

A.L. 185 ta' l-1999

**ATT TA' L-1994 DWAR L-AMMINISTRAZZJONI
TAT-TAXXA
(ATT NRU. XVIII TA' L-1994)**

**Regoli ta' l-1999 dwar il-Formula
tal-Prospetti Ohra ta' Taxxa fuq l-*Income***

BIS-SAHHA tas-setghat moghtija bl-artikolu 57 ta' l-Att ta' l-1994 dwar l-Amministrazzjoni tat-Taxxa, il-Ministru tal-Finanzi ghamel dawn ir-regoli li ġejjin:-

1. (1) Dawn ir-regoli jistghu jissejhu r-Regoli ta' l-1999 dwar il-Formula tal-Prospetti Ohra ta' Taxxa fuq l-*Income*. Titolu u bidu
fis-sehh.

(2) Dawn ir-regoli jibdew isehhu mal-pubblikazzjoni tagħhom fil-Gazzetta ghar-rigward tas-sena ta' stima li tibda fl-1 ta' Jannar, 1999 u tas-snin ta' stima li jigu wara.

2. Għall-iskopijiet ta' dawn ir-regoli, Formula tal-Prospetti Ohra għandha tiftiehem li tfisser Formola ta' Aggustament skond id-dispożizzjonijiet ta' l-artikolu 13 ta' l-Att ta' l-1994 dwar l-Amministrazzjoni tat-Taxxa. Tifsir.

3. Il-prospetti l-ohra li għandhom isiru skond is-subartikolu (3) ta' l-artikolu 13 u s-subartikolu (4) ta' l-artikolu 31 ta' l-Att ta' l-1994 dwar l-Amministrazzjoni tat-Taxxa – Prospett iehor
preskritt.

(a) minn jew f'isem individwu residenti f'Malta; jew

(b) minn jew f'isem korp ta' persuni li ma jkunx individwu residenti f'Malta,

għandhom isiru rispettivament fuq il-Formoli AF1 u AF2 li hemm fl-Ewwel u fit-Tieni Skedi li jinsabu ma' dawn ir-regoli.

L-EWWEL SKEDA

AF1

 Dipartiment tat-Taxxi Interni - Malta
 Inland Revenue - Malta

Formola ta' Aġġustament

Adjustment Form

ghas-Sena ta' Stima

for the Year of Assessment

ghall-finijiet ta' l-artikoli 13(3) u 31(4)

ta' l-Att ta' l-1994 dwar l-Amministrazzjoni tat-Taxxa

for the purposes of sections 13(3) and 31(4)

of the Income Tax Management Act, 1994

Dettalji Personali Personal Details

Nru. ta' l-ID/Referenza
ID No./Ref No.

Titlu
Title

Kunjom
Surname

Isem
Name

Numru/Isem tad-Dar
House No./Name

Triq
Street

Belt/Rahal
Locality

Kodiċi Postali
Postcode

Pajjiż
Country

Imla biss jekk id-dettalji stampati mhumiex korretti

Complete only if printed information is missing or incorrect

Taqsim 1 - Dikjarazzjoni

Part 1 - Declaration

Jien/ahna niddikjara/w li din il-Formola ta' Aġġustament qiegħda tiġi sottomessa għall-finijiet ta' l-artikoli 13(3) u 31(4) ta' l-Att ta' l-1994 dwar l-Amministrazzjoni tat-Taxxa. Jien/ahna nifhemu li din il-formola għandha tingħar u tinfiehem bħala haġa waħda mal-Formola tat-Taxxa u Self Assessment u li l-imkien huma prospett veru u korrett tad-dhul kollu tiegħi/tagħna għas-sena relattiva. Il-komputazzjoni tat-taxxa għas-sena għandha tiġi aġġustata skond l-informazzjoni mogħtija f'din il-formola.

I/we declare that this Adjustment Form is being furnished for the purposes of sections 13(3) and 31(4) of the Income Tax Management Act, 1994. I/we understand that this form is to be read and construed as one with the Income Tax Return and Self Assessment and together they contain a true and correct return of my/our income for the year. The tax computation for the year is to be adjusted according to the information contained in this form.

Isem ta' min qed jagħmel id-Dikjarazzjoni (ITTRI KBAR)
Name of person making the declaration (BLOCKS)

Firma
Signature

Data
Date

F'każ ta' koppja miżżewġa:
In the case of a married couple:

Isem shih tal-konjuġi (ITTRI KBAR)
Spouse's Name in Full (BLOCKS)

Firma
Signature

Data
Date

Taqsim 2 - Aġġustament tad-Dhul minn Emolumenti u Negożju

Part 2 - Adjustment of Emolument and Business Income

Imla biss il-kaxxa (kaxex) illi trid taġġusta
Fill only the box (boxes) you intend to adjust

	Tiegħi Self			Tal-Konjuġi Spouse		
	Ammont muri fil-formola tat-Taxxa Amount shown in Tax Return	Ammont Aġġustat Adjusted Amount	Differenza Difference	Ammont muri fil-formola tat-Taxxa Amount shown in Tax Return	Ammont Aġġustat Adjusted Amount	Differenza Difference
① Impjieg jew Kariga Employment or Office						
② Sengħa, Negożju Trade, Business						
③ Pensjoni Pension						
④ Impjieg barra minn Malta Overseas Employment						
⑤ Tnaqqis Deduċibbli Allowable Deductions						



Taqsim 3 - Aġġustament tad-Dhul minn Investimenti, Qligh Kapitali u Dhul lehor
Part 3 - Adjustment of Investment, Capital Gains and Other Income
Imla biss il-kaxxa (kaxex) illi trid taġġusta
 Fill only the box (boxes) you intend to adjust

	Ammont muri fil-formola tat-Taxxa Amount shown in Tax Return	Ammont Aġġustat Adjusted Amount	Differenza Difference
(8a) Dividendi Lokali Local Dividends			
(8b) Imghax Lokali Local Interest			
(9a) Dividendi Barranin Foreign Dividends			
(9b) Imghax Barrani Foreign Interest			
(10) Dhul minn Kera Rental Income			
(11) Dhul minn Qligh Kapitali Capital Gains			
(12) Dhul lehor mhux inkluż aktar 'l fuq Other income not included elsewhere			
(14a) Ċnus Pagabbli Ground Rents Payable			
(14b) Tnaqqis ta' 20% 20% Deductions			
(15) Imghax Pagabbli fuq Kapital Użat biex jiġi akkwistat l-Income Interest on Capital employed in acquiring the Income			
(16) Tnaqqis lehor li dwaru ma saritx talba aktar 'l fuq Other Deductions not included elsewhere			

Taqsim 4 - Aġġustament tal-Komputazzjoni tat-Taxxa
Part 4 - Adjustment of Tax Computation
Imla biss il-kaxxa (kaxex) illi trid taġġusta
 Fill only the box (boxes) you intend to adjust

	Ammont muri fil-formola tat-Taxxa Amount shown in Tax Return	Ammont Aġġustat Adjusted Amount	Differenza Difference
(22) Tnaqqis ta' Taxxa skond l-FSS FSS Tax Deduction			
(23) Hlas ta' Taxxa Provizorja Provisional Tax paid			
(24) Taxxa Mhallsa fuq Qligh Kapitali Tax paid on Capital Gains			
(25) Taxxa Miżmuma fuq Dividendi Lokali Tax at Source on Local Dividends			
(26) Taxxa Miżmuma fuq Imghax Lokali Tax withheld on Local Interests			
(27) Helsen minn Taxxa Doppja Relief from Double Taxation			
(28) Krediti Ohra ta' Taxxa Other Tax Credits			

For Office Use

AF2

Dipartiment tat-Taxxi Interni - Malta
Inland Revenue - Malta

Formola ta' Aqgustament

f'isem korp ta' persuni barra minn individwu residenti f'Malta

Adjustment Form

on behalf of a body of persons other than an individual resident in Malta

Dettalji dwar il-korp ta' persuni

Details of body of person

ghas-Sena ta' Stima
for the Year of Assessment

**għall-finijiet ta' l-artikoli 13(3) u 31(4)
ta' l-Att ta' l-1994 dwar l-Amministrazzjoni tat-Taxxa**
for the purposes of sections 13(3) and 31(4)
of the Income Tax Management Act, 1994

Imia biss jekk ki-dettalji stampati mhumiex korretti
Complete only if printed information is missing or incorrect

Nru. ta' Atterenza
Ref No

Nru. tat- VAT
VAT No

Isam

Name _____

Numrwisem tad-Dar
House No./Name

Triq

Street

Belt/Rehab
Locality:

Kod: 4 Postali:

Postcode

Paixit
Country

Fajni din i Formole ta' Appagħment, qed tinfetħu dawl karru ta' persuni li dvaru. Iktar linthagħat formole ta' t-taxxa (formole T.A.2), m'għandhomx jierrew it-taqsimat kollha, jistess b'leat tagħsim i u w, u d, jew z kien min tagħsim i 5 u 6. F'din il-kaz għandha linthagħat Komputazzjoni ta' Taxxa rreżultat li tura t-t-dettali jew k-abbgħatament li jkun qed jidher.

Where an Adjustment Form is furnished on behalf of a body of persons in respect of which form T A 2 has been submitted, part 1 and any one or more of parts 4, 5 and 6 are to be filled. In such cases this form is to be accompanied by a revised Tax Computation, showing the details of the adjustments being made.

Taqsim 1 - Dikjarazzjoni

Part 1 - Declaration

Niddikjar li din il-Formola ta' Agġustazzjoni qiegħda tigi sottomessura għall-Finijiet ta' l-artikoli 13(3) u 31(4) ta' l-Att ta' l-1994 dwar l-Amministrazzjoni tat-Taxxa. Nidhem il din il-Formola għandha tiffirma bħala għada mal-Formola tat-Taxxa. S'issir li l-films li jfihom informazzjoni li jfihom huma prospetti veru u korrett tad-dm u l-tat-maqgis daddubli kolk u ta-korp ta' persuni li dweru qd issir. Il-komputazzjoni tat-taxxa għas-sena relatva għandha tigi agġustata skond l-informazzjoni moġġija f' din il-formola.

I declare that this Adjustment Form is being furnished for the purposes of sections 13(3) and 31(4) of the Income Tax Management Act, 1994. I understand that this form is to be read and construed as one with the Income Tax Return and Self-assessment and together they contain a true and correct return of the income and allowable deductions of the body of persons in respect of which they are made. The tax computation for the year is to be adjusted according to the information contained in this form.

Din il-Formola ta' Aggustament ghandha timela minn mandatarju, deputat, ricevitur, amministratur, 'manager' jew ufficjal principali tal-korp ta' persuni

This Adjustment Form is to be completed by the attorney, factor, receiver, administrator, manager or principal officer of the body of persons

Isem ta' min qed jagħmel id-Dikjarazzjoni (ITTRI KBAR)
Name of person making the declaration (BLOCKS)

Firma
Signature

Data
Date

Tagħsim 2 - Aggustament tad-Dhul

Part 2 - Adjustment of Income

Imla biss il-kaxxa (kaxex) illi trid taggusta
 "Elevi jidher, Ewrop, jidher li qed tistaxxi!"

	Ammont oriġinali tal- formola tal-Taxxa Ampliata Tax Return	Ammont Aggustat Adjusted Amount	Differenza Difference
1 Negożju, Sengha Business Trade			
2 Dividendi lokali Local dividends			
3 Imghaxxijiet lokali Local interests			
4 Dividendi barranin Foreign dividends			
5 Imghaxxijiet barranin Foreign interests			
6 Dhul minn Kera Rental income			
7 Qligħ Kapitali Capital Gains			
8 Dhul lehor (agħti dettalji) Other income (please specify)			



Taqsimta 3 - Agġustament tat-Tnaqqis Deduċibbli
Part 3 - Adjustment of Allowable Deductions

Imla biss il-kaxxa (kaxex) illi trid taggusta

	Ammont muri fil-formola tat-Taxxa Amount shown on Tax Return	Ammont Aggustat Adjusted Amount	Differenza Difference
9 Spejjeż minfuqa fi-akkwist ta' l-income Expenses incurred in the production of the income			
10 Ċnus pagabbli Ground rents			
11 Tnaqqis ieħor ta' 20% - fuq dħul minn kera wara li tnaqqas l-ċens 20% further deduction			
12 Imghax pagabbli fuq kapital użat biex takkwista l-income Interest on capital employed in acquiring the income			
13 Tnaqqis ieħor (agħti dettalji) Other Deductions (please specify)			

Din il-taqsimta tinfexxi biss minn korpi ta' persuni li dwaren tkompli l-informazzjoni formola tat-Taxxa u Self-Assessment (Formola TA-2). Eżempju: Komputazzjoni tat-Taxxa riveduta li turi d-dettalji dwar l-agġustament.
This part is to be filled ONLY by bodies of persons on behalf of which a Tax Return and Self-Assessment (Form TA-2) has been submitted. Attach a revised Tax Computation showing the details of the adjustments being made.

Taqsimta 4 - Agġustament tad-Dħul Taxxabbli
Part 4 - Adjustment of Taxable Income

	Ammont muri fil-formola tat-Taxxa Amount shown on Tax Return	Ammont Aggustat Adjusted Amount	Differenza Difference
14 Dħul Taxxabbli Taxable Income			

Taqsimta 5 - Agġustament tal-Krediti tat-Taxxa
Part 5 - Adjustment of Tax Credits

Imla biss il-kaxxa (kaxex) illi trid taggusta

	Ammont muri fil-formola tat-Taxxa Amount shown on Tax Return	Ammont Aggustat Adjusted Amount	Differenza Difference
15 Mlas ta' Taxxa Provizorja Provisional Tax payments			
16 Taxxa Mhallsa fuq Qligh Kapitali Tax paid on Capital Gains			
17 Taxxa Miżmuma fuq Dividendi Lokali Tax at Source on Local Dividends			
18 Taxxa Miżmuma fuq Imghax Lokali Tax withheld on Local Interests			
19 Melsien minn Taxxa Doppja Relief from Double Taxation			
20 Krediti Ohra ta' Taxxa (agħti dettalji) Other Tax Credits (please specify)			

Taqsimta 6 - Agġustamenti Ohra (agħti dettalji)
Part 6 - Other Adjustment (please specify)

Imla biss il-kaxxa (kaxex) illi trid taggusta

	Ammont muri fil-formola tat-Taxxa Amount shown on Tax Return	Ammont Aggustat Adjusted Amount	Differenza Difference
21			
22			
23			
24			
25			
26			

Għall-użu ta' l-Uffiċċju
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