

ABBOZZ TA' LIĠI msejjah

ATT biex jipprovdi għat-twaqqif tal-kariga ta' Kummissarju tat-Taxxi.

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

1. (1) It-titolu fil-qosor ta' dan l-Att hu Att tal-2011 dwar il-Kummissarju tat-Taxxi. Titolu fil-qosor u bidu fis-sehħ.

(2) Dan l-Att għandu jidhol fis-sehħ f'dik id-data li l-Ministru responsabbli għall-finanzi jista' jstabbilixxi b'avviż fil-Gazzetta, u jistgħu jiġu hekk stabbiliti dati differenti għal dispożizzjonijiet differenti u għal għanijiet differenti ta' dan l-Att.

2. F'dan l-Att, kemm-il darba r-rabta tal-kliem ma tkunx teħtieġ xort'oħra: Tifsir.

"atti tat-taxxa" tfisser l-Att dwar it-Taxxa fuq l-*Income*, l-Att dwar l-Amministrazzjoni tat-Taxxa, l-Att dwar it-Taxxa fuq Dokumenti u Trasferimenti, l-Att dwar il-Monte di Pietà, l-Att dwar Taxxa fuq il-Valur Miżjud, l-Att dwar l-Eko-Kontribuzzjoni, l-Ordinanza tad-Dwana, l-Att dwar id-Dazji ta' Importazzjoni, l-Att dwar Dazju tas-Sisa, u kull regolament magħmul taħthom; Kap. 123,
Kap. 372,
Kap. 364,
Kap. 269,
Kap. 406,
Kap. 473,
Kap. 37,
Kap. 337,
Kap. 382.

"dipartimenti tat-taxxa" tfisser id-Dipartiment tat-Taxxi Interni, id-Dipartiment tat-Taxxa fuq il-Valur Miżjud, u d-Dipartiment tad-

Dwana;

"il-Kummissarju" tfisser il-Kummissarju tat-Taxxi mahtur taht l-artikolu 3;

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

"is-Segretarju Permanenti" tfisser is-Segretarju Permanenti li jkun responsabbli lejn il-Ministru.

Twaqqif tal-Kummissarju tat-Taxxi.

3. (1) Għandu jkun hemm Kummissarju tat-Taxxi li jkun il-kap tad-dipartimenti tat-taxxa u li jkun mahtur mill-Prim Ministru.

Kap. 497.

(2) Il-Kummissarju għandu jkun responsabbli lejn il-Ministru permezz tas-Segretarju Permanenti u, bla hsara għad-dispożizzjonijiet tal-Att dwar l-Amministrazzjoni Pubblika, għandu jwettaq il-funzjonijiet mogħtija lilu taht is-subartikoli (3) u (6) skond l-ordni legittima tagħhom.

(3) Mad-dhul fis-seħħ ta' dan l-Att u minkejja kull ligi oħra, il-funzjonijiet kollha vestiti fil-Kummissarju tat-Taxxi Interni, fil-Kummissarju tat-Taxxa fuq il-Valur Miżjud, u fil-Kontrullur tad-Dwana taht l-atti tat-taxxa għandhom jiġu trasferiti lill-Kummissarju u jiġu eżerċitati minnu.

(4) (a) Il-Kummissarju jista', bi qbil bil-miktub tal-Ministru, jiddelega kull funzjoni taht dan l-Att jew taht l-atti tat-taxxa lil kull uffiċjal tad-dipartimenti tat-taxxa.

(b) Kull delega magħmula taht dan is-subartikolu għandha tiġi pubblikata mill-Ministru b'ordni fil-Gazzetta.

(c) Minkejja kull ligi oħra, meta uffiċjal ikun ġie delegat xi funzjoni mill-Kummissarju taht il-paragrafu (a), l-uffiċjal għandu jkun responsabbli lejn is-Segretarju Permanenti permezz tal-Kummissarju.

(5) Il-Kummissarju għandu jkollu r-rappreżentanza legali u ġudizzjarja tal-Gvern fid-dokumenti, atti ġudizzjarji u azzjonijiet kollha li jkollhom x'jaqsmu mal-ġbir ta' taxxa u ma' kull kwistjoni oħra li d-dipartimenti tat-taxxa jkollhom interess fiha, kemm-il darba dik ir-rappreżentanza ma tkunx ġiet delegata skond is-subartikolu (4).

(6) Il-Kummissarju jkun responsabbli għar-ristrutturar organizzattiv, is-supervizjoni u l-amministrazzjoni sħiħa tad-dipartimenti tat-taxxa.

(7) B'żjieda mad-dmirijiet mogħtija lil kap ta' dipartiment taħt l-artikolu 18(1) tal-Att dwar l-Amministrazzjoni Pubblika u taħt kull att tat-taxxa, il-Kummissarju għandu: Kap. 497.

(a) meta xi waħda mill-funzjonijiet tiegħu tkun giet delegata skond is-subartikolu (4), jagħti ordnijiet lill-persuna li lilha jkunu gew delegati dawk il-funzjonijiet;

(b) joħroġ linji gwida bil-għan li tiġi sostnuta u żgurata l-konformità mal-ordnijiet mogħtija taħt il-paragrafu (a);

(c) jieħu miżuri biex jiżgura l-koordinazzjoni bejn id-dipartimenti tat-taxxa u biex jeżegwixxi l-funzjonijiet tiegħu taħt is-subartikolu (6);

(d) jassumi r-responsabbiltà shiħa għat-tmexxija u r-istrutturar tar-riżorsi umani fi ħdan id-dipartimenti tat-taxxa;

(e) jagħti parir lill-Ministru fuq kwistjonijiet li jkollhom x'jaqsmu mat-tmexxija u l-amministrazzjoni tad-dipartimenti tat-taxxa;

(f) jirrakkomanda emendi fl-atti tat-taxxa; u

(g) jwettaq dawk il-funzjonijiet l-oħra kollha li jistgħu jiġu assenjati lilu mill-Ministru minn żmien għal żmien.

4. Il-Ministru jista' jagħmel regolamenti bil-għan li jagħmel kull delega taħt dan l-Att u jistipula l-kundizzjonijiet li taħthom tkun saret dik id-delega u biex jagħti effett aħjar lil kull dispozizzjoni ta' dan l-Att, u għall-infurzar tiegħu kif dovut. Setgħa li jagħmel regolamenti.

5. Mad-dhul fis-seħħ ta' dan l-Att u minkejja kull liġi oħra, kull referenza għall-Kummissarju tat-Taxxi Interni, għall-Kummissarju tat-Taxxa fuq il-Valur Miżjud, u għall-Kontrullur tad-Dwana fl-atti tat-taxxa għandha tinqara u tiftiehem bħala referenza għall-Kummissarju tat-Taxxi. Kif għandhom jinqraw referenzi.

Ghanijiet u Ragunijiet

L-għan ta' dan l-Abbozz hu sabiex jistabilixxi l-kariga ta' Kummissarju tat-Taxxi bħala miżura għall-organizzazzjoni u l-koordinazzjoni kif dovuti ta' miżuri governattivi fil-qasam tad-dhul pubbliku.

**A BILL
entitled**

*AN ACT to make provision for the constitution of the office of
Commissioner for Revenue.*

BE IT ENACTED by the President, by and with the advice and consent of the House of Representatives, in this present Parliament assembled, and by the authority of the same, as follows:-

Short title and commencement.

1. (1) The short title of this Act is the Commissioner for Revenue Act, 2011.

(2) This Act shall come into force on such a date as the Minister responsible for finance may by notice in the Gazette establish, and different dates may be so established for different provisions or different purposes of this Act.

Interpretation.

2. In this Act, unless the context otherwise requires:

"the Commissioner" means the Commissioner for Revenue appointed under article 3;

"the Minister" means the Minister responsible for finance;

"the Permanent Secretary" means the Permanent Secretary answerable to the Minister;

"revenue acts" means the Income Tax Act, the Income Tax Management Act, the Duty on Documents and Transfers Act, the Monte di Pietà Act, the Value Added Tax Act, the Eco-Contribution Act, the Customs Ordinance, the Import Duties Act, the Excise Duty Act, and any regulations made thereunder;

Cap. 123.
Cap. 372.
Cap. 364.
Cap. 269.
Cap. 406.
Cap. 473.
Cap. 37.
Cap. 337.
Cap. 382.

"revenue departments" means the Inland Revenue Department, the Value Added Tax Department and the Department of Customs.

3. (1) There shall be a Commissioner for Revenue who shall be head of the revenue departments and who shall be appointed by the Prime Minister.

Establishment
of the
Commissioner
for Revenue.

(2) The Commissioner shall be accountable to the Minister through the Permanent Secretary and, without prejudice to the provisions of the Public Administration Act, shall discharge his functions under sub-articles (3) and (6) in accordance with their lawful direction.

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(3) On the coming into force of this Act and notwithstanding any other law, all functions vested in the Commissioner of Inland Revenue, the Commissioner of Value Added Tax and the Comptroller of Customs under the revenue acts shall be transferred to and shall be exercised by the Commissioner.

(4) (a) The Commissioner may, with the concurrence in writing of the Minister, delegate any of the functions under this Act or under the revenue acts to any official of the revenue departments.

(b) Any delegation made under this sub-article shall be published by the Minister by order in the Gazette.

(c) Notwithstanding any other law, when an official has been delegated a function by the Commissioner under paragraph (a), he shall be accountable to the Permanent Secretary through the Commissioner.

(5) The Commissioner shall have the legal and judicial representation of the Government on all documents, judicial acts and actions relating to revenue collection and any other matter in which the revenue departments have an interest, unless such representation has been delegated in accordance with sub-article (4).

(6) The Commissioner shall be responsible for the organizational restructuring, supervision and overall administration of the revenue departments.

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(7) In addition to the duties assigned to a head of department under article 18(1) of the Public Administration Act and under any revenue act, the Commissioner shall:

- (a) when any of his functions have been delegated in terms of sub-article (4), provide direction to the person to whom such functions have been delegated;
- (b) issue guidelines aimed at upholding and ensuring compliance with the directions given under paragraph (a);
- (c) take measures to ensure coordination between the revenue departments and execute his functions under sub-article (6);
- (d) assume overall responsibility for the management and restructuring of human resources within the revenue departments;
- (e) advise the Minister on matters relating to the management and administration of the revenue departments;
- (f) recommend amendments to the revenue acts; and
- (g) perform such other functions as may from time to time be assigned to him by the Minister.

Power to make regulations.

4. The Minister may make regulations for the purpose of making any delegation under this Act and for stipulating the conditions under which such delegation is made and to give better effect to any of the provisions of this Act, and for the better enforcement thereof.

Construction of references.

5. On the coming into force of this Act and notwithstanding any other law, all references to the Commissioner of Inland Revenue, the Commissioner of Value Added Tax and the Comptroller of Customs in the revenue acts shall be read and construed as references to the Commissioner for Revenue.

Objects and Reasons

The object of this Bill is to establish the office of Commissioner for Revenue as a measure for the better organization and co-ordination of governmental measures in the field of public revenue.

