I assent.

(L.S.) GEORGE ABELA
President

6th December, 2011

ACT No. XXII of 2011

AN ACT to make provision for the constitution of the office of Commissioner for Revenue.

BE IT ENACTED by the President, by and with the advice and consent of the House of Representatives, in this present Parliament assembled, and by the authority of the same, as follows:-

Short title and commencement.

1. (1) The short title of this Act is the Commissioner for Revenue Act, 2011.

(2) This Act shall come into force on such a date as the Minister responsible for finance may by notice in the Gazette establish, and different dates may be so established for different provisions or different purposes of this Act.

Interpretation.

2. In this Act, unless the context otherwise requires:

"the Commissioner" means the Commissioner for Revenue appointed under article 3;

"the Minister" means the Minister responsible for finance;

"the Permanent Secretary" means the Permanent Secretary answerable to the Minister;

Cap. 123. Cap. 372. Cap. 364. Cap. 269. Cap. 46. Cap. 246. Cap. 406. Cap. 473. Cap. 37. Cap. 337. Cap. 382.

"revenue acts" means the Income Tax Act, the Income Tax Management Act, the Duty on Documents and Transfers Act, the Monte di Pietà Act, the Goldsmiths and Silversmiths Ordinance, the Immovable Property (Acquisition by Non-Residents) Act, the Value Added Tax Act, the Eco-Contribution Act, the Customs Ordinance, the Import Duties Act, the Excise Duty Act, and any regulations made thereunder;

"revenue departments" means the Inland Revenue Department, the Value Added Tax Department and the Department of Customs.

Establishment of the Commissioner for Revenue.

3. (1) There shall be a Commissioner for Revenue who shall be head of the revenue departments and who shall be appointed by the Prime Minister.

(2) The Commissioner shall be accountable to the Minister through the Permanent Secretary and, without prejudice to the provisions of the Public Administration Act, shall discharge his functions under sub-articles (3) and (6) in accordance with their lawful direction.

Cap. 497.

(3) On the coming into force of this Act and notwithstanding any other law, all functions vested in the Commissioner of Inland Revenue, the Commissioner of Value Added Tax and the Comptroller of Customs under the revenue acts shall be transferred to and shall be exercised by the Commissioner.

(4) (a) The Commissioner may, with the concurrence in writing of the Minister, delegate any of the functions under this Act or under the revenue acts to any official of the revenue departments.

(b) Any delegation made under this sub-article shall be published by the Minister by order in the Gazette.

(c) Notwithstanding any other law, when an official has been delegated a function by the Commissioner under paragraph (a), he shall be accountable to the Permanent Secretary through the Commissioner.

(5) The Commissioner shall have the legal and judicial representation of the Government on all documents, judicial acts and actions relating to revenue collection and any other matter in which the revenue departments have an interest, unless such representation has been delegated in accordance with sub-article (4).

(6) The Commissioner shall be responsible for the organizational restructuring, supervision and overall administration of the revenue departments.

(7) In addition to the duties assigned to a head of department under article 18(1) of the Public Administration Act and under any revenue act, the Commissioner shall: Cap. 497.

(a) when any of his functions have been delegated in terms of sub-article (4), provide direction to the person to whom such functions have been delegated;

(b) issue guidelines aimed at upholding and ensuring compliance with the directions given under paragraph (a);

(c) take measures to ensure coordination between the revenue departments and execute his functions under sub-article (6);

(d) assume overall responsibility for the management and restructuring of human resources within the revenue departments;

(e) advise the Minister on matters relating to the management and administration of the revenue departments;

(f) recommend amendments to the revenue acts; and

(g) perform such other functions as may from time to time be assigned to him by the Minister.

4. The Minister may make regulations for the purpose of making any delegation under this Act and for stipulating the conditions under which such delegation is made and to give better effect to any of the provisions of this Act, and for the better enforcement thereof. Power to make regulations.

Construction of references.

5. On the coming into force of this Act and notwithstanding any other law, all references to the Commissioner of Inland Revenue, the Commissioner of Value Added Tax and the Comptroller of Customs in the revenue acts shall be read and construed as references to the Commissioner for Revenue.

Passed by the House of Representatives at Sitting No. 416 of the 29th November, 2011.

MICHAEL FRENDO

Speaker

PAULINE ABELA
Clerk to the House of Representatives