

L.N. 427 of 2004

**INCOME TAX MANAGEMENT ACT
(CAP. 372)**

**Income Tax (Declaration Form)
(Amendment) Rules, 2004**

IN exercise of the powers conferred by article 58 of the Income Tax Management Act, hereinafter referred to as “the Act”, the Prime Minister and Minister of Finance has made the following rules:

1. (1) The title of these rules is the Income Tax (Declaration Form) (Amendment) Rules, 2004 and they shall be read and construed as one with the Income Tax (Declaration Form) Rules, 2001, hereinafter referred to as “the principal rules”. Citation and commencement.
LN 74 of 2001.

(2) These rules shall be deemed to have come into force with regard to the year of assessment 2002 and subsequent years of assessment.

2. For the Schedule to the principal rules there shall be substituted the following new Schedule: Substitutes Schedule in the principal rules.

" SCHEDULE A

(Rule 2)

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Inland Revenue - Malta

Declaration Form*(in lieu of an Income Tax Return and Self Assessment)***for the Year 2001 (Year of assessment 2002)***Complete only if printed information is missing or incorrect***Personal Details**

		ID No./Ref No.	
		Title	
		Surname	
		Name	
		House No./Name	
		Street	
		Locality	
Postcode			
Country			
Telephone No.			

ID No./Ref No.	
Title	
Surname	
Name	
House No./Name	
Street	
Locality	
Postcode	
Country	
Telephone No.	

Spouse Details

This section applies to married persons only

		ID No./Ref No.	
		Surname	
		Name	
		Maiden Surname	
Date of Marriage			

ID No./Ref No.	
Surname	
Name	
Maiden Surname	
Date of Marriage	

Tax Status

Your current status known to the department

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If your status has changed tick the appropriate box

☐ Single	☐ Married and living together	☐ Separated	☐ Widow	☐ Single parent
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Date of change

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Dependent Children Attending Private School during 2001

In Box 1 indicate the number of dependent children attending independent private school at primary level.

In Box 2 indicate the number of dependent children attending independent private school at secondary level.

Attach the relevant certificate/s provided by the Head of School to the Declaration

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Declaration - Send this Declaration ONLY if you satisfy at least one of the following conditions**Condition A**

This is satisfied if your income (and, if married, that of your spouse) was derived SOLELY from one or more of the following sources:

- Emoluments, subject to tax deduction under the Final Settlement System (e.g. income from full-time or part-time employment or from pensions).
- Investment income, from which tax was withheld at source at the rate of 15%.
- Dividends, paid by companies resident in Malta.
- Benefits payable under the Social Security Act, even where no tax has been deducted.
- Part-time self-employment, not exceeding Lm3000 and on which tax at 15% has been paid by the 15th February 2002.

I declare that, to the best of my knowledge, I satisfy at least one of the conditions set out above and hereby opt to submit this Declaration Form in lieu of my Income Tax Return and Self Assessment for the Year of Assessment 2002.

Signature

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Condition B

This is satisfied if:

- your income (together with that of your spouse, if married) did not exceed Lm4000 (in the case of a married couple with a joint computation or a single parent) or Lm3000 (for each spouse, in the case of married couple with a separate computation, or in the case of single persons); and
- no part of your income was derived from a trade, business, profession or vocation, or from a capital gain.

Date

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Spouse's

Signature

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This Declaration is to be completed and forwarded so as to reach the Inland Revenue Department by the date shown below. The Declaration, duly filled and signed by you (and, if married, by your spouse) will be considered as the return which you are required to file in terms of the Income Tax Acts.

Kindly refer to the explanatory notes overleaf to determine whether you are eligible to complete this Declaration. The Department reserves the right to request a complete Income Tax Return from any individual submitting this Declaration.

A. Chetcuti

Commissioner of Inland Revenue



This declaration must reach the Inland Revenue by 30th April, 2002.

Attach to this Declaration all supporting Documents (FS3 Statement of Earnings). Please indicate number of separate FS3's and pension statements attached.

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