

ABBOZZ TA' LIĠI msejjah

ATT biex jemenda l-Att dwar l-Amministrazzjoni tat-Taxxa

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

1. It-titolu fil-qosor ta' dan l-Att hu Att ta' l-2007 li jemenda l-Att dwar l-Amministrazzjoni tat-Taxxa, u għandu jinqara u jiftiehem haġa waħda ma' l-Att dwar l-Amministrazzjoni tat-Taxxa, hawn iżjed 'il quddiem imsejjah "l-Att prinċipali".

Titolu fil-qosor.

Kap. 372.

2. Minflok l-artikolu 10A ta' l-Att prinċipali għandu jidhol dan li ġejj:

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

“10A. (1) Il-Kummissarju jista', kull meta u kull darba li huwa jqis li jkun hekk mehtieg, javża bil-miktub lil kull persuna sabiex din tghaddilu, fi żmien raġonevoli li jissemma' f' dak l-avviż u li ma jkunx wiehed inqas minn tletin ġurnata, dik l-informazzjoni li tista' tkun mehtieġa sabiex tkun tista' tingħata informazzjoni, inklużi dokumenti, lil awtoritajiet tat-taxxa barranin meta jkunu jeżistu arrangamenti bejn Malta u l-Istat rispettiv jew l-awtoritajiet tat-taxxa tiegħu għal skambju reċiproku ta' informazzjoni għal finijiet ta' taxxa.

(2) Id-disposizzjonijiet ta' dan l-artikolu għandhom ikunu japplikaw ukoll jekk il-Kummissarju ma jkunx jista' jiġbor

l-informazzjoni rilevanti għall-finijiet ta' l-Atti dwar it-Taxxi. Id-disposizzjonijiet ta' dan l-artikolu għandu jkollhom seħh fir-rigward ta' kull persuna, entità jew skema, inkluża persuna, entità jew skema msemmija fl-artikolu 17, minkejja kull obbligazzjoni ta' segretezza jew kunfidenzjalità, jew ta' kull restrizzjoni oħra li jkollha x'taqsam ma' l-iżvelar ta' informazzjoni.

(3) Għall-finijiet ta' dan l-artikolu, "taxxa" tfisser kull taxxa li dwarha jkun japplika kull arrangament bhal dak imsemmi fis-subartikolu (1).

(4) Is-setgħat li għandu l-Kummissarju li jehtieg lil xi persuna tagħtih informazzjoni taht dan l-artikolu jinkludu s-setgħa:

(a) li jehtieg lil xi persuna timla u tibgħat lill-Kummissarju kull prospett speċifikat f'dak l-avviz;

(b) li jsejjah lil xi persuna li, huwa għandu għalfejn jahseb, tista' tagħti informazzjoni għall-fini ta' dan l-artikolu, sabiex tidher quddiemu u li jeżamina lil dik il-persuna bil-ġurament jew xort'oħra;

(c) li jehtieg lil xi persuna li ġġib magħha bil-għan li jiġu eżaminati kotba, dokumenti, kontijiet (inklużi dikjarazzjonijiet bankarji, *passbooks* kif ukoll kull dokument bankarju ieħor) u kull dokument ieħor li l-Kummissarju jista' jehtieg jew kopja jew estratt ta' dawn;

(d) li jehtieg lil xi persuna tagħtih informazzjoni permezz ta' dikjarazzjonijiet bil-miktub;

(e) li jehtieg lil xi persuna tawtentika f'dik l-għamla li l-Kummissarju jista' jqis li tkun adatta jew skond ma jista' jiġi preskritt, dokument preparat minn dik il-persuna jew estratt ta' dak id-dokument jew kopja ta' xi dokument li jkun jinsab għand dik il-persuna jew ta' estratt ta' dak id-dokument;

(f) li jehtieg lil xi persuna tikkonferma bil-ġurament xi dikjarazzjoni li hija tagħmel jew xi dokument preparat minnu;

(g) li jehtieg lil xi persuna tipprovdi informazzjoni, dokumenti jew dikjarazzjonijiet bil-miktub f'kull għamla oħra li l-Ministru jista' jippreskrivi.

3. Fil-proviso ma' l-artikolu 16 ta' l-Att prinċipali, minnufih wara l-kliem "Izda" għandhom jiżdiedu l-kliem ", bla hsara għall-artikolu 10A,". Emenda ta' l-artikolu 16 ta' l-Att prinċipali.

4. Fl-artikolu 17 ta' l-Att prinċipali, minnufih wara l-kliem "sigriet professjonali," għandhom jiżdiedu l-kliem "u bla hsara għall-artikolu 10A,". Emenda ta' l-artikolu 17 ta' l-Att prinċipali.

5. L-artikolu 24 ta' l-Att prinċipali għandu jiġi emendat kif ġej: Emenda ta' l-artikolu 24 ta' l-Att prinċipali.

(a) fis-subartikolu (1), il-kliem ", izda mhux fil-kwalità ta' *trustee* ta' *trust*" għandhom jithassru; u

(b) minflok il-proviso mas-subartikolu (1) għandu jidhol dan li ġej:

"Izda, bla hsara għad-disposizzjonijiet ta' l-artikolu 10A, ebda persuna bhal dik m'għandha, bis-saħħa ta' dan l-artikolu, tkun obbligata tiżvela ebda informazzjoni dwar xi persuna oħra li hija jkollha fil-kwalità tagħha ta' *trustee* ta' *trust* jew li tkun xort' oħra tinkwadra fid-dmir ta' segretezza professjonali."

6. L-artikolu 24Ċ ta' l-Att prinċipali għandu jiġi emendat kif ġej: Emenda ta' l-artikolu 24Ċ ta' l-Att prinċipali.

(a) fl-ewwel proviso, minflok il-kliem "Izda l-informazzjoni" għandhom jidhlu l-kliem "Izda, bla hsara għall-artikolu 10A, l-informazzjoni"; u

(b) fit-tieni proviso, minflok il-kliem "Izda wkoll meta xi informazzjoni" għandhom jidhlu l-kliem "Izda wkoll, bla hsara għall-artikolu 10A, meta xi informazzjoni".

7. L-artikolu 50 ta' l-Att prinċipali għandu jiġi emendat kif ġej: Emenda ta' l-artikolu 50 ta' l-Att prinċipali.

(a) minflok il-kliem "mhux iżjed minn hamsin lira" għandhom jidhlu l-kliem "mhux iżjed minn hamest elef lira"; u

(b) minflok il-kliem "mhux iżjed minn żewġ liri" għandhom jidhlu l-kliem "mhux iżjed minn mitt lira".

Għanijiet u Raġunijiet

L-għan ta' dan l-Abbozz hu sabiex jagħti setgħat lill-Kummissarju tat-Taxxi Interni jiġbor dik l-informazzjoni li huwa jkun meħtieġ li jipprovdi lil awtoritajiet tat-taxxa barranin skond arrangamenti internazzjonali reċiproċi għall-iskambju ta' informazzjoni.

**A BILL
entitled**

AN ACT to amend the Income Tax Management Act

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 Income Tax Management (Amendment) Act, 2007, and it shall be read and construed as one with the Income Tax Management Act, hereinafter referred to as “the principal Act”.

Cap. 372.

Amendment of
article 10A of the
principal Act.

2. For article 10A of the principal Act there shall be substituted the following:

“10A. (1) The Commissioner may, when and as often as he deems necessary, give notice in writing to any person to furnish him, within a reasonable time stated in such notice, not being less than thirty days, such information as may be necessary in order to provide information, including documents, to foreign tax authorities where arrangements between Malta and the respective State or its tax authorities exist for the reciprocal exchange of information for tax purposes.

(2) The provisions of this article shall apply even if the Commissioner could not collect the relevant information for

the purposes of the Income Tax Acts. The provisions of this article shall have effect in respect of any person, entity or scheme, including a person entity or scheme referred to in article 17, notwithstanding any obligation to secrecy or confidentiality, or to any other restriction relating to the disclosure of information.

(3) For the purposes of this article, “tax” means any tax to which an arrangement as referred to in subarticle (1) applies.

(4) The powers of the Commissioner to require a person to provide information under this article include the power:

(a) to require any person to complete and deliver to the Commissioner any return specified in that notice;

(b) to summon any person who, he has reason to believe, is able to give information required for the purposes of this article, to attend before him and to examine such person on oath or otherwise;

(c) to require any person to produce for examination any books, documents, accounts (including bank statements, passbooks and other bank documents) and any other document which the Commissioner may require or a copy or extract thereof;

(d) to require any person to give information by means of written statements;

(e) to require any person to authenticate in such form as the Commissioner may consider appropriate or as may be prescribed any document prepared by that person or an extract thereof or the copy of any document held by that person or of an extract thereof;

(f) to require any person to confirm on oath any declaration made by him or any document prepared by him;

(g) to require any person to provide information, documents or written statements in such other form as the Minister may prescribe.

3. In the proviso to article 16 of the principal Act, immediately after the words “Provided that” there shall be added the words “, subject to article 10A,”.

Amendment of article 16 of the principal Act.

Amendment of article 17 of the principal Act.

4. In article 17 of the principal Act, immediately after the words “professional secrecy,” there shall be added the words “and subject to article 10A,”.

Amendment of article 24 of the principal Act.

5. Article 24 of the principal Act shall be amended as follows:

(a) in subarticle (1), the words “, but not in the capacity of a trustee of a trust” shall be deleted; and

(b) for the proviso to subarticle (1) there shall be substituted the following:

“Provided that, subject to the provisions of article 10A, no such person shall, by virtue of this article, be obliged to disclose any information in relation to another person which he holds in the capacity of a trustee of a trust or which is otherwise covered by the duty of professional secrecy.”.

Amendment of article 24C of the principal Act.

6. Article 24C of the principal Act shall be amended as follows:

(a) in the first proviso, for the words “Provided that the information” there shall be substituted the words “Provided that, subject to article 10A, the information”; and

(b) in the second proviso, for the words “Provided further that where” there shall be substituted the words “Provided further that, subject to article 10A, where”.

Amendment of article 50 of the principal Act.

7. Article 50 of the principal Act shall be amended as follows:

(a) for the words “not exceeding fifty liri” there shall be substituted the words “not exceeding five thousand liri”; and

(b) for the words “not exceeding two liri” there shall be substituted the words “not exceeding one hundred liri”.

Object and Reasons

The object of the Bill is to give powers to the Commissioner of Inland Revenue to collect the information which he is required to provide to foreign tax authorities in terms of reciprocal international arrangements for the exchange of information.