

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

Taqsimha B

A.L. 42 tal-2012

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

Regoli tal-2012 li jemendaw ir-Regoli dwar Individwi ta' Valur Nett Għoli - Persuni li mhumiex 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 Għoli - Persuni li mhumiex Ċittadini tal-UE/ŻEE/Svizzera, u dawn ir-regoli għandhom jinqraw u jinftiehmha waħda mar-Regoli dwar Individwi ta' Valur Nett Għoli - Persuni li mhumiex Ċittadini tal-UE/ŻEE/Svizzera, hawn iżjed 'il quddiem imsejha "ir-regoli prinċipali".

Titolu u bidu fis-sehh.

L.S. 123.130

(2) Dawn ir-regoli għandhom jitqiesu li bdew isehħu 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 jizdied 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 "proprietà mikrija li tikkwalifika" minflok il-kliem "fis-sena;" għandhom jidhlu l-kliem "fis-sena:"; u minnufih wara għandu jizdied 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, bhala 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;"; u

(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".

Temenda r-regola 3 tar-regoli prinċipali.

3. Fis-subregola (1) tar-regola 3 tar-regoli prinċipali, minflok il-kliem "Individwu, kif debitament rappreżentat" għandhom jidhlu l-kliem "Individwu li m'huw iex resident li joqgħod għal żmien twil, kif debitament rappreżentat".

Temenda r-regola 4 tar-regoli prinċipali.

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

(a) il-paragrafu (b) tagħha għandu jiġi sostitwit bil-paragrafu ġdid li ġej:

"(b) fil-każ ta' persuna li tiddikjara li m'għandhiex intenzjoni li ssir persuna li toqgħod għal żmien twil, ma tqattax iktar minn disa' xhur f'Malta f'sena kalendarja;";

(b) il-paragrafi (ċ) sa (j) tagħha għandhom jiġu enumerati mill-ġdid bhala l-paragrafi (d) sa (k) rispettivament; u

(ċ) minnufih wara l-paragrafu (b) tagħha għandu jżded il-paragrafu ġdid li ġej:

"(ċ) fil-każ ta' persuna li tiddikjara li għandha intenzjoni li ssir persuna li toqgħod għal żmien twil, hija għandha tkun waħda mill-partijiet f'kuntratt li jikkwalifika;".

Temenda r-regola 6 tar-regoli prinċipali.

5. Is-subregola (1) tar-regola 6 tar-regoli prinċipali għandha tiġi emendata kif ġej:

(a) il-paragrafu (e) tagħha għandu jiġi sostitwit bil-paragrafu ġdid li ġej:

"(e) jekk din il-persuna kienet iddikjarat li m'għandhiex intenzjoni li ssir persuna li toqgħod għal żmien twil u toqgħod għal iktar minn disa' xhur f'Malta f'sena kalendarja;"

(b) il-paragrafu (g) tagħha għandu jiġi mħassar;

(ċ) il-paragrafu (f) tagħha għandu jiġi enumerat mill-ġdid bħala l-paragrafu (g);

(d) minnufih wara l-paragrafu (e) tagħha, għandu jizdied il-paragrafu ġdid li ġej:

"(f) jekk din il-persuna kienet iddikjarat li għandha l-intenzjoni li ssir persuna li toqgħod għal żmien twil, tkun ġiet mġhotija status ta' resident li joqgħod għal żmien twil u tieqaf tkun waħda mill-partijiet f'kuntratt li jikkwalifika;" u

(e) fil-paragrafu (i) tagħha, il-kliem "u jonqos milli jipprova prova dokumentata dwar dan" għandhom jiġu mħassra.

L.N. 42 of 2012**INCOME TAX ACT
(CAP. 123)****High Net Worth Individuals - Non-EU/Non-EEA/Non-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:

Citation and coming into force.

S.L. 123.130

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

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

Amends rule 2 of the principal rules.

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

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

(c) 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;"

3. In sub-rule (1) of rule 3 of the principal rules, for the words "An individual, as duly represented" there shall be substituted the words "An individual who is not a long-term resident, as duly represented".

Amends rule 3 of the principal rules.

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

Amends rule 4 of the principal rules.

(a) paragraph (b) thereof shall be substituted by the following new paragraph:

"(b) in the case of a person who declares that he does not intend to become a long-term resident, he does not spend more than nine months in Malta in any calendar year;"

(b) paragraphs (c) to (j) thereof shall be renumbered as paragraphs (d) to (k) respectively; and

(c) immediately after paragraph (b) thereof, there shall be added the following new paragraph:

"(c) in the case of a person who declares that he intends to become a long-term resident, he is a party to a qualifying contract;"

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

Amends rule 6 of the principal rules.

(a) paragraph (e) thereof shall be substituted by the following new paragraph:

"(e) if such person had declared that he does not intend to become a long-term resident and spends more

than nine months in Malta in a calendar year;";

(b) paragraph (g) thereof shall be deleted;

(c) paragraph (f) thereof shall be renumbered as paragraph (g);

(d) immediately after paragraph (e) thereof, there shall be added the following new paragraph:

"(f) if such person had declared that he intended to become a long-term resident, is granted long-term residency status and ceases to be a party to the qualifying contract;"; and

(e) in paragraph (i) thereof the words "and fails to provide documentary proof to this effect" shall be deleted.

