara l-azzjoni kriminali estinta jekk tkun qorti ta' ġudikatura kriminali fl-istadju tal-ewwel istanza jew fl-istadju tal-appell minkejja kull sentenza li tkun ingħatat preċedement fil-proċediment u li ma tkunx saret finali.

(6) F'dan l-artikolu:

"dan l-Att" jinkludi kwalunkwe leġiżlazzjoni sussidjarja maħruġa taħtu;

"ftehim" tfisser u tinkludi dokument li jixhed ftehim milħuq bejn il-Kummissarju u d-debitur skont dan l-artikolu u tinkludi wkoll dokument jew dikjarazzjoni maħruġa mill-Kummissarju wara d-dhul fis-sehħ ta' dan l-artikolu li tikkonferma li d-debitur qabel id-dhul fis-sehħ ta' dan l-artikolu rregolarizza l-pożizzjoni tiegħu mal-Kummissarju u wara d-dhul fis-sehħ ta' dan l-artikolu ssodisfa r-rekwiżiti tiegħu billi aċċetta li jhallas il-penali addizzjonali;

"ksur" tinkludi kwalunkwe att jew atti li jikkostitwixxu reat kriminali;

"ksur konness" tfisser kwalunkwe att li jikkostitwixxi reat kriminali sabiex jitwettaq ksur kontra dan l-Att u għandu jinkludi:

(i) ksur imwettaq, anke jekk fi żminijiet differenti, skont pjan miftiehem minn qabel sabiex jitwettaq ksur kontra dan l-Att;

(ii) ksur imwettaq bil-għan li jinkisbu l-mezzi għat-twettiq ta' ksur kontra dan l-Att;

(iii) ksur imwettaq bil-għan li jiffaċilita t-twettiq jew it-tlestija ta' ksur kontra dan l-Att, jew li jiżgura impunità għal tali ksur;

(iv) ksur li f'kuntest wiehed jikser aktar minn dispożizzjoni waħda tal-liġi fejn mill-inqas dispożizzjoni waħda tkun relatata ma' ksur kontra dan l-Att;

(v) ksur imwettaq permezz tal-użu apparentament legittimu tar-rikavat ta' ksur kontra dan l-Att:

Iżda ksur konness ma għandux jinkludi kwalunkwe att inkluż fis-Sub-titolu IV tat-Titolu III tat-Taqsima II tal-Ewwel Ktieb tal-Kodiċi Kriminali;

Kap. 9.

"Kummissarju" tfisser il-Kummissarju tat-Taxxa u d-Dwana."

TAQSIMA VI EMENDI GHALL-ATT TAL-2024 LI JEMENDA VARJI LIĠIJET DWAR IR-RIKAVAT MILL-KRIMINALITÀ

Emendi għall-Att tal-2024 li jemenda Varji Liġijiet dwar ir-Rikavat mill-Kriminalità. Att Nru VI tal-2024.

12. Din it-Taqsima temenda l-Att tal-2024 li jemenda Varji Liġijiet dwar ir-Rikavat mill-Kriminalità u għandha tinqara u tinftiehem haġa waħda mal-Att tal-2024 li jemenda Varji Liġijiet dwar ir-Rikavat mill-Kriminalità, hawn iżjed 'il quddiem f'din it-Taqsima msejjaħ l-"Att prinċipali".

Emenda tal-artikolu 32 tal-Att prinċipali.

13. L-artikolu 32 tal-Att prinċipali għandu jiġi emendat kif ġej:

(a) fis-subartikolu (4) tiegħu l-kliem ", hliet fil-każ ta' proċeduri kriminali mholljin għas-sottomissjonijiet finali jew għas-sentenza," għandhom jiġu mhassra;

(b) fis-subartikolu (5) tiegħu l-kliem "hliet għal proċeduri kriminali li fid-data tad-dhul fis-sehħ tal-istess Att ikunu mhollija għas-sottomissjonijiet finali jew għas-sentenza u fil-każijiet tal-aħhar dawk il-proċeduri għandhom jibqgħu regolati mid-dispożizzjonijiet tal-imsemmija artikoli kif kienu fis-sehħ qabel id-dhul fis-sehħ tal-istess Att u dawk id-dispożizzjonijiet għandhom, għall-finijiet ta' dan is-subartikolu, jitqiesu li baqgħu fis-sehħ" għandhom jiġu mhassra.

Dispożizzjoni tranżitorja.

14. Id-dispożizzjonijiet ta' din it-Taqsima għandu jkollhom effett mid-data tal-bidu fis-sehħ ta' dan l-Att u ma għandhomx jaffettwaw il-validità ta' kwalunkwe haġa li tkun saret jew naqset milli ssir qabel l-imsemmi bidu fis-sehħ.

Mgħoddi mill-Kamra tad-Deputati fis-Seduta Nru 373 tal-4 ta' Awwissu, 2025.

ANĠLU FARRUGIA
Speaker

ELEANOR SCERRI
Skrivan tal-Kamra tad-Deputati

A 660

I assent.

(L.S.)

MYRIAM SPITERI DEBONO
President

11th August, 2025

ACT No. XXX of 2025

AN ACT to amend Various Revenue Laws.

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.

1. The short title of this Act is the Various Revenue Laws (Amendment) Act, 2025.

PART I
AMENDMENTS TO THE CRIMINAL CODE

Amendments to
the Criminal
Code.
Cap. 9.

2. This Part amends the Criminal Code and shall be read and construed as one with the Criminal Code, hereinafter in this Part referred to as the "Code".

Addition of new
articles to the
Code.

3. Immediately after article 187 of the Code there shall be added

the following new articles:

"Fraudulent breach of particular agreement with a Government department.

187A. Whosoever fraudulently breaches an agreement with a Government department referring to this article and made in terms of a specific law providing for the extinction or postponement of any criminal action apart from providing for the delayed payment of any sum due or for any other concession, exemption or advantage shall on conviction, be liable to the punishment of imprisonment for a period not exceeding four (4) years, or to a fine (*multa*) not exceeding two million and five hundred thousand euro (€2,500,000), or to both such fine and imprisonment.

Breaching the conditions of a particular agreement with a Government department without just cause.

187B. Whosoever, after entering into an agreement with a Government department referring to this article and made in terms of a specific law providing for the extinction or postponement of any criminal action apart from providing for the delayed payment of any sum of money due or for any other concession, exemption or advantage, breaches without a reasonable cause the conditions of the agreement shall on conviction, be liable to the punishment of imprisonment for a term not exceeding two (2) years, or to a fine (*multa*) not exceeding five hundred thousand euro (€500,000), or to both such fine and imprisonment.

Institution of action under articles 187A and 187B and consequence of conviction.

187C. Proceedings under articles 187A and 187B may only be instituted upon the complaint of the Commissioner for Tax and Customs and upon conviction for any offence provided in article 187A, any material advantage or benefit obtained by the accused through the agreement shall be deemed to constitute proceeds of crime."

PART II

AMENDMENTS TO THE SOCIAL SECURITY ACT

4. This Part amends the Social Security Act and 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.

5. Immediately after article 127 of the principal Act there shall be

Addition of a new article to the principal Act.

added the following new article:

"Special mechanism for out of court settlements.

127A. (1) Notwithstanding any other provision of this Act or of any other law, upon the conclusion of an agreement made in terms of this article between the Director and any person obliged to make any payment under this Act, hereinafter in this article referred to as the "debtor", providing for the payment of an additional penalty in addition to any other penalties otherwise provided for in this Act, all criminal liability of the debtor for any breach against this Act and for any connected breach in respect of the acts in relation to which the agreement has been entered, shall be extinguished:

Provided that the additional penalty that such person shall be liable to pay in respect of such breach or breaches shall amount to a minimum of ten thousand euro (€10,000) and a maximum of one million euro (€1,000,000), and shall be imposed in terms of a Schedule to be prescribed by the Minister under this Act and this in addition to any other amount provided for in this Act for the debtor's default and quantified according to the final agreement:

Provided further that the agreement to pay any fine or make any other payment under an agreement as provided in this article shall not extinguish any civil liability to make any payment not covered by the agreement entered into in terms of this article.

(2) (a) The provisions of this article shall apply where the Director, acting upon the written request of the debtor and the notification of adjustment of previous declarations given by the debtor, accepts that the adjustments have been correctly made and shall give notice in writing to the debtor of a draft agreement in terms of this article to be signed within six (6) months from the date of the request of the debtor:

Provided that the said period of six (6) months may be extended by the Director if he is satisfied that a longer period is required to determine the extent of the proceeds of the breach.

(b) The draft agreement shall include the following:

(i) details of the breach or breaches which may include admissions made by the debtor;

(ii) an obligation upon the debtor to pay and a quantification of an additional penalty and any other payment due in terms of this Act for the default;

(iii) the period allowed for the payment of the amounts due under the agreement;

(iv) the consequences of any failure to comply with any terms of the agreement including those provided in articles 187A, 187B and 187C of the Criminal Code;

(v) any other terms and conditions imposed by the Director:

Cap. 9.

Provided that when a draft agreement is notified as aforesaid, an agreement in terms of this sub-article shall be signed and returned to the Director within one (1) month, and if the signed agreement is not received by the Director within the said timeframe, which may be extended by the Director upon reasonable cause being shown by the debtor, the provisions of this article shall have no effect:

Provided further that the amount resulting from this agreement shall constitute an executive title within the meaning of and for the purposes of Title VII of Part I of Book Second of the Code of Organization and Civil Procedure.

Cap. 12.

(3) The period of prescription in respect of the breach and connected breaches shall be suspended during the times established in, or under sub-article (2) and no prosecution shall be instituted in respect of the breach and connected breaches during the time when those periods are running:

Provided that no prosecution shall be annulled on the ground that it was instituted in violation of this sub-article.

(4) The provisions of this article shall also apply upon the request of the debtor in any case where the debtor has been charged before a court in relation to the breach or breaches and connected breaches, but before final judgment has been given in the case.

(5) Where proceedings are pending before the Court of Magistrates as a court of criminal inquiry and the existence of an agreement is brought to the Court's notice, the Court shall, upon being satisfied that the breach or breaches mentioned in the charge are breaches to which this article applies or connected breaches, assume the function of a court of criminal judicature and declare the criminal action extinguished in respect of such charges. The Court shall likewise declare the criminal action extinguished if it is a court of criminal judicature whether at first instance or at appeal stage notwithstanding any previous judgment delivered in the cause which has not become final.

(6) In this article:

"agreement" means and includes a document evidencing an agreement reached between the Director and the debtor in terms of this article and also includes a document or a declaration issued by the Director after the coming into force of this article confirming that the debtor has before the coming into force of this article regularised his position with the Director and has after the coming into force of this article satisfied the requirements thereof by accepting to pay the additional penalty;

"breach" or "breaches" includes any act or acts which constitute a criminal offence;

"connected breach" means any act which constitutes a criminal offence committed in pursuance of committing a breach against this Act and shall include:

(i) a breach committed, even if at different times, in pursuance of a pre-concerted plan to commit a breach against this Act;

(ii) a breach committed with the object of procuring the means for the commission of a breach against this Act;

(iii) a breach committed with the object of facilitating the commission or completion of a breach against this Act, or of ensuring impunity for such a breach;

(iv) a breach which in a single context violates more than one provision of law where at least one provision relates to a breach against this Act;

(v) a breach committed through the apparently legitimate use of the proceeds of a breach against this Act:

Cap. 9.

Provided that a connected breach shall not include any act included in Sub-title IV of Title III of Part II of Book First of the Criminal Code;

"Director" in respect to articles 13, 14, 15, 117(2), 123 and 124(1) and (2), and save as otherwise provided, means the Commissioner for Tax and Customs;

"this Act" includes any subsidiary legislation issued thereunder."

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

6. This Part amends the Duty on Documents and Transfers Act and 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.

7. Immediately after article 67 of the principal Act there shall be

Addition of a new article to the principal Act.

A 666

added the following new article:

"Special
mechanism for
out of court
settlements.

68. (1) Notwithstanding any other provision of this Act or of any other law, upon the conclusion of an agreement made in terms of this article between the Commissioner and any person obliged to make any payment under this Act, hereinafter in this article referred to as the "debtor" or the "taxpayer", providing for the payment of an additional penalty in addition to any other penalties otherwise provided for in this Act, all criminal liability of the debtor for any breach against this Act and for any connected breach in respect of the acts in relation to which the agreement has been entered, shall be extinguished:

Provided that the additional penalty that such person shall be liable to pay in respect of such breach or breaches shall amount to a minimum of ten thousand euro (€10,000) and a maximum of one million euro (€1,000,000), and shall be imposed in terms of a Schedule to be prescribed by the Minister under this Act, and this in addition to any other amount provided for in this Act for the debtor's default and quantified according to the final agreement:

Provided further that the agreement to pay any fine or make any other payment under an agreement as provided for in this article shall not extinguish any civil liability to make any payment not covered by the agreement entered into in terms of this article.

(2) (a) The provisions of this article shall apply where the Commissioner, acting upon the written request of the taxpayer and the notification of adjustment of previous declarations given by the taxpayer, accepts that the adjustments have been correctly made and shall give notice in writing to the taxpayer of a draft agreement in terms of this article to be signed within six (6) months from the date of the request of the taxpayer:

Provided that the said period of six (6) months may be extended by the Commissioner if he is satisfied that a longer period is required to determine the extent of the proceeds of the breach.

(b) The draft agreement shall include the following:

(i) details of the breach or breaches which may include admissions made by the debtor;

(ii) an obligation upon the debtor to pay and a quantification of the additional penalty together with any other payment due in terms of this Act for any default;

(iii) the period allowed for the payment of the amounts due under the agreement;

(iv) the consequences of any failure to comply with any terms of the agreement including those provided in articles 187A, 187B and 187C of the Criminal Code;

(v) any other terms and conditions imposed by the Commissioner:

Cap. 9.

Provided that when a draft agreement is notified as aforesaid, an agreement in terms of this sub-article shall be signed and returned to the Commissioner within one (1) month, and if the signed agreement is not received by the Commissioner within the said timeframe, which may be extended by the Commissioner upon reasonable cause being shown by the taxpayer, the provisions of this article shall have no effect:

Provided further that the amount resulting from this agreement shall constitute an executive title within the meaning of and for the purposes of Title VII of Part I of Book Second of the Code of Organisation and Civil Procedure.

Cap. 12.

(3) The period of prescription in respect of the breach and connected breaches shall be suspended during the times established in, or under sub-article (2) and no prosecution shall be instituted in respect of the breach and connected breaches during the time when those periods are running:

Provided that no prosecution shall be annulled on the ground that it was instituted in violation of this sub-article.

(4) The provisions of this article shall also apply upon the request of the debtor in any case where the debtor has been charged before a court in relation to the breach or breaches and connected breaches, but before final judgment has been given in the case.

(5) Where proceedings are pending before the Court of Magistrates as a court of criminal inquiry and the existence of an agreement is brought to the Court's notice, the Court shall, upon being satisfied that the breach or breaches mentioned in the charge are breaches to which this article applies or connected breaches, assume the function of a court of criminal judicature and declare the criminal action extinguished in respect of such charges. The Court shall likewise declare the criminal action extinguished if it is a court of criminal judicature whether at first instance or at appeal stage notwithstanding any previous judgment delivered in the cause which has not become final.

(6) In this article:

"agreement" means and includes a document evidencing an agreement reached between the Commissioner and the debtor in terms of this article and also includes a document or a declaration issued by the Commissioner after the coming into force of this article confirming that the debtor has before the coming into force of this article regularised his position with the Commissioner and has after the coming into force of this article satisfied the requirements thereof by accepting to pay the additional penalty;

"breach" or "breaches" includes any act or acts which constitute a criminal offence;

"Commissioner" means the Commissioner for Tax and Customs;

"connected breach" means any act which constitutes a criminal offence committed in pursuance of committing a breach against this Act and shall include:

(i) a breach committed, even if at different times, in pursuance of a pre-concerted plan to commit a breach against this Act;

(ii) a breach committed with the object of procuring the means for the commission of a breach against this Act;

(iii) a breach committed with the object of facilitating the commission or completion of a breach against this Act, or of ensuring impunity for such a breach;

(iv) a breach which in a single context violates more than one provision of law where at least one provision relates to a breach against this Act;

(v) a breach committed through the apparently legitimate use of the proceeds of a breach against this Act:

Cap. 9.

Provided that a connected breach shall not include any act included in Sub-title IV of Title III of Part II of Book First of the Criminal Code;

"this Act" includes any subsidiary legislation issued thereunder."

PART IV

AMENDMENTS TO THE INCOME TAX MANAGEMENT ACT

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

Amendment of the Income Tax Management Act. Cap. 372.

9. Immediately after article 52 of the principal Act there shall be added the following new article:

Addition of a new article in the principal Act.

"Special mechanism for out of court settlements.

52A. (1) Notwithstanding any other provision of this Act or of any other law, upon the conclusion of an agreement made in terms of this article between the Commissioner and any person obliged to make any payment under this Act, hereinafter in this article referred to as the "debtor" or the "taxpayer", providing for the payment of an additional penalty in addition to any other penalties otherwise provided in this Act, all criminal liability of the debtor for any breach against this Act and for any connected breach in respect of the acts in relation to which the agreement has been entered, shall be extinguished:

Provided that the additional penalty that such person shall be liable to pay in respect of such breach or breaches shall amount to a minimum of ten thousand euro (€10,000) and a maximum of one million euro (€1,000,000), and shall be imposed in terms of a Schedule to be prescribed by the Minister under this Act, and this in addition to any other amount provided for in this Act for the debtor's default and quantified according to the final agreement:

Provided further that the agreement to pay any fine or make any other payment under an agreement as provided in this article shall not extinguish any civil liability to make any payment not covered by the agreement entered into in terms of this article.

(2) (a) The provisions of this article shall apply where the Commissioner, acting upon the written request of the taxpayer and the notification of adjustment of previous declarations given by the taxpayer, accepts that the adjustments have been correctly made and shall give notice in writing to the taxpayer of a draft agreement in terms of this article to be signed within six (6) months from the date of the request of the taxpayer:

Provided that the said period of six (6) months may be extended by the Commissioner if the Commissioner is satisfied that a longer period is required to determine the extent of the proceeds of the breach.

(b) The draft agreement shall include the following:

(i) details of the breach or breaches which may include admissions made by the debtor;

(ii) an obligation upon the debtor to pay and a quantification of an additional penalty and any other payment due in terms of this Act for the default;

(iii) the period allowed for the payment of the amounts due under the agreement;

(iv) the consequences of any failure to comply with any terms of the agreement including those provided in articles 187A, 187B and 187C of the Criminal Code;

(v) any other terms and conditions imposed by the Commissioner:

Provided that when a draft agreement is notified as aforesaid, an agreement in terms of this sub-article shall be signed and returned to the Commissioner within one (1) month, and if the signed agreement is not received by the Commissioner within the said timeframe, which may be extended by the Commissioner upon reasonable cause being shown by the taxpayer, the provisions of this article shall have no effect:

Provided further that the amount resulting from this agreement shall constitute an executive title within the meaning of and for the purposes of Title VII of Part I of Book Second of the Code of Organisation and Civil Procedure.

Cap. 12.

(3) The period of prescription in respect of the breach and connected breaches shall be suspended during the times established in, or under sub-article (2) and no prosecution shall be instituted in respect of the breach and connected breaches during the time when those periods are running:

Provided that no prosecution shall be annulled on the ground that it was instituted in violation of this sub-article.

(4) The provisions of this article shall also apply upon the request of the debtor in any case where the debtor has been charged before a court in relation to the breach or breaches and connected breaches, but before final judgment has been given in the case.

(5) Where proceedings are pending before the Court of Magistrates as a court of criminal inquiry and the existence of an agreement is brought to the Court's notice, the Court shall, upon being satisfied that the breach or breaches mentioned in the charge are breaches to which this article applies or connected breaches, assume the function of a court of criminal judicature and declare the criminal action extinguished in respect of such charges. The Court shall likewise declare the criminal action extinguished if it is a court of criminal judicature whether at first instance or at appeal stage notwithstanding any previous judgment delivered in the cause which has not become final.

(6) In this article:

"agreement" means and includes a document evidencing an agreement reached between the Commissioner and the debtor in terms of this article and also includes a document or a declaration issued by the Commissioner after the coming into force of this article confirming that the debtor has before the coming into force of this article regularised his position with the Commissioner and has after the coming into force of this article satisfied the requirements thereof by accepting to pay the additional penalty;

"breach" or "breaches" includes any act or acts which constitute a criminal offence;

"Commissioner" means the Commissioner for Tax and Customs;

"connected breach" means any act which constitutes a criminal offence committed in pursuance of committing a breach against this Act and shall include:

(i) a breach committed, even if at different times, in pursuance of a pre-concerted plan to commit a breach against this Act;

(ii) a breach committed with the object of procuring the means for the commission of a breach against this Act;

(iii) a breach committed with the object of facilitating the commission or completion of a breach against this Act, or of ensuring impunity for such a breach;

(iv) a breach which in a single context violates more than one provision of law where at least one provision relates to a breach against this Act;

(v) a breach committed through the apparently legitimate use of the proceeds of a breach against this Act;

Provided that a connected breach shall not include any act included in Sub-title IV of Title III of Part II of Book First of the Criminal Code;

"this Act" includes any subsidiary legislation issued thereunder."

PART V
AMENDMENTS TO THE VALUE ADDED TAX ACT

10. This Part amends the Value Added Tax Act and shall be read and construed as one with the Value Added Tax Act, hereinafter in this Part referred to as the "principal Act".

Amendments to the Value Added Tax Act. Cap. 406.

11. Immediately after article 84 of the principal Act there shall be added the following new article:

Addition of a new article to the principal Act.

"Special mechanism for out of court settlements.

84A. (1) Notwithstanding any other provision of this Act or of any other law, upon the conclusion of an agreement made in terms of this article between the Commissioner and any person obliged to make any payment under this Act, hereinafter in this article referred to as the "debtor" or the "taxpayer", providing for the payment of an additional penalty together with any other penalties otherwise provided in this Act, all criminal liability of the debtor for any breach against this Act and for any connected breach in respect of the acts in relation to which the agreement has been entered, shall be extinguished:

Provided that the additional penalty that such person shall be liable to pay in respect of such breach or breaches shall amount to a minimum of ten thousand euro (€10,000) and a maximum of one million euro (€1,000,000), and shall be imposed in terms of a Schedule to be prescribed by the Minister under this Act, and this in addition to any other amount provided for in this Act for the debtor's default and quantified according to the final agreement:

Provided further that the agreement to pay any fine or make any other payment under an agreement as provided for in this article shall not extinguish any civil liability to make any payment not covered by the agreement entered into in terms of this article.

(2) (a) The provisions of this article shall apply where the Commissioner, acting upon the written request of the taxpayer and the notification of adjustment of previous declarations given by the taxpayer, accepts that the adjustments have been correctly made and shall give notice in writing to the taxpayer of a draft agreement in terms of this article to be signed within six (6) months from the date of the request of the taxpayer:

Provided that the said period of six (6) months may be extended by the Commissioner if he is satisfied that a longer period is required to determine the extent of the proceeds of the breach.

(b) The draft agreement shall include the following:

(i) details of the breach or breaches which may include admissions made by the debtor;

(ii) an obligation upon the debtor to pay and a quantification of an additional penalty and any other payment due in terms of this Act for the default;

(iii) the period allowed for the payment of the amounts due under the agreement;

(iv) the consequences of any failure to comply with any terms of the agreement including those provided in articles 187A, 187B and 187C of the Criminal Code;

(v) any other terms and conditions imposed by the Commissioner:

Cap. 9.

Provided that when a draft agreement is notified as aforesaid, an agreement in terms of this sub-article shall be signed and returned to the Commissioner within one (1) month, and if the signed agreement is not received by the Commissioner within the said timeframe, which may be extended by the Commissioner upon reasonable cause being shown by the taxpayer, the provisions of this article shall have no effect:

Cap. 12.

Provided further that the amount resulting from this agreement shall constitute an executive title within the meaning of and for the purposes of Title VII of Part I of Book Second of the Code of Organisation and Civil Procedure.

(3) The period of prescription in respect of the breach and connected breaches shall be suspended during the times established in, or under sub-article (2) and no prosecution shall be instituted in respect of the breach and connected breaches during the time when those periods are running:

Provided that no prosecution shall be annulled on the ground that it was instituted in violation of this sub-article.

(4) The provisions of this article shall also apply upon the request of the debtor in any case where the debtor has been charged before a court in relation to the breach or breaches and connected breaches, but before final judgment has been given in the case.

(5) Where proceedings are pending before the Court of Magistrates as a court of criminal inquiry and the existence of an agreement is brought to the Court's notice, the Court shall, upon being satisfied that the breach or breaches mentioned in the charge are breaches to which this article applies or connected breaches, assume the function of a court of criminal judicature and declare the criminal action extinguished in respect of such charges. The Court shall likewise declare the criminal action extinguished if it is a court of criminal judicature whether at first instance or at appeal stage notwithstanding any previous judgment delivered in the cause which has not become final.

(6) In this article:

"agreement" means and includes a document evidencing an agreement reached between the Commissioner and the debtor in terms of this article and also includes a document or a declaration issued by the Commissioner after the coming into force of this article confirming that the debtor has before the coming into force of this article regularised his position with the Commissioner and has after the coming into force of this article satisfied the requirements thereof by accepting to pay the additional penalty;

"breach" or "breaches" includes any act or acts which constitute a criminal offence;

"Commissioner" means the Commissioner for Tax and Customs;

"connected breach" means any act which constitutes a criminal offence committed in pursuance of committing a breach against this Act and shall include:

(i) a breach committed, even if at different times, in pursuance of a pre-concerted plan to commit a breach against this Act;

(ii) a breach committed with the object of procuring the means for the commission of a breach against this Act;

(iii) a breach committed with the object of facilitating the commission or completion of a breach against this Act, or of ensuring impunity for such a breach;

(iv) a breach which in a single context violates more than one provision of law where at least one provision relates to a breach against this Act;

(v) a breach committed through the apparently legitimate use of the proceeds of a breach against this Act;

Provided that a connected breach shall not include any act included in Sub-title IV of Title III of Part II of Book First of the Criminal Code;

"this Act" includes any subsidiary legislation issued thereunder."

PART VI
AMENDMENTS TO THE VARIOUS LAWS RELATING TO
THE PROCEEDS OF CRIME (AMENDMENT) ACT, 2024

- 12.** This Part amends the Various Laws relating to the Proceeds of Crime (Amendment) Act, 2024 and shall be read and construed as one with the Various laws relating to the Proceeds of Crime (Amendment) Act, 2024, hereinafter in this Part referred to as the "principal Act".
- Amendment to the Various Laws relating to the Proceeds of Crime (Amendment) Act, 2024. Act No. VI of 2024.
- 13.** Article 32 of the principal Act shall be amended as follows:
- Amendment of article 32 of the principal Act.
- (a) in sub-article (4) thereof the words "except in the case of criminal proceedings which are adjourned for final submissions or for judgment," shall be deleted;
- (b) in sub-article (5) thereof the words "except for criminal proceedings which on the date of the coming into force of the said Act are adjourned for final submissions or for judgment in which latter cases the said proceedings shall continue to be regulated by the provisions of the said articles as in force before the coming into force of the said Act and those provisions shall, for the purposes of this sub-article, be deemed to have remained in force" shall be deleted.
- 14.** The provisions of this Part shall have effect from the date of the coming into force of this Act and shall not affect the validity of anything done or omitted to be done prior to the said coming into force.
- Transitory provision.
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VERŻJONI ELETTRONIKA

A 678

Passed by the House of Representatives at Sitting No. 373 of the 4th August, 2025.

ANĠLU FARRUGIA
Speaker

ELEANOR SCERRI
Clerk of the House of Representatives

VERŻJONI ELETTRONIKA