

L.N. 129 of 1999

**INCOME TAX MANAGEMENT ACT, 1994
(ACT NO. XVIII OF 1994)**

**Income Tax (Form of Returns)
(Amendment) Rules, 1999**

IN Virtue of the powers conferred by section 57 of the Income tax Management Act, 1994, the Minister of Finance has made the following rules:—

Citation and
Commencement.

L.N. 172 of 1994.

1. (1) These rules may be cited as the Income Tax (Form of Returns) (Amendment) Rules, 1999 and shall be read and construed as one with the Income Tax (Form of Returns) Rules, 1994, hereinafter referred to as “the principal rules”.

(2) These rules shall come into force upon their publication in the Gazette in respect of the year of assessment commencing on the 1st January, 1999 and of subsequent years of assessment.

Substitues Form
T.A. 1 of the
principal rules.

2. For Form T.A. 1 in the Schedule to the principal rules, there shall be substituted the form in the Schedule to these rules.

SCHEDULE

TR

Income Tax Return and Self Assessment

for the Year ended 31st December 1998 (Year of Assessment 1999)

Personal Details

	ID No./Ref No.	<small>Complete only if printed information is missing or incorrect</small>
	Title	
	Surname	
	Name	
	House No./Name	
	Street	
	Locality	
	Postcode	
	Country	

Date of Birth

c	d	m	m	y	y	v	v		

Social Security No.

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Occupation _____

Tax Status

Your current status known to the department		If your status has changed tick the appropriate box		Date of change							
1	Single										
2	Married and living together			d	g	m	m	y	y	y	y

Spouse Details

This section applies to married persons only

This section applies to married persons only

ID No./Ref No.

Surname

Name

Maiden Surname

Occupation

Date of Birth

Date of Marriage

Declaration

I/we declare that:

- (1) this return is true and correct;
- (2) it includes a self assessment of all items of income and capital gains which are to be declared and allowable deductions, and
- (3) the necessary documents are attached and, if required, I/we can produce receipts and other records to substantiate the information included in this return.

Name in Full of the person completing this return _____ Signature _____

Note: If you are completing this return on behalf of the taxpayer who is required to submit this return and self assessment you are to insert your full name, ID number and the capacity in which you are signing the return in the above box. Make sure you sign and date the return.

Spouse's Name in Full _____ Signature _____

Note: If this return and self assessment is for a married couple and this declaration is not signed by the spouse, the return and self assessment shall be presumed nonetheless to have been made with the consent of both spouses. Both spouses are jointly and severally responsible for the performance of all obligations under the Income Tax Acts

Date of Declaration

d c m m y y y y

You are hereby required to give, on the pages of this form, a true and correct declaration of your income and capital gains (and, if you are married, that of your spouse) and include a self assessment for the basis year ended 31st December 1998. This form is to be completed and forwarded so as to reach the Inland Revenue Department by 31st August 1999. The form, duly filled in and signed by you together with all supporting documents, and any tax undepaid for the basis year 1998 will be considered as the return and self assessment which you are required to submit in terms of the Income Tax Acts. Please refer to the instruction booklet to help you fill your tax return and self assessment in a correct and complete way.

This income tax return and self assessment is to reach the Inland Revenue by 31 August, 1999.

Commissioner of Inland Revenue



Residency Status

Q.1. Were you a resident of Malta for Income Tax purposes during 1998?
(if no, answer Question 2)

Tick as appropriate

☐ No ☐ Yes

Q.2. If you answered NO to Question 1, did you reside in Malta at any time during 1998?

☐ No ☐ Yes

From

d	d	m	m	y	y

To

d	d	m	m	y	y

Income Tax Return Language Choice

Indicate your language preference for next year's tax return

Tick as appropriate

☐ Maltese ☐ English
Emolument and Business Income

Self				Spouse			
① Employment or Office				Lm			
	PE Number	Gross Emolument		PE Number	Gross Emolument		Lm
1st Source		1a			1d		
2nd Source		1b			1e		
3rd Source (or more)		1c			1f		
② Trade, Business, Profession etc				Lm			
	VAT No.	P'ship No.	Net Profit		VAT No.	P'ship No.	Net Profit
1st Source			2a				2d
2nd Source			2b				2e
3rd Source (or more)			2c				2f
③ Pension				Lm			
	Reference No.	Gross Pension		Reference No.	Gross Pension		
Social Security		3a			3e		
Treasury		3b			3f		
Other Local		3c			3g		
Overseas		3d			3h		
④ Overseas Employment				Lm			
	PE Number	Gross Emolument		PE Number	Gross Emolument		
		4a			4b		
(Refer to instruction booklet)							
⑤ Sub Total				Lm			
		5a				5b	
(add boxes 1a to 4a)				(add boxes 1d to 4b)			
⑥ Allowable Deductions				Lm			
		6a				6b	
(in respect of income included at steps 1 and 4 only)				(in respect of income included at steps 1 and 4 only)			
⑦ Total Emolument & Business Income				Lm			
		7a				7b	
(box 5a less box 6a)				(box 5b less box 6b)			
Box 7a (and also box 7b for married couples) must be completed. Where there is nothing to report insert "0".							

Clip here all supporting documents (including Profit and Loss Account and FS3) and payments for any underpaid tax (amount in box 33a)

Investment, Capital Gains and Other Income

Income		Lm
8 Local Investment Income		
Local Dividends	8a	
Local Interest	8b	
9 Foreign Investment Income		
Foreign Dividends	9a	
Foreign Interest	9b	
10 Rental Income	10	
11 Capital Gains Income	11	
12 Other Income not included elsewhere in this tax return	12	
13	Sub Total	13
		(add boxes 8a to 12)
Deductions		
14 Rental Deductions		
Ground Rents Payable	14a	
20% Deduction (on rental income less ground rent)	14b	
15 Interest Payable on Capital Employed in Acquiring Income	15	
16 Other Allowable Deductions not included elsewhere in this tax return	16	
17	Sub Total	17
		(add boxes 14a to 16)
18 Total Investment, Capital Gains and Other Income	Total	18
		(deduct box 17 from box 13)

Box 18 must be completed. Where there is nothing to report insert "0".

Tax Computation

This section **MUST** be completed

	Single Tax Rates		Married Tax Rates
	Lm Self	Lm Spouse (separate computation applies)	Lm Self & Spouse (joint computation applies)
19 Chargeable Income	19a	19b	19c
	(copy box 7a)	(copy box 7b)	(add boxes 7a, 7b and 18)
If box 19a is higher than or equal to box 19b copy box 18 here, otherwise enter 0.	19d		
If box 19b is higher than box 19a copy box 18 here, otherwise enter 0.		19e	
20 Total Chargeable Income	20a	20b	20c
	(add boxes 19a & 19d)	(add boxes 19b & 19e)	(copy amount in box 19c)
21 Tax on Chargeable Income	21a	21b	21c
22 Total Tax on Chargeable Income			22
If your tax status is "single" copy the amount in box 21a. If your tax status is "married" enter the LOWER of: (1) the total of boxes 21a & 21b; or (2) the amount in box 21c.			

Tax Credits**23 FSS Tax Deductions***This section MUST be completed*

Self - as per Statement of Earnings (FS3) -----

Spouse - as per Statement of Earnings (FS3) -----

PE No.

Lm

24 Provisional Tax Payments**25 Tax Paid on Capital Gains****26 Tax at Source on Local Dividends** (where income is included at box 8a)**27 Tax Withheld on Local Interest** (where income is included at box 8b)**28 Relief from Double Taxation** (Refer to instruction booklet)**29 Other Tax Credits****30 Total Tax Credits**

Box 30 must be completed. Where there is nothing to report insert "0".

Total

(add boxes 23a to 29)

Tax Underpaid or Overpaid*This section MUST be completed***31 Total Tax on Chargeable Income**

31

(copy amount from box 22)

32 Total Tax Credits

32

(copy amount from box 30)

33 Tax Underpaid

If box 31 is higher than box 32 then enter the difference in box 33a

33a

Tax Overpaid

If box 31 is lower than box 32 then enter the difference in box 33b

33b

You must pay any amount in box 33a by not later than 31st August 1999, failing which interest at the rate of 1% per month will be charged. Please attach cheque with remittance advice and any other documents to page 3.