

## A.L. 110 ta' l-2005

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

**Regoli ta' l-2005 dwar Kreditu ta' Taxxa  
li jinghata lil Nisa li Jirritornaw ghal Impjieg**

BIS-SAHHA tas-setghat moghtija mill-artikolu 96 ta' l-Att dwar it-Taxxa fuq l-*Income*, hawn izjed 'il quddiem imsejjah "l-Att", il-Prim Ministru u Ministru tal-Finanzi ghamel ir-regoli li ġejjin:-

1. (1) It-titolu ta' dawn ir-regoli hu Regoli ta' l-2005 dwar Kreditu ta' Taxxa li jinghata lil Nisa li Jirritornaw ghal Impjieg. Titolu u bidu fis-sehh.

(2) Dawn ir-regoli ghandhom jitqiesu li dahlu fis-sehh mis-sena ta' stima 2006.

2. Dawn ir-regoli japplikaw ghal nisa li jkunu ghadhom ma laħqux l-età statutorja ta' l-irtirar u li jirritornaw ghal impjieg fi jew wara l-1 ta' Jannar, 2005 wara li jkunu ilhom neqsin minn kull attività bi qligh ghal mill-anqas hames snin minnufih qabel id-data ta' dak ir-ritorn ghal impjieg, u li ma kienu qatt irċevew pensjoni minhabba impjieg preċedenti qabel id-data ta' dak ir-ritorn ghal impjieg u li, barra minn hekk, kienu preċedement f'impjieg ghal mill-anqas erbgħa u ghoxrin xahar konsekuttiv. Applikabilità.

3. (1) (a) Bla hsara ghad-disposizzjonijiet tar-regola 4 ta' dawn ir-regoli, kull mara li dwarha tapplika r-regola 2, inkluża mara miżżewġa li hi jew ir-raġel tagħha jkunu għażlu li jkollhom komputazzjoni separata għall-iskopijiet ta' l-artikolu 50 ta' l-Att, u li tkun taxxabli bir-rati msemmija fl-artikolu 56(1)(b) ta' l-Att, ghandha tgawdi minn kreditu ta' taxxa ta' seba' mitt lira li jinghata permezz ta' tpaċija kontra t-taxxa fuq il-qligh jew profitti minn dak l-impjieg. Kreditu ta' Taxxa.

(b) Il-kreditu ta' taxxa hawn qabel imsemmi jista' jinghata biss bhala tpaċija kontra t-taxxa fuq id-dhul minn impjieg imsemmi

fir-regola 2 iżda jista' jitgawda tul perijodu ta' sentejn ta' stima konsekuttivi li jibdew ghaddejin mis-sena ta' stima illi matulha jsehh ir-ritorn ghal impjieg. Ma tistax issir tpaċija dwar il-kreditu kontra xi ghejun ta' dhul iehor tal-mara, jekk ikun hemm, jew kontra d-dhul tal-konjuġi taghha.

(ċ) Id-dhul li dwaru jinghata kreditu ta' taxxa taht dawn ir-regoli ghandu jitqies bhala li jikkostitwixxi l-ewwel parti tad-dhul totali ta' dik il-mara ghas-sena ta' stima relattiva.

(2) (a) Bla hsara ghad-disposizzjonijiet tar-regola 4, mara li ghalha tapplika r-regola 2 u li tkun taxxabbli flimkien mar-raġel taghha bir-rati msemija fl-artikolu 56(1)(a) ta' l-Att, ghandha tgawdi minn kreditu ta' taxxa ta' seba' mitt lira li jinghata permezz ta' tpaċija kontra t-taxxa fuq id-dhul totali tal-koppja mizzewġa.

(b) Il-kreditu ta' taxxa msemmi jista' jitgawda tul perijodu ta' sentejn ta' stima konsekuttivi li jibdew ghaddejin mis-sena ta' stima illi matulha jkun sehh ir-ritorn ghal impjieg.

(ċ) Id-dhul li dwaru jinghata kreditu ta' taxxa taht dawn ir-regoli ghandu jitqies bhala li jikkostitwixxi l-ahhar parti tad-dhul totali ta' dik il-koppja mizzewġa fis-sena ta' stima relattiva.

Esklużjoni

**4.** Dawn ir-regoli ma japplikawx fil-każ ta' mara li tirritorna ghal impjieg kif imsemmi fir-regola 2 ma' prinċipal li jkun il-konjuġi taghha, xi wiehed mill-axxendenti jew dixxendenti tal-konjuġi taghha fil-linja diretta, tfal addottivi taghha, il-konjuġi ta' dawk l-axxendenti, dixxendenti jew tfal addottivi, hu jew ohtha jew tal-konjuġi taghha jew il-konjuġi taghhom, jew meta l-prinċipal tkun kumpannija li fiha l-mara jew xi wahda mill-persuni hawn qabel imsemmija tkun azzjonista b'mod dirett jew indirett.

**L.N. 110 of 2005****INCOME TAX ACT  
(CAP. 123)****Tax Credit (Women Returning to Employment) Rules, 2005**

IN exercise of the powers conferred by article 96 of the Income Tax Act, the Prime Minister and Minister of Finance has made the following rules:-

**1.** (1) The title of these rules is the Tax Credit (Women Returning to Employment) Rules, 2005. Citation and commencement

(2) These rules shall be deemed to have come into force as from the year of assessment 2006.

**2.** These rules apply to women, who have not attained the statutory retirement age and who return to employment on or after the 1<sup>st</sup> of January 2005 after having been absent from any gainful occupation for at least five years immediately preceding the date of the said return to employment and who have never been, prior to the date of the said return to employment, in receipt of a pension in view of past employment and who, moreover, had previously been in employment for at least twenty four consecutive months. Applicability

**3.** (1) (a) Subject to the provisions of rule 4 hereof, any woman to whom rule 2 hereof applies, including a married woman who, or whose spouse has, opted for a separate computation for the purposes of article 50 of the Act, and who is chargeable to tax at the rates specified in article 56(1)(b) of the Act, shall benefit from a tax credit of seven hundred liri which shall be set-off against the tax in respect of gains or profits from the said employment. Tax credit

(b) The tax credit as aforesaid may only be set-off against the tax on employment income referred to in rule 2 hereof but may be availed of over a period of two consecutive years of assessment commencing from the year of assessment during which the return to employment occurs. It shall not be available as a set-off against the woman's other sources of income, if any, or against her spouse's income.

(c) The income in respect of which a tax credit is granted under these rules shall be deemed to constitute the first part of that woman's total income for the relative year of assessment.

(2) (a) Subject to the provisions of rule 4 hereof, any woman to whom rule 2 hereof applies and who is chargeable to tax jointly with her husband at the rates specified in article 56(1)(a) of the Act, shall benefit from a tax credit of seven hundred liri which shall be set-off against the tax on the total income of the married couple.

(b) The tax credit as aforesaid may be availed of over a period of two consecutive years of assessment commencing from the year of assessment during which the return to employment occurs.

(c) The income in respect of which a tax credit is granted under these rules shall be deemed to constitute the last part of that married couple's total income for the relative year of assessment.

Non-applicability

**4.** A woman shall not qualify under the provisions of these rules where the return to employment referred to in rule 2 hereof is with an employer who is the woman's spouse, her or her spouse's ascendant or descendant in the direct line, her adoptive child, the spouse of any such ascendant, descendant or adoptive child, her or her spouse's brother or sister or their spouses, or where the said employer is a company in which the woman or any of the aforementioned persons is directly or indirectly a shareholder.