

A.L. 127 ta' l-2003

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

**Regoli ta' l-2003 dwar Tnaqqis ta' Taxxa Addizzjonali
(Nuqqasijiet meta jsir Prospett)**

BIS-SAHHA tas-setghat moghtija bl-artikolu 96 u l-inciz 10(b) ta' l-Iskeda li tinsab ma' l-Att dwar it-Taxxa fuq l-*Income*, hawnhekk iżjed 'il quddiem imsejjah "l-Att", il-Ministru tal-Finanzi u l-Affarijiet Ekonomiċi ghamel dawn ir-regoli li ġejjin:-

1. (1) It-titolu ta' dawn ir-regoli hu Regoli ta' l-2003 dwar Tnaqqis ta' Taxxa Addizzjonali (Nuqqasijiet meta jsir Prospett). Titolu u bidu fis-sehh.

(2) Dawn ir-regoli ghandhom ikunu japplikaw ghar-rigward tas-sena ta' stima li tibda fl-1 ta' Jannar 2003 u s-snin ta' stima sussegwenti.

2. F'dawn ir-regoli:- Tifsir.

“Skeda” tfisser l-Iskeda li tinsab ma' l-Att;

“taxxa addizzjonali” tfisser it-taxxa addizzjonali li ghandha tithallas skond id-disposizzjonijiet ta' l-artikolu 56(12)(c) ta' l-Att u d-disposizzjonijiet ta' l-Iskeda dwar xi nuqqas meta jsir prospett.

3. Il-Kummissarju jista' jahfer dik il-parti mit-taxxa addizzjonali jew it-taxxa addizzjonali kollha li tkun dovuta xort'ohra skond id-disposizzjonijiet ta' l-Iskeda, skond ma jidhiru xieraq, sakemm: Poteri li ghandu l-Kummissarju.

(a) il-Kummissarju jista' jimponi bhala kondizzjoni ghal tali hlas lura l-htiega li l-persuna involuta ma taghmel ebda nuqqas iehor meta taghmel il-prospett taghha f'dak il-perjodu li l-Kummissarju jista' jistabilixxi, kif ukoll dawk il-kondizzjonijiet l-ohra kollha li jista' jqis xierqa;

(b) jekk xi kondizzjoni imposta mill-Kummissarju skond id-disposizzjonijiet tal-paragrafu (a) ta' dawn ir-regoli tiġi miksura mill-persuna involuta, kull tnaqqis ta' taxxa addizzjonali mogħtija mill-Kummissarju b'żjieda ma' kull tnaqqis kontemplat bid-disposizzjonijiet l-oħra ta' dawn ir-regoli għandu jiġi konfiskat;

(ċ) jekk il-konfiska tkun hekk dovuta, taħt id-disposizzjonijiet tas-subregola (b) ta' dawn ir-regoli, kull tnaqqis addizzjonali magħmul taħt id-disposizzjonijiet ta' din ir-regola, għandu jitqies bhala li kien sospensjoni tal-passività għal dik it-taxxa addizzjonali, u mhux it-thassir tat-taxxa addizzjonali rilevanti;

(d) il-Kummissarju għandu jikkomunika bil-miktub lill-persuna involuta kull kwistjoni imposta taħt is-subregola (b) ta' dawn ir-regoli, il-konsegwenzi tal-ksur ta' kull tali kondizzjoni u, jekk dan ikun il-każ, il-fatt li l-konfiska tkun saret.

Appelli.

11. Id-diskrezzjoni tal-Kummissarju għall-iskopijiet ta' dawn ir-regoli ma għandha tiġi kontesta f'ebda appell.

L.N. 127 of 2003

**INCOME TAX ACT
(CAP. 123)**

**Reduction of Additional Tax
(Default in Furnishing Return) Rules, 2003**

IN exercise of the powers conferred by article 96 and by item 10(b) of the Schedule to the Income Tax Act, hereinafter referred to as “the Act”, the Minister of Finance and Economic Affairs has made the following rules:–

1. (1) The title of these rules is the Reduction of Additional Tax (Default in Furnishing Return) Rules, 2003. Title and commencement.

(2) These rules shall apply in respect of the year of assessment commencing on the 1st January, 2003 and subsequent years of assessment.

2. In these rules:– Interpretation.

“additional tax” means the additional tax chargeable in accordance with the provisions of article 56(12)(c) of the Act and the provisions of the Schedule in respect of a default in furnishing a return;

“Schedule” means the Schedule to the Act;

3. The Commissioner may remit such part or all of the additional tax otherwise due in accordance with the provisions of the Schedule, as he may deem fit, provided that: Certain powers of the Commissioner.

(a) the Commissioner may impose as a condition for any such remission the requirement that the person concerned shall not make another default in furnishing his return within such period as the Commissioner may establish, as well as such other conditions as he may deem fit:

(b) should any condition imposed by the Commissioner in accordance with the provisions of paragraph (a) hereof be infringed by the person concerned, any reduction of additional tax granted by the Commissioner in addition to the reductions contemplated by the other provisions of these rules shall be forfeited:

(c) if forfeiture is so due, under the provisions of sub-rule (b) hereof, any additional reduction made under the provisions of this rule shall be deemed to have been a suspension of liability to the said additional tax, and not the cancellation of the relevant additional tax;

(d) the Commissioner shall communicate in writing to the person concerned any condition imposed under sub-rule (b) hereof, the consequences of infringement of any such condition and, if such is the case, the fact that forfeiture has been incurred.

Appeals.

4. The use of the Commissioner's discretion for the purposes of these rules shall not be questioned in any appeal.