VERŻJONI ELETTRONIKA

L.N. 316 of 2012

INCOME TAX ACT
(CAP. 123)

INCOME TAX MANAGEMENT ACT
(CAP. 372)

Sale of Agricultural Produce (Amendment) Rules, 2012

IN exercise of the powers conferred by articles 14(2) and 96 of the Income Tax Act and articles 23 and 58 of the Income Tax Management Act, the Minister of Finance, the Economy and Investment has made the following rules:-

Title and commencement.

S.L. 123.80

1. (1) The title of these rules is the Sale of Agricultural Produce (Amendment) Rules, 2012, and these rules shall be read and construed as one with Sale of Agricultural Produce Rules, hereinafter referred to as "the principal rules".

(2) These rules shall be deemed to have come into force as from the year of assessment 2011.

Amends rule 2 of the principal rules.

2. In rule 2 of the principal rules, the definition "qualifying sale" shall be amended as follows:

(a) in paragraph (g) thereof, for the words "by means of guidelines." there shall be substituted the words "by means of guidelines; or" and

(b) immediately after paragraph (g) thereof, as amended, there shall be added the following new paragraph:

"(h) a sale of fresh fruit or fresh vegetables to a Producer Organisation (PO) or a Producer Group (PG) where such PO or PG is approved by the Director of Agriculture and upon recommendation by the said Director.".

Substitutes Schedules A and B to the principal rules.

3. Schedules A and B to the principal rules shall be substituted by Schedules A and B in the Schedule to these rules.

SCHEDULE

"Schedule A

AS 1 — **Sale of Agricultural Produce Scheme**
Payor Registration

Details of Payor

Please indicate the category of person registered for income tax purposes	Individual ☐ Partnership ☐ Company ☐ Producer Organisation ☐ Producer Group ☐ Other _____ (mark as appropriate)
Identified as Payor acting in the capacity of:	Middleman (pitkal) ☐ Hotel Operator ☐ Tomato Processor ☐ Vintner ☐ Olive processor ☐ Food processor ☐ Other ☐ (mark as appropriate)

Name of business establishment			
Name of Payor			
Mailing address			
Income Tax Registration Number		PE Number	
Company (ROC) Number		VAT Number	
Name of contact person			
Telephone Number(s)		fax number	
e-mail address			

The following part is to be filled by a payor acting as middleman in an approved marketing centre appointing a representative

Record keeping and transmission of prescribed forms

I _____ on my behalf / on behalf of _____ do hereby authorise the Department of Agriculture, or any delegated official, to forward records disclosing all my transactions carried out at the approved market centre [Pitkali]. I do also authorise the record keeper to transmit such data electronically in whatever form and manner agreed with the Department of Inland Revenue.

_____ _____
signature **ID Number**

Appointment of bank to remit payments to Director General (Inland Revenue)

Name of bank			
Name of contact person			
Telephone Number		fax number	
e-mail address			

I _____ on my behalf / on behalf of _____ do hereby authorise the above-mentioned bank to remit tax deducted from payments due to vendors to Director General (Inland Revenue).

_____ _____
signature **ID Number**

Schedule B

AS 2 **Sale of Agricultural Produce Scheme**

Payor Deregistration

Details of Payor

Please indicate the category of person registered for income tax purposes	Individual ☐ Partnership ☐ Company ☐ Producer Organisation ☐ Producer Group ☐ (mark as appropriate)
Identified as Payor acting in the capacity of:	Middleman (pitkal) ☐ Hotel Operator ☐ Tomato Processor ☐ Vintner ☐ Olive processor ☐ Food processor ☐ Other ☐ (mark as appropriate)

Name of business establishment

Name of Payor

Mailing address

Income Tax Registration Number SAP No.

e-mail address

DEREGISTRATION

I _____ on my behalf / on behalf of _____ do hereby giving notice in terms of regulation 3(4) that I ceased to be a payor as from __/__/_____ . Please cancel my registration as a payor.

Signature **ID Number**

Name in full **Date**

".

Ippubblikat mid-Dipartiment tal-Informazzjoni (doi.gov.mt) — Valletta — ***Published by the Department of Information (doi.gov.mt) — Valletta***
Mitbugħ fl-Istamperija tal-Gvern fuq karta riċiklata — ***Printed at the Government Printing Press on recycled paper***

Prezz/*Price*
€0.27