

Suppliment tal-Gazzetta tal-Gvern ta' Malta Nru. 18,860, 27 ta' Jannar, 2012

Taqsimha B

A.L. 41 tal-2012

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

**Regoli tal-2012 li jemendaw ir-Regoli dwar Individwi ta' Valur
Nett Gholi - Ċittadini tal-UE/ŻEE/Svizzera**

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

1. (1) It-titolu ta' dawn ir-regoli hu r-Regoli tal-2012 li jemendaw ir-Regoli dwar Individwi ta' Valur Nett Gholi - Ċittadini tal-UE/ŻEE/Svizzera, u dawn ir-regoli għandhom jinqraw u jinftiehm u waħda mar-Regoli dwar Individwi ta' Valur Nett Gholi - Ċittadini tal-UE/ŻEE/Svizzera, hawn iżjed 'il quddiem imsejha "ir-regoli prinċipali".

Titolu u bidu fis-sehh.

L.S. 123.129

(2) Dawn ir-regoli għandhom jitqiesu li bdew isehhu fl-1 ta' Jannar, 2011.

2. Ir-regola 2 tar-regoli prinċipali għandha tigi emendata kif ġej:

Temenda r-regola 2 tar-regoli prinċipali.

(a) fit-tifsira "mandatarju awtorizzat", minflok il-kliem "persuna li tkun membru tal-*Malta Institute of Management*;" għandhom jidhlu l-kliem "persuna li tkun membru tal-*Malta Institute of Accountants* jew persuna li tkun membru tal-*Malta Institute of Management*:" u minnufih wara għandu jizjed il-proviso ġdid li ġej:

"Izda persuna li ma tkunx individwu, li jkollha mill-inqas 75% (direttament jew indirettament) tal-azzjonisti, imsieħba jew membri oħra tagħha, kif ikun il-każ, li jkunu persuni fil-pussess tal-*warrants* hawn fuq imsemmija jew hija membru ta' xi wieħed mill-*institutes* hawn fuq imsemmija, għandha tigi kkunsidrata bħala mandatarju awtorizzat;"

(b) fit-tifsira "proprjeta mikrija li tikkwalifika", minflok il-kliem "fis-sena;" għandhom jidhlu l-kliem "fis-sena:" u minnufih wara għandu jizjed il-proviso ġdid li ġej:

"Izda, għall-finijiet ta' din it-tifsira, il-Kummissarju jkollu d-diskrezzjoni, sakemm tingħata

raġuni valida, li jqis proprjetà li tkun koperta b'arranġament ta' kera mibdi qabel l-14 ta' Settembru 2011 għall-korrispettiv ta' mhux inqas minn €4,150 fis-sena, minn persuna li tkun ipprezentat applikazzjoni skont ir-Regolamenti dwar Skema għal Residenti, liema applikazzjoni tkun giet debitament riċevuta u mgħarrfa mill-Kummissarju qabel l-14 ta' Settembru 2011, bħala proprjetà mikrija mill-applikant kif imsemmi hawn qabel, sakemm kopja tal-istess arranġament ta' kera, attestata minn nutar jew avukat, tiġi depożitata mal-Kummissarju sa mhux iktar tard mill-31 ta' Marzu 2012;"

(ċ) fit-tifsira "proprjetà mixtrija li tikkwalifka", minflok il-kliem "wara l-14 ta' Settembru 2011" għandhom jidhlu l-kliem "wara l-1 ta' Jannar 2011"; u

(d) it-tifsira "resident li joqgħod għal żmien twil" għandha tiġi mħassra.

Temenda r-regola 4 tar-regoli prinċipali.

għej:

3. Ir-regola 4 tar-regoli prinċipali għandha tiġi emendata kif

(a) fil-paragrafu (g) tagħha minflok il-kliem "jistabbilixxi d-domicilju tiegħu f'Malta;" għandhom jidhlu l-kliem "jistabbilixxi d-domicilju tiegħu f'Malta; u";

(b) il-paragrafu (h) għandu jiġi mħassar; u

(ċ) il-paragrafu (i) għandu jiġi enumerat mill-ġdid bħala l-paragrafu (h).

Temenda r-regola 6 tar-regoli prinċipali.

4. Is-subregolament (1) tar-regola 6 tar-regoli prinċipali għandu jiġi emendat kif għej:

(a) il-paragrafu (f) tiegħu għandu jiġi mħassar;

(b) il-paragrafi (g) u (h) tiegħu għandhom jiġu enumerati mill-ġdid bħala l-paragrafi (f) u (g) rispettivament; u

(ċ) fil-paragrafu (g) tiegħu, kif enumerat mill-ġdid, il-kliem "u jonqos milli jipprovi prova dokumentata dwar dan" għandhom jiġu mħassra.

L.N. 41 of 2012

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

**High Net Worth Individuals - EU/EEA/Swiss Nationals
(Amendment) Rules, 2012**

IN exercise of the powers conferred by articles 56(23) and 96 of the Income Tax Act, the Minister of Finance, the Economy and Investment has made the following rules:

1. (1) The title of these rules is the High Net Worth Individuals - EU/EEA/Swiss Nationals (Amendment) Rules, 2012, and these rules shall be read and construed as one with the High Net Worth Individuals - EU/EEA/Swiss Nationals Rules, hereinafter referred to as "the principal rules".

Citation and coming into force.
S.L. 123.129

(2) These rules shall be deemed to have come into force on 1st January, 2011.

2. Rule 2 of the principal rules shall be amended as follows:

Amends rule 2 of the principal rules.

(a) in the definition "authorised mandatory", for the words "a person who is a member of the Malta Institute of Management;" there shall be substituted the words "a person who is a member of the Malta Institute of Accountants or a person who is a member of the Institute of Management:", and immediately thereafter there shall be added the following new proviso:

"Provided that a person that is not an individual, having at least 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 or being a member of the above-mentioned institutes, shall also be considered to be an authorised mandatory;"

(b) the definition "long-term resident" shall be deleted;

(c) in the definition "qualifying owned property", for the words "after 14 September 2011" there shall be substituted the words "after 1 January 2011"; and

(d) in the definition "qualifying rented property", for the

words "per annum;" there shall be substituted the words "per annum:", and immediately thereafter there shall be added the following new proviso:

"Provided that, for the purposes of this definition, the Commissioner shall have discretion, upon good cause being shown, to treat a property covered by a lease agreement entered into prior to 14 September 2011 for an amount of not less than €4,150 per annum, by a person who filed an application under the Residents Scheme Regulations which was duly received and acknowledged by the Commissioner before 14 September 2011, as a leased property by an applicant as aforesaid if a copy of the relative lease agreement, attested by a notary or advocate, is deposited with the Commissioner by not later than 31 March 2012;".

Amends rule 4
of the principal
rules.

3. Rule 4 of the principal rules shall be amended as follows:

(a) in paragraph (g) thereof, for the words "to establish his domicile in Malta;", there shall be substituted the words "to establish his domicile in Malta; and";

(b) paragraph (h) thereof shall be deleted; and

(c) paragraph (i) thereof shall be renumbered as paragraph (h).

Amends rule 6
of the principal
rules.

4. Sub-rule (1) of rule 6 of the principal rules shall be amended as follows:

(a) paragraph (f) thereof shall be deleted;

(b) paragraphs (g) and (h) thereof shall be renumbered as paragraphs (f) and (g) respectively; and

(c) in paragraph (g) thereof, as renumbered, the words "and fails to provide documentary proof to this effect" shall be deleted.

