L.N. 62 of 1984

INCOME TAX ACT, 1948
(ACT NO. LIV OF 1948)

Deduction of Tax (P.A.Y.E.) (Amendment) Rules, 1984

IN exercise of the powers conferred by section 45 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:—

1. These rules may be cited as the Deduction of Tax (P.A.Y.E.) (Amendment) Rules, 1984 and shall be read and construed as one with the Deduction of Tax (P.A.Y.E.) Rules, 1972, hereinafter referred to as "the principal rules". Citation. L.N. 79 of 1972

2. For paragraph (4) of rule 4 of the principal rules there shall be substituted the following: Amends rule 4 of the principal rules.

"(4) Notwithstanding the provisions of paragraph (3), but saving the provisions of paragraph (6) hereof, no deductions shall be made from emoluments paid to a resident payee where directions have not been received by the payer in the following cases:

(a) where the payee is unmarried or a widower and the emoluments, if expressed to be due —

(i) on an annual basis, represent an income of less than seven hundred and thirty Maltese liri per annum;

(ii) on a monthly basis, represent an income of less than sixty Maltese liri per month;

(iii) on a fortnightly basis, represent an income of less than twenty-eight Maltese liri per fortnight;

(iv) on a weekly basis, represent an income of less than fourteen Maltese liri per week;

(v) on a daily basis, represent an income of less than two Maltese liri and eighty cents per day;

(b) where the payee to the best of the payer's knowledge is living with or wholly maintaining a wife and the emoluments, if expressed to be due —

(i) on an annual basis, represent an income of less than one thousand two hundred and thirty Maltese liri per annum;

(ii) on a monthly basis, represent an income of less than one hundred and two Maltese liri per month;

(iii) on a fortnightly basis, represent an income of less than forty-seven Maltese liri per fortnight;

(iv) on a weekly basis, represent an income of less than twenty-three Maltese liri and fifty cents per week:

(v) on a daily basis, represent an income of less than four Maltese liri and seventy cents per day.”.

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