

Suppliment tal-Gazzetta tal-Gvern ta' Malta Nru. 18,890, 16 ta' Marzu, 2012

Taqsimha B

A.L. 95 tal-2012

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

**Regolamenti tal-2012 li jemendaw
ir-Regolamenti dwar Direttivi ta' l-Unjoni Ewropea**

BIS-SAĦĦA tas-setgħat mogħtija bl-artikoli 52B u 96 tal-Att dwar it-Taxxa fuq l-*Income*, il-Ministru tal-Finanzi, l-Ekonomija u l-Investment għamel dawn ir-regolamenti li ġejjin:

1. (1) It-titolu ta' dawn ir-regolamenti hu r-Regolamenti tal-2012 li jemendaw ir-Regolamenti dwar Direttivi tal-Unjoni Ewropea, u dawn ir-regolamenti għandhom jinqraw u jiftiehm u haġa waħda mar-Regolamenti dwar Direttivi ta' l-Unjoni Ewropea, hawn iżjed 'il quddiem imsejha "ir-regolamenti prinċipali".

Titolu u bidu fis-seħh.

L.S. 123.74.

(2) Dawn ir-regolamenti għandhom jitqiesu li daħlu fis-seħh fit-18 ta' Jannar, 2012.

2. Fir-regolament 2 tar-regolamenti prinċipali, minnufih wara l-kliem "għandu jkollha effett għar-rigward ta' l-Atti dwar it-Taxxi.", għandu jiżdied il-paragrafu ġdid li ġej:

Jemenda r-regolament 2 tar-regolamenti prinċipali.

"Mit-18 ta' Jannar, 2012, wara r-revoka tad-Direttiva tal-UE 90/435/KEE hawn fuq imsemmija, id-Direttiva tal-UE 2011/96/EU tat-30 ta' Novembru 2011 dwar is-sistema komuni ta' tassazzjoni applikabbli fil-każ tal-kumpanniji prinċipali u sussidjarji ta' Stati Membri differenti għandu jkollha effett fir-rigward tal-Atti dwar it-Taxxi. Id-Direttiva tal-EU 2011/96/EU għandha tinqara skond it-tabella ta' korrelazzjoni fl-Anness III ta' dik l-istess Direttiva."

L.N. 95 of 2012**INCOME TAX ACT
(CAP. 123)****European Union Directives (Amendment) Regulations, 2012**

IN exercise of the powers conferred by articles 52B and 96 of the Income Tax Act, the Minister of Finance, the Economy and Investment has made the following regulations:

Citation and
coming into
force.
S.L. 123.74

1. (1) The title of these regulations is the European Union Directives (Amendment) Regulations, 2012 and these regulations shall be read and construed as one with the European Union Directives Regulations, hereinafter referred to as "the principal regulations".

(2) These regulations shall be deemed to have come into force on the 18th January, 2012.

Amends
regulation 2 of
the principal
regulations.

2. In regulation 2 of the principal regulations, immediately after the words "shall have effect in relation to the Income Tax Acts.", there shall be added the following new paragraph:

"As from 18th January 2012, following the repeal of the above-mentioned EU Directive 90/435/EEC, EU Directive 2011/96/EU of 30 November 2011 on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States shall have effect in relation to the Income Tax Acts. EU Directive 2011/96/EU shall be read in accordance with the correlation table in Annex III of that same Directive."

