

L.N. 7 of 1994

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

**Tax Rebate (Chronic Illnesses) Rules, 1994**

IN exercise of the powers conferred by subsection (12) of section 31A and by section 94 of the Income Tax Act, the Minister of Finance has made the following rules:—

1. These rules may be cited as the Tax Rebate (Chronic Illnesses) Rules, 1994, and shall come into force upon their publication in the Gazette in respect of the year of assessment commencing on the 1st January, 1994 and of subsequent years of assessment. Citation and commencement.
  
2. In these rules, “the Act” means the Income Tax Act. Interpretation.
  
3. The prescribed chronic illnesses in respect of which a tax rebate shall be granted under subsection (12) of section 31A of the Act shall be the illnesses listed in the Schedule A hereto. Schedule of chronic illnesses.
  
4. (a) A claim for a tax rebate in respect of the chronic illness shall be made in the form in the Schedule B hereto. Method of claim.
  - (b) There shall be printed a copy of Schedule A hereto at the back of the Forms as at Schedule B.
  - (c) Copies of the Form at Schedule B shall be made available free of charge by the Commissioner of Inland Revenue.
  - (d) No claim shall be considered unless:
    - (i) it is made on a Form issued by the Commissioner;
    - (ii) the relationship between claimant and the individual in respect of whom a claim is made is clearly set out in the Form; and
    - (iii) a separate Form is used for each individual in respect of whom a claim is made.
  
5. The certificate in the Form at Schedule B hereto shall be signed by a medical practitioner authorised to exercise his profession in Malta: Certification of claim.

Provided that the claim for a chronic illness deduction made under the provisions of the Personal Deduction (Chronic Illnesses) Rules, 1969, or for a tax rebate made under the provisions of these rules, in respect of an individual who completed sixty years of age in any year

L.N. 40 of 1969.

preceding a particular year of assessment shall be deemed to be also a claim for a tax rebate in respect of subsequent years of assessment.

Revokes  
L.N. 40 of  
1969.

6. The Personal Deduction (Chronic Illnesses) Rules, 1969 are hereby revoked.

SCHEDULE A  
SCHEDULE B

## SCHEDULE A

| <p align="center"><b>ATT DWAR IT-TAXXA FUQ L-"INCOME" (KAP 123)</b><br/> <b>LISTA PRESKRITTA TA' MARD KRONIKU (ARTIKOLI 31A(12), 31A(13) U 31A(14) )</b><br/> <b>INCOME TAX ACT (CAP 123)</b><br/> <b>PRESCRIBED LIST OF CHRONIC ILLNESSES (SECTIONS 31A(12), 31A(13), AND 31A(14) )</b></p> |                                                                                                                                                  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Mard<br/>Illnesses</b>                                                                                                                                                                                                                                                                    | <b>Riżultat speċifiku tal-laboratorju jew dijagnostiku<br/>Specific Laboratory or diagnostic findings</b>                                        |
| 1. <b>Pankreatite kronika</b> .....<br>Chronic pancreatitis                                                                                                                                                                                                                                  | <b>Riżultati kliniċi dettaljati</b><br>Detailed clinical findings                                                                                |
| 2. <b>Koliċestite kronika</b> .....<br>Chronic cholecystitis                                                                                                                                                                                                                                 | <b>Prova bi-X-Ray</b><br>X-Ray evidence                                                                                                          |
| 3. <b>Bronkiectasi</b> .....<br>Bronchiectasis                                                                                                                                                                                                                                               | <b>Prova bi-X-Ray</b><br>X-Ray evidence                                                                                                          |
| 4. <b>Effużjoni fil-plewra</b> .....<br>Pleural effusion                                                                                                                                                                                                                                     | <b>Prova bi-X-ray</b><br>X-Ray evidence                                                                                                          |
| 5. <b>Mard tal-qalb iskemiku</b> .....<br>Ischaemic heart disease                                                                                                                                                                                                                            | <b>L-istorja rilevanti u r-rapport ta' l-E.C.G.</b><br>Relevant history and E.C.G. report                                                        |
| 6. <b>Endokardite infettiva subakuta</b> .....<br>Subacute infective endocarditis                                                                                                                                                                                                            | <b>Riżultat askultatorji</b><br>Auscultatory findings                                                                                            |
| 7. <b>Mard tal-qalb valvolari</b> .....<br>Valvular heart disease                                                                                                                                                                                                                            | <b>Riżultati askultatorji</b><br>Auscultatory findings                                                                                           |
| 8. <b>Mard ta' l-arterji obliteranti</b> .....<br>Obliterative arterial disease                                                                                                                                                                                                              | <b>L-istorja rilevanti u r-riżultati kliniċi</b><br>Relevant history and clinical findings                                                       |
| 9. <b>Effetti kroniċi ta' emoroġija jew trombożi fir-ras</b> .....<br>Chronic effects of cranial haemorrhage or thrombosis                                                                                                                                                                   | <b>Record tal-ħsara fis-sistema ċerebrali e.g. hemiparesis</b><br>Record of impairment of cerebral function e.g. hemiparesis                     |
| 10. <b>Sklerosi disseminata</b> .....<br>Disseminated sclerosis                                                                                                                                                                                                                              | <b>Riżultati kliniċi dettaljati</b><br>Detailed clinical findings                                                                                |
| 11. <b>Polinevrite</b> .....<br>Polyneuritis                                                                                                                                                                                                                                                 | <b>Riżultati kliniċi dettaljati</b><br>Detailed clinical findings                                                                                |
| 12. <b>Glomerulonefrite kronika u diffuża</b> .....<br>Chronic diffuse glomerulonephritis                                                                                                                                                                                                    | <b>Riżultati mikroskopici ta' l-urina u record ta' albumina persistenti</b><br>Urinary microscopic findings and record of persistent albuminuria |
| 13. <b>Nefrosklerożi</b> .....<br>Nephrosclerosis                                                                                                                                                                                                                                            | <b>Riżultati mikroskopici ta' l-urina u record ta' albumina persistenti</b><br>Urinary microscopic findings and record of persistent albuminuria |
| 14. <b>Nefrite kronika ta' diversi tipi</b> .....<br>Mixed types of chronic nephritis                                                                                                                                                                                                        | <b>Riżultati mikroskopici ta' l-urina u record ta' albumina persistenti</b><br>Urinary microscopic findings and record of persistent albuminuria |
| 15. <b>Ċestite kronika, pijelite u pijelonefrite</b> .....<br>Chronic cystitis, pyelitis and pyelonephritis                                                                                                                                                                                  | <b>Riżultati mikroskopici ta' l-urina u record ta' albumina persistenti</b><br>Urinary microscopic findings and record of persistent albuminuria |
| 16. <b>Anemija pernjoża</b> .....<br>Pernicious anaemia                                                                                                                                                                                                                                      | <b>Stampa tad-demem</b><br>Blood picture                                                                                                         |
| 17. <b>Anemiji emolitici</b> .....<br>Haemolytic anaemias                                                                                                                                                                                                                                    | <b>Stampa tad-demem</b><br>Blood picture                                                                                                         |
| 18. <b>Anemija aplastika</b> .....<br>Aplastic anaemia                                                                                                                                                                                                                                       | <b>Stampa tad-demem</b><br>Blood picture                                                                                                         |
| 19. <b>Id-distrofiji muskolarji</b> .....<br>The muscular dystrophies                                                                                                                                                                                                                        | <b>Riżultati kliniċi dettaljati</b><br>Detailed clinical findings                                                                                |
| 20. <b>Diabete mellito u l-komplikazzjonijiet tiegħu</b> .....<br>Diabetes Mellitus and its complications                                                                                                                                                                                    | <b>Prova tat-tolleranza tal-glucose</b><br>Glucose tolerance test                                                                                |
| 21. <b>Ipertirojdiżmu</b> .....<br>Hyperthyroidism                                                                                                                                                                                                                                           | <b>Livelli ta' serum thyroxine</b><br>Levels of serum thyroxine                                                                                  |
| 22. <b>Ipotirojdiżmu</b> .....<br>Hypothyroidism                                                                                                                                                                                                                                             | <b>Livelli ta' serum thyroxine</b><br>Levels of serum thyroxine                                                                                  |
| 23. <b>Ażma</b> .....<br>Asthma                                                                                                                                                                                                                                                              | <b>L-istorja rilevanti u r-riżultat kliniku</b><br>Relevant history and clinical findings                                                        |
| 24. <b>Sindromi ta' Down</b> .....<br>Down's Syndrome                                                                                                                                                                                                                                        | <b>Analiżi ta' kromozomi</b><br>Chromosome Analysis                                                                                              |

Nru. ta' Riferenza  
Reference Number

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Formula I.T. 105/93  
Form I.T. 105/93  
(IR207/69)



**ATT DWAR IT-TAXXA FUQ L-"INCOME" (KAP 123)**  
**TALBA GHAL 'REBATE' TA' TAXXA DWAR MARD KRONIKU**  
**(ARTIKOLI 31A(12), 31A(13) U 31A(14) )**  
**INCOME TAX ACT (CAP 123)**  
**CLAIM FOR A TAX REBATE IN RESPECT OF A**  
**CHRONIC ILLNESS (SECTIONS 31A(12), 31A(13) AND 31A(14) )**

Lill-Kummissarju tat-Taxxi Interni  
To the Commissioner of Inland Revenue

Sena ta' Stima .....  
Year of Assessment

Jiena qiegħed hawnhekk nitlob 'Rebate' ta' taxxa skond id-dispożizzjonijiet ta' l-artikoli 31A(12), 31A(13) u 31A(14) ta' l-Att  
I do hereby claim a Tax Rebate under the provisions of Section 31A(12), 31A(13) and 31A(14) of the Income Tax Act.  
dwar it-Taxxa fuq l-"Income" —

\* għallija nnifsi  
in respect of myself

\* dwar ..... (semmi isem il-persuna li dwarha qiegħda ssir it-talba u kif tiġi  
in respect of ..... (state name of person in respect of whom the claim is being made

minn min qiegħed jagħmel it-talba) membru tal-familja tiegħi (ara estratt mill-artikolu 31A(13) ta' l-Att riprodott hawn taħt) li  
and relationship to claimant) a member of my household (see extract from Section 31A(13) of the Act reproduced below)

joqgħod/toqgħod .....  
residing at

Jiena/l-imsemmi membru tal-familja tiegħi \*twelidt/twieldet/twieldet fil- .....  
I/the said member of my household \* was born on

u matul is-sena ..... kont inbat/i/ien ibati/ienet tbat/i mill-marda li tidher bħala Numru ..... fost dawk imnizzlin fil-lista li tidher  
and during the year ..... was suffering from the illness appearing as No. .... amongst those listed at the back of this form.  
fuq wara ta' din il-formula.

Data .....  
Date

Firma ta' min jagħmel it-talba .....  
Signature of Claimant

\* Hassar kif meħtieġ  
Delete as necessary

Indirizz .....  
Address

**CERTIFIKAT — CERTIFICATE**

**(Ara estratt mir-Regoli ta' l-1994 dwar 'Rebate' ta' Taxxa (Mard Kroniku) riprodott hawn taħt)**  
**(See extract from the Tax Rebate (Chronic Illness) Rules, 1994, reproduced below)**

Jiena qiegħed hawnhekk nitcertifika illi, matul is-sena ....., l-imsemmi/l-imsemmija .....  
I do hereby certify that, during the year ....., the said

kien ibati/kienet tbat/i minn ..... , marda li tidher bħala Numru .....  
was suffering from ..... , an illness appearing as No.

fost dawk imnizzlin fil-lista li tidher fuq wara ta' din il-formula, u li d-dettalji tar-riżultati speċifiċi tal-laboratorju jow  
amongst those listed at the back of this form, and that the details of the specific laboratory diagnostic findings by which the  
dijagnostiċi li bihom ġie stabbilit li teżisti l-marda huma dawn li ġejjin:  
existence of the illness was established are as follows:

.....

Firma .....  
Signature

Isim .....  
Name

Data .....  
Date

Indirizz .....  
Address

**Estratt mill-artikolu 31A(13) ta' l-Att**

"(b) Fis-subartikolu (12) dan l-artikolu "membru tal-familja tiegħi" ifisser l-individwu li jibbenefika mir-rebate maħsub f'dan l-artikolu, li-mara tiegħu, jekk tgħid miegħu jew għal kollox minnu mannuta, u kull individwu ieħor li dvaru hu jkun intitolat għal tnaqqis personali skond il-paragrafu (a) tas-subartikolu (1) ta' l-artikolu 28 jew għal rebate ta' taxxa skond il-paragrafu (b) tas-subartikolu (2) ta' dan l-artikolu."

**Estratt mir-Regoli ta' l-1994 dwar 'Rebate' ta' Taxxa (Mard Kroniku)**

"5. Id-certifikat fil-Formula li hemm fl-Iskeda B li tinsab ma' dawn ir-regoli għandu jiġi firmat minn tabib awtorizzat b'leżenja professjoni tiegħu f'Malta:  
Id-talba għal tnaqqis dwar marda kronika li sair skond id-dispożizzjonijiet tar-Regoli ta' l-1969 dwar Tnaqqis Personali (Mard Kroniku), jew għal 'rebate' ta' taxxa li sair skond id-dispożizzjonijiet ta' dawn ir-regoli, dwar individwu li jkun għaliq le-sittin sena f'xi sena qabel sena ta' stima partikulari għandha tiqies li tkun ukoll talba għal 'rebate' ta' taxxa dwar le-sittin ta' stima li jiġi wara."

**Extract from section 31A(13) of the Act**

"(b) In subsection (13) of this section "member of his household" means the individual benefitting from the rebate herein contemplated, his wife, if living with or wholly maintained by him, and any other individual in respect of whom he is entitled to a personal deduction under paragraph (a) of subsection (1) of this section 28 or to a tax rebate under paragraph (b) of subsection (2) of this section."

**Extract from the Tax Rebate (Chronic Illness) Rules, 1994**

"5. The certificate in the Form at Schedule B hereto shall be signed by a medical practitioner authorised to exercise his profession in Malta, provided that the claim for a chronic illness deduction made under the provisions of the Personal Deduction (Chronic Illness) Rules, 1969, or for a tax rebate made under the provisions of these rules, in respect of an individual who completed sixty years of age in any year preceding a particular year of assessment shall be deemed to be also a claim for a tax rebate in respect of subsequent years of assessment."