Suppliment tal-Gazzetta tal-Gvern ta' Malta, Nru. 21,615, 1 ta' April, 2026

Taqsima B

A.L. 84 tal-2026

ATT DWAR IL-LOGĦOB
(KAP. 583)

Regolamenti tal-2026 li jemendaw ir-Regolamenti dwar Taxxa fuq il-Logħob

BIS-SAĦĦA tas-setgħat mogħtija bl-artikolu 12 tal-Att dwar il-Logħob, il-Ministru responsabbli għas-settur tal-logħob, fuq il-parir tal-Awtorità ta' Malta dwar il-Logħob, għamel dawn ir-regolamenti li ġejjin:-

Titolu u bidu fis-seħħ.

1. (1) It-titolu ta' dawn ir-regolamenti hu r-Regolamenti tal-2026 li jemendaw ir-Regolamenti dwar Taxxa fuq il-Logħob, u dawn ir-regolamenti għandhom jinqraw u jinftiehmu ħaġa waħda mar-Regolamenti dwar Taxxa fuq il-Logħob, hawn aktar 'il quddiem imsejħa r-"regolamenti prinċipali". L.S. 583.10.

(2) Dawn ir-regolamenti għandhom jidħlu fis-seħħ fl-1 ta' Ottubru 2026.

Jemenda r-regolament 2 tar-regolamenti prinċipali.

2. Ir-regolament 2 tar-regolamenti prinċipali għandu jiġi emendat kif ġej:

(a) fis-subregolament (2) tiegħu t-tifsira "attività kwalifikanti" għandha tiġi sostitwita bit-tifsira ġdida li ġejja:

" "attività kwalifikanti" tfisser kwalunkwe attività li tikkonsisti fil-provvista jew it-twettiq ta' servizz tal-logħob minn Malta jew lil kwalunkwe persuna f'Malta, soġġetta għall-ħtieġa ta' liċenzja skont ir-regolament 3 tar-Regolamenti dwar Awtorizzazzjonijiet għal-Logħob, li sabiex jiġi evitat id-dubju għandha tinkludi l-persuni msemmija fir-regolamenti 8 u 22 tar-Regolamenti dwar Awtorizzazzjonijiet għal-Logħob u l-artikolu 11(3) tal-Att, bl-eċċezzjoni tal-persuni msemmija fir-regolamenti 5, 7, 29, 30 u 31 tar-Regolamenti dwar Awtorizzazzjonijiet għal-Logħob, u l-frażi "attivitajiet kwalifikanti" għandha tinqara u tinftiehem skont hekk;";

L.S. 583.05.

(b) is-subregolament (3) tiegħu għandu jiġi sostitwit bis-subregolament ġdid li ġej:

"(3) It-termini l-oħra kollha użati f'dawn ir-regolamenti li ma humiex imfissra hawnhekk, għandu jkollhom l-istess tifsira kif mogħti lilhom fl-Att u fi kwalunkwe regolamenti magħmula taħtu.".

Jissostitwixxi r-regolament 3 tar-regolamenti prinċipali.

3. Ir-regolament 3 tar-regolamenti prinċipali għandu jiġi sostitwit bir-regolament ġdid li ġej:

"Taxxa fuq il-logħob.

3. (1) Kwalunkwe persuna li toffri kwalunkwe servizz tal-logħob li jikkostitwixxi attività kwalifikanti, kemm f'fondi għal-logħob, inkluż taħt l-artikolu 11(3) tal-Att, jew permezz ta' mezzi ta' komunikazzjoni minn distanza, jew bi kwalunkwe mezzi oħra, lil kwalunkwe ġugatur li jkun fiżikament preżenti f'Malta fil-waqt li s-servizz tal-logħob jiġi fil-fatt provdut, għandha tħallas lill-Awtorità, għal kull perjodu ta' taxxa, taxxa fuq il-logħob maħduma fuq id-dħul mil-logħob iġġenerat mill-imsemmija servizzi tal-logħob matul il-perjodu ta' taxxa rilevanti, li għandu jkun dovut kif preskritt hawn taħt:

(a) ħmistax fil-mija (15%) tad-dħul totali mil-logħob iġġenerat mill-provvista jew ġestjoni ta' servizzi tal-logħob tat-Tip 1 kif imfissra fir-Regolamenti dwar Awtorizzazzjonijiet għal-Logħob; u

L.S. 383.05.

(b) għaxra fil-mija (10%) tad-dħul totali mil-logħob iġġenerat mill-provdiment jew ġestjoni ta' servizzi tal-logħob tat-Tip 2, Tat-tip 3 u, jew tat-Tip 4 kif imfissra fir-Regolamenti dwar Awtorizzazzjonijiet għal-Logħob.

L.S. 383.05.

(2) Minkejja kwalunkwe ħaġa li tinsab fis-subregolament (1), kwalunkwe attività kwalifikanti li tkun:

(a) iġġenerata f'fond tal-logħob ikkontrolat; jew

(b) ikklassifikata legalment bħala *junket* u, jew avveniment *junket* skont regolamenti magħmula taħt l-Att,

għandha tkun soġġetta għal taxxa fuq il-logħob bir-rata ta' ħamsa fil-mija (5%) tad-dħul totali mil-logħob iġġenerat mit-tali attività.

(3) Għall-fini li tiġi determinata t-taxxabilità ta' servizzi tal-logħob offruti unikament permezz ta' komunikazzjoni minn distanza, id-determinazzjoni ma għandhiex tiddependi biss dwar jekk il-ġugatur huwiex fiżikament preżenti f'Malta, iżda jekk l-ġugatur huwiex stabbilit, għandu l-indirizz permanenti tiegħu u, jew normalment jirrisjedi f'Malta.

L.S. 583.05.

(4) Fejn is-servizz tal-logħob jiġi provdut minn grupp inkorporat li jkollu liċenzja skont ir-regolament 10(3) tar-Regolamenti dwar Awtorizzazzjonijiet għal-Logħob, il-grupp inkorporat kollu għandu jitqies bħala l-"persuna" għall-finijiet ta' dawn ir-regolamenti.".

Jissostitwixxi l-intestatura tat-Taqsima III tar-regolamenti prinċipali.

4. L-intestatura tat-Taqsima III tar-regolamenti prinċipali għandha tiġi sostitwita bl-intestatura ġdida li ġejja:

"Taqsima III
Dazju fuq Xandir minn ġewwa Studjo".

Jissostitwixxi r-regolament 4 tar-regolamenti prinċipali.

5. Ir-regolament 4 tar-regolamenti prinċipali għandu jiġi sostitwit bir-regolament ġdid li ġej:

"Dazju fuq xandir minn ġewwa studjo.

4. Minkejja kwalunkwe ħaġa li tinsab f'dawn ir-regolamenti, kwalunkwe persuna awtorizzata sabiex tipprovdi provvista kritika tal-logħob li tuża fond bħala studjo sabiex tiffilmja u, jew ixxandar servizz ta' logħob, għandha tħallas lill-Awtorità dazju fiss ta' tlett elef euro (€3,000) bil-quddiem, għat-tnax (12)-il xahar ta' wara, u f'kull anniversarju tiegħu.".

Iħassar ir-regolament 5 tar-regolamenti prinċipali.

6. Ir-regolament 5 tar-regolamenti prinċipali għandu jiġi mħassar.

Jemenda r-regolament 6 tar-regolamenti prinċipali.

7. Ir-regolament 6 tar-regolamenti prinċipali għandu jiġi emendat kif ġej:

(a) is-subregolament (2) tiegħu għandu jiġi sostitwit bis-subregolament ġdid li ġej:

"(2) Fit-tmiem ta' kull xahar ta' referenza, id-dħul iġġenerat mil-logħob minn kull tip ta' servizz tal-logħob matul dak ix-xahar għandu jiġi determinat u l-ammont korrispondenti tat-taxxa fuq il-logħob kif dovuta skont ir-regolament 3 għandu jiġi maħdum kif preskritt f'dawn ir-regolamenti.";

(b) is-subregolament (4) tiegħu għandu jiġi sostitwit bis-subregolament ġdid li ġej:

"(4) Fi kwalunkwe ċirkostanzi li fihom l-ammont fil-fatt imħallas skont ir-regolament 3 jeċċedi l-ammont li hu fil-fatt dovut minn dik il-persuna għal dak il-perjodu ta' taxxa, l-eċċess ma għandux ikun rimborżabbli u l-ebda imgħax ma għandu jakkumula fuqu favur min iħallas iżda l-imsemmi eċċess għandu jkun disponibbli għal tpaċija bi kwalunkwe ammont li għandu jitħallas minn dik il-persuna skont ir-regolament 3 fi kwalunkwe perjodu ta' taxxa li jibda wara li jintemm il-perjodu ta' taxxa li fih jew b'referenza li għalih ġie mħallas l-eċċess.";

(ċ) is-subregolament (6) tiegħu għandu jiġi sostitwit bis-subregolament ġdid li ġej:

"(6) L-Aġenzija tista', permezz ta' strument vinkolanti maħruġ mill-Bord, tirregola l-għoti ta' kwalunkwe tnaqqis, kreditu, tpaċija jew eżenzjoni oħra fir-rigward ta' kwalunkwe ammont li għandu jitħallas taħt dawn ir-regolamenti, li għandhom jingħataw jew fuq bażi unilaterali jew b'segwitu ta' trattati bilaterali jew multilaterali, ftehimiet, memorandum ta' ftehim jew arranġamenti oħra konklużi ma' kwalunkwe gvern barrani jew ma' kwalunkwe awtorità lokali jew barranija jew aġenzija governattiva.".

Jemenda r-regolament 8 tar-regolamenti prinċipali.

8. Is-subregolament (7) tar-regolament 8 tar-regolamenti prinċipali għandu jiġi sostitwit bis-subregolament ġdid li ġej:

"(7) Fejn ma jkun tressaq l-ebda appell validu kontra stima ta' taxxa fiż-żminijiet preskritti f'dawn ir-regolamenti, jew fejn l-appell jiġi rtirat jew ma jitkomplix, jew fejn l-ammont ta' taxxa li għandha titħallas ikun ġie determinat fl-appell, l-istima ta' taxxa kif maħduma, miftiehma jew determinata fl-appell, skont il-każ, għandha tkun finali u konklużiva fir-rigward tal-ammont li għandu jitħallas skont ir-regolament 3 għall-perjodi li għalihom tirreferi l-istima ta' taxxa.".

Iħassar it-Taqsima VII tar-regolamenti prinċipali.

9. It-Taqsima VII tar-regolamenti prinċipali għandha tiġi mħassra.

L.N. 84 of 2026

GAMING ACT
(CAP. 583)

Gaming Tax (Amendment) Regulations, 2026

IN EXERCISE of the powers conferred by article 12 of the Gaming Act, the Minister responsible for the gaming sector, on the advice of the Malta Gaming Authority, has made the following regulations:-

1. (1) The title of these regulations is the Gaming Tax (Amendment) Regulations, 2026, and these regulations shall be read and construed as one with the Gaming Tax Regulations, hereinafter referred to as the "principal regulations". Citation and commencement. S.L. 583.10.

(2) These regulations shall come into force on the 1st October 2026.

2. Regulation 2 of the principal regulations shall be amended as follows: Amends regulation 2 of the principal regulations.

(a) in sub-regulation (2) thereof the definition "qualifying activity" shall be substituted by the following new definition:

" "qualifying activity" means any activity which consists of providing or carrying out a gaming service from Malta or to any person in Malta, subject to the requirement of a licence in accordance with regulation 3 of the Gaming Authorisations Regulations, which for the avoidance of doubt shall include the persons referred to in regulations 8 and 22 of the Gaming Authorisations Regulations and article 11(3) of the Act, with the exception of the persons referred to in regulations 5, 7, 29, 30 and 31 of the Gaming Authorisations Regulations and the term "qualifying activities" shall be read and construed accordingly;"; S.L. 383.05.

(b) sub-regulation (3) thereof shall be substituted by the following new sub-regulation:

"(3) All other terms used in these regulations which are not defined herein, shall have the same meaning as assigned to them in the Act and any regulations made thereunder.".

Substitutes regulation 3 of the principal regulations.

3. Regulation 3 of the principal regulations shall be substituted by the following new regulation:

"Gaming tax.

3. (1) Any person offering any gaming service constituting a qualifying activity, whether in gaming premises, including under article 11(3) of the Act, or through means of distance communication, or by any other means, to any player who is physically present in Malta at the time when the gaming service is actually provided, shall pay to the Authority, for each tax period, gaming tax computed on the gaming revenue generated from the said gaming services during the relevant tax period, which shall be due as prescribed hereunder:

S.L. 383.05.

(a) fifteen per cent (15%) of the aggregate gaming revenue generated from the provision or conduct of Type 1 gaming services as defined in the Gaming Authorisations Regulations; and

S.L. 383. 05.

(b) ten per cent (10%) of the aggregate gaming revenue generated from the provision or conduct of Type 2, Type 3 and, or Type 4 gaming services as defined in the Gaming Authorisations Regulations.

(2) Notwithstanding anything contained in sub-regulation (1), any qualifying activity that is:

(a) generated within a controlled gaming premises; or

(b) lawfully classified as a junket and, or a junket event in accordance with any regulations made under the Act,

shall be subject to gaming tax at the rate of five per cent (5%) of the aggregate gaming revenue generated from such activity.

(3) For the purposes of determining the taxability of gaming services offered solely by means of distance communication, the determination shall not depend on whether the player is physically present in Malta, but on whether the player is established, has his permanent address and, or usually resides in Malta.

S.L. 583.05.

(4) Where the gaming service is provided by a corporate group holding a licence in accordance with regulation 10(3) of the Gaming Authorisations Regulations, the entire corporate group shall be considered to be the "person" for the purposes of these regulations.".

4. The heading of Part III of the principal regulations shall be substituted by the following new heading: Substitutes the heading of Part III of the principal regulations.

"Part III
Studio Broadcasting Levy".

5. Regulation 4 of the principal regulations shall be substituted by the following new regulation: Substitutes regulation 4 of the principal regulations.

"Studio Broadcasting Levy.

4. Notwithstanding anything contained in these regulations, any person who is authorised to provide a critical gaming supply who uses premises as a studio to film and, or broadcast a gaming service, shall pay to the Authority a fixed levy of three thousand euro (€3,000) in advance, for the following twelve (12) running months, and on every anniversary thereof.".

6. Regulation 5 of the principal regulations shall be deleted. Deletes regulation 5 of the principal regulations.

7. Regulation 6 of the principal regulations shall be amended as follows: Amends regulation 6 of the principal regulations.

(a) sub-regulation (2) thereof shall be substituted by the following new sub-regulation:

"(2) At the end of each reference month, the gaming revenue generated from each type of gaming services during that month shall be determined and the corresponding amount of gaming tax as due in accordance with regulation 3 shall be computed as prescribed in these regulations.";

(b) sub-regulation (4) thereof shall be substituted by the following new sub-regulation:

"(4) In any circumstances in which the amount actually paid in accordance with regulation 3 exceeds the amount actually due by such person for that tax period, the excess shall not be refundable and no interest shall accrue thereon in favour of the payor but the said excess shall be available for set-off against any amount payable by such person in accordance with regulation 3 in any tax period commencing after the termination of the tax period in which or by reference to which the excess was paid.";

(c) sub-regulation (7) thereof shall be substituted by the following new sub-regulation:

"(6) The Authority may, by binding instrument issued by the Board, regulate the granting of any reduction, credit, set-off or other relief in respect of any amount payable under these regulations, which shall be granted either on a unilateral basis or pursuant to bilateral or multilateral treaties, agreements, memorandum of understanding or other arrangements entered into with any foreign government or any local or foreign authority or government agency.".

Amends regulation 8 of the principal regulations.

8. Sub-regulation (7) of regulation 8 of the principal regulations shall be substituted by the following new sub-regulation:

"(7) Where no valid appeal against a tax assessment has been filed within the time limits prescribed in these regulations, or where the appeal has been withdrawn or discontinued, or where the amount of tax payable has been determined on appeal, the tax assessment as made, agreed to or determined on appeal, as the case may be, shall be final and conclusive as regards the amount payable in accordance with regulation 3 for the periods to which the tax assessment refers.".

Deletes Part VII of the principal regulations.

9. Part VII of the principal regulations shall be deleted.

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