

L.N. 344 of 2007

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

Final Settlement System (FSS) (Amendment) Rules, 2007

IN exercise of the powers conferred by articles 23 and 58 of the Income Tax Management Act, the Prime Minister and Minister of Finance has made the following rules:—

1. The title of these rules is the Final Settlement System (FSS) (Amendment) Rules, 2007 and they shall be read and construed as one with the Final Settlement System (FSS) Rules, 1998, hereinafter referred to as “the principal rules”. Title.
L.N. 88 of 1998.

2. For Schedule A to the principal rules, there shall be substituted the Schedule in these rules. Substitutes
Schedule A to the
principal rules.

SCHEDULE A
(Rule 3)

Dipartiment tat-Taxxi Interni - Malta

KOPJA
GHALL-PAYEE

Din il-kopja mimlija
ta' l-FS4
trid tinghata
lil-Payee

FS4 Final Settlement System (FSS)

Dikjarazzjoni dwar l-Istatus tal-Payee

(Ghall-politika tad-Dipartiment dwar il-privatezza tad-data u ghal aktar informazzjoni kif timla din il-formola ara n-noti li hemm wara din il-kopja)

1 Timtela mill-impjegat u tinghata lil min ihaddem.
Imla l-taqsimiet A u E u taqsimha wahda BISS minn B, C jew D

A Informazzjoni Generali

Numru tal-karta ta' l-Identità
tar-registrazzjoni tal-Taxxa

A1

Numru tal-karta ta' l-Identità
tar-registrazzjoni tal-Taxxa
tal-konjugi (jekk mizzewweg)

A2

Data taż-żewġ
(jekk tapplika)

Kunjom

Isem

Inderizz

Isem/Nru tad-Dar

Triq

Belt/Rahal

Kodiċi Postali

Data tat-Twelid

A3

Numru tat-Telefon

B Dhul Ewlieni ta' Emolumenti

(Ara n-noti fuq wara u mmarka kif japplika)

Rati ta' taxxa ta' persuna wahidha

B1

Rati ta' taxxa ta' mizzewġin

B2

Rata ta' taxxa ta' impjeg barra minn Malta (15%)

B3

C Impjeg Part-Time (li jikkwalifika ghar-rata ta' taxxa bil-15%)

(Immarka kif japplika)

Pensjonant/a

C1

Student/a, Apprendist/a "full-time"

C2

Impjegat/a "full-time" x'imkien ieħor

C3

Aġiti n-numru tal-P.E.
ta' min ihaddmek full-time

Mizzewweg/ga, m'ghandix "full-time" x'imkien ieħor,
bil-konjugi t/jahdem "full-time" jew pensjonant/a

C4

Rata tat-Taxxa Xejn

Immarka l-kaxxa C5 BISS jekk tahseb li d-dhul kollu tiegħek għas-sena ser ikun taht il-limiti tat-taxxa.

C5

Rata ta' 15%

Immarka l-kaxxa C6 BISS jekk b'xi tinda li min ihaddmek biex jaqtagħlek it-taxxa bil-15%

C6

Data Effettiva

C7

D Dhul minn Emolumenti Ohra

(Immarka wahda mill-kaxxi D2 jew D3)

Naqqas bir-rata preskritta (20%)

D1

Naqqas b'rata oġġla
(Tista' tinda rata jew ihalli l-kaxxa vojta u min ihallsek jikkalkula hu)

D2

Naqqas b'rata inqas
jekk int pensjonant / student indika rata

D3

jekk m'intx pensjonant jew student ilob il-permess tal-Kummissarju bil-li
timmarka din il-kaxxa

D4

E Dikjarazzjoni tal-Payee

Jiena, hawn taht iffirmati, niddikjara li t-tagħrif mogħti f'din il-formola huwa veru u eżatt

Data

Firma

2 Timtela minn min ihaddem.
Imla l-taqsimiet A u E u taqsimha wahda BISS minn B, C jew D.

A Informazzjoni Generali

Numru tal-P.E.

A4

Isem tan-Negozju

Inderizz tan-Negozju

Isem/Nru tad-Dar

Triq

Belt/Rahal

Kodiċi Postali

Numru tat-Telefon

B Tnaqqis ta' Taxxa bl-F.S.S. fuq Dhul Ewlieni

(Immarka kif japplika)

Uża r-rata ta' persuna wahidha jekk l-impjegat immarka B1

B4

Uża r-rata ta' mizzewġin jekk l-impjegat immarka B2

B5

Uża r-rata ta' impjeg barra minn Malta (15%) jekk l-impjegat immarka B3

B6

C Tnaqqis ta' taxxa bl-FSS fuq xogħol Part-Time

Data effettiva għall-applikazzjoni tar-rata fuq xogħol Part-time

C8

Rata ta' Tnaqqis fuq xogħol part-time

(dahhal ir-rata li tapplika)

C9

Rata ta' taxxa 0%

C10

Rata ta' taxxa 15%

D Tnaqqis ta' taxxa bl-FSS fuq Emolumenti Ohra

Rata ta' Tnaqqis ta' Taxxa fuq "Emolumenti Ohra"

D5

%

(dahhal ir-rata)



FS4

Final Settlement System (FSS) Payee Status Declaration

(The Department's Data Protection Policy and further instructions
are at the back of this page)

SECTION

1 To be completed by the Payee
and given to the Payer
Fill in Parts A and E and ONLY ONE of Parts B, C or D

A General Information	
ID Card/IT Reg. No. A1	
Spouse ID Card/IT No. A2	
Date of Marriage (if applicable)	
Surname	
First Name	
Address	House /No. Street Locality
Postcode	
Date of Birth A3	
Telephone No.	

B Main Source of Emolument Income	
(See notes overleaf and tick the correct box)	
"Single" rates of tax	B1
"Married" rates of tax	B2
Overseas Employment rate of tax (15%)	B3

C Part-Time Employment (Qualifying)	
(Tick the correct box)	
Pensioner	C1
Full-time student/apprentice	C2
Employed full-time elsewhere	C3
If employed full-time elsewhere, provide full-time employer's P.E. number	
Married, not employed full-time elsewhere having a spouse being a full-time employee or pensioner	C4

NIL Tax Rate	Tick box C5 ONLY if your projected income from all sources for the year is expected to be below the taxable limits. Note: You may lose your right to benefit from the reduced rate of 15% if you tick this box incorrectly.	C5
15% Tax Rate	Tick box C6 to instruct your employer to start deducting tax at 15% Note: ONLY tick box C6 if you have previously completed another FS4 for the same part-time work and indicated a "NIL" tax deduction rate.	C6
Effective Date	C7	

D Other Emolument Income	
(Tick either box D2 or D3)	
Deduct at the prescribed rate (20%)	D1
Deduct at a higher rate (You may indicate rate or leave blank and payor will calculate)	D2
Deduct at a lower rate	D3
☐ If pensioner or full-time student, indicate rate	
☐ If not a pensioner or full-time student, tick this box to request CIR's permission	D4

E Payee's Declaration	
I, the undersigned, certify that the information given on this form is true and correct.	
Date	
Signature	

SECTION

2 To be completed by the Payer
Fill in Parts A and E and ONLY ONE of
Parts B, C or D

A General Information	
P.E. Number A4	
Business Name	
Business Address	
House /No. Street Locality	
Postcode	
Telephone No.	

B FSS Main Tax Deduction	
(Tick the correct box)	
Use "Single" Rates if payee ticked B1	B4
Use "Married" Rates if payee ticked B2	B5
Use overseas employment rate (15%) if payee ticked B3	B6

C FSS Part-Time Tax Deduction	
Effective Date for application of Part time rate.	
C8	

Part time tax deduction rate	
(insert rate which is applicable)	
C9	Rata ta' taxxa 0%
C10	Rata ta' taxxa 15%

D FSS Other Emoluments Tax Deduction	
Tax deduction rate on other Emoluments	
D5	% (insert rate)

E Payer's Name and Signature	
Full name and position	
Signature	

**PAYER'S
COPY**

This copy of the
completed FS4
is to be retained
by the payer