

L.N. 11 of 1984

INCOME TAX ACT, 1948

(ACT NO. LIV OF 1948)

Personal Deduction (Chronic Illnesses) (Amendment) Rules, 1984

IN exercise of the powers conferred by paragraph (a) of subsection (5) of section 22 and subsection (1) of section 79 of the Income Tax Act, 1948, the Deputy Prime Minister and Minister of Finance and Customs has made the following rules:—

Citation and
commencement.

L.N. 40 of 1969

1. (1) These rules may be cited as the Personal Deduction (Chronic Illnesses) (Amendment) Rules, 1984 and shall be read and construed as one with the Personal Deduction (Chronic Illnesses) Rules, 1969, hereinafter referred to as "the principal rules".

(2) These rules shall have effect as from the year of assessment 1984.

Substitutes
Schedule A and
Schedule B
to the
principal rules.

2. For Schedule A and Schedule B to the principal rules there shall be substituted Schedule A and Schedule B contained in the Schedule to these rules.

SCHEDULE

Rule 2

SCHEDULE A

ATT TA' L-1948 DWAR IT-TAXXA FUQ L-'INCOME'
LISTA PRESKRITTA TA' MARD KRONIKU (ARTIKOLU 22 (5))
INCOME TAX ACT, 1948
PRESCRIBED LIST OF CHRONIC ILLNESSES (SECTION 22 (5))

Mard Illnesses	Riżultat speċifiku tal-laboratorju jew dijagnostiku Specific Laboratory or diagnostic findings
1. Pankreatite kronika Chronic pancreatitis	Riżultati kliniċi dettaljati Detailed clinical findings
2. Koliċestite kronika Chronic cholecystitis	Prova bi-X-Ray X-Ray evidence
3. Bronkiectasi Bronchiectasis	Prova bi-X-Ray X-Ray evidence
4. Effużjoni fil-plewra Pleural effusion	Prova bi-X-Ray X-Ray evidence
5. Mard tal-qalb iškemiku Ischaemic heart disease	L-istorja rilevanti u r-rapport ta' l-E.C.G. Relevant history and E.C.G. report
6. Endokardite infettiva subakuta Subacute infective endocarditis	Riżultati askultatorji Auscultatory findings
7. Mard tal-qalb valvolari Valvular heart disease	Riżultati askultatorji Auscultatory findings
8. Mard ta' l-arterji obliteranti Obliterative arterial disease	L-istorja rilevanti u r-riżultati kliniċi Relevant history and clinical findings
9. Effetti kroniċi ta' emorriġġa jew trombożi fir-ras Chronic effects of cranial haemorrhage or thrombosis	Record tal-ħsara fis-sistema ċerebrali e.g. hemiparesis Record of impairment of cerebral function e.g. hemiparesis
10. Sklerosi disseminata Disseminated sclerosis	Riżultati kliniċi dettaljati Detailed clinical findings
11. Polinewrite Polyneuritis	Riżultati kliniċi dettaljati Detailed clinical findings
12. Glomerulonefrite kronika u diffuża Chronic diffuse glomerulonephritis	Riżultati mikroskopiċi ta' l-urina u record ta' albumina persistenti Urinary microscopic findings and record of persistent albuminuria
13. Nefrosklerożi Nephrosclerosis	Riżultati mikroskopiċi ta' l-urina u record ta' albumina persistenti Urinary microscopic findings and record of persistent albuminuria
14. Nefrite kronika ta' d'versi tipi Mixed types of chronic nephritis	Riżultati mikroskopiċi ta' l-urina u record ta' albumina persistenti Urinary microscopic findings and record of persistent albuminuria
15. Ċestite kronika, pijelite u pijelonefrite Chronic cystitis, pyelitis and pyelonephritis	Riżultati mikroskopiċi ta' l-urina u record ta' albumina persistenti Urinary microscopic findings and record of persistent albuminuria
16. Anemija pernċjuża Pernicious anaemia	Stampa tad-dem Blood picture
17. Anemiji emolitiċi Haemolytic anaemias	Stampa tad-dem Blood picture
18. Anemija aplastika Aplastic anaemia	Stampa tad-dem Blood picture
19. Id-distrofiji muskolari The muscular dystrophies	Riżultati kliniċi dettaljati Detailed clinical findings
20. Diabete mellito u l-komplikazzjonijiet tiegħu Diabetes Mellitus and its complications	Prova tat-tolleranza tal-glucose Glucose tolerance test
21. Ipertirojdiżmu Hyperthyroidism	Livelli ta' serum thyroxine Levels of serum thyroxine
22. Ipotirojdiżmu Hypothyroidism	Livelli ta' serum thyroxine Levels of serum thyroxine
23. Ażma Asthma	L-istorja rilevanti u r-riżultat kliniku Relevant history and clinical findings

Numru tar-Registrazzjoni
tat-taxxa fuq l-"income"
Income Tax Registration No.

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Formula I.T. 105
Form I.T. 105



ATT TA' L-1948 DWAR IT-TAXXA FUQ L-'INCOME'
TALBA GHAL TNAQQIS PERSONALI DWAR MARD A KRONIKA
(ARTIKOLU 22 (5))

INCOME TAX ACT, 1948
CLAIM FOR A PERSONAL DEDUCTION IN RESPECT OF A
CHRONIC ILLNESS (SECTION 22 (5))

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

Sena ta' Stima
Year of Assessment

Jiena qiegħed hawnhekk nitlob Tnaqqis Personali skond id-dispożizzjonijiet ta' l-artikolu 22 (5) ta' l-Att ta' l-1948 dwar it-Taxxa fuq l-
I do hereby claim a Personal Deduction under the provisions of Section 22 (5) of the Income Tax Act, 1948 —

I-'Income' —

- * għalija nnifsi
in respect of myself
 - * dwar (semmi isem il-persuna li dwarha qiegħda ssir it-talba u kif tigi
in respect of I 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 22(5) ta' l-Att riprodott hawn taht) li joqgħod/toqgħod
and relationship to claimant, a member of my household (see extract from Section 22(5) of the Act reproduced below) 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 inbati/kien ibati/kienet tbatu 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-formola.

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-1969 dwar Tnaqqis Personali (Mard Kroniku) riprodott hawn taht)
(See extract from the Personal Deduction (Chronic Illnesses) Rules, 1969 reproduced below)

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

kien ibati/kienet tbatu 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-formola, u li d-dettalji tar-rizultati specifici tal-laboratorju jew
amongst those listed at the back of this form, and that the details of the specific laboratory diagnostic findings by which the
diagnosi/ta' bihom għe stabbilit li teżisti l-marda huma dawn li ġejjin:
existence of the illness was established are as follows:

.....

Firma
Signature

Isem
Name

Data
Date

Indirizz
Address

Estratt mill-artikolu 22 (5) ta' l-Att

"(b) F'dan is-subartikolu "membru tal-familja tiegħi" f'isser l-individwu li jibbenefika mit-tnaqqis maħsub f'dan is-subartikolu, il-mara tiegħi, jekk tgħid miegħu jew għal kollox minnu mantruta, u kull individwu ieħor li dwaru hu jkun intitolat għal tnaqqis personali skond is-subartikolu (1) ta' dan l-artikolu."

Estratt mir-Regoli ta' l-1969 dwar Tnaqqis Personali
(Mard Kroniku)

"4. Iċ-certifikat fil-Formula li hemm fil-iskeda B li tinsab ma' dawn ir-regoli għandu jiġi ffirmat minn tabib awtorizzat b'exerċizzju professjonali tiegħu f'Malta. Izda ebda certifikazzjoni ma tkun meħtieġa meta l-talba għal tnaqqis dwar marda kronika ssir dwar individwu li jkun għaliq il-familja u sitti sena f'xi sena qabel is-sena ta' stima u li dwaru talba li tkun saret qabel relattivament għall-istess marda kronika kienet milqugħa."

Extract from Section 22 (5) of the Act

"(b) In this subsection "member of his household" means the individual benefiting from the deduction 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 subsection (1) of this Section.

Extract from the Personal Deduction (Chronic Illnesses) Rules, 1969

"4. 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 no certification shall be required where the claim for a chronic illness deduction is made in respect of an individual who completed sixty-five years of age in any year preceding the year of assessment and in respect of whom a previous claim relating to the same chronic illness was allowed."