

L.N. 3 of 2006

**INCOME TAX ACT
(CAP. 123)**

Part-Time Work (Amendment) Rules, 2006

IN exercise of the powers conferred by articles 90A and 96 of the Income Tax Act, the Prime Minister and Minister of Finance has made the following rules:—

1. (1) The title of these rules is the Part-Time Work (Amendment) Rules, 2006 and they shall be read and construed as one with the Part-Time Work Rules, 1996, hereinafter called “the principal rules”. Citation and commencement.
L.N. 157 of 1996.

(2) These rules shall be deemed to have come into force as from the year of assessment 2006.

2. Immediately after rule 7 of the principal rules there shall be added the following new rule: Adds new rule 8 to the principal rules.

“Payment by employee.” **8.** Where, in the circumstances described in subarticle (6) of article 90A of the Act, the tax is paid by the individual directly to the Commissioner, such payment shall be made by the 15th of February of the year following that in which the income from part-time work was derived, and it shall be accompanied by a complete and correctly filled in form prescribed in Schedule B hereto.”.

3. The following new Schedule B shall be added to the principal rules: Adds Schedule to the principal rules.



**DIPARTIMENT TAT-TAXXI
INTERNI
INLAND REVENUE
DEPARTMENT**

**FORMOLA TA23
FORM TA23**

Hlas ta' taxxa mhallsa nieqsa fuq dhul minn impjieg part-time
Payment of tax under-deducted from part-time work

Dettalji ta' l-Impjegat <i>Employee's details</i>	
Nru. tat-Taxxa ta' l-impjegat: <i>Employee's Income Tax Ref. No.</i>	_____
Isem: <i>Name</i>	_____
Indirizz: <i>Address</i>	_____ _____
Nru. tal-Income Tax tal-konjugi: <i>Spouse's Income Tax Ref. No.</i>	_____ (jekk mehtieg) _____ (if necessary)

Dettalji tal-Employer <i>Employer's Details</i>	
Nru. tal-P.E. ta' min ihaddem: <i>Employer's P.E. No</i>	_____
Isem: <i>Name</i>	_____
Indirizz: <i>Address</i>	_____ _____

Dhul minn dan l-Impjieg ghas-sena bazi _____ (A1) Lm _____
Emoluments from this employment for basis year

Taxxa Dovuta bil-15% (A1 X 15%) _____ (A2) Lm _____
Tax Due at 15% (A1 X 15%)

Naqqas it-taxxa digha mhallsa fuq id-dhul iddikjarat f'kaxxa A1 _____ (A3) Lm _____
Less: Tax already paid on emoluments declared in A1

Taxxa Dovuta – Naqqas A3 minn A2 _____ (A4) Lm _____
Tax Due – A3 less A2

It-taxxa dovuta kif tirrizulta f'A4 trid tithallas sal-15 ta' Frar tas-sena ta' wara, skond l-Artiklu 90A(6) ta' l-Att dwar it-taxxa fuq l-Income
Tax due as resulting in A4 is to be paid by the 15th February of the following year in terms of Article 90A(6) of the Income Tax Act.

Firma: _____
Signature

Data: _____
Date