

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

Final Settlement System (FSS) Rules, 1998

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L.N. 88 of 1998

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

Final Settlement System (FSS) Rules, 1998

IN exercise of the powers conferred by section 23 and paragraph (b) of section 57 of the Income Tax Management Act, 1994, hereinafter referred to as “the Act”, the Minister of Finance and Commerce has made the following rules:—

Citation and
commencement.

1. (1) These rules may be cited as the Final Settlement System (FSS) Rules, 1998, and shall be deemed to have come into force on the 1st January, 1998.

Interpretation.

2. In these rules, unless the context otherwise requires –

“emoluments” means:

Cap. 123.

(i) any income chargeable to tax under paragraph (b) of subsection (1) of section 4 of the Income Tax Act; and

Cap. 318.

(ii) any pension arising in Malta chargeable to tax under paragraph (d) of the said subsection, other than a pension payable under the Social Security Act; and

Act XII of 1997.

(iii) any other remuneration payable to an individual for services rendered by him except where such individual receives such payment in the course of his trade, business, profession or vocation or is otherwise required to be registered for the purposes of section 24 of the Customs and Excise Tax Act, 1997, in respect of such services, or where he renders such services to any individual for domestic and private purposes;

“paid” means paid directly or indirectly, whether in cash or in kind, and includes crediting or depositing in a bank or other account elsewhere for the benefit, use or advantage of the payee;

“payee” means any person to whom emoluments are paid;

“payer” means any person by whom emoluments are paid, or who pays, or is liable to pay emoluments whether on his own account or on behalf of another person and includes Government Departments, persons in the Public Service of Malta, public corporations and their officials, and other bodies of persons and their officials;

“rate of tax” includes a nil rate.

Payee Status Declaration

3. (1) A payee in receipt of emoluments, being emoluments as defined under items (i) and (iii) of rule 2 of these rules, shall be required to complete Section 1 of a Payee Status Declaration on the prescribed form set out in Schedule A to these rules and forward the said form in triplicate to the payer by the 1st January, 1998, and thereafter within seven days from the commencement of a new source giving rise to such emoluments or upon any change in the information required to be given in Part B, C or D of Section 1 thereof.

Completion and
submission of
Payee Status
Declaration form.

(2) Failure on the part of the payee to comply with the provisions of paragraph (1) hereof shall render any emoluments due to be paid to him subject to tax deduction at a rate equal to the maximum rate of tax provided under subsection (1) of section 56 of the Income Tax Act. Such rate of deduction shall remain applicable for the period during which the default continues.

(3) A payer to whom a Payee Status Declaration form has been forwarded as aforesaid by the payee shall be required to complete Section 2 of such form. The payer shall submit to the Commissioner the original copy of such form by the last working day of the month following that during which the said form was forwarded to him, retain the payer's copy for the purposes of any inspection which may be carried out from time to time in terms of rule 31 of these rules, and forward the remaining copy to the payee.

(4) Where the form referred to in this rule has not been forwarded by the payee, the payer shall nevertheless complete to the best of his knowledge Section 2 and Part A of Section 1 of the said form and submit it to the Commissioner for the purposes of paragraph (3) hereof.

(5) Where the payer submits to the Commissioner the form referred to in this rule in accordance with paragraph (4) hereof, the provisions of paragraph (2) hereof shall still apply.

(6) A payer who, without reasonable excuse, provides incomplete or incorrect information on the form required to be submitted under paragraph (3) or (4) hereof, or who fails to submit such form to the Commissioner shall, in addition to the corresponding additional tax prescribed in Schedule C to these rules, be liable to the payment of any underdeduction of tax, consequent to such default made in respect of emoluments paid by him to any payee unless such amount of tax is otherwise recovered by the Commissioner by the 31st December of the year in respect of which the deduction should have been made.

(7) Where the form required to be submitted under paragraph (3) hereof is, for any reason, not considered acceptable by the Commissioner due to any default on the part of the payee, it shall be returned to the payer for correction, and unless the payee effects the necessary corrections in time for the payer to resubmit the form within fourteen days, the payer shall deduct tax, from any emoluments subsequently due to be paid to the payee, at a rate equal to the maximum rate of tax provided under subsection (1) of section 56 of the Income Tax Act and such rate of tax deduction shall remain applicable until the Commissioner otherwise directs.

(8) Where, due to the operation of paragraphs (2) and (7) hereof, any tax has been deducted from emoluments payable to the payee, it shall be set off against the tax charged on the payee or refunded to him, as the case may be, in accordance with subsection (3) of section 23 of the Act.

Payer's Registration

Registration as
a payer.

4. (1) Every person shall, as from the 1st day of January, 1998, register as a payer with the Commissioner within fifteen days from the date the first emoluments due to be paid by him to a payee start to accrue, unless such person was registered for the purposes of the Deduction of Tax (P.A.Y.E.) Rules, 1972, prior to the said date and such registration has not since been cancelled.

(2) A request for registration as a payer shall be made by the individual carrying on a trading, business, professional or vocational activity or, in the case of a body of persons, by the manager or other principal officer, and such registration shall be effected by completing the appropriate form supplied by the Commissioner to whom it shall be forwarded together with any required supporting documentation.

(3) Every person shall, following registration as a payer in accordance with this rule, report to the Commissioner on the appropriate form any substantial change affecting the information previously submitted by him upon registration, and failure to report such change shall constitute a default against the provisions of paragraph (1) hereof.

(4) Without prejudice to the obligations imposed on the payer under the other provisions of these rules, the provisions of paragraphs (1), (2) and (3) hereof shall likewise apply to a person who has acquired a going concern which engages individuals to whom emoluments are payable.

5. (1) A payer shall, upon ceasing to carry out his functions as a payer, request the Commissioner to cancel his registration as an payer. Cancellation and re-registration.

(2) A request for cancellation in accordance with paragraph (1) hereof shall be made by an individual carrying on a trading, business, professional or vocational activity or, in the case of a body of persons, by the manager, other principal officer or liquidator, and such cancellation shall be effected by completing the appropriate form supplied by the Commissioner wherein the obligations of the payer requesting cancellation under this rule are clearly set out.

(3) Prior to any cancellation as a payer, the person making the request under this rule shall, unless the Commissioner otherwise directs, be required:

(a) to furnish a statement of earnings to all his payees in accordance with rule 21 of these rules;

(b) to remit to the Commissioner all outstanding tax deductions and to forward the relative monthly payment advice as required under rule 15 of these rules;

(c) to submit to the Commissioner his annual reconciliation statement in accordance with rule 22 of these rules together with a copy of each statement of earnings required to be furnished under subparagraph (a) hereof; and

(d) to provide any other details or information which the Commissioner may require.

(4) Where a person ceases to carry out his functions as a payer for a temporary period only, he shall notify the Commissioner accordingly on the form referred to in paragraph (2) hereof and unless otherwise directed by the Commissioner, he shall nonetheless comply with the provisions of paragraph (3) hereof.

(5) Subject to the other provisions of this rule the Commissioner may at any time cancel the registration as a payer of the person making the request and notify him accordingly.

(6) A person who, following his cancellation as a payer in accordance with the provisions of this rule, recommences paying emoluments shall be required to request a new registration as a payer in terms of rule 4 of these rules.

Deduction of Tax by Payers

Payers to deduct tax by applying the appropriate method.

6. (1) Save as provided under paragraph (2) of rule 3 of these rules or as otherwise directed by the Commissioner under paragraph (2) hereof, every payer shall deduct tax from each payment of emoluments made to a payee by applying, as the case may be, one of the following tax deduction methods:

(a) the FSS Main Tax Deduction Method, in the manner provided under rule 7 hereof and as set out in Schedule B to these rules;

(b) the FSS Part-Time Tax Deduction Method, in the manner provided under rule 8 hereof;

(c) the FSS Other Emoluments Tax Deduction Method, in the manner provided under rule 9 hereof.

(2) Notwithstanding the provisions of paragraph (1) hereof regarding the deduction of tax by payers, the Commissioner may, whenever he thinks fit, determine a method of tax deduction or direct the deduction of the amount which should be made or the rate at which tax is to be deducted in such manner to cover the tax due by the payee for the year and instruct the payer in writing to effect such deduction accordingly.

(3) In computing the amount of tax to be deducted in accordance with paragraph (1) or as directed by the Commissioner under paragraph (2) hereof, the payer shall disregard any fraction of a lira being equal to or less than fifty cents, and round up to one lira any fraction of a lira exceeding fifty cents.

Application of the FSS Main Tax Deduction Method.

7. (1) Tax deduction under the FSS Main Tax Deduction Method referred to under item (a) of paragraph (1) of rule 6 of these rules and computed in accordance with Schedule B to these rules shall apply in respect of:

(a) all local pensions receivable by the payee other than pensions payable under the Social Security Act; and

(b) any income from emoluments as defined under item (i) of rule 2 of these rules (excluding those payable in respect of part-time work to which the provisions of section 90A of the Income Tax Act and of the Part-time Work Rules, 1996, apply) indicated by the payee in his Payee Status Declaration form as constituting the main source of his emoluments:

Provided that where the payee is in receipt of one or more local pensions as aforesaid, no further emoluments arising to him shall qualify for tax deduction under the FSS Main Tax Deduction Method:

Provided further that where the payee is not in receipt of any such pension, he shall, at any one time, indicate only one source of income from emoluments, as defined under item (i) of rule 2 of these rules, as constituting the source to which the said method applies.

(2) Where any payment of emoluments made to a payee is to be considered for deduction purposes under the FSS Main Tax Deduction Method referred to in paragraph (1) hereof, the payer shall compute the amount of tax deduction therefrom by applying either:

- (a) the Main Cumulative Tax Deduction Formula; or
- (b) the Main Tax Deduction Tables,

in the manner set out in Part I and Part II of Schedule B to these rules, respectively, and in accordance with paragraph (3) hereof.

(3) Unless the Commissioner otherwise directs, payers paying emoluments which fall to be considered under the FSS Main Tax Deduction Method shall, for the purposes of paragraph (2) hereof, compute the amount of tax deduction by applying the Main Cumulative Tax Deduction Formula, so however that payers paying emoluments to less than ten full-time payees may, at any time, on their own account, opt to make use of the Main Tax Deduction Tables:

Provided that no payer may concurrently apply both methods of computation referred to in paragraph (2) hereof.

(4) For the purposes of this rule:

“full-time payee” means any individual whose emoluments are subject to tax deduction under the FSS Main Tax Deduction Method.

8. (1) Tax deduction under the FSS Part-Time Tax Deduction Method referred to under item (b) of paragraph (1) of rule 6 of these rules shall apply in respect of emoluments payable to a payee in respect of part-time work which qualifies under the provisions of section 90A of the Income Tax Act and under the Part-time Work Rules, 1996, and shall operate in accordance with the provisions therein contained:

Application of the
FSS Part-Time Tax
Deduction
Method.

Provided that where the payee has reason to believe that his total income for the relevant year is not expected to exceed the sum over which he would be liable to tax, he may, at any time, direct the

payer, on the Payee Status Declaration form, to have such emoluments paid to him without tax deduction as provided in subsection (3) of section 90A of the said Act.

(2) Where the payee who has availed himself of the option under the proviso to paragraph (1) hereof, has reason to believe that his total income has reached a sum as would render him liable to tax he shall, in accordance with the provisions of subsection (5) of section 90A of the Income Tax Act, either:

(a) direct the payer, on the Payee Status Declaration form, to make such deductions from his income deriving from part-time work for the relevant year so as to cover the relative tax due by the 31st December of that year; or

(b) pay such tax due to the Commissioner by not later than the 31st December of that year.

(3) Where, for the purposes of this rule, the payee fails to direct the payer on the Payee Status Declaration form, the provisions of paragraph (2) of rule 3 of these rules shall apply.

Application of the
FSS Other
Emoluments Tax
Deduction
Method.

9. (1) Tax deduction under the FSS Other Emoluments Tax Deduction Method referred to under item (c) of paragraph (1) of rule 6 of these rules shall apply in respect of:

(a) any remuneration referred to under item (iii) of rule 2 of these rules; and

(b) any emoluments considered by the payee as constituting his other emolument income provided that such method shall only be availed of where the tax deduction provisions of rule 7 or of rule 8 of these rules do not apply, or where the Commissioner has so directed in accordance with paragraph (2) of rule 6 of these rules.

(2) Save as provided under paragraph (2) of rule 3 of these rules, emoluments to which the FSS Other Emoluments Tax Deduction Method applies shall be subject to tax deduction at the standard rate of twenty per cent:

Provided that all payees may, at any time, direct their payer on the prescribed form to deduct tax at a higher rate.

(3) Notwithstanding the provisions of paragraph (2) hereof, pensioners and students receiving full-time instruction at any university,

college or other educational establishment or serving an apprenticeship with a view to qualifying in a trade or profession, in receipt of emoluments to which the tax deduction method referred to in this rule applies may, at any time, direct their payer as aforesaid on the prescribed form not to deduct tax or to deduct tax from such emoluments at a lower rate than the standard rate laid down under the said paragraph:

Provided that payees, other than pensioners and students, may direct their payer to deduct tax from such emoluments at a lower rate than the said standard rate only after written approval has been obtained from the Commissioner.

10. Further to the deductions which a payer shall be required to make under the FSS Tax Deduction Methods referred to under paragraph (1) of rule 6 of these rules, the Commissioner may, whenever he thinks fit, determine and direct the deduction of an amount which should be made periodically, for the duration of a stated period of time, from any emoluments paid by a payer to cover any outstanding tax due by a payee. Notice of this requirement shall be given by the Commissioner in writing.

Deduction of tax
in respect of
arrears.

11. (1) Where deductions of tax fall to be made from any emoluments payable to a payee in accordance with rules 7, 8 or 9 of these rules, the amount so deducted shall not, without the consent of the payee, exceed fifty per cent of the emoluments payable to him on any occasion unless section 71 of the Income Tax Act is applicable or where section 46 of the Act has been applied.

Maximum amount
of tax deduction.

(2) Without prejudice to the provisions of paragraph (1) hereof where, due to the operation of rule 10 of these rules, the aggregate amount of tax deductions which falls to be made exceeds fifty per cent of the gross emoluments payable to a payee for any period, the payer shall reduce the amount of the tax otherwise deductible under rule 10 of these rules by an amount equivalent to such excess.

12. The provisions contained in rule 6 of these rules shall likewise apply:

Termination of
contract and
deceased
payees.

(a) where emoluments, other than pensions, are paid to a payee after the termination of the relative contract under which such emoluments are due;

(b) in the event of any emoluments accruing to an individual being payable at any time after his death to his heirs or his legal representative, as if the deceased individual were still alive and payment was being made to him, notwithstanding any obligation laid upon the payer under any other law.

Power of the
Commissioner to
determine
questions.

13. (1) Where the payee has reason to believe that the deductions made by the payer from his emoluments have not been effected in accordance with these rules, he may in writing bring the matter to the notice of the Commissioner who shall as soon as may be, determine the question raised, inform the payee of his decision and, where necessary, direct action to be taken accordingly:

Provided that nothing in this rule contained shall impair the payee's rights under Parts V and VI of the Act following service of the notice of assessment upon him in terms of subsection (1) of section 33 of the said Act.

(2) Any matter brought to the notice of the Commissioner in accordance with paragraph (1) hereof shall not enable the payer to change the rate of tax deduction or the amount of tax deductible, before he is so directed in writing by the Commissioner.

(3) Questions regarding the applicability or otherwise of these rules in respect of any class of income shall be determined by the Commissioner.

The Commissioner
may direct the payer
not to make
further
deductions.

14. (1) Where it appears to the Commissioner that the provisions of these rules have been misapplied or abused by any person he may, with immediate effect, direct the payer not to make any further deductions until otherwise directed by him in writing.

(2) Any action taken by the Commissioner in accordance with paragraph (1) hereof shall in no way prevent the Commissioner from imposing any additional tax prescribed under these rules or from commencing proceedings for any offence against the Income Tax Acts.

Remittance to the Commissioner of deductions made by payers

Monthly remittance
of deductions
and payment
advice.

15. (1) Every payer shall, by the last working day of the month following that during which he has made payments of emoluments, remit to the Commissioner the total amount of tax deducted or which should have been deducted therefrom in accordance with these rules.

(2) The remittance due to be made to the Commissioner under paragraph (1) hereof shall be forwarded by the payer together with the information required to be given on the form referred to in rule 20 of these rules which shall be completed and signed by the payer.

(3) If the remittance required by paragraph (1) hereof is not received by the Commissioner by the due date, or if the amount received is less than that which should have been remitted, the

Commissioner shall determine to the best of his judgement the total amount of the deduction of tax which should have been remitted by the payer and serve a default notice upon him in accordance with rule 24 of these rules requiring him to pay, in addition to any additional tax imposed thereby, the amount or the difference, as the case may be, within the time to be limited by such notice.

16. Where a payer fails to deduct tax in accordance with the provisions of these rules from any emoluments and he subsequently pays to the Commissioner the amount which should have been so deducted, he may recover that amount, but only that amount, in a manner approved by the Commissioner, from the payee from whose emoluments it should have been deducted.

Recovery by
payers
of amounts not
deducted
but paid.

17. Where the payer has deducted tax at a rate or by an amount higher than that applicable under these rules and in consequence excess tax has been deducted and also remitted to the Commissioner, and such over-deduction and over-remittance becomes known to the payer, he shall make immediately a payment to the payee out of his own funds of an amount corresponding to such excess:

Tax overdeducted
and remitted by
payers.

Provided that where the circumstances of the case warrant an adjustment, and repayment to the payee has been made to the satisfaction of the Commissioner, the payer shall, on the occasion of the next remittance to the Commissioner, be entitled to set off and recoup, from the total amount of tax to be remitted to the Commissioner, an amount corresponding to that so repaid to the payee or to claim a refund of the said amount from the Commissioner.

Records to be kept and information to be forwarded by payers

18. (1) Every payer shall at all times maintain in respect of each payee an up-to-date record, showing the following details and indicating separately the monthly and cumulative totals, as applicable, relating to emoluments to which any of the three tax deduction methods referred to under paragraph (1) of rule 6 of these rules applies:

Payers to keep
records.

- (a) full name and address;
- (b) Identity Card or Income Tax Registration Number;
- (c) date of payment;
- (d) gross amount paid and relative tax deduction made;

(e) the tax, if any, deducted in respect of the payee's outstanding tax liability, as directed by the Commissioner under rule 10 of these rules; and

(f) other details or information which the Commissioner may require.

(2) The record to be maintained in accordance with the provisions of paragraph (1) of this rule shall be retained and preserved as laid down in subsection (12) of section 23 of the Act.

Payers to furnish
information to
payees.

19. On every occasion that a payer pays emoluments he shall furnish the payee in receipt of such emoluments with a statement showing separately:

(a) the gross amount for each category of emoluments;

(b) the corresponding amount of tax, if any, deducted therefrom in accordance with rule 6 of these rules;

(c) the amount of tax deducted, if any, in respect of the payee's outstanding tax liability as directed by the Commissioner under rule 10 of these rules;

(d) any other details or information which the Commissioner may require.

Payers to submit
monthly payment
advice.

20. Every payer shall prepare and forward, on a form supplied or approved by the Commissioner, a monthly payment advice (including a nil advice) for the purposes of paragraph (2) of rule 15 of these rules which, apart from the details relating to the payer's identity and the name and place of business, shall contain the following information:

(a) the number of payees to whom emoluments have been paid during the previous month showing separately the number of payees receiving emoluments referred to under items (b) and (c) hereof;

(b) the gross amount of emoluments paid to the payees in respect of part-time employment qualifying under section 90A of the Income Tax Act;

(c) the gross amount paid to the payees in respect of emoluments arising from any other source;

(d) the total amount of tax, if any, deducted in respect of the emoluments referred to under item (b) hereof;

(e) the total amount of tax, if any, deducted in respect of the emoluments referred to under item (c) hereof; and

(f) the total amount of tax, if any, deducted in respect of the payees' outstanding tax liability as directed by the Commissioner under rule 10 of these rules.

21. (1) Every payer shall, in respect of each year, prepare and forward, for the purposes of and in the manner set out in paragraph (2) hereof and on a form supplied or approved by the Commissioner, a complete and correct Payee Statement of Earnings in quadruplicate which shall be utilized as follows:

Payers to forward statement of earnings.

(a) the original statement referring to each payee shall be forwarded to the Commissioner together with the Payer's Annual Reconciliation Statement required to be submitted in accordance with rule 22 of these rules;

(b) the duplicate and triplicate copies relating to the year 1998 shall be given to the payee by the 31st January of the following year (one copy to be retained by the payee and the other copy to be forwarded by the said payee to the Commissioner together with the return required to be filed under the provisions of section 10 or 11 of the Act) and similarly for each subsequent year:

Provided that where the contract under which the emoluments are paid is terminated prior to the 31st day of December of any year, such copies shall, subject to the provisions of rule 28, be furnished to the payee or, in the event of his decease, to his heirs or legal representative, within seven days from the date of the said termination;

(c) the quadruplicate copy shall be retained by the payer for his own records.

(2) The statement of earnings referred to in paragraph (1) hereof shall contain the personal particulars concerning the payee's identity and other information required for income tax purposes and shall show, as applicable, separate amounts in respect of:

(a) the gross amount of the emoluments paid to the payee in respect of part-time employment qualifying under section 90A of the Income Tax Act;

(b) the gross amount paid to the payee in respect of emoluments arising from any other source;

(c) the tax, if any, deducted in respect of the emoluments referred to under item (a) hereof;

(d) the tax, if any, deducted in respect of the emoluments referred to under item (b) hereof; and

(e) the tax, if any, deducted in respect of the payee's outstanding tax liability, as directed by the Commissioner under rule 10 of these rules.

(3) Where a payee has not been provided by his payer with a Payee Statement of Earnings in accordance with paragraphs (1) and (2) hereof, he may bring the matter to the notice of the Commissioner who may take remedial action accordingly: however, such omission on the part of the payer shall not release the payee from his obligation to forward the return required to be filed under the provisions of section 10 or 11 of the Act.

Payers to submit
annual
reconciliation
statement.

22. (1) Every payer shall, by the 31st January of the year 1999, and of each subsequent year thereafter, submit to the Commissioner a complete and correct Payer's Annual Reconciliation Statement relating respectively to the preceding year, together with the Payee Statement of Earnings required to be forwarded in respect of each payee in accordance with subparagraph (a) of paragraph (1) of rule 21 of these rules:

Provided that where a person ceases to carry out his function as a payer he shall, subject to the provisions of rule 28 of these rules, submit such statement by the last working day of the month following that during which he has last made payments of emoluments.

(2) Such annual reconciliation statement shall be submitted on a form supplied or approved by the Commissioner and, apart from the details relating to the payer's identity and to the name and place of business, shall contain the following information:

(a) the number of payee statements of earnings issued by the payer in respect of the previous year;

(b) the gross amount of emoluments paid to the payees in respect of part-time employment qualifying under section 90A of the Income Tax Act;

(c) the gross amount paid to the payees in respect of emoluments arising from any other source;

(d) the total amount of tax, if any, deducted in respect of the emoluments referred to under item (b) hereof;

(e) the total amount of tax, if any, deducted in respect of emoluments referred to under item (c) hereof; and

(f) the total amount of tax, if any, deducted in respect of the payees' outstanding tax liability as directed by the Commissioner under rule 10 of these rules.

23. (1) The Commissioner may, at any time, request further returns or statements for the purposes of these rules in relation to any specific period or periods. Submission of returns or statements.

(2) The Commissioner may exempt any person or class of persons from complying with any of the provisions of these rules regarding the submission of returns or statements. Any such exemption may, at any time, be revoked by the Commissioner.

Imposition of FSS Additional Tax and Contestation Procedure

24. (1) Where a payer is in default regarding any of the provisions of these rules as indicated in Schedule C hereof the Commissioner may, without prejudice to any other action which he is empowered to take under the provisions of the Income Tax Acts, impose upon such payer the respective FSS additional tax prescribed in the said Schedule, advise the payer by means of a default notice regarding the amount of such additional tax and the reason for its imposition and require him or his representative to rectify the default and pay the said tax within ten days from the date such notice is served upon him in accordance with paragraph (2) hereof. Imposition of FSS additional tax and payer's right to contest.

(2) The notice referred to in paragraph (1) hereof may be served on a payer either personally or by being sent by registered post to his usual place of abode or business informing him of his rights under the provisions of paragraph (3) hereof.

(3) If any payer feels aggrieved by a default notice served upon him under paragraph (1) hereof, he may apply to the Commissioner by a letter of contestation within ten days from the date the default notice is served upon him by the Commissioner in accordance with paragraph (2) hereof.

(4) Where the Commissioner refuses the contestation submitted by the payer against a default notice or where the payer has failed to contest such notice as provided in paragraph (3) hereof, the Commissioner shall inform the payer accordingly and serve him with a demand notice advising him that unless the latter notice is contested in a Court of law within fifteen days from its date of service it shall constitute an executive title in terms of paragraph (b) of subsection (1) of section 40 of the Act.

(5) Where the Commissioner is satisfied that the default in respect of which FSS additional tax has been imposed under paragraph (1) hereof was not due to any fault or neglect on the part of the payer, he shall remit the whole of the said additional tax and, in any other case, may remit such part or all of the said tax as he may think fit and, in every case he shall inform the payer accordingly.

(6) The payment by a payer of any amount of FSS additional tax imposed under paragraph (1) hereof shall in no way exonerate such payer from paying any outstanding amount due to the Commissioner or from submitting any documentation, in accordance with the provisions of these rules.

(7) Where, notwithstanding any action taken by the Commissioner under this rule, the FSS additional tax remains outstanding or the default in respect of which such additional tax has been imposed continues to subsist, as the case may be, the Commissioner may serve further default notices in accordance with this rule on the said payer imposing with each successive notice double the amount of the said additional tax otherwise applicable in accordance with Schedule C to these rules subject to the maximum amount provided for under subsection (5) of section 23 of the Act in respect of each specific default:

Provided that each such further notice shall supersede the previous notice served on the payer for the same default but any payment made in respect of that previous notice shall be taken into account accordingly.

Collection, Set-Off and Refunds

Recovery by
Commissioner of
tax deductible by
payers.

25. (1) Any amount of tax deducted or which should have been deducted by a payer under these rules during any month shall be a debt due to Government by the last working day of the month following that during which the deduction was or should have been made and shall be recoverable as such.

(2) Without prejudice to any other power vested in him, the Commissioner may sue any payer in a Court of competent jurisdiction with cost of suit for the recovery of any tax deducted or which should

have been deducted by a payer under these rules and not remitted to the Commissioner within the prescribed period.

26. Any tax deduction made in accordance with rule 6 of these rules and remitted to the Commissioner shall, where the relative income has been declared for tax purposes, be set off for the purpose of collection against the tax charged in respect of the year of assessment immediately following that during which the deduction was made:

Deductions of tax to be set off against payee's liabilities.

Provided that where the deductions to be set off as aforesaid exceed the tax charged for the said year of assessment, as reduced by any other payment made in its respect, such excess shall be set off against any outstanding liability for any other year of assessment, and any remaining excess shall be refunded.

27. (1) A payee shall be entitled to claim a refund of tax deducted by payers from his emoluments and paid to the Commissioner under these rules in excess of the amount with which he is properly chargeable.

Claim for refund of tax overdeducted.

(2) Subject to rule 26 of these rules, claims for refund under this rule shall be governed by section 48 of the Act.

Miscellaneous

28. If any payer dies, anything which he would have been liable to do under these rules shall be done by his heirs, legal representatives or successors, or, in the case of a payer who paid emoluments on behalf of another person, by the person succeeding him, or, if no person succeeds him, by the person on whose behalf he paid the emoluments.

Deceased payer.

29. Where two or more persons are concurrently to be considered to be the payer in relation to any payee for the purposes of these rules, the obligations, duties and liabilities imposed on payers by these rules shall be deemed to have been imposed on them jointly and severally.

Joint responsibility.

30. The manager, other principal officer or liquidator of any body of persons shall be personally answerable for all matters required to be done under these rules by or on behalf of the body of persons.

Principal officers personally responsible.

31. Every payer, when called upon to do so by the Commissioner or by any person authorised by him in writing, shall produce for inspection any document or record which he is required to maintain for the purposes of these rules and, where necessary, provide copies of such document or record.

Power of the Commissioner to inspect records

Payment on behalf
of another person.

32. Where a payer pays emoluments on behalf of another person the latter shall provide the payer with all the information necessary to enable the payer to comply in every way with the provisions of the Act and of these rules.

Tax free
emoluments.

33. (1) Where any amount is paid by the payer to or for the benefit of a payee in respect of any tax which may be due by the latter, the gross emoluments from which tax is to be deducted in accordance with these rules shall be deemed to be equivalent to the aggregate of the net sum received by the payee and the amount of tax so paid by the payer.

(2) The provisions of this rule shall also apply in cases where the payer remits tax to the Commissioner which should have been deducted from emoluments paid by him but which has not been deducted, and which is not subsequently recovered by the payer from the payee.

Terminal payments.

34. Where any payment of emoluments to a payee represents and includes amounts payable on the termination of a contract giving rise to the payment of emoluments, the amount so payable shall be subject to tax deduction in accordance with rule 6 and/or rule 10 of these rules and the provisions of rule 11 of these rules shall not apply.

Indemnification of
payers.

35. Every payer is hereby indemnified against any person whatsoever for all deductions and payments made by him in pursuance and by virtue of these rules.

Certain
arrangements to be
null and void.

36. Saving arrangements such as are provided for in rule 33 of these rules, any arrangement whereby a payer undertakes not to deduct tax as required by these rules from any part or all of the emoluments paid to a payee shall be null and void.

Forms referred to in
these rules.

37. A sufficient number of forms referred to in these rules shall be made available free of charge by the Commissioner to every payer on his request. No return, statement, certificate or other information required to be submitted by these rules shall be deemed to have been submitted unless it is made on a form supplied or approved by the Commissioner.

Revokes L.N. 79
of 1972 and
transitory provision.

38. (1) Subject to the provisions of paragraph (2) hereof, the Deduction of Tax (P.A.Y.E.) Rules, 1972 are hereby revoked.

(2) The Deduction of Tax (P.A.Y.E.) Rules, 1972, shall continue to apply, on or after the date of the coming into force of these rules, with respect to anything which in accordance with those rules was to be made prior to the coming into force of these rules.



Inland Revenue Department - Malta

PAYER'S COPY

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

FS4

Final Settlement System (FSS) Payee Status Declaration

(For instructions see 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.

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

ID Card/IT Reg. No. A1	
Spouse ID Card/IT No. A2	
Surname	
First Name	
Address	House /No. Street Locality
Postcode	
Date of Birth A3	d d m m y y y y

B Main Source of Emolument Income

Indicate the category which applies to you (Tick the correct box)

single, widow/widower, separated	B1	☐
married with working spouse	B2	☐
married with non-working spouse	B3	☐

C Part Time Employment (Qualifying for the 15% tax rate)

State whether you are (Tick the correct box)

a Pensioner	C1	☐
a Full time student/apprentice	C2	☐
Employed Full time elsewhere	C3	☐

If employed full time elsewhere, provide full time employer's name

NIL Tax Rate

Tick box C4 ONLY if your projected income from all sources for the year is expected to be below the taxable limit.

Note: You may lose your right to benefit from the reduced rate of 15% if you tick this box incorrectly.

C4 ☐

15% Tax Rate

Tick box C5 to instruct your employer to start deducting tax at 15%.

Note: ONLY tick box C5 if you have previously completed another FS4 for the same part time work and indicated a "nil" tax deduction rate.

Effective Date

C6 d d m m y y y y

D Other Emolument Income

(Tick either box D2 or D3)

Tick if pensioner or full time student	D1	☐
Deduct at prescribed rate	D2	☐
Deduct at other than prescribed rate	D3	☐
If D3 ticked you may indicate rate or leave blank and payer will calculate	D4	%

(Insert rate or leave blank)

E Payee's Declaration

I, the undersigned, certify that the information given on this form is true and correct.

Date

d d m m y y y y

Signature

A General Information

P.E. Number A4	
Business Name	
Business Address	
House /No. Street Locality	
Postcode	

B FSS Main Tax Deduction

Use 'Single Rate' if payee ticked B1 or B2

B4 ☐

Use 'Married Rate' if payee ticked B3

B5 ☐

C FSS Part Time Tax Deduction

Effective Date for application of Part time rate

C7 d d m m y y y y

Part time tax deduction rate

C8 %
(Insert rate)

D FSS Other Emoluments Tax Deduction

"Other Emoluments" tax deduction rate

D5 %
(Insert rate)

E Payer's Name and Signature

Principal's full name and position

Signature

SCHEDULE B

(Rule 6)

FSS MAIN TAX DEDUCTION METHOD

PART I

**FSS MAIN CUMULATIVE TAX DEDUCTION FORMULA
(RULE 7(2)(a))**

**(The FSS Main Cumulative Tax Deduction Formula must be applied by all
payers having ten or more full-time payees on their payroll.)**

The appropriate tax deduction to be made under the FSS Main Cumulative Tax Deduction Formula from emoluments paid to a payee at any pay period is determined by computing, in respect of each payment, the following four steps:

STEP 1 – Projected Annual Emoluments (A)

The amount of Total ‘Main’ Emoluments for the calendar year up to and including the Current Pay Period (E) is divided by the Current Pay Period Number (C) and multiplied by the Number of Pay Periods in the Year (N).

$$A = (E/C) N$$

Projected Annual Emoluments	=	Total ‘Main’ Emoluments up to and including Current Pay Period Current Pay Period Number	<i>multiplied by</i>	Number of Pay Periods in the Year
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STEP 2 – Projected Annual Tax Due (P)

The amount of the Projected Annual Tax Due (P) by the payee is computed on the basis of the Projected Annual Emoluments arrived at in Step 1. The “Single” or “Married” tax rates are applied according to the tax status of the payee indicated in the Payee Status Declaration Form.

The rates of tax are set out in paragraphs (a) and (b) of subsection (1) of section 56 of the Income Tax Act. For easy computation of the tax due these tax bands are reproduced below:

“SINGLE” TAX BANDS

Gross Emoluments Lm	Tax Rate	Subtract (-) Lm
0 - 3000	0.00	0
3001 - 4000	0.15	450
4001 - 5000	0.20	650
5001 - 6500	0.25	900
6501 - 8000	0.30	1225
8001 and over	0.35	1625

“MARRIED” TAX BANDS

Gross Emoluments Lm	Tax Rate	Subtract (-) Lm
0 - 4000	0.00	0
4001 - 5500	0.15	600
5501 - 7000	0.20	875
7001 - 8500	0.25	1225
8501 - 10000	0.30	1650
10001 and over	0.35	2150

The amount of the Projected Annual Tax Due (P) is calculated by multiplying the amount of the Projected Annual Emoluments (A) by the appropriate tax rate and deducting from the result the relevant third column value (i.e the amount indicated under the “Subtract (-)” column).

$$P = (A \times \text{Tax Rate}) - \text{Third Column Value}$$

STEP 3 - Total Tax Due up to and including the Current Pay Period (D)

The amount of projected Annual Tax Due (P) calculated in Step 2 is divided by the Number of Pay Periods in the Year (N) and multiplied by the Current Pay Period Number (C).

$$D = (P/N) C$$

Total Tax Due
up to and
including the
Current Pay
Period

$$= \frac{\text{Projected Annual Tax Due}}{\text{Number of Pay Periods in the Year}} \text{ multiplied by } \text{Current Pay Period Number}$$
STEP 4 - Tax Liability deductible for the Current Pay Period (L)

The amount of Total Tax Due up to and including the Current Pay Period (D) calculated in Step 3 is reduced by the amount of Total Tax Deducted up to the end of the previous Pay Period (X).

$$L = D - X$$

Note: If the amount of Tax Liability deductible for the Current Pay Period (L) in the above calculation results in a negative figure no tax deduction should be made for this period. In any other case, the amount of tax deduction shall not exceed fifty per cent of the gross emoluments payable for the period.

PART II

FSS MAIN TAX DEDUCTION TABLES (Rule 7 (2)(b))

(The FSS Main Tax Deduction Tables may be applied only by payers having LESS than ten full-time payees on their payroll and provided such payers do not concurrently apply the FSS Main Cumulative Tax Deduction Formula in respect of any pay period during the year.)

Tax deduction under the FSS Main Tax Deduction Tables works out as follows:

1. Periodical Calculation

The amount of tax to be deducted from 'Main' emoluments payable to a payee for each pay period is arrived at by applying the appropriate tax table in the Main Tax Deduction Tables reproduced further down under this Part of the Schedule.

The payer should match the amount of 'Main' emoluments payable for the pay period with the corresponding tax deduction amount indicated in the relevant Tax Deduction Table after having taken into account:

- (i) the Tax Status of the payee (i.e. "Single" or "Married") as indicated in the Payee Status Declaration form (FS4); and
- (ii) the duration of the pay period (i.e. "Weekly", "Fortnightly", "Four-weekly" or "Monthly").

2. Year-End Adjustment

In addition to the periodical calculation set out under item 1 above, a Year-End adjustment is normally required to be made in the final pay period of the year. This adjustment can be performed only where the complete information for its computation is available to the payer. This data is usually obtained from the payer's own records relating to the payee but, where the payee has received "Main" emoluments from previous payers during the same year, such information will be complete only if the payee produces the relative Statements of Earnings (FS3's).

The Year-End Adjustment (i.e. the amount of Tax Liability deductible for the Current Pay Period (L)) is determined by computing the following two steps:

STEP 1 - Projected Annual Tax Due (P)

The amount of Projected Annual Tax Due (P) by the payee is computed by matching the amount of Total 'Main' Emoluments for the calendar year up to and including the Current Pay Period (E) to the corresponding tax rate in the appropriate

tax bands reproduced in Part I of this Schedule. The “Single” or “Married” tax rates are applied according to the tax status of the payee indicated in the FSS Payee Status Declaration form.

The amount of Projected Annual Tax Due (P) is calculated by multiplying the amount of Total ‘Main’ Emoluments for the calendar year up to and including the Current Pay Period (E) by the appropriate tax rate and deducting from the result the relevant third column value (i.e. the amount indicated under the “Subtract (-)” column).

$$P = (E \times \text{Tax Rate}) - \text{Third Column Value}$$

STEP 2 - Tax Liability deductible for the Current Pay Period (L)

The amount of Projected Annual Tax Due (P) computed under Step 1 is reduced by the amount of Total Tax Deducted up to the end of the Previous Pay Period (X).

$$L = P - X$$

Note: If the amount of Tax Liability deductible for the Current Pay Period (L) in the above calculation (i.e. the tax deduction for the last pay period) results in a negative figure no tax deduction should be made for the last pay period of the year. In any other case, the amount of tax deduction shall not exceed fifty per cent of the gross emoluments payable for the period.

FSS MAIN TAX DEDUCTION TABLES

This Schedule further on contains the “Single” and “Married” FSS Main Tax Deduction Tables for payees who receive emoluments on a weekly, fortnightly, four-weekly or monthly basis.

FSS Main Tax Deduction Table	
Weekly Single	(W-S)
Weekly Married	(W-M)
Fortnightly Single	(F-S)
Fortnightly Married	(F-M)
Four-Weekly Single	(4-S)
Four-Weekly Married	(4-M)
Monthly Single	(M-S)
Monthly Married	(M-M)

FSS Main Tax Deduction Table W-S Weekly - Single Rates

Weekly Emoluments Lm	Tax Deduction Lm	Weekly Emoluments Lm	Tax Deduction Lm	Weekly Emoluments Lm	Tax Deduction Lm	Weekly Emoluments Lm	Tax Deduction Lm	Weekly Emoluments Lm	Tax Deduction Lm	Weekly Emoluments Lm	Tax Deduction Lm
<52	0	101	8	151	22	201	39	251	57	301	74
52	0	102	8	152	22	202	39	252	57	302	74
53	0	103	8	153	22	203	40	253	57	303	75
54	0	104	9	154	23	204	40	254	58	304	75
55	0	105	9	155	23	205	41	255	58	305	76
56	0	106	9	156	23	206	41	256	58	306	76
57	0	107	9	157	24	207	41	257	59	307	76
58	1	108	10	158	24	208	42	258	59	308	77
59	1	109	10	159	24	209	42	259	59	309	77
60	1	110	10	160	25	210	42	260	60	310	77
61	1	111	10	161	25	211	43	261	60	311	78
62	1	112	11	162	25	212	43	262	60	312	78
63	1	113	11	163	26	213	43	263	61	313	78
64	1	114	11	164	26	214	44	264	61	314	79
65	1	115	11	165	27	215	44	265	62	315	79
66	1	116	12	166	27	216	44	266	62	316	79
67	1	117	12	167	27	217	45	267	62	317	80
68	2	118	12	168	28	218	45	268	63	318	80
69	2	119	12	169	28	219	45	269	63	319	80
70	2	120	13	170	28	220	46	270	63	320	81
71	2	121	13	171	29	221	46	271	64	321	81
72	2	122	13	172	29	222	46	272	64	322	82
73	2	123	13	173	29	223	47	273	64	323	82
74	2	124	14	174	30	224	47	274	65	324	82
75	3	125	14	175	30	225	48	275	65	325	83
76	3	126	14	176	30	226	48	276	65	326	83
77	3	127	15	177	31	227	48	277	66	327	83
78	3	128	15	178	31	228	49	278	66	328	84
79	3	129	15	179	31	229	49	279	66	329	84
80	4	130	15	180	32	230	49	280	67	330	85
81	4	131	16	181	32	231	50	281	67	331	85
82	4	132	16	182	32	232	50	282	67	332	85
83	4	133	16	183	33	233	50	283	68	333	86
84	4	134	17	184	33	234	51	284	68	334	86
85	5	135	17	185	34	235	51	285	69	335	86
86	5	136	17	186	34	236	51	286	69	336	87
87	5	137	18	187	34	237	52	287	69	337	87
88	5	138	18	188	35	238	52	288	70	338	87
89	5	139	18	189	35	239	52	289	70	339	88
90	6	140	18	190	35	240	53	290	70	340	88
91	6	141	19	191	36	241	53	291	71	341	88
92	6	142	19	192	36	242	53	292	71	342	89
93	6	143	19	193	36	243	54	293	71	343	89
94	6	144	20	194	37	244	54	294	72	344	89
95	7	145	20	195	37	245	55	295	72	345	90
96	7	146	20	196	37	246	55	296	72	346	90
97	7	147	21	197	38	247	55	297	73	347	90
98	7	148	21	198	38	248	56	298	73	348	91
99	7	149	21	199	38	249	56	299	73	349	91
100	8	150	21	200	39	250	56	300	74	350	92

For emoluments in excess of Lm350 per week: multiply the excess (ie the amount over 350) by 0.35 and add Lm92.
For example, the FSS Main tax deduction on emoluments of Lm380 per week would be $(30 \times 0.35) + 92 = 103$

FSS Main Tax Deduction Table W-M

Weekly - Married Rates

Weekly Emoluments Lm	Tax Deduction Lm	Weekly Emoluments Lm	Tax Deduction Lm	Weekly Emoluments Lm	Tax Deduction Lm	Weekly Emoluments Lm	Tax Deduction Lm	Weekly Emoluments Lm	Tax Deduction Lm	Weekly Emoluments Lm	Tax Deduction Lm
<52	0	101	4	151	14	201	29	251	47	301	64
52	0	102	4	152	14	202	29	252	47	302	64
53	0	103	4	153	15	203	30	253	47	303	65
54	0	104	4	154	15	204	30	254	48	304	65
55	0	105	4	155	15	205	30	255	48	305	65
56	0	106	4	156	15	206	31	256	48	306	66
57	0	107	5	157	16	207	31	257	49	307	66
58	0	108	5	158	16	208	31	258	49	308	66
59	0	109	5	159	16	209	32	259	49	309	67
60	0	110	5	160	16	210	32	260	50	310	67
61	0	111	5	161	17	211	33	261	50	311	68
62	0	112	6	162	17	212	33	262	50	312	68
63	0	113	6	163	17	213	33	263	51	313	68
64	0	114	6	164	17	214	34	264	51	314	69
65	0	115	6	165	18	215	34	265	51	315	69
66	0	116	6	166	18	216	34	266	52	316	69
67	0	117	7	167	18	217	35	267	52	317	70
68	0	118	7	168	19	218	35	268	52	318	70
69	0	119	7	169	19	219	35	269	53	319	70
70	0	120	7	170	19	220	36	270	53	320	71
71	0	121	7	171	20	221	36	271	54	321	71
72	0	122	8	172	20	222	36	272	54	322	71
73	0	123	8	173	20	223	37	273	54	323	72
74	0	124	8	174	20	224	37	274	55	324	72
75	0	125	8	175	21	225	37	275	55	325	72
76	0	126	8	176	21	226	38	276	55	326	73
77	1	127	9	177	21	227	38	277	56	327	73
78	1	128	9	178	22	228	38	278	56	328	73
79	1	129	9	179	22	229	39	279	56	329	74
80	1	130	9	180	22	230	39	280	57	330	74
81	1	131	9	181	23	231	40	281	57	331	75
82	1	132	10	182	23	232	40	282	57	332	75
83	1	133	10	183	23	233	40	283	58	333	75
84	1	134	10	184	23	234	41	284	58	334	76
85	1	135	10	185	24	235	41	285	58	335	76
86	1	136	10	186	24	236	41	286	59	336	76
87	2	137	11	187	24	237	42	287	59	337	77
88	2	138	11	188	25	238	42	288	59	338	77
89	2	139	11	189	25	239	42	289	60	339	77
90	2	140	11	190	25	240	43	290	60	340	78
91	2	141	12	191	26	241	43	291	61	341	78
92	2	142	12	192	26	242	43	292	61	342	79
93	2	143	12	193	26	243	44	293	61	343	79
94	3	144	12	194	27	244	44	294	62	344	79
95	3	145	13	195	27	245	44	295	62	345	80
96	3	146	13	196	27	246	45	296	62	346	80
97	3	147	13	197	28	247	45	297	63	347	80
98	3	148	13	198	28	248	45	298	63	348	81
99	3	149	14	199	28	249	46	299	63	349	81
100	3	150	14	200	29	250	46	300	64	350	82

For emoluments in excess of Lm350 per week: multiply the excess (ie the amount over 350) by 0.35 and add Lm82.
 For example, the FSS Main tax deduction on emoluments of Lm380 per week would be $(30 \times 0.35) + 82 = 93$.

FSS Main Tax Deduction Table F-S

M-W 9:00am-5:00pm Fortnightly- Single Rates

Fortnightly Emoluments Lm	Tax Deduction Lm	Fortnightly Emoluments Lm	Tax Deduction Lm	Fortnightly Emoluments Lm	Tax Deduction Lm	Fortnightly Emoluments Lm	Tax Deduction Lm	Fortnightly Emoluments Lm	Tax Deduction Lm	Fortnightly Emoluments Lm	Tax Deduction Lm
<102	0	151	5	201	16	251	28	301	43	351	60
102	0	152	6	202	16	252	28	302	43	352	61
103	0	153	6	203	16	253	29	303	44	353	61
104	0	154	6	204	16	254	29	304	44	354	61
105	0	155	6	205	17	255	29	305	44	355	62
106	0	156	6	206	17	256	30	306	45	356	62
107	0	157	6	207	17	257	30	307	45	357	62
108	0	158	7	208	17	258	30	308	45	358	63
109	0	159	7	209	18	259	31	309	46	359	63
110	0	160	7	210	18	260	31	310	46	360	64
111	0	161	7	211	18	261	31	311	46	361	64
112	0	162	7	212	18	262	31	312	47	362	64
113	0	163	8	213	19	263	32	313	47	363	65
114	0	164	8	214	19	264	32	314	47	364	65
115	0	165	8	215	19	265	32	315	48	365	65
116	1	166	8	216	19	266	33	316	48	366	66
117	1	167	8	217	20	267	33	317	48	367	66
118	1	168	9	218	20	268	33	318	49	368	66
119	1	169	9	219	20	269	34	319	49	369	67
120	1	170	9	220	20	270	34	320	50	370	67
121	1	171	9	221	21	271	34	321	50	371	67
122	1	172	9	222	21	272	34	322	50	372	68
123	1	173	10	223	21	273	35	323	51	373	68
124	1	174	10	224	21	274	35	324	51	374	68
125	1	175	10	225	22	275	35	325	51	375	69
126	2	176	10	226	22	276	36	326	52	376	69
127	2	177	10	227	22	277	36	327	52	377	69
128	2	178	11	228	22	278	36	328	52	378	70
129	2	179	11	229	23	279	37	329	53	379	70
130	2	180	11	230	23	280	37	330	53	380	71
131	2	181	11	231	23	281	37	331	53	381	71
132	3	182	11	232	23	282	37	332	54	382	71
133	3	183	12	233	24	283	38	333	54	383	72
134	3	184	12	234	24	284	38	334	54	384	72
135	3	185	12	235	24	285	38	335	55	385	72
136	3	186	12	236	24	286	39	336	55	386	73
137	3	187	12	237	25	287	39	337	55	387	73
138	3	188	13	238	25	288	39	338	56	388	73
139	4	189	13	239	25	289	40	339	56	389	74
140	4	190	13	240	25	290	40	340	57	390	74
141	4	191	13	241	26	291	40	341	57	391	74
142	4	192	13	242	26	292	40	342	57	392	75
143	4	193	14	243	26	293	41	343	58	393	75
144	4	194	14	244	26	294	41	344	58	394	75
145	4	195	14	245	27	295	41	345	58	395	76
146	5	196	14	246	27	296	42	346	59	396	76
147	5	197	15	247	27	297	42	347	59	397	76
148	5	198	15	248	27	298	42	348	59	398	77
149	5	199	15	249	28	299	43	349	60	399	77
150	5	200	15	250	28	300	43	350	60	400	78

For emoluments in excess of Lm400 per fortnight: multiply the excess (ie the amount over 400) by 0.35 and add Lm78.
 For example, the FSS Main tax deduction on emoluments of Lm430 per fortnight would be $(30 \times 0.35) + 78 = 89$.

FSS Main Tax Deduction Table F-M

Fortnightly- Married Rates

Fortnightly Emoluments Lm	Tax Deduction Lm	Fortnightly Emoluments Lm	Tax Deduction Lm	Fortnightly Emoluments Lm	Tax Deduction Lm	Fortnightly Emoluments Lm	Tax Deduction Lm	Fortnightly Emoluments Lm	Tax Deduction Lm	Fortnightly Emoluments Lm	Tax Deduction Lm
<152	0	201	7	251	17	301	28	351	42	401	58
152	0	202	7	252	17	302	28	352	42	402	58
153	0	203	7	253	17	303	29	353	42	403	58
154	1	204	8	254	17	304	29	354	43	404	59
155	1	205	8	255	17	305	29	355	43	405	59
156	1	206	8	256	18	306	29	356	43	406	59
157	1	207	8	257	18	307	30	357	44	407	60
158	1	208	8	258	18	308	30	358	44	408	60
159	1	209	8	259	18	309	30	359	44	409	60
160	1	210	8	260	18	310	30	360	45	410	61
161	1	211	9	261	19	311	31	361	45	411	61
162	1	212	9	262	19	312	31	362	45	412	62
163	1	213	9	263	19	313	31	363	45	413	62
164	2	214	9	264	19	314	31	364	46	414	62
165	2	215	9	265	19	315	32	365	46	415	63
166	2	216	10	266	20	316	32	366	46	416	63
167	2	217	10	267	20	317	32	367	47	417	63
168	2	218	10	268	20	318	32	368	47	418	64
169	2	219	10	269	20	319	33	369	47	419	64
170	2	220	10	270	20	320	33	370	48	420	64
171	3	221	11	271	21	321	33	371	48	421	65
172	3	222	11	272	21	322	33	372	48	422	65
173	3	223	11	273	21	323	34	373	48	423	65
174	3	224	11	274	21	324	34	374	49	424	66
175	3	225	11	275	22	325	34	375	49	425	66
176	3	226	12	276	22	326	34	376	49	426	66
177	3	227	12	277	22	327	35	377	50	427	67
178	4	228	12	278	22	328	35	378	50	428	67
179	4	229	12	279	23	329	35	379	50	429	67
180	4	230	12	280	23	330	36	380	51	430	68
181	4	231	13	281	23	331	36	381	51	431	68
182	4	232	13	282	23	332	36	382	51	432	69
183	4	233	13	283	24	333	36	383	51	433	69
184	5	234	13	284	24	334	37	384	52	434	69
185	5	235	13	285	24	335	37	385	52	435	70
186	5	236	14	286	24	336	37	386	52	436	70
187	5	237	14	287	25	337	38	387	53	437	70
188	5	238	14	288	25	338	38	388	53	438	71
189	5	239	14	289	25	339	38	389	53	439	71
190	5	240	14	290	25	340	39	390	54	440	71
191	6	241	15	291	26	341	39	391	54	441	72
192	6	242	15	292	26	342	39	392	55	442	72
193	6	243	15	293	26	343	39	393	55	443	72
194	6	244	15	294	26	344	40	394	55	444	73
195	6	245	15	295	27	345	40	395	56	445	73
196	6	246	16	296	27	346	40	396	56	446	73
197	6	247	16	297	27	347	41	397	56	447	74
198	7	248	16	298	27	348	41	398	57	448	74
199	7	249	16	299	28	349	41	399	57	449	74
200	7	250	16	300	28	350	42	400	57	450	75

For emoluments in excess of Lm450 per fortnight: multiply the excess (ie the amount over 450) by 0.35 and add Lm75.
For example, the FSS Main tax deduction on emoluments of Lm480 per fortnight would be $(30 \times 0.35) + 75 = 86$.

FSS Main Tax Deduction Table 4-S

4 Weekly - Single Rates

Page 1

4 Weekly Emoluments	Tax Deduction	4 Weekly Emoluments	Tax Deduction	4 Weekly Emoluments	Tax Deduction	4 Weekly Emoluments	Tax Deduction	4 Weekly Emoluments	Tax Deduction	4 Weekly Emoluments	Tax Deduction
Lm	Lm	Lm	Lm	Lm	Lm	Lm	Lm	Lm	Lm	Lm	Lm
<202	0	251	3	301	11	351	20	401	31	451	44
202	0	252	3	302	11	352	20	402	31	452	44
203	0	253	3	303	11	353	21	403	32	453	44
204	0	254	3	304	11	354	21	404	32	454	44
205	0	255	4	305	11	355	21	405	32	455	45
206	0	256	4	306	11	356	21	406	32	456	45
207	0	257	4	307	11	357	21	407	33	457	45
208	0	258	4	308	12	358	22	408	33	458	45
209	0	259	4	309	12	359	22	409	33	459	46
210	0	260	4	310	12	360	22	410	33	460	46
211	0	261	5	311	12	361	22	411	34	461	46
212	0	262	5	312	12	362	22	412	34	462	46
213	0	263	5	313	13	363	23	413	34	463	47
214	0	264	5	314	13	364	23	414	34	464	47
215	0	265	5	315	13	365	23	415	35	465	47
216	0	266	5	316	13	366	23	416	35	466	47
217	0	267	5	317	13	367	23	417	35	467	48
218	0	268	6	318	14	368	24	418	35	468	48
219	0	269	6	319	14	369	24	419	36	469	48
220	0	270	6	320	14	370	24	420	36	470	48
221	0	271	6	321	14	371	24	421	36	471	49
222	0	272	6	322	14	372	24	422	36	472	49
223	0	273	6	323	15	373	25	423	37	473	49
224	0	274	6	324	15	374	25	424	37	474	49
225	0	275	7	325	15	375	25	425	37	475	50
226	0	276	7	326	15	376	25	426	37	476	50
227	0	277	7	327	15	377	25	427	38	477	50
228	0	278	7	328	16	378	26	428	38	478	50
229	0	279	7	329	16	379	26	429	38	479	51
230	0	280	7	330	16	380	26	430	38	480	51
231	1	281	8	331	16	381	26	431	39	481	51
232	1	282	8	332	16	382	26	432	39	482	51
233	1	283	8	333	17	383	27	433	39	483	52
234	1	284	8	334	17	384	27	434	39	484	52
235	1	285	8	335	17	385	27	435	40	485	52
236	1	286	8	336	17	386	27	436	40	486	52
237	1	287	8	337	17	387	28	437	40	487	53
238	1	288	9	338	18	388	28	438	40	488	53
239	1	289	9	339	18	389	28	439	41	489	53
240	1	290	9	340	18	390	28	440	41	490	53
241	2	291	9	341	18	391	29	441	41	491	54
242	2	292	9	342	18	392	29	442	41	492	54
243	2	293	9	343	19	393	29	443	42	493	54
244	2	294	9	344	19	394	29	444	42	494	54
245	2	295	10	345	19	395	30	445	42	495	55
246	2	296	10	346	19	396	30	446	42	496	55
247	2	297	10	347	19	397	30	447	43	497	55
248	3	298	10	348	20	398	30	448	43	498	55
249	3	299	10	349	20	399	31	449	43	499	56
250	3	300	10	350	20	400	31	450	43	500	56

FSS Main Tax Deduction Table 4-S

4 Weekly - Single Rates

Page 2

4 Weekly Emoluments Lm	Tax Deduction Lm	4 Weekly Emoluments Lm	Tax Deduction Lm	4 Weekly Emoluments Lm	Tax Deduction Lm	4 Weekly Emoluments Lm	Tax Deduction Lm	4 Weekly Emoluments Lm	Tax Deduction Lm	4 Weekly Emoluments Lm	Tax Deduction Lm
501	56	551	71	601	86	651	103	701	120	751	138
502	56	552	71	602	86	652	103	702	121	752	138
503	57	553	72	603	87	653	104	703	121	753	139
504	57	554	72	604	87	654	104	704	121	754	139
505	57	555	72	605	87	655	104	705	122	755	139
506	58	556	73	606	88	656	105	706	122	756	140
507	58	557	73	607	88	657	105	707	122	757	140
508	58	558	73	608	88	658	105	708	123	758	140
509	58	559	73	609	88	659	106	709	123	759	141
510	59	560	74	610	89	660	106	710	124	760	141
511	59	561	74	611	89	661	106	711	124	761	141
512	59	562	74	612	89	662	107	712	124	762	142
513	60	563	75	613	90	663	107	713	125	763	142
514	60	564	75	614	90	664	107	714	125	764	142
515	60	565	75	615	90	665	108	715	125	765	143
516	61	566	76	616	91	666	108	716	126	766	143
517	61	567	76	617	91	667	108	717	126	767	143
518	61	568	76	618	91	668	109	718	126	768	144
519	61	569	76	619	92	669	109	719	127	769	144
520	62	570	77	620	92	670	110	720	127	770	145
521	62	571	77	621	92	671	110	721	127	771	145
522	62	572	77	622	93	672	110	722	128	772	145
523	63	573	78	623	93	673	111	723	128	773	146
524	63	574	78	624	93	674	111	724	128	774	146
525	63	575	78	625	94	675	111	725	129	775	146
526	64	576	79	626	94	676	112	726	129	776	147
527	64	577	79	627	94	677	112	727	129	777	147
528	64	578	79	628	95	678	112	728	130	778	147
529	64	579	79	629	95	679	113	729	130	779	148
530	65	580	80	630	96	680	113	730	131	780	148
531	65	581	80	631	96	681	113	731	131	781	148
532	65	582	80	632	96	682	114	732	131	782	149
533	66	583	81	633	97	683	114	733	132	783	149
534	66	584	81	634	97	684	114	734	132	784	149
535	66	585	81	635	97	685	115	735	132	785	150
536	67	586	82	636	98	686	115	736	133	786	150
537	67	587	82	637	98	687	115	737	133	787	150
538	67	588	82	638	98	688	116	738	133	788	151
539	67	589	82	639	99	689	116	739	134	789	151
540	68	590	83	640	99	690	117	740	134	790	152
541	68	591	83	641	99	691	117	741	134	791	152
542	68	592	83	642	100	692	117	742	135	792	152
543	69	593	84	643	100	693	118	743	135	793	153
544	69	594	84	644	100	694	118	744	135	794	153
545	69	595	84	645	101	695	118	745	136	795	153
546	70	596	85	646	101	696	119	746	136	796	154
547	70	597	85	647	101	697	119	747	136	797	154
548	70	598	85	648	102	698	119	748	137	798	154
549	70	599	85	649	102	699	120	749	137	799	155
550	71	600	86	650	103	700	120	750	138	800	155

For emoluments in excess of Lm800 per 4 weekly period: multiply the excess (ie the amount over 800) by 0.35 and add Lm155.
For example, the FSS Main tax deduction on emoluments of Lm900 per 4 weekly period would be $(100 \times 0.35) + 155 = 190$.

FSS Main Tax Deduction Table 4-M

2-4 sides 4 Weekly - Married Rates

Page 1

4 Weekly Emoluments Lm	Tax Deduction Lm	4 Weekly Emoluments Lm	Tax Deduction Lm	4 Weekly Emoluments Lm	Tax Deduction Lm	4 Weekly Emoluments Lm	Tax Deduction Lm	4 Weekly Emoluments Lm	Tax Deduction Lm	4 Weekly Emoluments Lm	Tax Deduction Lm
<302	0	351	7	401	14	451	23	501	33	551	44
302	0	352	7	402	14	452	23	502	33	552	44
303	0	353	7	403	14	453	23	503	33	553	44
304	0	354	7	404	14	454	24	504	34	554	44
305	0	355	7	405	15	455	24	505	34	555	45
306	0	356	7	406	15	456	24	506	34	556	45
307	0	357	7	407	15	457	24	507	34	557	45
308	1	358	8	408	15	458	24	508	34	558	45
309	1	359	8	409	15	459	25	509	35	559	46
310	1	360	8	410	15	460	25	510	35	560	46
311	1	361	8	411	16	461	25	511	35	561	46
312	1	362	8	412	16	462	25	512	35	562	46
313	1	363	8	413	16	463	25	513	35	563	47
314	1	364	8	414	16	464	26	514	36	564	47
315	1	365	9	415	16	465	26	515	36	565	47
316	1	366	9	416	16	466	26	516	36	566	47
317	1	367	9	417	16	467	26	517	36	567	48
318	2	368	9	418	17	468	26	518	36	568	48
319	2	369	9	419	17	469	27	519	37	569	48
320	2	370	9	420	17	470	27	520	37	570	48
321	2	371	10	421	17	471	27	521	37	571	49
322	2	372	10	422	17	472	27	522	37	572	49
323	2	373	10	423	17	473	27	523	37	573	49
324	2	374	10	424	18	474	28	524	38	574	49
325	3	375	10	425	18	475	28	525	38	575	50
326	3	376	10	426	18	476	28	526	38	576	50
327	3	377	10	427	18	477	28	527	38	577	50
328	3	378	11	428	18	478	28	528	38	578	50
329	3	379	11	429	19	479	29	529	39	579	51
330	3	380	11	430	19	480	29	530	39	580	51
331	4	381	11	431	19	481	29	531	39	581	51
332	4	382	11	432	19	482	29	532	39	582	51
333	4	383	11	433	19	483	29	533	39	583	52
334	4	384	11	434	20	484	30	534	40	584	52
335	4	385	12	435	20	485	30	535	40	585	52
336	4	386	12	436	20	486	30	536	40	586	52
337	4	387	12	437	20	487	30	537	40	587	53
338	5	388	12	438	20	488	30	538	40	588	53
339	5	389	12	439	21	489	31	539	41	589	53
340	5	390	12	440	21	490	31	540	41	590	53
341	5	391	13	441	21	491	31	541	41	591	54
342	5	392	13	442	21	492	31	542	41	592	54
343	5	393	13	443	21	493	31	543	42	593	54
344	5	394	13	444	22	494	32	544	42	594	54
345	6	395	13	445	22	495	32	545	42	595	55
346	6	396	13	446	22	496	32	546	42	596	55
347	6	397	13	447	22	497	32	547	43	597	55
348	6	398	14	448	22	498	32	548	43	598	55
349	6	399	14	449	23	499	33	549	43	599	56
350	6	400	14	450	23	500	33	550	43	600	56

FSS Main Tax Deduction Table 4-M

2-M 9ld8T 4 Weekly - Married Rates

Page 2

4 Weekly Emoluments Lm	Tax Deduction Lm	4 Weekly Emoluments Lm	Tax Deduction Lm	4 Weekly Emoluments Lm	Tax Deduction Lm	4 Weekly Emoluments Lm	Tax Deduction Lm	4 Weekly Emoluments Lm	Tax Deduction Lm	4 Weekly Emoluments Lm	Tax Deduction Lm
601	56	651	69	701	83	751	98	801	115	851	132
602	56	652	69	702	84	752	99	802	115	852	133
603	57	653	69	703	84	752	99	803	116	853	133
604	57	654	69	704	84	754	99	804	116	854	134
605	57	655	70	705	85	755	100	805	116	855	134
606	57	656	70	706	85	756	100	806	117	856	134
607	58	657	70	707	85	757	100	807	117	857	135
608	58	658	70	708	85	758	100	808	117	858	135
609	58	659	71	709	86	759	101	809	118	859	135
610	58	660	71	710	86	760	101	810	118	860	136
611	59	661	71	711	86	761	101	811	118	861	136
612	59	662	72	712	87	762	102	812	119	862	136
613	59	663	72	713	87	763	102	813	119	863	137
614	59	664	72	714	87	764	102	814	120	864	137
615	60	665	73	715	88	765	103	815	120	865	137
616	60	666	73	716	88	766	103	816	120	866	138
617	60	667	73	717	88	767	103	817	121	867	138
618	60	668	73	718	88	768	103	818	121	868	138
619	61	669	74	719	89	769	104	819	121	869	139
620	61	670	74	720	89	770	104	820	122	870	139
621	61	671	74	721	89	771	104	821	122	871	139
622	61	672	75	722	90	772	105	822	122	872	140
623	62	673	75	723	90	773	105	823	123	873	140
624	62	674	75	724	90	774	106	824	123	874	141
625	62	675	76	725	91	775	106	825	123	875	141
626	62	676	76	726	91	776	106	826	124	876	141
627	63	677	76	727	91	777	107	827	124	877	142
628	63	678	76	728	91	778	107	828	124	878	142
629	63	679	77	729	92	779	107	829	125	879	142
630	63	680	77	730	92	780	108	830	125	880	143
631	64	681	77	731	92	781	108	831	125	881	143
632	64	682	78	732	93	782	108	832	126	882	143
633	64	683	78	733	93	783	109	833	126	883	144
634	64	684	78	734	93	784	109	834	127	884	144
635	65	685	79	735	94	785	109	835	127	885	144
636	65	686	79	736	94	786	110	836	127	886	145
637	65	687	79	737	94	787	110	837	128	887	145
638	65	688	79	738	94	788	110	838	128	888	145
639	66	689	80	739	95	789	111	839	128	889	146
640	66	690	80	740	95	790	111	840	129	890	146
641	66	691	80	741	95	791	111	841	129	891	146
642	66	692	81	742	96	792	112	842	129	892	147
643	67	693	81	743	96	793	112	843	130	893	147
644	67	694	81	744	96	794	113	844	130	894	148
645	67	695	82	745	97	795	113	845	130	895	148
646	67	696	82	746	97	796	113	846	131	896	148
647	68	697	82	747	97	797	114	847	131	897	149
648	68	698	82	748	97	798	114	848	131	898	149
649	68	699	83	749	98	799	114	849	132	899	149
650	68	700	83	750	98	800	115	850	132	900	150

For emoluments in excess of Lm900 per 4 weekly period: multiply the excess (ie the amount over 900) by 0.35 and add Lm150.
For example, the FSS Main tax deduction on emoluments of Lm1000 per 4 weekly period would be $(100 \times 0.35) + 150 = 185$.

FSS Main Tax Deduction Table M-S

Monthly - Single Rates

Page 1

Monthly Emoluments Lm	Tax Deduction Lm	Monthly Emoluments Lm	Tax Deduction Lm	Monthly Emoluments Lm	Tax Deduction Lm	Monthly Emoluments Lm	Tax Deduction Lm	Monthly Emoluments Lm	Tax Deduction Lm	Monthly Emoluments Lm	Tax Deduction Lm
<Lm251	0										
251	1	301	8	351	16	401	26	451	38	501	50
252	1	302	8	352	16	402	26	452	38	502	51
253	1	303	8	353	16	403	26	453	38	503	51
254	1	304	8	354	17	404	27	454	39	504	51
255	1	305	8	355	17	405	27	455	39	505	51
256	1	306	8	356	17	406	27	456	39	506	52
257	1	307	9	357	17	407	27	457	39	507	52
258	1	308	9	358	17	408	27	458	40	508	52
259	1	309	9	359	18	409	28	459	40	509	52
260	2	310	9	360	18	410	28	460	40	510	53
261	2	311	9	361	18	411	28	461	40	511	53
262	2	312	9	362	18	412	28	462	41	512	53
263	2	313	9	363	18	413	28	463	41	513	53
264	2	314	10	364	19	414	29	464	41	514	54
265	2	315	10	365	19	415	29	465	41	515	54
266	2	316	10	366	19	416	29	466	42	516	54
267	3	317	10	367	19	417	29	467	42	517	54
268	3	318	10	368	19	418	30	468	42	518	55
269	3	319	10	369	20	419	30	469	42	519	55
270	3	320	11	370	20	420	30	470	43	520	55
271	3	321	11	371	20	421	30	471	43	521	55
272	3	322	11	372	20	422	31	472	43	522	56
273	3	323	11	373	20	423	31	473	43	523	56
274	4	324	11	374	21	424	31	474	44	524	56
275	4	325	11	375	21	425	31	475	44	525	56
276	4	326	11	376	21	426	32	476	44	526	57
277	4	327	12	377	21	427	32	477	44	527	57
278	4	328	12	378	21	428	32	478	45	528	57
279	4	329	12	379	22	429	32	479	45	529	57
280	5	330	12	380	22	430	33	480	45	530	58
281	5	331	12	381	22	431	33	481	45	531	58
282	5	332	12	382	22	432	33	482	46	532	58
283	5	333	12	383	22	433	33	483	46	533	58
284	5	334	13	384	23	434	34	484	46	534	59
285	5	335	13	385	23	435	34	485	46	535	59
286	5	336	13	386	23	436	34	486	47	536	59
287	6	337	13	387	23	437	34	487	47	537	59
288	6	338	13	388	23	438	35	488	47	538	60
289	6	339	14	389	24	439	35	489	47	539	60
290	6	340	14	390	24	440	35	490	48	540	60
291	6	341	14	391	24	441	35	491	48	541	60
292	6	342	14	392	24	442	36	492	48	542	61
293	6	343	14	393	24	443	36	493	48	543	61
294	7	344	15	394	25	444	36	494	49	544	61
295	7	345	15	395	25	445	36	495	49	545	61
296	7	346	15	396	25	446	37	496	49	546	62
297	7	347	15	397	25	447	37	497	49	547	62
298	7	348	15	398	25	448	37	498	50	548	62
299	7	349	16	399	26	449	37	499	50	549	63
300	8	350	16	400	26	450	38	500	50	550	63

FSS Main Tax Deduction Table M-S

Monthly - Single Rates

Page 2

Monthly Emoluments Lm	Tax Deduction Lm	Monthly Emoluments Lm	Tax Deduction Lm	Monthly Emoluments Lm	Tax Deduction Lm	Monthly Emoluments Lm	Tax Deduction Lm	Monthly Emoluments Lm	Tax Deduction Lm	Monthly Emoluments Lm	Tax Deduction Lm
-	-	-	-	-	-	-	-	-	-	-	-
551	63	601	78	651	93	701	110	751	127	801	145
552	64	602	79	652	94	702	110	752	128	802	145
553	64	603	79	653	94	703	111	753	128	803	146
554	64	604	79	654	94	704	111	754	128	804	146
555	64	605	79	655	94	705	111	755	129	805	146
556	65	606	80	656	95	706	112	756	129	806	147
557	65	607	80	657	95	707	112	757	130	807	147
558	65	608	80	658	95	708	112	758	130	808	148
559	66	609	81	659	96	709	113	759	130	809	148
560	66	610	81	660	96	710	113	760	131	810	148
561	66	611	81	661	96	711	113	761	131	811	149
562	67	612	82	662	97	712	114	762	131	812	149
563	67	613	82	663	97	713	114	763	132	813	149
564	67	614	82	664	97	714	114	764	132	814	150
565	67	615	82	665	97	715	115	765	132	815	150
566	68	616	83	666	98	716	115	766	133	816	150
567	68	617	83	667	98	717	116	767	133	817	151
568	68	618	83	668	98	718	116	768	133	818	151
569	69	619	84	669	99	719	116	769	134	819	151
570	69	620	84	670	99	720	117	770	134	820	152
571	69	621	84	671	99	721	117	771	134	821	152
572	70	622	85	672	100	722	117	772	135	822	152
573	70	623	85	673	100	723	118	773	135	823	153
574	70	624	85	674	100	724	118	774	135	824	153
575	70	625	85	675	101	725	118	775	136	825	153
576	71	626	86	676	101	726	119	776	136	826	154
577	71	627	86	677	102	727	119	777	137	827	154
578	71	628	86	678	102	728	119	778	137	828	155
579	72	629	87	679	102	729	120	779	137	829	155
580	72	630	87	680	103	730	120	780	138	830	155
581	72	631	87	681	103	731	120	781	138	831	156
582	73	632	88	682	103	732	121	782	138	832	156
583	73	633	88	683	104	733	121	783	139	833	156
584	73	634	88	684	104	734	121	784	139	834	157
585	73	635	88	685	104	735	122	785	139	835	157
586	74	636	89	686	105	736	122	786	140	836	157
587	74	637	89	687	105	737	123	787	140	837	158
588	74	638	89	688	105	738	123	788	141	838	158
589	75	639	90	689	106	739	123	789	141	839	158
590	75	640	90	690	106	740	124	790	141	840	159
591	75	641	90	691	106	741	124	791	142	841	159
592	76	642	91	692	107	742	124	792	142	842	159
593	76	643	91	693	107	743	125	793	142	843	160
594	76	644	91	694	107	744	125	794	143	844	160
595	76	645	91	695	108	745	125	795	143	845	160
596	77	646	92	696	108	746	126	796	143	846	161
597	77	647	92	697	109	747	126	797	144	847	161
598	77	648	92	698	109	748	126	798	144	848	162
599	78	649	93	699	109	749	127	799	144	849	162
600	78	650	93	700	110	750	127	800	145	850	162

For emoluments in excess of Lm850 per month: multiply the excess (ie the amount over 850) by 0.35 and add Lm162.
 For example, the FSS Main tax deduction on emoluments of Lm880 per month would be $(30 \times 0.35) + 162 = 173$

FSS Main Tax Deduction Table M-M

2-M side Monthly - Married Rates

Page 1

Monthly Emoluments Lm	Tax Deduction Lm	Monthly Emoluments Lm	Tax Deduction Lm	Monthly Emoluments Lm	Tax Deduction Lm	Monthly Emoluments Lm	Tax Deduction Lm	Monthly Emoluments Lm	Tax Deduction Lm	Monthly Emoluments Lm	Tax Deduction Lm
<302	0	351	3	401	10	451	18	501	27	551	37
302	0	352	3	402	10	452	18	502	27	552	37
303	0	353	3	403	10	453	18	503	28	553	38
304	0	354	3	404	11	454	18	504	28	554	38
305	0	355	3	405	11	455	18	505	28	555	38
306	0	356	3	406	11	456	18	506	28	556	38
307	0	357	4	407	11	457	19	507	28	557	38
308	0	358	4	408	11	458	19	508	29	558	39
309	0	359	4	409	11	459	19	509	29	559	39
310	0	360	4	410	12	460	19	510	29	560	39
311	0	361	4	411	12	461	19	511	29	561	39
312	0	362	4	412	12	462	19	512	29	562	39
313	0	363	4	413	12	463	20	513	30	563	40
314	0	364	5	414	12	464	20	514	30	564	40
315	0	365	5	415	12	465	20	515	30	565	40
316	0	366	5	416	12	466	20	516	30	566	40
317	0	367	5	417	13	467	20	517	30	567	40
318	0	368	5	418	13	468	21	518	31	568	41
319	0	369	5	419	13	469	21	519	31	569	41
320	0	370	6	420	13	470	21	520	31	570	41
321	0	371	6	421	13	471	21	521	31	571	41
322	0	372	6	422	13	472	21	522	31	572	41
323	0	373	6	423	13	473	22	523	32	573	42
324	0	374	6	424	14	474	22	524	32	574	42
325	0	375	6	425	14	475	22	525	32	575	42
326	0	376	6	426	14	476	22	526	32	576	42
327	0	377	7	427	14	477	22	527	32	577	42
328	0	378	7	428	14	478	23	528	33	578	43
329	0	379	7	429	14	479	23	529	33	579	43
330	0	380	7	430	15	480	23	530	33	580	43
331	0	381	7	431	15	481	23	531	33	581	43
332	0	382	7	432	15	482	23	532	33	582	43
333	0	383	7	433	15	483	24	533	34	583	44
334	1	384	8	434	15	484	24	534	34	584	44
335	1	385	8	435	15	485	24	535	34	585	44
336	1	386	8	436	15	486	24	536	34	586	44
337	1	387	8	437	16	487	24	537	34	587	45
338	1	388	8	438	16	488	25	538	35	588	45
339	1	389	8	439	16	489	25	539	35	589	45
340	1	390	9	440	16	490	25	540	35	590	45
341	1	391	9	441	16	491	25	541	35	591	46
342	1	392	9	442	16	492	25	542	35	592	46
343	1	393	9	443	16	493	26	543	36	593	46
344	2	394	9	444	17	494	26	544	36	594	46
345	2	395	9	445	17	495	26	545	36	595	47
346	2	396	9	446	17	496	26	546	36	596	47
347	2	397	10	447	17	497	26	547	36	597	47
348	2	398	10	448	17	498	27	548	37	598	47
349	2	399	10	449	17	499	27	549	37	599	48
350	3	400	10	450	18	500	27	550	37	600	48

FSS Main Tax Deduction Table M-M

Monthly - Married Rates

Page 2

Monthly Emoluments Lm	Tax Deduction Lm	Monthly Emoluments Lm	Tax Deduction Lm	Monthly Emoluments Lm	Tax Deduction Lm	Monthly Emoluments Lm	Tax Deduction Lm	Monthly Emoluments Lm	Tax Deduction Lm	Monthly Emoluments Lm	Tax Deduction Lm
601	48	651	61	701	73	751	88	801	103	851	119
602	48	652	61	702	73	752	88	802	103	852	119
603	49	653	61	703	74	753	88	803	103	853	119
604	49	654	61	704	74	754	89	804	104	854	120
605	49	655	62	705	74	755	89	805	104	855	120
606	49	656	62	706	74	756	89	806	104	856	120
607	50	657	62	707	75	757	90	807	105	857	121
608	50	658	62	708	75	758	90	808	105	858	121
609	50	659	63	709	75	759	90	809	105	859	121
610	50	660	63	710	76	760	91	810	106	860	122
611	51	661	63	711	76	761	91	811	106	861	122
612	51	662	63	712	76	762	91	812	106	862	122
613	51	663	64	713	76	763	91	813	106	863	123
614	51	664	64	714	77	764	92	814	107	864	123
615	52	665	64	715	77	765	92	815	107	865	123
616	52	666	64	716	77	766	92	816	107	866	124
617	52	667	65	717	78	767	93	817	108	867	124
618	52	668	65	718	78	768	93	818	108	868	124
619	53	669	65	719	78	769	93	819	108	869	125
620	53	670	65	720	79	770	94	820	109	870	125
621	53	671	66	721	79	771	94	821	109	871	126
622	53	672	66	722	79	772	94	822	109	872	126
623	54	673	66	723	79	773	94	823	109	873	126
624	54	674	66	724	80	774	95	824	110	874	127
625	54	675	67	725	80	775	95	825	110	875	127
626	54	676	67	726	80	776	95	826	110	876	127
627	55	677	67	727	81	777	96	827	111	877	128
628	55	678	67	728	81	778	96	828	111	878	128
629	55	679	68	729	81	779	96	829	111	879	128
630	55	680	68	730	82	780	97	830	112	880	129
631	56	681	68	731	82	781	97	831	112	881	129
632	56	682	68	732	82	782	97	832	112	882	129
633	56	683	69	733	82	783	97	833	112	883	130
634	56	684	69	734	83	784	98	834	113	884	130
635	57	685	69	735	83	785	98	835	113	885	130
636	57	686	69	736	83	786	98	836	113	886	131
637	57	687	70	737	84	787	99	837	114	887	131
638	57	688	70	738	84	788	99	838	114	888	131
639	58	689	70	739	84	789	99	839	114	889	132
640	58	690	70	740	85	790	100	840	115	890	132
641	58	691	71	741	85	791	100	841	115	891	133
642	58	692	71	742	85	792	100	842	116	892	133
643	59	693	71	743	85	793	100	843	116	893	133
644	59	694	71	744	86	794	101	844	116	894	134
645	59	695	72	745	86	795	101	845	117	895	134
646	59	696	72	746	86	796	101	846	117	896	134
647	60	697	72	747	87	797	102	847	117	897	135
648	60	698	72	748	87	798	102	848	118	898	135
649	60	699	73	749	87	799	102	849	118	899	135
650	60	700	73	750	88	800	103	850	118	900	136

For emoluments in excess of Lm900 per month: multiply the excess (ie the amount over 900) by 0.35 and add Lm136.
 For example, the FSS Main tax deduction on emoluments of Lm930 per month would be $(30 \times 0.35) + 136 = 147$

SCHEDULE C

(Rule 24)		FSS ADDITIONAL TAX		IMPOSITION		FSS ADDITIONAL TAX		FSS RULE	
DEFAULT		IMPOSITION		FSS ADDITIONAL TAX		FSS RULE		REFERENCE	
(Subject to a maximum of Lm200 for each default as per section 23 of the Act)									
1. PAYEE STATUS DECLARATION FORM									
The payer fails to submit to the Commissioner the prescribed Payee Status Declaration form, relating to each of his payees, in the manner and within such period provided under paragraphs (3) and (4) of rule 3 of these rules.		Lm1 for every form not submitted as required OR the amount of Lm10, whenever the number of such defaults in any one month does not exceed ten.						Rule 3	
2. PAYER REGISTRATION									
The payer fails to register as an FSS payer as provided under rule 4 and, where applicable, to re-register in accordance with paragraph (6) of rule 5 of these rules.		Lm50 for default in registering or re-registering as a payer, as the case may be.						Rule 4 and Rule 5(6)	
3. MONTHLY PAYMENT ADVICE									
The payer fails to forward to the Commissioner a monthly payment advice (including a nil advice) as required under paragraph (2) of rule 15 and in the manner provided under rule 20 of these rules.		Lm10 for every month, or part thereof, during which the appropriate form has not been forwarded to the Commissioner as required.						Rule 15(2) and Rule 20	
4. PAYER'S ANNUAL RECONCILIATION STATEMENT									
The payer fails to submit to the Commissioner a Payer's Annual Reconciliation Statement together with the original of all Payee Statements of Earnings as required under rule 22 of these rules.		1% per month, or part thereof, for the period during which the default continues calculated on the total amount of tax deductible for the year OR Lm20, whichever is the greater.						Rule 22	

DEFAULT	IMPOSITION FSS ADDITIONAL TAX (Subject to a maximum of Lm200 for each default as per section 23 of the Act)	FSS RULE REFERENCE
5. TAX DEDUCTION and TAX REMITTANCE The payer fails to remit to the Commissioner, as provided under Rule 15 of these rules, the monthly total amount of tax deducted in accordance with rules 6 and 10 of these rules, or which should have been so deducted from payments of emoluments made by him.	1% per month, or part thereof, for the period the amount of tax is paid late or remains unpaid, calculated on the monthly total amount remittable in accordance with paragraph (1) of rule 15 of these rules or on the amount determined by the Commissioner in accordance with paragraph (3) of the said rule, as the case may be, OR Lm5, whichever is the greater.	Rule 6, Rule 10 and Rule 15

FSS RULE REFERENCE	IMPOSITION FSS ADDITIONAL TAX (Subject to a maximum of Lm200 for each default as per section 23 of the Act)	DEFAULT
Rule 5, Rule 10 and Rule 12	The payer fails to remit to the Commissioner, as provided under Rule 12 of these rules, the monthly total amount of tax deducted in accordance with rules 6 and 10 of these rules or which should have been so deducted from any sum of money payable to or for the benefit of the employee, as the case may be.	2. TAX DEDUCTION and TAX REMITTANCE