L.N. 93 of 1992

INCOME TAX ACT
(CAP. 123)

Income Tax (Form of Returns) (Amendment) Rules, 1992

IN exercise of the powers conferred by subsection (1) of section 94 of the Income Tax Act, the Minister of Finance has made the following rules:—

Citation and commencement.

1. (1) These rules may be cited as the Income Tax (Form of Returns) (Amendment) Rules, 1992, and shall be read and construed as one with the Income Tax (Form of Returns) Rules, 1949, hereinafter referred to as "the principal rules".

(2) These rules shall come into force upon their publication in the Gazette in respect of the year of assessment commencing on the 1st January, 1993 and of subsequent years of assessment.

Substitutes Form I.T. 1 of the principal rules.

2. For Form I.T. 1 of the principal rules there shall be substituted the form to be found in the Schedule to these rules.

SCHEDULE

PROSPETT GHALL-FINIJIET TA' L-ATT DWAR IT-TAXXA FUQ L-'INCOME' (KAP.123)
RETURN FOR THE PURPOSES OF THE INCOME TAX ACT (CAP. 123)

Form I.T. 1

Sena ta' Stima
Year of Assessment

Sena Bażi
Basis Year

Għall-Użu tal-Uffiċċju/*For Office Use*			
Stat *Stat*	Kat *Cat*	Ret *Ret*	Ack *Ack*
DOC NO			

1. Skond id-dispożizzjonijiet tal-Att dwar it-Taxxa fuq l-Income (Kap. 123) inti mitlub biex tagħti fuq il-paġni ta' din il-formula dikjarazzjoni vera u korretta ta' l-"income" tiegħek (u ta' martek, jekk ikun il-każ) għas-sena li għalqet fil-31 ta' Diċembru tas-sena bażi li tidher hawn fuq. Inti mitlub ukoll li tagħti, fuq il-paġni ta' wara, lista dettaljata tal-attiv kapitali li inti, l-mara u t-tfal dipendenti tiegħek kellhom fl-1 ta' Jannar tas-sena ta' stima li tidher hawn fuq. Għandek turi b'mod car ta' min hu kull attiv. Din il-formula għandha timtela' u tintbagħat sabiex tasal għand id-Dipartiment tat-Taxxi Interni fi żmien 30 jum minn meta tirċeviha. Il-formula, mimlija kif suppost u ffirmata minnek tiġi meqjusa li hi l-prospett li inti mitlub li tibgħat għall-finijiet ta' l-Att dwar it-Taxxa fuq l-Income (Kap. 123).
2. Jekk ma jkunx hemm spazju biżżejjed biex jingħataw id-dettalji fuq din il-formula, jistgħu jiġu mehmuża folji oħra, iżda dawn għandhom jiġu ffirmati u datati.
3. L-ebda taqsima ta' din il-formula m'għandha titħalla vojta. Fejn ma jkun hemm xejn x'jiġi rapportat il-kelma "XEJN" għandha tinkiteb.
4. Dan il-prospett igħaddi b'xejn mill-posta ta' Malta jekk jingħalaq f'envilopp immarkat "TAXXA FUQ L-INCOME".

1. *In pursuance of the provisions of the Income Tax Act (Cap.123) you are hereby required to give on the pages of this form a true and correct declaration of your income (and that, if any, of your wife) for the basis year ended 31st December indicated above. You are also required to give, on the following pages, a detailed list of the capital assets owned by you, your wife and dependent children as on the 1st January of the said year of assessment. Ownership of each capital asset should be clearly identified. This form is to be completed and forwarded so as to reach the Department of Inland Revenue within 30 days of its receipt by you. The form duly filled and signed by you, will be considered as the return which you are required to submit in terms of the Income Tax Act (Cap. 123).*
2. *If this form does not contain sufficient space in which to enter all details, additional sheets may be attached, but each sheet should also be signed and dated.*
3. *No section of this form is to be left blank. Where there is nothing to report, the word "NONE" should be entered.*
4. *Your return will be carried free through the post in Malta if enclosed in an envelope marked "INCOME TAX".*

KUMMISSARJU TAT-TAXXI INTERNI, Floriana, Malta
COMMISSIONER OF INLAND REVENUE, Floriana, Malta

TIMTELA BISS JEKK DIFFERENTI MINN HAWN FUQ. ***(TO BE FILLED IN ONLY IF DIFFERENT FROM ABOVE.)***

(Immarka fejn japplika hekk) *(Tick appropriate box thus)* ✓

Nru. ta' Referenza *Reference Number*

Mr *Mr* ☐ Miss *Miss* ☐ Mrs *Mrs* ☐ Ms *Ms* ☐

Kunjom *Surname*

Isem *Name*

Isem/Numru tad-Dar *House Name/Number*

Triq *Street*

Belt/Raħal *Town/Village*

Pajjiż *Country*

Għall-Użu tal-Uffiċċju *For Office Use*			
A2	Kategorija *Category*		Lokalità *Locality*
A3	Kunjom *Surname*		
A4			008
A5	Sena ta' Stima *Year of Assessment*		
A6	Tip ta' Stima *Assessment Type*		
A7	Nru. tal-Assessur *Assessor No.*		
A8	Stat *Status*		
A9	Impjieg *Occupation*		
A0	Rat. Ind. *Rating Ind.*		Lingwa *Language*

TAQSIMA 1 *PART 1*

DIKJARAZZJONI TA' L-INCOME *(DECLARATION OF INCOME)*

DETTALJI PERSONALI *(PERSONAL DETAILS)*

Data tat-Twelid *Date of Birth*

Nru. tal-Karta ta' Identità *Identity Card Number*

Nru. tas-Sigurtà Soċjali *Social Security Number*

Isem il-Missier *Father's name*

Stat Ċivili (Immarka fejn japplika hekk) *Civil Status (Tick appropriate box thus)* ✓

Ġuvni/Xebba *Single* ☐ Miżżewweġ/a *Married* ☐ Armel/Armla *Widower/Widow* ☐

Separat/a *Separated* ☐ Miżżewweġ/a mill-ġdid *Re-married* ☐

Timtela biss minn 'taxpayers' li jistgħu jagħżlu li t-taxxa fuq l-income tal-mara tagħhom tiġi KOMPUTATA SEPARATAMENT.
To be filled only by taxpayers who may opt for a SEPARATE TAX COMPUTATION in respect of their wife's income.

1) Nagħżel komputazzjoni separata tat-taxxa
1) I elect for a separate tax computation ☐

2) Ma nagħżilx komputazzjoni separata tat-taxxa
2) I do not elect for a separate tax computation ☐

(Immarka fejn japplika hekk) *(Tick appropriate box thus)* ✓

Timtela biss minn taxpayers li huma meqjusa MHUX RESIDENTI f'Malta għall-finijiet tat-taxxa fuq l-income.
To be filled in only by taxpayers who are considered NOT RESIDENT in Malta for income tax purposes.

1) Ma kontx residenti f'Malta fl-ebda żmien matul is-sena bażi msemmija. ☐
1) I did not reside in Malta at any time during the said basis year.

(Immarka fejn japplika hekk) *(Tick appropriate box thus)* ✓

2) Kont residenti f'Malta minn _____ sa _____ matul is-sena bażi msemmija ☐
2) I resided in Malta from _____ to _____ during the said basis year

TAQSIMA II
PART II

DIKJARAZZJONI TA' L-'INCOME'
STATEMENT OF INCOME

(a) SENGĦA, NEGOZJU, PROFESSJONI JEW VOKAZZJONI:
Qligħ jew profitti minn xi sengħa, negozju, professjoni jew vokazzjoni inkluż il-profitt mill-bejgħ ta' xi propreta' akkwistata għall-iskop li tagħmel profitt permezz ta' bejgħ, jew minn xi mpriża jew skema li tagħmel profitt. (Ehmeż rendikont shih u ffirmat).

(a) TRADE, BUSINESS, PROFESSION OR VOCATION:
Gains or profits from any trade, business, profession or vocation including profits from the sale of property acquired for the purpose of profit-making by sale or from a profit-making undertaking or scheme. (Attach signed complete statement of accounts).

Tip ta' Xogħol/*Nature of activity*		Tiegħi *Self*	Ta' Marti *Wife*
Sengħa/Negozju *Trade/Business*	1		
Sengħa/Negozju *Trade/Business*	2		
Professjoni/Vokazzjoni *Profession/Vocation*	3		
Post tax-Xogħol/*Place of activity*			
Indirizz tal-ħanut fabbrika ecc. *Address of shop, factory etc.*	1		
Indirizz tal-ħanut fabbrika ecc. *Address of shop, factory etc.*	2		
Indirizz tal-uffiċċju, klinika ecc. *Address of office, clinic etc.*	3		

		Isem *Name*	Nru. ta' Ref. *I.T. Ref. No.*	Isem *Name*	Nru. ta' Ref. *I.T. Ref. No.*
Dettalji tas-soċju/i (jekk ikun il-każ) *Details of Partner/s (if any)*					
Dettalji tas-soċju/i (jekk ikun il-każ) *Details of Partner/s (if any)*					

Profitt Nett/*Net Profit*		Lm	Lm
Sengħa/Negozju *Trade/Business*	1		
Sengħa/Negozju *Trade/Business*	2		
Professjoni/Vokazzjoni *Profession/Vocation*	3		

(b) IMPJIEG JEW KARIGA:
Qligħ jew profitti minn xi mpjieg jew kariga nkluż (f'kaxxa G7) valur stmat ta' benefiċċji pprovduti b'xejn minn min iħaddem bħal akkomodazzjoni, ikel, trasport u benefiċċji oħra.

(b) EMPLOYMENT OR OFFICE:
Gains or profits from any employment or office including (in box G7) the estimated value of benefits provided by the employer by way of free residential accommodation, meals, transport and similar benefits.

Kif impjegat *Capacity in which employed* — Jien *Self* | Marti *Wife*

Impjieg *Employment*	Tiegħi *Self* — Dettalji ta' min iħaddem *Particulars of Employer* — Isem *Name*	Nru. tal-P.E. * *P.E. No. *	'Income Gross' *Gross Income* Lm	Ta' Marti *Wife* — Dettalji ta' min iħaddem *Particulars of Employer* — Isem *Name*	Nru. tal-P.E. * *P.E. No. *	'Income Gross' *Gross Income* Lm
Principali *Main*		B1	G1		B5	G5
It-tieni *Second*		B2	G2		B6	G6
It-tielet *Third*		B3	G3			
Ir-raba' *Fourth*		B4	G4			
Ikel, Akkomodazzjoni Ecc. b'xejn *Free Meals, Accommodation Etc.*			G7			

(Ehmeż il-formola P.3.) * In-numru tal-P.E. ta' min iħaddem tista' ssibu fuq il-formola P.3.
*(Attach form P.3.) * Employer's P.E. No. may be found on form P.3.*

(c) IMPJIEG BARRA MINN MALTA — ***(c) OVERSEAS EMPLOYMENT***

Pajjiż *Country*	Tul tal-Kuntratt *Duration of Contract* Minn *From*	Sa *To*	Kif impjegat *Capacity in which employed*	Isem ta' min iħaddem *Employer's name*	'Income' mill-impjieg *Employment Income* Lm
				Total *Total*	

Kontribuzzjonijiet tas-Sigurta' Soċjali mħallsa f'Malta matul il-perjodu tal-impjieg barra minn Malta. (Ehmeż kopja tal-irċevuti).
Social Security contributions paid in Malta during period of overseas employment. (attach copy of receipts).

Lm
V5

Għall-użu tal-Uffiċċju Biss/*For Office Use Only*

Sengħa u Negozju (tiegħi) *Trade & Business (self)*	F1	Professjoni (tiegħi) *Profession (self)*	F3	Impjieg barra minn Malta *Overseas employment*	G8
Sengħa u Negozju (ta' marti) *Trade & Business (wife)*	F7	Professjoni (ta' marti) *Profession (wife)*	F9	Tax Limit *Tax Limit*	RR

(d) DIVIDENDI, IMGĦAX, SKONTI U "BONUS SHARES":
Dividendi (ehmeż iċ-ċertifikati tad-dividendi kollha)

(d) DIVIDENDS, INTEREST, DISCOUNTS AND BONUS SHARES
Dividends (attach all dividend warrants)

Dividendi Lokali *Local Dividends*		Għall-Użu tal-Uffiċċju *For Office Use*	
Isem il-Kumpanija *Company Name*	Dividend Gross *Gross Dividend* Lm	Nru. tat-Taxxa tal-kumpanija *Company Tax Ref. No.*	
		C1	
		C2	
		C3	
		C4	
		C5	
		C6	
Total *Total*			

Dividendi Barranin *Foreign Dividends*	
Isem il-Kumpanija *Company Name*	Dividend Gross *Gross Dividend* Lm
Total *Total*	

Imgħax eċċ. minn Investimenti Lokali

Interest etc. from Local Investments

Isem tal-investitur *Name of Holder*	Deskrizzjoni sħiħa tal-investiment (ammont, tip ta' depożitu, rata tal-imgħax eċċ.) *Full Description of Holding (amount, type of deposit, rate of interest, etc.)*	Numru tal-kont/ Ċertifikat *Account/Certificate Number*	Imgħax Gross *Gross Interest* Lm c
		Total *Total*	

Għall-użu tal-Uffiċċju
For Office Use Only

Lm c	Lm c
Total *Total*	

Imgħax eċċ. minn investimenti Barranin

Interest etc. from Foreign Investments

Isem tal-Investitur *Name of Holder*	Deskrizzjoni sħiħa tal-Investiment (Ammont, tip ta' depożitu, rata tal-imgħax eċċ.) *Full Description of Holding (amount, type of deposit, rate of interest etc.)*	Numru tal-kont/Ċertifikat *Account/Certificate Number*	Imgħax *Interest*	
			Flus Barranin *Foreign Currency*	Lm
			Total *Total*	

Għall-użu tal-Uffiċċju Biss/*For Office Use Only*

Nru. tal-P.E. *Employer's P.E. No.*		'Income' Gross *Gross Income* Lm	
B1		G1	
B2		G2	
B3		G3	
B4		G4	
B5		G5	
B6		G6	
		G7	

Imgħax Lokali *Local Interest*	H1				
Imgħax Barrani *Foreign Interest*	H2		BAŻI GĦALL-'PAYE RATING' *BASE FOR PAYE RATING*		
Dividendi Lokali *Local Dividend*	H3		E1		Paga fis-sena *Annual Salary*
Dividendi Barranin *Foreign Dividend*	H4		E2		Paga fis sena (tal-mara) *Annual Salary (wife)*
Imgħax bla Taxxa *Tax Free Interest*	L1		E3	P	Nru. tal-P.E. *Source*

(e) PENSJONI, 'CHARGE', SOMMA FIS-SENA JEW ĦLAS FIS-SENA ***(e) PENSION, CHARGE, ANNUITY OR ANNUAL PAYMENT***

	Tiegħi *Self*			Ta' Marti *Wife*		
	Tip ta' Pensjoni eċċ. *Source*	Nru tal-P.E.* *P.E. No.**	Ammont *Amount* Lm	Tip ta' Pensjoni *Source*	Nru tal-P.E.* *P.E. No.**	Ammont *Amount* Lm
Pensjoni Lokali *Local Pension*						
Pensjoni Lokali Oħra *Other Local Pension*						
Pensjoni tas-Sigurta' Soċjali *Social Security Pension*						
Benefiċċji Soċjali *Social Benefits*						
Pensjoni Barranija *Foreign Pension*						
Xi Pensjoni Oħra, 'Charge', Somma jew ħlas fis-sena *Any other Pension, Charge, Annuity or Annual Payment*						

* In-numru tal-P.E. tista' ssibu fuq il-formola P.3 ** P.E. Number may be found on form P.3*

(f) KERA:
Kera, 'royalties', 'premiums' u kull profitt ieħor li jkun ħemm minn proprjeta.

(f) RENTS:
Rents, royalties, premium and other profits arising from property.

Deskrizzjoni tal-proprjeta *Description of Property*	Income Gross *Gross Income* Lm	Tnaqqis *Deductions* Lm	Deskrizzjoni tat-tnaqqis (ċnus, imgħax pagabbli eċċ.) *Description of deductions (ground rents, interest payable etc)*
Total *Total*			

(g) VALUR TA' PRODOTT ***(g) VALUE OF PRODUCE***

Ammont *Amount* Lm

Il-valur tal-prodott jew kull sehem minn profitti riċevibbli dwar l-użu ta' kapital, proprjeta' żrieragħ, jew annimali għall-skop tal-bidja jew tat-trobbija.
The value of any produce or share of profit receivable in respect of the use of capital, property, seed or stock for the purpose of husbandry.

(h) INCOME IEĦOR
F'din il-parti għandek tiddikjara kull income ieħor, mhux inkluż aktar 'l fuq, sew tiegħek, sew ta' martek u wkoll kull 'income' pagabbli bis-saħħa ta' xi dispożizzjoni "inter vivos" lit-tfal mhux miżżewġa (inklużi t-tfal tal-mara jew tar-raġel) jew tfal adottati.

(h) OTHER INCOME
Under this section you should declare any other income, not already included above, arising in your own name or in the name of your wife, and also any income payable to an unmarried child, stepchild or adopted child by virtue of any disposition "inter vivos".

Dettalji tal-'Income' *Details of Income*	Ammont *Amount* Lm
Total *Total*	

Għall-Użu tal-Uffiċċju Biss/*For Office Use Only*

Kera *Rents*	H7	
Ċnus *Ground Rents*	L4	
Manutenzjoni *Maintenance Allowance*	L3	
'Income' ieħor *Other Income*	H8	

Nru. tal-P.E. *Payer's P.E. No.*		Ammont *Amount* Lm	
D1		J1	Pensjoni Lokali *Local Pension*
D2		J2	Pensjoni Lokali Oħra *Other Local Pension*
		J3	Pensjoni tas-Sigurta' Soċjali *Social Security Pension*
		J4	Benefiċċji Soċjali *Social Benefits*
		J5	Pensjoni Barranija *Foreign Pension*
		J6	Xi Pensjoni Oħra, 'Charge' *Any other Pension, Charge*

TAQSIMA III — TALBIET GĦAL TNAQQIS MILL-INCOME
PART III — CLAIMS FOR DEDUCTIONS FROM INCOME

(tnaqqis li mhux ġa mitlub f'taqsima II) — ***(deductions not already claimed in Part II)***

Deskrizzjoni tat-tnaqqis *Description of deduction*	Ammont *Amount* Lm	Minn liema 'Income' *Relative source of Income*	Dettalji oħra *Other Details*

Fil-każ ta' imgħax pagabbli fuq kapital użat biex jiġi akkwistat l-'income', għandek tagħti dawn id-dettalji.
In the case of interest payable on capital employed in acquiring the income the following details are to be given.

Kreditur *Creditor*	Kapital *Capital* Lm	Rata *Rate*	Garanzija *Security*	Skop *Purpose*	Ammont *Amount* Lm

TAQSIMA IV — TALBIET GĦAL TNAQQIS PERSUNALI (għal min hu residenti f'Malta)
PART IV — CLAIMS FOR PERSONAL DEDUCTIONS (for residents in Malta)

(a) QRABA DIPENDENTI U/JEW 'HOUSEKEEPER' — ***(a) DEPENDENT RELATIVE AND/OR HOUSEKEEPER***

Isem u Indirizz tad-Dipendent u/jew 'Housekeeper' *Name and Address of Dependent and/or Housekeeper*	Kif tiġi mit-'Taxpayer' *Relationship to Taxpayer*	Eta' u jekk il-każ xorta ta' mard *Age, and Infirmity if any*	L-'Income' fis-sena tad-dipendent *Annual Income of Dependent/ Housekeeper* Lm	Ammont minfuq mit-Taxpayer *Amount Expended by Taxpayer* Lm	Kontributuri oħra *Other Contributors*	
					Isem *Name*	Ammont *Amount* Lm

(b) KONTRIBUZZJONIJIET TAS-SIGURTA' SOĊJALI — ***(b) SOCIAL SECURITY CONTRIBUTIONS***

Ammont Totali *Total Amount* — Tiegħi *Self* M3 Lm — Ta' Marti *Wife* M9 Lm

(c) SIGURTA' FUQ IL-ĦAJJA, FONDI GĦAL PENSJONI EĊĊ. — ***(c) LIFE INSURANCE PENSION FUNDS ETC.***

Isem il Kumpanija tal-Assigurazzjoni jew Pensjoni, Tifdil, Provvidenza, Fond jew Soċjeta' Approvati *Name of Assurance Company or approved Pension, Saving, Provident or Other Society or Fund*	Data tal-Polza jew tal-Kuntratt *Date of Policy of Contract*	Somma Kapitali li tithallas mal-mewt *Capital sum payable at Death* Lm	Ammont ta' 'Premiums' jew Kontribuzzjonijiet *Amount of Premium Contribution paid* Lm

(d) DRITTIJIET PROFESSJONALI TA' INFERMIER U TA' SPTAR (jitnaqqsu biss kontra l-irċevuti mehmuża) — ***(d) PROFESSIONAL NURSING AND HOSPITALIZATION FEES*** *(Only allowable if receipts are attached)*

Isem il-persuna li dwarha thallsu xi drittijiet *Name of individual in respect of whom fees were paid*	Lil min thallsu *To whom paid*	Data tal-ħlas *Date of payment*	Ammont imħallas *Amount of payment* Lm	Ammont miġbur lura minn assigurazzjoni jew mezz ieħor *Amount recouped through insurance or any other means* Lm

Għall-użu tal-Uffiċċju Biss/*For Office Use Only*

Tnaqqis mill-'income' *Deductions from income*	L5	Ħlas Professjonali *Professional Fees*	M5
Dipendenti/M.K. *Dependents/M.C.*	M2	Mard Kroniku *Chronic Illness*	M6
Sigurtà Soċjali (Tiegħi) *Social Security (Self)*	M3	Donazzjoni lil Istit. Filantropiċi *Donations to Philantropic Inst.*	M7
Sigurta' fuq il-ħajja *Life Insurance*	M4	Sigurtà Soċjali (Ta' Marti) *Social Security (Wife)*	M9

(e) MARD KRONIKU
(Formoli jistgħu jinkisbu mingħajr ħlas mid-Dipartiment tat-Taxxi Interni).

(e) CHRONIC ILLNESS
(Forms may be obtained free of charge from the Inland Revenue Department).

Numru ta' talbiet
Number of claims

(ehmeż il-formula I.T. 105 - din il-formula mhix meħtieġa jekk it-talba issir dwar individwu li għandu 'l fuq minn 61 sena u li dwaru tkun diġa saret talba simili fis-snin ta' qabel)
(attach form I.T. 105 - this form is not required where the claim is in respect of an individual over 61 years of age for whom a similar claim has been submitted in previous years).

(f) DONAZZJONIJIET LIL ISTITUZZJONIJIET FILANTROPICI ***(f) DONATIONS TO PHILANTHROPIC INSTITUTIONS***

Isem l-istituzzjoni approvata li rċeviet flus b'donazzjoni *Name of Approved Institution to whom money was donated*	Data tad-donazzjoni *Date of donation*	Ammont * *Amount* * Lm

* (Ehmeż irċevuti)
** (Attach receipts)*

TAQSIMA V
PART V

TALBIET GĦAL 'REBATES' TA' TAXXA ***CLAIMS FOR TAX REBATES***
Mara ***Wife***

Dettalji persunali tal-mara *Wife's personal particulars*				Data taż-żwieġ *Date of marriage*
Nru. tal-I.D. *I.D. No.*	Isem *Name*	Kunjomha xebba *Maiden Surname*	Sena tat-twelid *Year of Birth*	

Dawn id-dettalji għandhom jingħataw ukoll jekk inti għażilt komputazzjoni separata tat-taxxa f'paġna 1. Jekk martek la kienet tgħix mieghek u lanqas għal kollox mantnuta minnek, niżżel l-ammont ta' manteniment imħallas, jekk ikun il-każ:
Above details must be given even if you have opted for a separate computation on page 1. Where your wife was neither living with nor wholly maintained by you state amount of alimony paid, if any:

Lm

Tfal ***Children***

Isem tat-tifel/tifla *Child's Name*	L-income fis-sena tat-tifel/tifla *Annual Income of Child* Lm	Università', Kulleġġ, eċċ. *University College, etc.*	L-ammont minfuq (jekk mhux mantnut/a għal-kollox) *Amount expended (if partly maintained)* Lm	Kontributuri oħra. Aghti l-ammont *Other Contributors State amount* Lm	Sena ta' twelid *Born in year*	
					N1	
					N2	
					N3	
					N4	
					N5	
					N6	
					N7	
					N8	

Għall-Użu ta' l-Uffiċċju Biss ***For Office Use Only***

Q1	
Q2	
Q3	
Q4	
Q5	
Q6	
Q7	
Q8	

TAQSIMA VI
PART VI

TALBA GĦAL ĦELSIEN MINN TAXXA DOPPJA ***CLAIM FOR DOUBLE TAXATION RELIEF***
(Ehmeż dokumenti li juru t-taxxa pagabbli barra minn Malta) *(Enclose evidence of foreign tax payable)*

Pajjiż minn fejn ġej l-'income' *Country of Source*	Tip ta' 'income' *Nature of Income*	Data meta rċevejtu *Date Received*	'Income' Gross *Gross Income*	Taxxa Barranija Pagabbli *Foreign Tax Payable*

R1	
R2	
R3	
R4	
R5	
R6	
R7	
R8	

Għall-Użu tal-Uffiċċju Biss/*For Office Use Only*

Prospett tard
Late Return

T3 ____ Ammont *Amount*

T4 ____ %

M1 ____ Marital Allowance/Rebates

Z1 ____ Check Total *Check Total*

TAQSIMA VII — KALKOLU TAT-TAXXA
PART VII — TAX CALCULATION

(Aqra sew l-istruzzjonijiet qabel timla t-Taqsimiet VII sa IX)
(Read the instructions carefully before you fill Parts VII to IX)

	'INCOME' SKOND DAL-PROSPETT TAT-TAXXA *INCOME ACCORDING TO THIS RETURN*	Ara Paġna *See Page*	TIEGHI *SELF*		TA' MARTI *WIFE* Tintuża biss meta tintalab Komputazzjoni Separata *Used only in the case of Separate Computation*
	Sengha, Negozju, Professjoni jew Vokazzjoni *Trade, Business, Profession or Vocation*				
1	(I) Tieghi *Self*	2	1		
2	(II) Ta' Marti *Wife*	2	2		2a
	Impjieg jew Kariga *Employment or Office*				
3	(I) Tieghi *Self*	2	3		
4	(II) Ta' Marti *Wife*	2	4		4a
5	Impjieg barra minn Malta *Overseas Employment*	2	5		5a
	Dividendi, Imghax, Skonti u "Bonus Shares" *Dividends, Interests, Discounts and Bonus Shares*				
6	(I) Dividendi Lokali *Local Dividends*	3	6		
7	(II) Dividendi Barranin *Foreign Dividends*	3	7		
8	(III) Imghax minn Investimenti Lokali *Interest from Local Investments*	3	8		
9	(IV) Imghax minn Investimenti Barranin *Interest from Foreign Investments*	3	9		
10	Pensjoni, "Charge", Somma jew Rias fis-Sena *Pension, Charge, Annuity or Annual Payment*	4	10		
11	Kera *Rent*	4	11		
12	Valur ta' Prodott *Value of Product*	4	12		
13	Income lehor *Other Income*	4	13		(Ghodd il-linji 2a sa 5a) *(Add lines 2a to 5a)*
14	**GHODD IL-LINJI 1 SA 13** ***ADD LINES 1 TO 13***			14	14a
	TNAQQIS MILL-'INCOME' *DEDUCTIONS FROM INCOME*				
15	Čnus u Pižijiet *Ground Rents and other Burdens*	4	15		
16	Tnaqqis fuq il-Kera *Deductions on Rents*	5	16		
17	Imghax fuq Depositi Fissi *Interest on Fixed Deposits*	5	17		
18	Imghax fuq Kapital biex jigi Akkwistat l-'Income' *Interest on Capital Employed in Acquiring Income*	5	18		
19	Tnaqqis iehor mhux ġa mnaqqas fil-Linji 1 sa 13 *Other Deductions not Already Deducted in Lines 1 to 13*	5	19		
20	**GHODD IL-LINJI 15 SA 19** ***ADD LINES 15 TO 19***			20	
	TNAQQIS PERSONALI ***PERSONAL DEDUCTIONS***				
21	Qraba Dipendenti u/jew "Housekeeper" *Dependent Relative and/or Housekeeper*	5	21		
	Kontribuzzjonijiet tas-Sigurtà Soċjali *Social Security Contributions*	5			
22	(I) Tieghi *Self*	5	22		
23	(II) Ta' Marti *Wife*	5	23		23a
24	Drittijiet Professjonali ta' Infermier u ta' Sptar *Professional Nursing and Hospitalisation Fees*	5	24		
25	Mard Kroniku *Chronic Illness*	6	25		
26	Donazzjonijiet lil Istituzzjonijiet Filantropiċi *Donations to Philantropic Institutions*	6	26		
27	Tnaqqis Personali Iehor *Other Personal Deductions*		27		(Nizzel l-ammont tal-linja 23a) *(Repeat line 23a)*
28	**GHODD IL-LINJI 21 SA 27** ***ADD LINES 21 TO 27***			28	28a
29	**NAQQAS IT-TOTAL TAL-LINJI 20 U 28 MILL-LINJA 14** ***SUBTRACT THE TOTAL OF LINES 20 TO 28 FROM LINE 14*** **DAN HU D-DHUL TAXXABLI** *THIS IS THE CHARGEABLE INCOME*			29	(Naqqas il-linja 28a mill-linja 14a) *(Subtract line 28a from line 14a)* 29a
30	**KOMPUTAZZJONI TAT-TAXXA SKOND IR-RATI FL-ISKEDA ANNESSA** ***TAX COMPUTATION APPLYING RATES AS PER ATTACHED SCHEDULE***			30	30a
	'REBATES' TA' TAXXA ***TAX REBATES***				
31	Koppja Miżżewġa *Married Couple*		31		
32	Persuna Waħedha *Single*		32		32a
33	Tfal *Children*		33		
34	*Persuni li Għandhom 65 Sena jew Iżjed* *Persons aged 65 Years or over*		34		
35	'Rebates' Oħra ta' Taxxa *Further Tax Rebates*		35		
36	**GHODD IL-LINJI 31 SA 35** ***ADD LINES 31 TO 35***			36	(Naqqas il-linja 32a mill-linja 30a) *(Subtract line 32a from line 30a)*
37	**NAQQAS IL-LINJA 36 MILL-LINJA 30** (Jekk l-ammont tal-linja 36 huwa iżjed minn dak tal-linja 30, nizzel 'O') ***SUBTRACT LINE 36 FROM LINE 30 (if line 36 is greater than line 30 insert 'O')***			37	37a

TAQSIMA VIII
PART VIII

TAXXA TOTALI
Tax Total

38 **NIŻŻEL IT-TOTAL TAL-LINJI 37 U 37a** 38
ENTER THE TOTALS OF LINES 37 AND 37a

HLAS U HELSIEN MIT-TAXXA GĦAL DIN IS-SENA TA' STIMA
TAX PAYMENT AND RELIEF FOR THIS YEAR OF ASSESSMENT

PAYE

	Nru tal-P.E. *P.E. Number*	Ammont *Amount*
39		39
40		40
41		41
42		42

43 **GĦODD IL-LINJI 39 SA 42** 43
ADD LINES 39 TO 42

TAXXA MINN RAS IL-ĠĦAJN
TAX AT SOURCE
44 Niżżel it-Taxxa miżmuma skond ic-Certifikati tad-Dividendi mehmużin ma' dan il-Prospett 44
Enter Tax at Source Total withheld from Warrants Attached to this Return

HELSIEN MIT-TAXXA
RELIEF FROM TAX
45 Taxxa Doppja 45
Double Taxation
46 Oħrajn 46
Others
47 **GĦODD IL-LINJI 45 U 46** 47
ADD LINES 45 and 46

TAXXA PROVVIŻORJA U PAGAMENTI OĦRA
PROVISIONAL TAX AND OTHER PAYMENTS

	Nru ta' l-Irċevuta *Receipt Number*	Data *Date*	Ammont *Amount*
48			48
49			49
50			50
51			51
52			52
53			53

54 **GĦODD IL-LINJI 48 SA 53** 54
ADD LINES 48 TO 53

TNAQQIS MIT-TAXXA GĦAL DIN IS-SENA TA' STIMA
DEDUCTIONS AGAINST TAX FOR THIS YEAR OF ASSESSMENT

55 **GĦODD IL-LINJI 43, 44, 47 U 54** 55
ADD LINES 43, 44, 47, AND 54

TAXXA LI THALLSET INQAS
TAX UNDERPAID
56 **NAQQAS IL-LINJA 55 MILL-LINJA 38. [Jekk l-ammont tal-linja 55 huwa iżjed minn dak tal-linja 38, niżżel '0']** 56
SUBTRACT LINE 55 FROM LINE 38. [If line 55 is greater than line 38, enter '0']

TAXXA LI THALLSET ŻEJDA
TAX OVERPAID
57 **JEKK L-AMMONT TAL-LINJA 55 HUWA IŻJED MINN DAK TAL-LINJA 38, NIŻŻEL HAWN ID-DIFFERENZA** 57
IF AMOUNT OF LINE 55 IS GREATER THAN LINE 38 ENTER THE DIFFERENCE

TAQSIMA IX
PART IX

METODU TA' ĦLAS
METHOD OF PAYMENT

(DIN IT-TAQSIMA TUŻAHA JEKK TRID)
(THE FILLING OF THIS PART IS VOLUNTARY)

JEKK GĦANDEK BILANĊ FIL-LINJA 56 IMLA DIN
TO BE FILLED IF THERE IS AN AMOUNT IN LINE 56

Naqbel li l-ammont ta' taxxa ta' Lm ..... **(niżżel l-ammont tal-linja 56) li thallas inqas għal din**
I agree that the tax amount of *(enter the amount of line 56) that has been underpaid for*

is-sena ta' stima jitħallas b'dan il-mod: **(Immarka fejn jeppilka ħekk)** ☑
this year of assessment will be paid in the following manner: (Tick appropriate box thus)

☐ **F' pagament dirett fi flus/cheque (Uża formola 'A' meta thallas)**
By cash/cheque (Use form 'A' when effecting payment)

☐ **Fi tliet pagamenti ugwali ta' Lm** ..... **kull erba' xhur (Uża formola 'B' meta thallas)**
In three equal instalments of Lm *every four months (Use form 'B' when effecting payment)*

F'KAŻ TA' TAXXA MIĦALLSA ŻEJDA
IN CASE OF TAX OVERPAID
Jekk mill-Kalkoli tiegħek sas-sena kurrenti jirriżulta
li għandek tieħu xi flus immarka ✓ f'din il-kaxxa ☐
If a Tax Refund results from your Calculations up to this year, tick this box.

TAQSIMA A
SECTION A

DIKJARAZZJONI TA' L-ATTIV KAPITALI
DECLARATION OF CAPITAL ASSETS

PROPRJETA TA' IMMOBBLI

Għall-Proprjeta' urbana jkun meħtieġ biss li jingħata l-indirizz sħiħ u jiġi ndikat x'użu qed isir mill-proprjeta' bħal per eżempju "dar", "maħżen" jew "garage". Il-proprjeta' rurali għandha tiġi ndikata b'mod li tkun tista' tingħaraf sewwa billi jissemmu l-inħawi u jingħata l-qies; għandu jingħad ukoll jekk il-fond huwiex saqwi, bagħli jew xagħri, jekk hux qiegħed jintuża jew jitgawda mis-sid jew mogħti bi qbiela u jekk l-art hiex meqjusa art tajba għall-bini f'xi pjan ta' żvilupp. F'kull każ indika b'mod ċar x'titolu għandek għall-proprjeta', p.eż. dirett dominju, utili dominju, użufrutt, eċċ.

IMMOVABLE PROPERTY

Urban property need only be described by giving the full address and indicating the use to which the property is put, such as "residence", "store", or "garage". Rural property must be described so as to enable its proper identification by naming locality and giving the area; it should also be stated whether the land is irrigated, dry or barren, whether it is used or enjoyed by owner or given on lease by him and whether it is classified as building land in a development scheme. In each case you should indicate clearly your title in the property, e.g. directum dominium, utile dominium, usufruct, etc.

Bini / ***Urban Property***

Deskrizzjoni sħiħa tal-Proprjeta' *Full Description of Property*	Kif użata *Used as*	Titolu/Rimarki *Title/Remarks*

Raba/Art / ***Rural Property***

Deskrizzjoni sħiħa tal-Proprjeta' *Full Description of Property*	Kif użata *Used as*	Titolu/Rimarki *Title/Remarks*

TAQSIMA B
SECTION B

INVESTIMENTI, EĊĊ.

Investimenti lokali u barranin (inklużi "shares" u flus investiti f'kontijiet "bearer" eċċ) għandhom jiġu mniżżla f'din l-ordni: (i) flus mislufa u krediti simili; (ii) flus depożitati f'bank jew ma' bank jew fi stabbiliment jew soċjeta' bħalu (inklużi "unit trusts" u kumpanniji); (iii) "securities" tal-Gvern; (iv) "Stocks", azzjonijiet, "Bonds", obbligazzjonijiet u "debenture stock" ta' kumpanniji.

INVESTMENTS, ETC.

Local and foreign investments (including bearer shares, accounts, etc) should each be listed in the following order: (i) money on loan and similar credits; (ii) money deposited in or with a bank or similar institution or society (including unit trusts and companies); (iii) Government securities; (iv) stocks, shares, bonds, debentures and debenture stock of companies.

Lokali / ***Local***

Isem tal-Investitur *Name of Holder*	Deskrizzjoni sħiħa tal-Investiment *Full Description of holding*	Numru tal-kont/Ċertifikat *Account/Certificate Number*	Ammont *Amount* Lm	Rimarki *Remarks*

Barranin *Foreign*

Isem tal-Investitur *Name of Holder*	Deskrizzjoni shiha tal-investiment *Full Description of Holding*	Numru tal-kont *Account Number*	Ammont *Amount*	Rimarki *Remarks*

TAQSIMA Ċ
SECTION C

ATTIV TAN-NEGOZJU
"Balance Sheet" tan-negozju normalment tkun biżżejjed, iżda oġġetti li jaqgħu taħt Taqsima A jew B għandhom jiġu murija separatament fit-taqsima rispettiva.

BUSINESS ASSETS
Balance sheet of the business will normally be sufficient, but items falling under Section A and B should also be shown separately in their respective sections.

TAQSIMA D
SECTION D

ATTIV IEĦOR
F'dan l-ispazju għandu jitniżżel xi attiv kapitali li ma jaqax taħt it-taqsimiet l-oħra ta' dan il-prospett, bħal ma huma flus id-dar, poloz ta' assikurazzjoni, vitalizji u xi attiv kapitali ieħor dikjarabbli. L-ammont jew il-valur ta' l-attiv għandu jingħata f'każijiet biss fejn dan ikun meħtieġ sabiex jintgħaraf sewwa l-attiv.

OTHER ASSETS
In this space there should be inserted capital assets not falling under the other sections of this return, such as cash at home, insurance policies, annuities and any other declarable assets. The amount or value of the asset may only be given in cases where it is essential for its proper description.

DIKJARAZZJONI: Jiena _____ hawn niddikjara li dan il-prospett huwa magħmul f'ismi/f'isem*
DECLARATION: *I* _____ *do hereby declare that this return is made on my behalf/on behalf of:**

li noqgħod/joqgħod/toqgħod*
_____ *residing at* _____
u li l-informazzjoni kollha hija vera w eżatta u li l-prospett fih dikjarazzjoni shiha, vera w eżatta ta' l-income kollu tiegħi/tiegħu/taghha* *and that all the information I have given is true and correct and that it contains a full, true and correct description of my/his/her* income for* għas-sena bażi msemmija, kif ukoll tal-attiv kapitali fl-1 ta' Jannar tas-sena ta' stima, u li għandhom jiġu dikjarati.
the said basis year and of the capital assets as on 1st January of the year of assessment, which are to be declared.

Firma _____ Data _____
Signature *Date*

Indirizz ta' min jagħmel id-dikjarazzjoni _____
Address of person making declaration
* Aqta' fejn jinħtieġ ** Delete where not applicable*

NOTA: HEMM PIENI KBAR TAĦT L-ATT DWAR IT-TAXXA FUQ L-INCOME (KAP 123) GĦAL MIN MA JIRGĦAX DAN IL-PROSPETT JEW JAGĦMEL PROSPETT INKOMPLIT JEW MHUX KORRETT.

NOTE: HEAVY PENALTIES ARE PROVIDED UNDER THE INCOME TAX ACT (CAP 123) FOR FAILING TO SUBMIT A RETURN OR FOR SUBMITTING AN INCOMPLETE OR INCORRECT RETURN.

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