KAMRA TAD-DEPUTATI HOUSE OF REPRESENTATIVES
PARLAMENT TA' MALTA

IL-ĦMISTAX-IL LEĠIŻLATURA

P.L. 00209

Dokument imqiegħed fuq il-Mejda tal-Kamra tad-Deputati fis-Seduta Numru 11 tal-14 ta' Lulju 2026 mill-Ministru għall-Akkomodazzjoni u l-Artijiet, f'isem il-Ministru għall-Finanzi.

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Eleanor Scerri
Skrivan tal-Kamra

Suppliment tal-Gazzetta tal-Gvern ta' Malta Nru. 21,686, 14 ta' Lulju, 2026
Taqsima B

A.L. 195 tal-2026

ATT DWAR IT-TAXXA FUQ L-*INCOME* (KAP. 123)

Regoli tal-2026 dwar il-Programm tat-Taxxa Individwali

BIS-SAĦĦA tas-setgħat mogħtija bl-artikoli 56(23) u 96 tal-Att dwar it-Taxxa fuq l-*Income*, il-Ministru responsabbli għall-finanzi għamel dawn ir-regoli li ġejjin:-

Titolu u bidu fis-seħħ.

1. (1) It-titolu ta' dawn ir-regoli hu r-Regoli tal-2026 dwar il-Programm tat-Taxxa Individwali.

(2) Dawn ir-regoli għandhom jidħlu fis-seħħ fl-1 ta' Jannar 2027.

Tifsir.

2. F'dawn ir-regoli, kemm-il darba r-rabta tal-kliem ma teħtieġx xort'oħra:

"applikazzjoni" tfisser applikazzjoni sottomessa skont ir-regola 3(1);

"Att" tfisser l-Att dwar it-Taxxa fuq l-*Income*; Kap. 123.

"benefiċjarju" tfisser individwu li jkun ingħata status speċjali ta' tassazzjoni skont ir-regola 3;

"benefiċċju tar-romol" tfisser il-benefiċċju pagabbli lill-konjuġi superstiti ta' parteċipant li, fid-data tal-mewt, kien intitolat għal irtirar, irtirar kmieni, irtirar differit jew benefiċċju tad-diżabilità, jew li miet jew mietet fis-servizz, diment li l-konjuġi superstiti kien miżżewweġ lill-parteċipant fid-data tal-mewt jew, fejn kien isseparat qabel il-mewt tal-parteċipant, hu kien miżżewweġ lill-parteċipant fid-data tas-separazzjoni u baqa' hekk miżżewweġ sal-mewt tiegħu;

"carer speċjali" tfisser individwu li ilu f'relazzjoni ta' impjieg mal-benefiċjarju, kif attestat minn kuntratt ta' servizz, għal mill-inqas sentejn (2) qabel l-applikazzjoni skont ir-regola 3 sakemm il-Kummissarju jkun sodisfatt li s-servizz huwa meħtieġ li jiġi pprovdut għalkollox jew parzjalment fil-proprjetà li tikkwalifika;

"ċittadin ta' pajjiż terz" tfisser persuna li ma tkunx ċittadin tal-Unjoni Ewropea fi ħdan it-tifsira tal-Artikolu 20 tat-Trattat dwar l-Unjoni Ewropea u t-Trattat dwar il-Funzjonament tal-

Unjoni Ewropea;

"drittijiet miksuba taħt din il-liġi" tfisser id-dritt li titħallas taxxa bir-rata mnaqqsa provduta fl-artikolu 56(23) tal-Att u f'dawn ir-regoli;

"dipendenti" tfisser:

(a) il-konjuġi tal-benefiċjarju jew persuna ma' min il-benefiċjarju għandu relazzjoni stabbli u mhux temporanja;

(b) tfal minuri inkluż tfal minuri adottati u tfal li jinsabu fil-kura u l-kustodja tal-benefiċjarju jew tal-persuna msemmija fil-paragrafu (a);

(ċ) tfal taħt l-età ta' ħamsa u għoxrin (25), inkluż tfal adottati u tfal li jinsabu fil-kura u l-kustodja tal-benefiċjarju jew tal-persuna msemmija fil-paragrafu (a), diment li tali tfal mhux ekonomikament indipendenti; u

(d) tfal inklużi tfal adottati u tfal li jinsabu fil-kura u l-kustodja tal-benefiċjarju jew tal-persuna msemmija fil-paragrafu (a), li mhumiex minuri iżda minħabba ċirkostanzi ta' mard jew diżabilità ta' natura gravi, ma jistgħux imantnu lilhom infushom u fi kwalunkwe każ;

L.S. 123.79.
L.S. 123.129.
L.S. 123.130.
L.S. 123.141.
L.S. 123.126.
L.S. 123.218.
L.S. 123.219.
L.S. 123.168.
L.S. 123.182.

(i) mhuwiex benefiċjarju taħt ir-Regolamenti dwar Skema għal Residenti, ir-Regoli dwar Individwi ta' Valur Nett Għoli - Ċittadini tal-UE/ŻEE/Svizzera, ir-Regoli dwar Individwi ta' Valur Nett Għoli - Persuni li mhumiex Ċittadini tal-UE/ŻEE/Svizzera, ir-Regoli dwar Impjiegi Kwalifikanti fl-Innovazzjoni u fil-Kreattività, ir-Regoli dwar Persuni li jkollhom Kwalifiki Għolja, ir-Regoli dwar it-Taxxa għall-Impjegati Għolja ta' Uffiċċji ta' Familja, Back Offices u Operat ta' Amministrazzjoni tat-Teżor jew ir-Regoli dwar Trattament ta' Taxxa ta' Individwi b'Ħiliet Għolja, ir-Regoli dwar Impjiegi Kwalifikanti fl-Avjazzjoni (Taxxa Personali) u r-Regoli dwar Impjieg Kwalifikanti f'Attivitajiet Marittimi u l-Attivitajiet tal-Industrija tas-Servizzjar taż-Żejt u l-Gass *Offshore* (Taxxa Personali); u

(ii) jgħix mal-benefiċjarju fil-proprjetà li tikkwalifika;

"Fond" tfisser il-Fond tal-Pensjoni tal-Impjegati Konġunti

tan-Nazzjonijiet Uniti;

"interess pubbliku" tinkludi l-interessi ta' sigurtà pubblika, il-ħarsien tal-ordni pubbliku, is-sigurtà nazzjonali, l-integrità territorjali, is-saħħa pubblika jew il-morali pubblika;

"jum stabbilit" tfisser id-data meta l-Kummissarju tat-Taxxa u d-Dwana jiddetermina bil-miktub li individwu ngħata status speċjali ta' tassazzjoni skont dawn ir-regoli;

"kera" tinkludi sullokazzjoni;

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

"mandatarju awtorizzat" tfisser persuna li:

(a) jkollha warrant sabiex tipprattika l-professjoni ta' avukat skont il-Kodiċi ta' Organizzazzjoni u Proċedura Ċivili; Kap. 12.

(b) jkollha warrant sabiex tipprattika l-professjoni ta' prokuratur legali skont il-Kodiċi ta' Organizzazzjoni u Proċedura Ċivili; Kap. 12.

(ċ) ġiet maħtura nutar pubbliku skont id-dispożizzjonijiet tal-Att dwar il-Professjoni Nutarili u l-Arkivji Nutarili; jew Kap. 55.

(d) jkollha warrant sabiex tipprattika l-professjoni ta' accountant skont l-Att dwar il-Professjoni tal-*Accountancy*: Kap. 281.

Iżda persuna li ma tkunx individwu, li jkollha mill-inqas ħamsa u sebgħin fil-mija (75%), direttament jew indirettament, tal-azzjonisti, imsieħba jew membri oħra tagħha, skont il-każ, li jkunu persuni fil-pussess tal-warrants hawn fuq imsemmija, għandha tiġi kkunsidrata bħala mandatarju awtorizzat;

"mandatarju awtorizzat reġistrat" tfisser mandatarju awtorizzat li jkun reġistrat mal-Kummissarju tat-Taxxa u d-Dwana skont dawn ir-regoli;

"Ministru" tfisser il-Ministru responsabbli għall-finanzi;

"minuri" tfisser persuna ta' kwalunkwe sess li ma tkunx għadha għalqet it-tmintax (18)-il sena;

"mhux ekonomikament indipendenti" tfisser persuna li mhijiex kapaċi ssostni lilha nnifisha finanzjarjament mingħajr ma tiddependi fuq il-benefiċjarju;

"organizzazzjoni Membru" tfisser in-Nazzjonijiet Uniti u kwalunkwe aġenzija speċjalizzata jew organizzazzjoni oħra ammessa għas-sħubija fil-Fond;

"pensjoni" tfisser ħlasijiet perjodiċi mħallsa lil eks impjegat fir-rigward ta' impjieg passat inkluż fejn huma mħallsa remunerazzjonijiet fir-rigward ta' servizzi mogħtija lil Stat jew sottodiviżjoni politika jew awtorità lokali tiegħu:

Iżda l-fraži "pensjoni" tinkludi wkoll remunerazzjonijiet imħallsa tul il-ħajja jew għal żmien temporanju bħala somom fis-sena, kif ukoll bħala income regolari minn skema tal-irtirar okkupazzjonali, pjan barrani personali għall-irtirar u poloz ta' assigurazzjoni iżda ma tinkludix pensjoni li tieħu l-forma ta' ħlas ta' somma f'daqqa mingħajr ħlas ta' pensjonijiet perjodiċi u kwalunkwe somma kapitali riċevuta bħala kommutazzjoni ta' pensjoni, gratifikazzjoni ta' rtirar jew mewt, jew riċevuta bħala kumpens konsolidat għal mewt jew korriment li huma eżenti taħt l-artikolu 12(1)(h) tal-Att;

"pensjoni tan-Nazzjonijiet Uniti" tfisser pensjoni mħallsa mill-Fond tal-Pensjoni tal-Impjegati Konġunti tan-Nazzjonijiet Uniti;

"persunal domestiku" tfisser individwu li kien qiegħed jipprovdi servizzi regolati b'kuntratt ta' servizz mal-benefiċjarju għal mill-inqas sentejn (2) qabel l-applikazzjoni għall-istatus speċjali ta' tassazzjoni skont dawn ir-regoli sakemm il-Kummissarju jkun sodisfatt li s-servizz huwa meħtieġ li jiġi pprovdut għalkollox jew parzjalment fil-proprjetà li tikkwalifika;

"pjan barrani tal-irtirar" tfisser skema jew arranġament *bona fide* organizzat taħt il-liġijiet ta' pajjiż barra minn Malta, li jirregola d-drittijiet u r-responsabbiltajiet tal-partijiet tiegħu, u li taħtu jsiru ħlasijiet lil benefiċjarji bl-għan ewlieni li jipprovdi benefiċċji għall-irtirar;

"proprjetà" tfisser kwalunkwe proprjetà immobbli li tinsab f'Malta jew f'Għawdex u kwalunkwe dritt fuq tali proprjetà;

"proprjetà li tikkwalifika" tfisser proprjetà li tikkwalifika għax-xiri jew proprjetà li tikkwalifika għall-kiri, skont il-każ;

"proprjetà mikrija li tikkwalifika" tfisser proprjetà mikrija għal mhux inqas minn erbatax-il elf euro (€14,000) fis-sena għal proprjetà li tinsab f'Malta jew f'Għawdex;

"proprjetà mixtrija li tikkwalifika" tfisser proprjetà immobbli mixtrija għal korrispettiv ta' mhux inqas minn seba' mitt elf euro (€700,000) għal proprjetà li tinsab f'Malta jew f'Għawdex:

Iżda l-Kummissarju jew kwalunkwe uffiċjal, perit jew surveyor awtorizzat minnu bil-miktub, għandu jkollu l-jedd kollu ta' aċċess liberu fil-proprjetà mixtrija li tikkwalifika inkwantu tali aċċess x'aktarx li jkun jista' jgħinu sabiex jistabbilixxi l-valur tal-imsemmija proprjetà:

Iżda wkoll proprjetà immobbli mixtrija minn benefiċjarju qabel, jew sad-data tad-dħul fis-seħħ ta' dawn ir-regoli għal korrispettiv li huwa inqas mill-ammont hawn fuq indikat għandha titqies li hija "proprjetà mixtrija li tikkwalifika" skont kif jista' jiġi determinat mill-Kummissarju permezz ta' linji gwida ppubblikati skont id-dispożizzjonijiet tal-artikolu 96(2) tal-Att;

"resident li joqgħod għal żmien twil" tfisser:

(a) persuna li għandha status ta' resident li joqgħod għal żmien twil skont ir-Regolamenti dwar Status ta' Residenti li joqogħdu għal Żmien Twil (Ċittadini ta' Pajjiżi Terzi); L.S. 217.05.

(b) persuna li tapplika għal status ta' resident li joqgħod għal żmien twil skont ir-Regolamenti dwar Status ta' Residenti li joqogħdu għal Żmien Twil (Ċittadini ta' Pajjiżi Terzi); L.S. 217.05.

"resident permanenti ta' Malta" tfisser:

(a) individwu li għandu dritt ta' residenza permanenti skont l-artikolu 6 u huwa fil-pussess ta' ċertifikat ta' residenza permanenti maħruġ skont l-artikolu 7 tal-Ordni dwar il-Moviment Liberu ta' Ċittadini tal-Unjoni Ewropea u tal-Membri tal-Familji tagħhom; jew L.S. 460.17.

(b) individwu li japplika għal dritt ta' residenza permanenti skont l-artikolu 6 tal-Ordni dwar il-Moviment Liberu ta' Ċittadini tal-Unjoni Ewropea u tal-Membri tal-Familji tagħhom; L.S. 460.17.

"residenza primarja" tfisser id-dar ta' abitazzjoni fejn individwu jgħix abitwalment bħala l-post fid-dinja fejn prinċipalment ikun jgħix;

"skema tal-irtirar barranija" tfisser skema jew arranġament, organizzat taħt il-liġijiet ta' pajjiż barra minn Malta bl-għan ewlieni li jipprovdi benefiċċji tal-irtirar;

"skema tal-irtirar okkupazzjonali" tfisser skema tal-irtirar stabbilita għal, jew minn, prinċipal jew numru ta' prinċipala jew minn assoċjazzjoni li tirrappreżenta lill-prinċipala, b'mod konġunt jew separatament, għall-benefiċċju tal-impjegati u tinkludi skema tal-irtirar barranija;

"żamma ta' proprjetà li tikkwalifika" tfisser żamma li tinħoloq meta benefiċjarju:

(a) ikun is-sid ta' proprjetà li tikkwalifika mixtrija; jew

(b) jikri proprjetà li tikkwalifika bħala kerrej;

u fiż-żewġ każijiet, jokkupa tali proprjetà bħala r-residenza primarja tiegħu:

Iżda l-benefiċjarju u l-persuni li jikkwalifikaw bħala d-dipendenti jew il-persunal domestiku tiegħu biss jirrisjedu fil-proprjetà li tikkwalifika, sakemm il-Kummissarju jkun ġie debitament notifikat b'tali dipendenti jew persunal domestiku li huma hekk se jirrisjedu hemm:

Iżda wkoll persuni li ma jikkwalifikawx bħala dipendenti skont dawn ir-regoli iżda li huma marbuta li jgħixu fl-istess dar matrimonjali jistgħu jirrisjedu fil-proprjetà li tikkwalifika flimkien mal-benefiċjarju, sakemm il-Kummissarju jkun ġie notifikat li dawn il-persuni finanzjarjament indipendenti se jkunu jirrisjedu hemmhekk;

"ŻEE" tfisser il-membri tal-Unjoni Ewropea, l-Iżlanda, in-Norveġja u l-Liechtenstein.

Status speċjali ta' taxxa.

3. (1) Individwu, kif debitament rappreżentat minn mandatarju awtorizzat reġistrat, jista' japplika lill-Kummissarju għal status speċjali ta' tassazzjoni skont dawn ir-regoli fuq tali formola li l-Kummissarju jista' jeħtieġ u billi jħallas dritt amministrattiv li ma jingħatax lura mal-applikazzjoni. L-istatus speċjali ta' tassazzjoni għandu jiġi kkategorizzat kif ġej:

(a) status ta’ resident globali;

(b) status ta’ resident tal-UE, taż-ŻEE jew tal-Iżvizzera;

(ċ) status ta’ pensjonant irtirat;

(d) status ta’ pensjonant tan-Nazzjonijiet Uniti.

(2) Id-dritt amministrattiv għal status speċjali ta’ tassazzjoni msemmi fis-subregola (1) għandu jkun ta’ tmint elef u ħames mitt euro (€ 8,500), liema ammont ma għandux ikun suġġett għar-rifużjoni.

(3) Fejn jiġi stabbilit li l-individwu msemmi fis-subregola (1) jikkwalifika bħala benefiċjarju, il-Kummissarju għandu jiddetermina bil-miktub li tali individwu jingħata status speċjali ta’ tassazzjoni skont dawn ir-regoli:

Iżda bla ħsara għas-setgħat tal-Kummissarju inkluż, sabiex jiġi evitat kull dubju, dak li jiddetermina f’kull waqt li l-imsemmi status speċjali ta’ taxxa ma għadux applikabbli skont id-dispożizzjonijiet tar-regolament 6, tali status speċjali ta’ taxxa għandu japplika għal perjodu ta’ ħames (5) snin:

Iżda wkoll kwalunkwe għoti ta’ status speċjali ta’ taxxa li sar qabel jew sat-31 ta’ Diċembru 2026, inkluż sabiex jiġi evitat kull dubju, kwalunkwe applikazzjoni għall-għoti ta’ tali status riċevuta sal-istess data, għandhom jibqgħu japplikaw sal-31 ta’ Diċembru 2031:

Iżda wkoll kwalunkwe status speċjali ta’ tassazzjoni maħruġ skont is-subregola (1) jista’, jekk l-applikant hekk jagħżel, jiġġedded għal perjodi ulterjuri ta’ ħames (5) snin. Kwalunkwe applikazzjoni għal tiġdid għandha tiġi sottomessa lill-Kummissarju fuq tali formola u akkumpanjata minn tali dokumenti kif il-Kummissarju jista’ jeħtieġ u billi jitħallas id-dritt amministrattiv mhux suġġett għar-rifużjoni ta’ elfejn u ħames mitt euro (€2,500) mal-applikazzjoni u tali tiġdid ma għandux jinżamm mill-Kummissarju mingħajr l-ebda raġuni valida.

(4) Wara l-mewt tal-benefiċjarju, l-istatus speċjali ta’ tassazzjoni mogħti skont is-subregola (1) għandu jingħata lid-dipendenti tal-benefiċjarju li jkun miet u li wiret il-proprjetà li kienet ir-residenza primarja ta’ tali benefiċjarju, jew li jikri proprjetà mikrija li tikkwalifika immedjatament wara l-mewt tal-imsemmi benefiċjarju u jissodisfa r-rekwiżiti l-oħra kollha stabbiliti fir-regola 4. Tali status għandu jiġi trasferit biss ladarba l-imsemmi dipendenti jipprovdi prova lill-Kummissarju li r-rekwiżiti kollha tar-regola 4 huma sodisfatti

b'tali mod li l-Ministru jista' jiddetermina wara konsultazzjoni mal-Kummissarju.

(5) Individwu li jkun ingħata status speċjali ta' tassazzjoni skont is-subregola (1) għandu javża lill-Kummissarju dwar dan il-fatt permezz tal-mandatarju awtorizzat reġistrat tiegħu dwar bidla fid-dipendenti ta' tali individwu mhux iktar tard minn erba' (4) ġimgħat mid-data ta' meta sseħħ il-bidla. Tali notifika għandha ssir fuq dik il-formola kif il-Kummissarju jista' jeħtieġ:

Iżda fejn tali avviż ma jsirx fiż-żmien speċifikat, il-persuna responsabbli għal dan għandha teħel penali amministrattiva ta' ħamest elef euro (€5,000).

Benefiċjarju.

4. Benefiċjarju huwa individwu li jagħti prova għas-sodisfazzjon tal-Kummissarju li:

(a) huwa ċittadin ta' pajjiż terz u mhuwiex resident li joqgħod għal żmien twil, ċittadin Malti, taż-ŻEE jew tal-Iżvizzera, jekk tali individwu qiegħed japplika għal status speċjali ta' tassazzjoni skont ir-regola 3(1)(a);

(b) huwa ċittadin tal-UE, taż-ŻEE jew tal-Iżvizzera iżda mhuwiex ċittadin ta' Malta jew resident permanenti ta' Malta, jekk tali individwu qiegħed japplika għal status speċjali ta' tassazzjoni skont ir-regola 3 (1)(b);

(ċ) mhuwiex ċittadin Malti, resident li joqgħod għal żmien twil f'Malta jew resident permanenti ta' Malta, jekk tali individwu qiegħed japplika għal status speċjali ta' tassazzjoni skont ir-regola 3 (1)(ċ) jew (d);

L.S. 123.79.
L.S. 123.129.
L.S. 123.130.
L.S. 123.141.
L.S. 123.126.
L.S. 123.218.
L.S. 123.219.
L.S. 123.168.
L.S. 123.182.

(d) mhuwiex persuna li tibbenefika taħt ir-Regolamenti dwar Skema għal Residenti, ir-Regoli dwar Individwi ta' Valur Nett Għoli - Ċittadini tal-UE/ŻEE/Svizzera, ir-Regoli dwar Individwi ta' Valur Nett Għoli - Persuni li mhumiex Ċittadini tal-UE/ŻEE/Svizzera, ir-Regoli dwar Impjiegi Kwalifikanti fl-Innovazzjoni u fil-Kreattività, ir-Regoli dwar Persuni li jkollhom Kwalifiki Għolja, ir-Regoli dwar it-Taxxa għall-Impjegati Għolja ta' Uffiċċji ta' Familja, Back Offices u Operat ta' Amministrazzjoni tat-Teżor jew taħt ir-Regoli dwar Trattament ta' Taxxa ta' Individwi b'Ħiliet Għolja, ir-Regoli dwar Impjieg Kwalifikanti f'Attivitajiet Marittimi u l-Attivitajiet tal-Industrija tas-Servizzjar taż-Żejt u l-Gass Offshore (Taxxa Personali) u r-Regoli dwar Impjieg Kwalifikanti f'Attivitajiet Marittimi u l-Attivitajiet tal-Industrija tas-Servizzjar taż-Żejt u l-Gass *Offshore* (Taxxa Personali):

Iżda l-ebda individwu ma għandu jibbenefika taħt iktar minn kategorija waħda ta' status speċjali ta' tassazzjoni taħt ir-regola 3(1);

(e) iżomm proprjetà li tikkwalifika;

(f) jirċievi riżorsi b'mod stabbli u regolari li huma biżżejjed sabiex imantni lilu nnifsu u d-dipendenti tiegħu mingħajr ma jirrikorri għas-sistema ta' assistenza soċjali f'Malta;

(g) ikun qiegħed jirċievi pensjoni, kif sostnut b'evidenza dokumentata, li tiġi riċevuta kollha kemm hi f'Malta u li tikkostitwixxi mill-inqas ħamsa u sebgħin fil-mija (75%) taddħul taxxabbli tal-benefiċjarju, jekk tali individwu qiegħed japplika għal status speċjali ta' tassazzjoni skont ir-regola 3(1)(ċ);

(h) ikun qiegħed jirċievi pensjoni tan-Nazzjonijiet Uniti jew Benefiċċju tar-Romol, li minnhom mill-inqas erbgħin fil-mija (40%) huwa riċevut f'Malta, jekk tali individwu qiegħed japplika għal status ta' taxxa speċjali skont ir-regola 3(1)(d);

(i) għandu dokument validu tal-ivvjaġġar;

(j) għandu assigurazzjoni kontra l-mard fir-rigward tar-riskji kollha madwar l-Unjoni Ewropea kollha, li huma normalment koperti għal ċittadini Maltin, għalih innifsu u għaddipendenti tiegħu;

(k) mhuwiex domiċiljat f'Malta u li mhux biħsiebu, fi żmien ħames (5) snin mid-data tal-applikazzjoni, jistabbilixxi d-domiċilju tiegħu f'Malta;

(l) jista' jikkomunika b'mod adegwat f'waħda millingwi uffiċjali ta' Malta; u

(m) huwa persuna xierqa u idonea.

Rata ta' 15%.

5. (1) F'dawn ir-regoli u fl-artikolu 56(23) tal-Att, ir-rata ta' ħmistax-il (0.15) ċenteżmu għal kull euro għandha tapplika fuq kwalunkwe income li jinqala' barra minn Malta, inkluż income li jiġi minn barra minn Malta u riċevut f'Malta matul is-sena sħiħa li fiha ingħata l-istatus speċjali ta' tassazzjoni, matul is-sena li tiġi minnufih qabel is-sena ta' stima li jiġi riċevut f'Malta mill-benefiċjarju, millkonjuġi tal-benefiċjarju u mit-tfal msemmija fil-paragrafi (b) u (d) tat-tifsira "dipendenti" fir-regola 2, bil-possibbiltà li ssir talba għallħelsien minn taxxa doppja skont l-artikolu 74(a) u (b) tal-Att:

Iżda l-inqas ammont ta' taxxa li għandu jitħallas skont dawn ir-regoli u l-artikolu 56(23) tal-Att fir-rigward ta' income li jiġi minn barra minn Malta tal-persuni li jkunu mogħtija status speċjali ta' tassazzjoni imsemmi fir-regola 3(1)(a) u (b), għandu jkun ta' ħamsa u tletin elf euro (€35,000) għal kwalunkwe sena ta' stima. Tali ammont minimu huwa pagabbli b'mod sħiħ kemm fis-sena li fiha jingħata l-istatus speċjali ta' tassazzjoni kif ukoll fis-sena meta l-individwu ma jibqax ikollu l-istess status speċjali ta' tassazzjoni:

Iżda wkoll l-inqas ammont ta' taxxa li għandu jitħallas skont dawn ir-regoli u l-artikolu 56(23) tal-Att, fir-rigward ta' sena ta' stima partikolari minn persuni li jkunu mogħtija status speċjali ta' tassazzjoni skont ir-regola 3(1)(ċ) għandu jkun ta' ħmistax-il elf euro (€15,000) għal kull sena ta' stima. Tali ammonti minimi huma pagabbli bis-sħiħ kemm fis-sena meta l-istatus speċjali ta' tassazzjoni kien ingħata kif ukoll fis-sena meta l-individwu ma jibqax ikollu l-imsemmi status speċjali ta' tassazzjoni.

(2) Fil-każ ta' benefiċjarju li jkun ingħata l-istatus speċjali ta' tassazzjoni skont ir-regola 3(1)(d), tali dħul tal-benefiċjarju mill-pensjoni tan-Nazzjonijiet Uniti jew Benefiċċju tar-Romol, kif jista' jkun il-każ, riċevuti f'Malta wara l-għoti tal-istatus speċjali ta' tassazzjoni, għandhom ikunu eżenti mit-taxxa fuq l-income. It-taxxa għandha titħallas bir-rata ta' ħmistax-il ċenteżmu (0.15) għal kull euro fuq kwalunkwe income, esklużi l-pensjoni tan-Nazzjonijiet Uniti jew Benefiċċju tar-Romol, li jinqala' barra minn Malta matul is-sena li tiġi minnufih qabel is-sena ta' stima, li jiġi riċevut f'Malta mill-benefiċjarju, mill-konjuġi tal-benefiċjarju u mit-tfal msemmija fil-paragrafu (b) u (d) tat-tifsira ta' "dipendenti" fir-regola 2, wara l-għoti tal-istatus speċjali ta' tassazzjoni, bil-possibbiltà li ssir talba għall-ħelsien minn taxxa doppja skont l-artikolu 74(a) u (b) tal-Att:

Iżda l-inqas ammont ta' taxxa li għandu jitħallas skont dawn ir-regoli u l-artikolu 56(23) tal-Att, fir-rigward ta' income li jiġi minn barra, esklużi l-pensjoni tan-Nazzjonijiet Uniti jew il-Benefiċċju tar-Romol tal-persuni msemmija f'din is-subregola għandu jkun ta' għoxrin elf euro (€20,000) fir-rigward tal-benefiċjarju.

(3) L-income tal-benefiċjarju, tal-konjuġi tal-benefiċjarju u tat-tfal imsemmija fil-paragrafi (b) u (d) tat-tifsira "dipendenti" fir-regola 2 li mhuwiex taxxabbli taħt dawn ir-regoli bir-rata msemmija fis-subregola (1) għandu jkun taxxabbli bħala income separat bir-rata ta' ħamsa u tletin ċenteżmu (0.35) għal kull euro.

(4) Minkejja kwalunkwe dispożizzjoni fl-Att:

(a) bla ħsara għad-dispożizzjonijiet tal-paragrafu (b), it-

taxxa minima msemmija fil-provisos għas-subregola (1) għandha titħallas sa mhux aktar tard mit-30 ta' April tas-sena li tiġi minnufih qabel is-sena ta' stima. Tali ħlas għandu jkun akkumpanjat minn prospett sottomess lill-Kummissarju li jipprovdi prova li r-rekwiżiti tar-regola 4 għadhom jiġu sodisfatti. Mhux meħtieġ li l-imsemmi prospett, li għandu jkun f'tali forma li l-Kummissarju jista' jistabbilixxi, jiġi sottomess fis-sena li fiha jiġi mogħti l-istatus speċjali ta' tassazzjoni;

(b) fil-każ tas-sena li fiha jiġi mogħti l-istatus speċjali ta' tassazzjoni, fejn huwa evidenti li l-istatus speċjali ta' tassazzjoni mhux ser jingħata qabel it-30 ta' April, it-taxxa minima msemmija fil-provisos għas-subregola (1) għandha titħallas qabel jingħata l-istatus speċjali ta' tassazzjoni;

(ċ) kwalunkwe taxxa mħallsa skont id-dispożizzjonijiet tas-subregola (1) ma għandhiex tiġi rifuża.

(5) (a) Minkejja kwalunkwe dispożizzjoni fl-Att, individwu li jaqa' taħt it-tifsira ta' "resident li joqgħod għal żmien twil" jew "residenti permanenti ta' Malta" kif imfissra fir-regola 2, għandu jkun taxxabbli fuq kwalunkwe income li jkun income dovut jew derivat f'Malta jew xort'oħra, u sew jekk riċevut f'Malta jew xort'oħra fir-rigward ta' income imsemmi fl-artikolu 4 tal-Att u soġġett għat-taxxa skont ir-rati msemmija fl-artikolu 56 tal-Att.

(b) Fil-każ fejn l-individwu msemmi fil-paragrafu (a) huwa benefiċjarju jew dipendenti, il-mandatarju awtorizzat reġistrat rilevanti għandu:

(i) jinvestiga u jikseb informazzjoni mingħand il-benefiċjarju rilevanti dwar jekk tali benefiċjarju jew kwalunkwe mid-dipendenti tiegħu jaqgħux taħt l-imsemmija tifsira ta' "resident li joqgħod għal żmien twil" jew "resident permanenti ta' Malta" fil-31 ta' Diċembru ta' kull sena mill-jum stabbilit 'l quddiem; u

(ii) jinnotifika lill-Kummissarju dwar kwalunkwe individwu li huwa benefiċjarju jew dipendenti li jaqa' taħt l-imsemmija tifsira ta' "resident li joqgħod għal żmien twil" jew "resident permanenti ta' Malta" sa mhux aktar tard mit-30 ta' April wara l-31 ta' Diċembru msemmi fis-subparagrafu (i) fuq tali formola li l-Kummissarju jista' jiddetermina. Fejn il-mandatarju awtorizzat reġistrat ma għandux il-kapaċità jikseb tali informazzjoni, huwa għandu jinnotifika lill-Kummissarju sal-imsemmi 30 ta' April dwar din is-sitwazzjoni u jipprovdi prova li saru mill-inqas żewġ (2) tentattivi ta' tiftix. Fejn tali

notifiki ma jsirux fiż-żmien speċifikat, il-mandatarju awtorizzat reġistrat għandu jeħel penali amministrattiva ta' għaxart elef euro (€10,000).

Waqfien ta' status speċjali ta' tassazzjoni.

6. (1) L-istatus speċjali ta' tassazzjoni favur l-individwu skont dawn ir-regoli ma għandux jibqa' jissussisti b'effett immedjat mill-bidu tas-sena ta' stima relattiva:

(a) jekk l-individwu jsir ċittadin Malti;

(b) jekk, fi kwalunkwe waqt, wara l-jum stabbilit, tali individwu ma jżommx proprjetà li tikkwalifika, inkluż fil-każ fejn l-imsemmi individwu jikri jew jissulloka ż-żamma ta' proprjetà li tikkwalifika;

(ċ) jekk, fi kwalunkwe waqt, wara l-jum stabbilit, tali individwu jsir residenti li joqgħod għal żmien twil f'Malta jew residenti permanenti ta' Malta;

(d) f'każijiet fejn il-benefiċjarju jkun ingħata l-istatus speċjali ta' tassazzjoni skont ir-regola 3(1)(ċ), jekk l-individwu jonqos milli jirċievi f'Malta l-pensjoni kollha indikata fl-evidenza dokumentarja sottomessa lill-Kummissarju skont ir-regola 4(g);

(e) f'każijiet fejn il-benefiċjarju jkun ingħata l-istatus speċjali ta' tassazzjoni skont ir-regola 3(1)(d), jekk l-individwu jonqos milli jirċievi f'Malta mill-inqas erbgħin fil-mija (40%) tal-pensjoni tan-Nazzjonijiet Uniti jew il-Benefiċċju tar-Romol kif indikat fil-provi dokumentarji sottomessi lill-Kummissarju skont ir-regola 4(h);

(f) jekk, wara l-jum stabbilit, l-individwu ma jkollux assigurazzjoni medika privata fir-rigward tar-riskji kollha, li normalment ikunu koperti għalihom ċittadini Maltin għalih innifsu u għad-dipendenti tiegħu;

(g) jekk il-preżenza tal-individwu ma tkunx fl-interess pubbliku;

(h) jekk l-individwu joqgħod fi kwalunkwe ġurisdizzjoni oħra għal aktar minn mija u tlieta u tmenin (183) ġurnata f'sena kalendarja;

(i) jekk l-individwu ma jibqax debitament rappreżentat minn mandatarju awtorizzat reġistrat;

(j) jekk jiġi determinat li kwalunkwe dipendenti, inkluż

dipendenti addizzjonali ma huwiex kompetenti u idoneju;

(k) jekk il-benefiċjarju jonqos milli jħallas l-inqas ammont ta' taxxa pagabbli skont ir-regola 5(1) jew 5(2) jew jonqos milli jħallas fil-waqt impost skont ir-regola 5(4);

(l) jekk il-benefiċjarju jonqos milli jissottometti l-prospett skont ir-regola 5(5); jew

(m) jekk l-individwu ma jkollux kwalunkwe mill-kriterji meħtieġa skont ir-regola 4.

(2) Individwu li ma jkollux aktar l-istatus speċjali ta' tassazzjoni għal kwalunkwe mir-raġunijiet speċifikati fis-subregola (1) għandu javża lill-Kummissarju permezz tal-mandatarju awtorizzat reġistrat tiegħu dwar dan il-fatt sa mhux aktar tard minn erba' (4) ġimgħat mid-data meta jsir jaf b'tali fatt. Dan l-avviż għandu jsir fuq dik il-formola kif jista' jeħtieġ il-Kummissarju. Fejn tali avviż ma jsirx fiż-żmien speċifikat, l-individwu responsabbli taħt dan il-paragrafu għandu jeħel penali amministrattiva ta' ħamest elef euro (€5,000).

(3) Individwu għandu, b'effett immedjat, jieqaf milli jippossjedi status speċjali ta' tassazzjoni mis-sena ta' stima relattiva skont dawn ir-regoli jekk javża lill-Kummissarju permezz tal-mandatarju awtorizzat reġistrat tiegħu bl-intenzjoni tiegħu li ma jibqax jippossjedi tali status speċjali ta' tassazzjoni fuq dik il-formola li l-Kummissarju jista' jeħtieġ.

(4) Individwu għandu, b'effett mill-bidu tas-sena ta' stima relattiva, jieqaf milli jippossjedi status speċjali ta' tassazzjoni skont dawn ir-regoli jekk jikser xi dispożizzjoni tal-Att u, jew tal-Att dwar l-Amministrazzjoni tat-Taxxa. Kap. 372.

(5) Il-Ministru għandu jkollu s-setgħa li jaħfer xi nuqqas ta' konformità ma' kwalunkwe waħda (1) mill-kondizzjonijiet fis-subregola (1) jekk:

(a) tali nuqqas kien ikkaġunat minn ċirkostanzi mhux previsti u li huma lil hinn mill-kontroll tal-individwu;

(b) tali individwu javża lill-Ministru dwar dak in-nuqqas; u

(ċ) tali individwu jeżerċita l-aqwa sforzi tiegħu sabiex jirrimedja n-nuqqas.

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Talba għal, u skambju ta' informazzjoni.

7. (1) Għall-fini li jiġi aċċertat l-intitolament ta' individwu għal drittijiet miksuba skont dawn ir-regoli u sabiex tiġi żgurata l-applikazzjoni korretta ta' dawn ir-regoli, il-Kummissarju jista' jitlob lill-individwu jew lil mandatarju awtorizzat reġistrat sabiex jipproduċi, fiż-żmien indikat mill-Kummissarju f'dik it-talba, tali informazzjoni u dokumenti li l-Kummissarju jista' jqis meħtieġa, inklużi ċertifikazzjonijiet u dikjarazzjonijiet.

(2) Minkejja kwalunkwe dispożizzjoni oħra fi kwalunkwe liġi oħra, il-Kummissarju u l-awtorità kompetenti fir-rigward tar-Regolamenti dwar Status ta' Residenti li joqogħdu għal Żmien Twil (Ċittadini ta'Pajjiżi Terzi) jew fir-rigward tal-Ordni dwar il-Moviment Liberu ta' Ċittadini tal-Unjoni Ewropea u tal-Membri tal-Familji tagħhom, skont il-każ, jistgħu jiskambjaw informazzjoni li tkun fil-pussess tagħhom li tikkonċerna individwu:

L.S. 217.05.

L.S. 460.17.

(a) li jissottometti applikazzjoni skont ir-regola 3;

(b) li huwa benefiċjarju; jew

(ċ) li għandu status ta' residenza għal żmien twil skont ir-Regolamenti dwar Status ta' Residenti li joqogħdu għal Żmien Twil (Ċittadini ta' Pajjiżi Terzi) jew residenza permanenti skont l-Ordni dwar il-Moviment Liberu ta' Ċittadini tal-Unjoni Ewropea u tal-Membri tal-Familji tagħhom, skont il-każ.

L.S. 217.05.

L.S. 460.17.

(3) L-informazzjoni msemmija fis-subregola (2) tista' tiġi skambjata għall-finijiet ta' dawn ir-regoli u għall-finijiet tal-istatus ta' residenza għal żmien twil skont ir-Regolamenti dwar Status ta' Residenti li joqogħdu għal Żmien Twil (Ċittadini ta' Pajjiżi Terzi) jew għall-finijiet tad-drittijiet ta' residenza permanenti skont l-Ordni dwar il-Moviment Liberu ta' Ċittadini tal-Unjoni Ewropea u tal-Membri tal-Familji tagħhom, skont il-każ.

L.S. 217.05.

L.S. 460.17.

Produzzjoni ta' informazzjoni u dokumenti.

8. Għall-fini li jiġi aċċertat l-intitolament ta' drittijiet miksuba ta' individwu skont dawn ir-regoli u sabiex tiġi żgurata l-applikazzjoni korretta ta' dawn ir-regoli, il-Kummissarju jista' jitlob lill-individwu jew lill-mandatarju awtorizzat reġistrat sabiex jipproduċi, fiż-żmien indikat mill-Kummissarju f'dik it-talba, tali informazzjoni u dokumenti li l-Kummissarju jista' jqis meħtieġa, inklużi ċertifikazzjonijiet u dikjarazzjonijiet.

Ħruġ ta' stima.

9. Jekk individwu jikseb benefiċċji taħt dawn ir-regoli meta tali individwu ma kienx hekk intitolat, il-Kummissarju jista' joħroġ stima skont l-artikolu 31 tal-Att dwar l-Amministrazzjoni tat-Taxxa.

Kap. 372.

Prospett.
Kap. 372.

10. Il-prospett meħtieġ skont l-artikolu 10 tal-Att dwar l-Amministrazzjoni tat-Taxxa għandu, fil-każ ta' benefiċjarju skont

dawn ir-regoli, jinkludi tali formola kif il-Kummissarju jista' jeħtieġ.

Awtorizzazzjoni.

11. (1) Individwu għandu jawtorizza persuna li tkun mandatarju awtorizzat reġistrat sabiex taġixxi f'ismu fir-rigward tal-applikazzjonijiet, korrispondenza, sottomissjonijiet, preżentati, dikjarazzjonijiet u avviżi kollha skont dawn ir-regoli. Tali atti għandhom kollha jiġu sottomessi mill-imsemmi mandatarju awtorizzat reġistrat.

(2) L-awtorizzazzjoni msemmija fis-subregola (1) għandha ssir fuq tali formola kif il-Kummissarju jista' jeħtieġ.

(3) Sakemm il-Kummissarju ma jawtorizzax speċifikament bil-miktub, persuna ma tistax tawtorizza aktar minn mandatarju awtorizzat wieħed (1).

(4) Ir-reġistrazzjoni mal-Kummissarju bħala mandatarju awtorizzat reġistrat għandha ssir billi tiġi preżentata u sottomessa lill-Kummissarju tali formola kif il-Kummissarju jista' jeħtieġ.

(5) Ir-reġistrazzjoni bħala mandatarju awtorizzat reġistrat skont dawn ir-regoli għandha tkun bla ħsara għal tali pattijiet u kondizzjonijiet li l-Kummissarju jista' jimponi minn żmien għal żmien.

(6) L-aċċettazzjoni tar-reġistrazzjoni skont dawn ir-regoli għandha tiġi notifikata mill-Kummissarju lill-persuna li titlob tali reġistrazzjoni.

(7) Meta persuna li tkun ġiet reġistrata mal-Kummissarju tixtieq tħassar tali reġistrazzjoni, din il-persuna għandha tagħmel talba fuq dik il-formola kif il-Kummissarju jista' jeħtieġ.

Monitoraġġ tal-konformità.

12. Il-Kummissarju jista' jinnotifika bil-miktub lil kwalunkwe mandatarju awtorizzat reġistrat sabiex jipprovdilu, fi żmien raġonevoli dikjarat f'tali avviż, liema żmien ma għandux ikun ta'anqas minn għoxrin (20) jum, dik l-informazzjoni li tista' tkun meħtieġa sabiex jivverifika li l-mandatarju awtorizzat reġistrat ikun qiegħed jikkonforma mal-obbligi stabbiliti f'dawn ir-regoli. Tali talbiet għandhom jintbagħtu lil dak il-mandatarju awtorizzat reġistrat jew b'mezzi elettroniċi lil indirizz elettroniku verifikat tiegħu jew mibgħuta bil-posta lill-indirizz reġistrat tal-mandatarju awtorizzat reġistrat. Fejn kwalunkwe informazzjoni mitluba ma tiġix sottomessa lill-Kummissarju fil-limitu ta' żmien speċifikat fin-notifika, il-mandatarju awtorizzat reġistrat għandu jkun soġġett għal penali amministrattiva ta' mhux inqas minn ħames mitt euro (€500) u li ma teċċedix dsatax-il elf, mitejn u ħamsin euro (€19,250):

Iżda fejn il-Kummissarju jkun sodisfatt li n-nuqqas li għalih ġiet imposta l-penali amministrattiva kien ġustifikabbli, il-Kummissarju jista' jaħfer tali penali amministrattiva b'mod sħiħ jew parzjalment kif jidhirlu xieraq. F'kull każ il-Kummissarju għandu jinforma lill-imsemmi mandatarju awtorizzat reġistrat bil-miktub:

Iżda wkoll meta mandatarju awtorizzat reġistrat ripetutament jonqos milli jwettaq funzjoni meħtieġa taħt dawn ir-regoli, huwa għandu jieqaf milli jkun mandatarju awtorizzat reġistrat, b'dak il-mod u l-forma li l-Kummissarju jista' jistabbilixxi. Għall-finijiet ta' dan il-paragrafu, "ripetutament" tfisser aktar minn żewġ (2) nuqqasijiet fit-twettiq tal-funzjonijiet meħtieġa skont dawn ir-regoli.

L.N. 195 of 2026

INCOME TAX ACT
(CAP.123)

Individual Tax Programme Rules, 2026

IN EXERCISE of the powers conferred by articles 56(23) and 96 of the Income Tax Act, the Minister responsible for finance has made the following rules:-

1. (1) The title of these rules is the Individual Tax Programme Rules, 2026. Citation and commencement.

(2) These rules shall come into force on 1st January 2027.

2. In these rules, unless the context otherwise requires: Interpretation.

"Act" means the Income Tax Act; Cap. 123.

"appointed day" means the date on which the Commissioner for Tax and Customs shall determine in writing that an individual is granted special tax status under these rules;

"application" means an application submitted in accordance with rule 3(1);

"authorised mandatary" means a person who is:

(a) in possession of a warrant to practice as an advocate under the Code of Organization and Civil Procedure; Cap. 12.

(b) a person who holds a warrant to practice as a legal procurator under the Code of Organization and Civil Procedure; Cap. 12.

(c) a person who has been appointed notary public in accordance with the provisions of the Notarial Profession and Notarial Archives Act; or Cap. 55.

(d) a person who holds a warrant to practice the profession of accountant under the Accountancy Profession Act: Cap. 281.

Provided that a person that is not an individual, having at least seventy-five per cent (75%), directly or indirectly, of its shareholders, partners or other members, as the case may

be, who are persons in possession of the above-mentioned warrants shall also be considered to be an authorised mandatary;

"authorised registered mandatary" means an authorised mandatary who is registered with the Commissioner for Tax and Customs under these rules;

"beneficiary" means an individual who has been granted special tax status in accordance with rule 3;

"Commissioner" means the Commissioner for Tax and Customs;

"dependant" means:

(a) the beneficiary's spouse or person with whom the beneficiary is in a stable and durable relationship;

(b) minor children including adopted minor children and children who are in the care and custody of the beneficiary or the person mentioned in paragraph (a);

(c) children who are under the age of twenty-five (25), including adopted children and children who are in the care and custody of the beneficiary or the person mentioned in paragraph (a), provided that such children are not economically independent; and

(d) children including adopted children and children who are in the care and custody of the beneficiary or the person mentioned in paragraph (a), who are not minors but who because of circumstances of illness or disability of a serious gravity, are unable to maintain themselves and in any case:

S.L. 123.79.
S.L. 123.129.
S.L. 123.130.
S.L. 123.141.
S.L. 123.126.
S.L. 123.218.
S.L. 123.219.
S.L. 123.168.
S.L. 123.182.

(i) is not a beneficiary under the Residents Scheme Regulations, the High Net Worth Individuals - EU/EEA/Swiss Nationals Rules, the High Net Worth Individuals - Non-EU/EEA/Swiss Nationals Rules, the Qualifying Employment in Innovation and Creativity (Personal Tax) Rules, the Highly Qualified Persons Rules, the Senior Employees of Family Offices, Back Offices and Treasury Management Operations Tax Rules, or the Tax Treatment of Highly Skilled Individuals Rules, Qualifying Employment in Aviation (Personal Tax) Rules and Qualifying Employment in Maritime Activities and the Servicing of Offshore Oil and Gas Industry Activities (Personal

Tax) Rules; and

(ii) resides with the beneficiary in the qualifying property;

"EEA" means the members of the European Union, Iceland, Norway and Liechtenstein;

"Fund" means the United Nations Joint Staff Pension Fund;

"household staff" means an individual who has been providing services regulated by a contract of service to the beneficiary for at least two (2) years prior to an application for special tax status in terms of these rules provided that the Commissioner for Tax and Customs is satisfied that the service is required to be provided in whole or in part within the qualifying property;

"lease" includes sub-lease;

"long-term resident" means:

(a) a person who has long-term resident status in accordance with the Status of Long-term Residents (Third Country Nationals) Regulations; S.L. 217.05.

(b) a person who applies for long-term resident status under the Status of Long-term Residents (Third Country Nationals) Regulations; S.L. 217.05.

"Member organisation" means the United Nations and any specialised agency or other organisation admitted to membership in the Fund;

"Minister" means the Minister responsible for finance;

"minor" is an individual of either sex who has not yet attained the age of eighteen (18) years;

"not economically independent" means a person who is not able to financially support oneself without relying on the beneficiary;

"occupational retirement scheme" means a retirement scheme established for, or by, an employer or a number of employers or an association representing employers, jointly or separately, for the benefit of employees and includes an overseas retirement scheme;

"overseas retirement plan" means a *bona fide* scheme or arrangement, organised under the laws of a country outside of Malta, which govern the rights and responsibilities of the parties thereto, and under which payments are made to beneficiaries for the principal purpose of providing retirement benefits;

"overseas retirement scheme" means a scheme or arrangement, organised under the laws of a country outside Malta with the principal purpose of providing retirement benefits;

"pension" means periodic payments paid to a former employee in respect of past employment including where remunerations are paid in respect of services rendered to a State or a political subdivision or local authority thereof:

Provided that "pension" also includes remunerations paid as lifetime or temporary annuities, as well as regular income from an occupational retirement scheme, personal overseas retirement plan and insurance policies but does not include a pension in the form of a lump sum payment without periodic pension payments and any capital sum received by way of commutation of pension, retirement or death gratuity or received as consolidated compensation for death or injuries that are exempt under article 12(1)(h) of the Act;

"permanent resident of Malta" means:

(a) an individual who has the right of permanent residence in accordance with article 6 and is in possession of a permanent residence certificate issued in accordance with article 7 of the Free Movement of European Union Nationals and their Family Members Order; or S.L. 460.17.

(b) an individual who applies for the right of permanent residence in accordance with article 6 of the Free Movement of European Union Nationals and their Family Members Order; S.L. 460.17.

"primary residence" means the dwelling house in which an individual habitually resides as his principal place of abode worldwide;

"property" means any immovable property situated in Malta or Gozo and any right over such property;

"public interest" includes the interests of public safety, the protection of public order, national security, territorial integrity,

public health or morals;

"qualifying property" means a qualifying owned property or a qualifying rented property, as the case may be;

"qualifying property holding" means a holding which arises where a beneficiary:

(a) owns qualifying owned property; or

(b) rents qualifying rented property as lessee;

and in either case, occupies such property as his primary residence:

Provided that only the beneficiary and the persons qualifying as his dependants or household staff reside in the qualifying property, provided that the Commissioner has been duly notified of such dependants or household staff who shall so reside therein:

Provided further that persons who do not qualify as dependants in accordance with these rules but who are bound to live within the same matrimonial home may reside in the qualifying property together with the beneficiary, as long as the Commissioner has been notified that such financially independent persons shall so reside therein;

"qualifying owned property" means an immovable property purchased at a consideration of not less than seven hundred thousand euro (€700,000) for a property situated in Malta or Gozo:

Provided that the Commissioner or any officer, perit or surveyor authorised by him in writing, shall have full and free access to the qualifying owned property to the extent that such access is likely to assist in determining the value of the said property:

Provided further that an immovable property purchased by a beneficiary before or up to the date of the coming into force of these rules for a consideration which is less than the amount indicated above shall be considered to be a "qualifying owned property", as may be determined by the Commissioner in guidelines published under the provisions of article 96(2) of the Act;

"qualifying rented property" means a property taken on at

lease of not less than fourteen thousand euro (€14,000) per year for a property situated in Malta or Gozo;

"rights acquired under this law" means the right to pay tax at the rate of tax provided in article 56(23) of the Act and these rules;

"special carer" means an individual who has been in an employment relationship with the beneficiary, as evidenced by a contract of service, for at least two (2) years prior to the application in accordance with rule 3, provided that the Commissioner is satisfied that the service is required to be provided, whether in whole or in part, within the qualifying property;

"third-country national" means any person who is not a citizen of the European Union within the meaning of Article 20 of the Treaty on the European Union and the Treaty on the Functioning of the European Union;

"United Nations pension" means a pension paid out of the United Nations Joint Staff Pension Fund;

"Widows' and, or Widowers' Benefit" means the benefit payable to the surviving spouse of a participant who, at the date of death, was entitled to a retirement, early retirement, deferred retirement or disability benefit, or who died in service, provided that the surviving spouse was married to the participant at the date of death or, where separated prior to the death of the participant, was married to the participant at the date of separation and remained so married until the participant's death.

Special tax status.

3. (1) An individual, as duly represented by an authorised registered mandatary, may apply to the Commissioner for special tax status under these rules, in such form as the Commissioner may require and by paying a non-refundable administrative fee upon application. Special tax status shall be categorised as follows:

(a) global resident status;

(b) EU, EEA, Swiss resident status;

(c) retired pensioner status;

(d) UN pensioner status.

(2) The non-refundable administrative fee mentioned in sub-rule (1) shall amount to eight thousand and five hundred euro (€8,500)

for special tax statuses granted in accordance with such rule.

(3) Where it is established that the individual mentioned in sub-rule (1) qualifies as a beneficiary, the Commissioner shall determine in writing that such individual is granted special tax status under these rules:

Provided that without prejudice to the powers of the Commissioner, including for the avoidance of doubt, that of determining at any time that any such special tax status is no longer applicable in line with the provisions of regulation 6, such special tax status shall apply for a term of five (5) years:

Provided further that any granting of special tax status made before or up to 31st December 2026, including for the avoidance of doubt, any applications for the granting of such status received up to the same date, shall continue to apply until 31st December 2031:

Provided further that any special tax status granted in accordance with sub-rule (1) may, at the option of the applicant, be renewed for further periods of five (5) years. Any application for renewal shall be submitted to the Commissioner, in such form and accompanied by such documents as the Commissioner may require and by paying a non-refundable administrative fee of two thousand five hundred euro (€2,500) upon application and such renewal shall not be unreasonably withheld by the Commissioner.

(4) Following the death of a beneficiary, the special tax status granted in accordance with sub-rule (1) shall be granted to a dependant of such deceased beneficiary who has inherited the property that was the primary residence of such beneficiary, or who rents a qualifying rented property immediately after the death of the said beneficiary and satisfies all the other requirements established in rule 4. Such status shall only be transferred once the said dependant provides proof to the Commissioner that all the requirements of rule 4 are satisfied in such manner as the Minister may determine after consultation with the Commissioner.

(5) An individual who has been granted special tax status in accordance with sub-rule (1) shall notify the Commissioner through his authorised registered mandatary of a change in the dependants of such individual by not later than four (4) weeks from the date when the change occurs. Such notification is to be made on such form as may be required by the Commissioner:

Provided that where such notification is not made within the time specified, the person responsible for such event shall be

charged an administrative penalty of five thousand euro (€5,000).

Beneficiary.

4. A beneficiary is an individual who proves to the satisfaction of the Commissioner that:

(a) he is a third country national and is not a long-term resident, Maltese, EEA or Swiss national, if such individual is applying for special tax status in accordance with rule 3(1)(a);

(b) he is an EU, EEA or Swiss national but is not a Maltese national or a permanent resident of Malta, if such individual is applying for special tax status in accordance with rule 3(1)(b);

(c) he is not a Maltese national, a long-term resident or permanent resident of Malta, if such individual is applying for special tax status in accordance with rule 3(1)(c) or (d);

S.L. 123.79.
S.L. 123.129.
S.L. 123.130.
S.L. 123.141.
S.L. 123.126.
S.L. 123.218.
S.L. 123.219.
S.L. 123.168.
S.L. 123.182.

(d) he is not a person who benefits under the Residents Scheme Regulations, the High Net Worth Individuals - EU/EEA/ Swiss Nationals Rules, the High Net Worth Individuals - Non-EU/EEA/Swiss Nationals Rules, the Qualifying Employment in Innovation and Creativity (Personal Tax) Rules, the Highly Qualified Persons Rules, the Senior Employees of Family Offices, Back Offices and Treasury Management Operations Tax Rules, or the Tax Treatment of Highly Skilled Individuals Rules, Qualifying Employment in Aviation (Personal Tax) Rules and Qualifying Employment in Maritime Activities and the Servicing of Offshore Oil and Gas Industry Activities (Personal Tax) Rules:

Provided that no individual shall benefit under multiple special tax status categories under rule 3(1);

(e) he holds a qualifying property holding;

(f) he is in receipt of stable and regular resources which are sufficient to maintain himself and his dependants without recourse to the social assistance system in Malta;

(g) he is in receipt of a pension, as supported by documentary evidence, all of which is received in Malta and constitutes at least seventy-five per cent (75%) of the beneficiary's chargeable income, if such individual is applying for special tax status in terms of rule 3(1)(c);

(h) he is in receipt of a United Nations pension or a Widows' and, or Widowers' Benefit, of which at least forty per

cent (40%) is received in Malta, if such individual is applying for special tax status in accordance with rule 3(1)(d);

(i) he is in possession of a valid travel document;

(j) he is in possession of sickness insurance in respect of all risks across the whole of the European Union normally covered for Maltese nationals, for himself and his dependants;

(k) he is not domiciled in Malta and that he does not, within five (5) years from the date of application in place, intend to establish his domicile in Malta;

(l) he can adequately communicate in one of the official languages of Malta; and

(m) he is a fit and proper person.

15% rate.

5. (1) In these rules and in article 56(23) of the Act, the rate of fifteen cents (0.15) for every euro shall apply to any income arising outside Malta, including income arising outside Malta and received in Malta during the whole of the year in which the special tax status was granted, in the year immediately preceding the year of assessment which is received in Malta by the beneficiary, the beneficiary's spouse and children referred to in paragraphs (b) and (d) of the definition of the term "dependant" in rule 2, with the possibility to claim relief of double taxation in accordance with article 74(a) and (b) of the Act:

Provided that the minimum amount of tax payable in terms of these rules and article 56(23) of the Act, in respect of the income arising outside Malta of the persons who have been granted special tax status in terms of rule 3(1)(a) and (b) shall be thirty-five thousand euro (€35,000) for any year of assessment. Such minimum amount is payable in full in both the year when the special tax status was granted and in the year when the individual ceases to possess the said special tax status:

Provided further that the minimum amount of tax payable in terms of these rules and article 56(23) of the Act in respect of any year of assessment by persons who have been granted special tax status in accordance with rule 3(1)(c) shall be fifteen thousand euro (€15,000) per year of assessment. Such minimum amounts are payable in full in both the year when the special tax status was granted and in the year when the individual ceases to possess the said special tax status.

(2) In the case of a beneficiary who has been granted special tax status in accordance with rule 3(1)(d), such beneficiary's United

Nations pension income or Widows' and, or Widowers' Benefit, as the case may be, received in Malta following the granting of the special tax status, shall be exempt from income tax. Tax shall be charged at the rate of fifteen cents (0.15) for every euro on any income, excluding the United Nations pension or Widows' and, or Widowers' Benefit arising outside Malta in the year immediately preceding the year of assessment in which it is received in Malta by the beneficiary, the beneficiary's spouse and children referred to in paragraphs (b) and (d) of the definition of the term "dependant" in rule 2, following the granting of the special tax status, with the possibility to claim relief of double taxation under article 74(a) and (b) of the Act:

Provided that the minimum amount of tax payable in accordance with these rules and article 56(23) of the Act in respect of the income arising outside Malta, excluding United Nations pension income or Widows' and, or Widowers' Benefit of the persons referred to in this sub-rule shall be twenty thousand euro (€20,000) in respect of the beneficiary.

(3) Income of a beneficiary, the beneficiary's spouse and children referred to in paragraphs (b) and (d) of the definition of the term "dependant" in rule 2 that is not chargeable to tax under these rules at the rate referred to in sub-rule (1) shall be charged as separate income at the rate of thirty-five cents (0.35) for every euro.

(4) Notwithstanding any provision of the Act:

(a) subject to the provisions of paragraph (b), the minimum tax referred to in the provisos to sub-rule (1) shall be payable by not later than the 30th April of the year immediately preceding the relevant year of assessment. Such payment shall be accompanied by a return submitted to the Commissioner that provides proof that all the requirements of rule 4 continue to be satisfied. The said return, which shall be in such form as the Commissioner may determine, does not need to be submitted in the year in which the special tax status is granted;

(b) in the case of the year in which the special tax status is granted, where it is evident that the special tax status shall not be granted before the 30th April, the minimum tax referred to in the provisos to sub-rule (1) is to be paid before the special tax status is granted;

(c) any tax paid in accordance with the provisions of sub-rule (1) shall not be refundable.

(5) (a) Notwithstanding any provision in the Act, an

individual who falls under the definition of "long-term resident" or "permanent resident of Malta" as defined in rule 2 shall be taxable on any income accruing in or derived from Malta or otherwise, and whether received in Malta or otherwise in respect of income mentioned in article 4 of the Act and subject to tax at the rates mentioned in article 56 of the Act.

(b) In the case where the individual referred to in paragraph (a) is a beneficiary or dependant, the relevant authorised registered mandatary shall:

(i) enquire and obtain information from the relevant beneficiary as to whether such beneficiary or any of his dependants falls under the said definition of "long-term resident" or "permanent resident of Malta" as at the 31st December of each year from the year of the appointed date onwards; and

(ii) notify the Commissioner of any individual that is a beneficiary or dependant that falls under the said definition of "long-term resident" or "permanent resident of Malta" by not later than the 30th April following the 31st December referred to in sub-paragraph (i) on such form as the Commissioner may determine. Where the authorised registered mandatary shall not be able to obtain such information, he is to notify the Commissioner by the said 30th April of this state of affairs and provide proof that at least two (2) attempts at enquiry were made. Where such notifications shall not be made within the time specified, the authorised registered mandatary shall be charged an administrative penalty of ten thousand euro (€10,000).

Cessation of special tax status.

6. (1) An individual shall, with immediate effect from the beginning of the relative year of assessment, cease to possess special tax status under these rules:

(a) if the individual becomes a Maltese national;

(b) if at any time, after the appointed day, such individual does not hold a qualifying property holding, including in the case where the said individual lets or sublets the qualifying property holding;

(c) if at any time, after the appointed day, such individual becomes a long-term resident or permanent resident of Malta;

(d) in cases where a beneficiary was granted special tax status in terms of rule 3(1)(c), if the individual fails to receive in Malta all the pension indicated in the documentary evidence

submitted to the Commissioner according to rule 4(g);

(e) in cases where a beneficiary was granted special tax status in terms of rule 3(1)(d), if the individual fails to receive in Malta at least forty percent (40%) of the United Nations pension or Widows' and, or Widowers' Benefit as indicated in the documentary evidence submitted to the Commissioner according to rule 4(h);

(f) if after the appointed day, the individual does not have private medical insurance in respect of all risks normally covered for Maltese nationals for himself and his dependants;

(g) if the individual's stay is not in the public interest;

(h) if the individual stays in any other jurisdiction for more than one hundred and eighty-three (183) days in a calendar year;

(i) if the individual ceases to be duly represented by an authorised registered mandatary;

(j) if any dependants, including additional dependants are determined to be not fit and proper;

(k) if the beneficiary fails to effect payment of the minimum amount of tax payable in terms of rule 5(1) or 5(2) or fails to effect payment within the time limit imposed in accordance with rule 5(4);

(l) if the beneficiary fails to submit the return in accordance with rule 5(5); or

(m) if the individual fails to possess any criteria required in accordance with rule 4.

(2) An individual who ceases to possess special tax status for any of the reasons specified in sub-rule (1) shall notify the Commissioner through his authorised registered mandatory of such fact by not later than four (4) weeks from the date when he becomes aware of such fact. This notification is to be made on such form as may be required by the Commissioner. Where such notification is not made within the time specified, the individual responsible under this paragraph shall be charged an administrative penalty of five thousand euro (€5,000).

(3) An individual shall with immediate effect, cease to possess special tax status from the relative year of assessment in accordance

with these rules if he notifies the Commissioner through his authorised registered mandatory of his intention not to remain in possession of such special tax status on such form as the Commissioner may require.

(4) An individual shall, with effect from the beginning of the relative year of assessment, cease to possess special tax status under these rules if he is in breach of the Act and, or of the Income Tax Management Act. Cap. 372.

(5) The Minister shall have the power to pardon any failure to satisfy any one of the conditions in sub-rule (1) if:

(a) such failure was due to unforeseen circumstances which are beyond the control of the individual;

(b) such individual notifies the Minister of such failure; and

(c) such individual has exercised his best efforts to remedy the failure.

Request for and exchange of information.

7. (1) For the purpose of ascertaining an individual's entitlement to rights acquired in accordance with these rules and ensuring the proper application of these rules, the Commissioner may require that individual or the relevant authorised registered mandatary to produce, within the time indicated by the Commissioner in such request, such information and documents as the Commissioner may consider necessary, including certifications and declarations.

(2) Notwithstanding any other provision in any other law, the Commissioner and the competent authority in relation to the Status of Long-term Residents (Third Country Nationals) Regulations or in relation to the Free Movement of European Union Nationals and their Family Members Order, as the case may be, may exchange information that is in their possession concerning an individual:

(a) who submits an application in accordance with rule 3; S.L. 217.05. S.L. 460.17.

(b) that is a beneficiary; or

(c) that has long-term residence status in accordance with the Status of Long-term Residents (Third Country Nationals) Regulations or that has a right of permanent residence in terms of the Free Movement of European Union Nationals and their Family Members Order, as the case may be. S.L. 217.05. S.L. 460.17.

(3) The information referred to in sub-rule (2) may be exchanged for the purposes of these rules and for the purposes of the long-term residence status in accordance with the Status of Long-term Residents (Third Country Nationals) Regulations or for the purposes of the right of permanent residence in accordance with the Free Movement of European Union Nationals and their Family Members Order, as the case may be.

S.L. 217.05.

S.L. 460.17.

Production of information and documents.

8. For the purpose of ascertaining an individual's entitlement to rights acquired in accordance with these rules and ensuring the proper application of these rules, the Commissioner may require that individual or the relevant authorised registered mandatary to produce, within the time indicated by the Commissioner in that request, such information and documents as the Commissioner may consider necessary, including certifications and declarations.

Issue of an assessment.

Cap. 372.

9. If an individual benefits under these rules where such individual was not so entitled, the Commissioner may issue an assessment in terms of article 31 of the Income Tax Management Act.

Return.
Cap. 372.

10. The return required in terms of article 10 of the Income Tax Management Act shall, in the case of a beneficiary in accordance with these rules, include such form as the Commissioner may require.

Authorisation.

11. (1) An individual shall authorise a person who is an authorised registered mandatary to act on his behalf in respect of all applications, correspondence, submissions, filings, declarations and notifications contemplated in accordance with these rules. Such acts shall be submitted by the said authorised registered mandatary.

(2) The authorisation referred to in sub-rule (1) shall be made in such form as the Commissioner may require.

(3) Unless the Commissioner specifically authorises in writing, a person may not authorise more than one (1) authorised mandatary.

(4) Registration as an authorised registered mandatary with the Commissioner shall be made by filling in and submitting to the Commissioner such form as the Commissioner may require.

(5) Registration as an authorised registered mandatary in accordance with these rules shall be subject to such terms and conditions as the Commissioner may impose from time to time.

(6) Acceptance of registration in accordance with these rules shall be notified by the Commissioner to the person requesting such registration.

(7) When a person who has been registered with the Commissioner desires to cancel such registration, he shall make a request in such form as the Commissioner may require.

Compliance monitoring.

12. The Commissioner may give notice in writing to any authorised registered mandatary to furnish him, within a reasonable time stated in such notice, not being less than twenty (20) days, such information as may be necessary in order to verify that such authorised registered mandatary is complying with the obligations established in these rules. Such requests shall be sent to that authorised registered mandatary either by electronic means to his verified email address or sent by post to the authorised registered mandatary's registered address. Where any of the information requested is not submitted to the Commissioner within the time limit specified in the notice, the authorised registered mandatary shall be liable to an administrative penalty of not less than five hundred euro (€500) and not exceeding nineteen thousand, two hundred and fifty euro (€19,250):

Provided that where the Commissioner is satisfied that the default in respect of which the administrative penalties have been imposed were justifiable, the Commissioner may remit such administrative penalties in whole or in part as he may think fit. In every case the Commissioner shall inform the said authorised registered mandatary in writing:

Provided further that where an authorised registered mandatary repeatedly fails to carry out a function required under these rules, he shall cease to be an authorised registered mandatary, in such manner and form as the Commissioner may determine. For the purposes of this paragraph, "repeatedly" means more than two (2) failures of carrying out functions required under these rules.

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