L.N. 404 of 2003

INCOME TAX ACT
(CAP. 123)

Authorised Financial Intermediaries (Investment Income) Regulations, 2003

BY virtue of the powers conferred by articles 41B and 96 of the Income Tax Act, hereinafter referred to as "the Act", the Minister of Finance and Economic Affairs has made the following regulations:–

Citation.

1. The title of these regulations is the Authorised Financial Intermediaries (Investment Income) Regulations, 2003.

Interpretation.

2. In these regulations,

"authorised financial intermediary" shall, for the purposes of these regulations, mean a person who is registered as an authorised financial intermediary for the purposes of the Collective Investment Schemes (Investment Income) Regulations, 2001;

"investment income" shall have the meaning assigned to it in article 41 of the Act;

"the investment income provisions" shall have the meaning assigned to it in article 32 of the Act.

Time within which to collect and pay tax.

3. Notwithstanding the provisions of article 33 of the Act and unless otherwise provided for in the Collective Investment Schemes (Investment Income) Regulations, 2001, where a payment of investment income is effected through the services of an authorised financial intermediary as provided for in sub-paragraph (ii) of paragraph (c) of article 41A of the Act, an authorised financial intermediary may collect tax and pay the tax so collected by not later than the thirtieth day of April following the year in which the payment of investment income was made.

Ippubblikat mid-Dipartiment ta' l-Informazzjoni (doi.gov.mt) — Valletta — *Published by the Department of Information (doi.gov.mt) — Valletta*
Mitbugh fl-Istamperija tal-Gvern — *Printed at the Government Printing Press*

Prezz 2ċ – *Price 2c*