VERŻJONI ELETTRONIKA

L.N. 186 of 2014

INCOME TAX ACT
(CAP. 123)

Part-Time (Forms of Self-Employed) (Amendment) Rules, 2014

IN exercise of the powers conferred by articles 90A and 96 of the Income Tax Act, hereinafter referred to as "the Act", the Minister for Finance has made the following rules:-

1. The title of these rules is the Part-Time (Forms of Self-Employed) (Amendment) Rules, 2014 and these rules shall be read and construed as one with the Part-Time (Forms of Self-Employed) Rules, hereinafter called "the principal rules". Citation. S.L.123.41

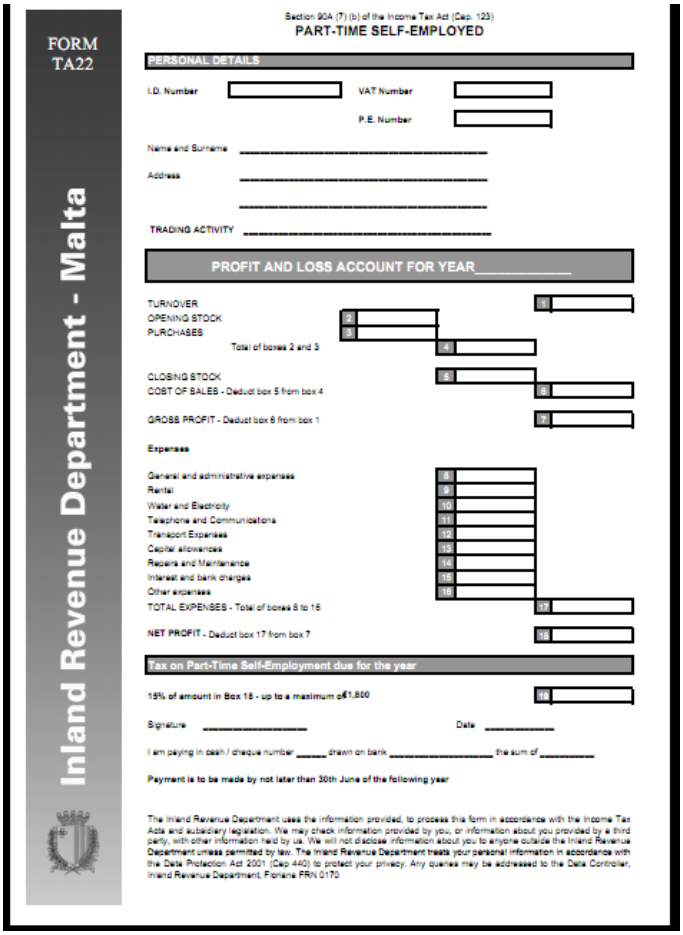
2. In rule 2 of the principal rules, for the words "article 42(3A)(a)(iii)" there shall be substituted the words "article 42(4)(a)". Amends rule 2 of the principal rules.

3. The Schedule to the principal rules shall be substituted by the Schedule to these rules. Substitutes the Schedule to the principal rules.

SCHEDULE

(Rule 3)

B 1982



FORM TA22

Inland Revenue Department - Malta

Section 90A (7) (b) of the Income Tax Act (Cap. 123)

PART-TIME SELF-EMPLOYED

PERSONAL DETAILS

I.D. Number _____ VAT Number _____

P.E. Number _____

Name and Surname _____

Address _____

_____

TRADING ACTIVITY _____

PROFIT AND LOSS ACCOUNT FOR YEAR_____

TURNOVER			1
OPENING STOCK	2		
PURCHASES	3		
Total of boxes 2 and 3		4	
CLOSING STOCK		5	
COST OF SALES - Deduct box 5 from box 4			6
GROSS PROFIT - Deduct box 6 from box 1			7
Expenses			
General and administrative expenses		8	
Rental		9	
Water and Electricity		10	
Telephone and Communications		11	
Transport Expenses		12	
Capital allowances		13	
Repairs and Maintenance		14	
Interest and bank charges		15	
Other expenses		16	
TOTAL EXPENSES - Total of boxes 8 to 16			17
NET PROFIT - Deduct box 17 from box 7			18

Tax on Part-Time Self-Employment due for the year

15% of amount in Box 18 - up to a maximum of €1,800 — 19

Signature _____ Date _____

I am paying in cash / cheque number _____ drawn on bank _____ the sum of _____

Payment is to be made by not later than 30th June of the following year

The Inland Revenue Department uses the information provided, to process this form in accordance with the Income Tax Acts and subsidiary legislation. We may check information provided by you, or information about you provided by a third party, with other information held by us. We will not disclose information about you to anyone outside the Inland Revenue Department unless permitted by law. The Inland Revenue Department treats your personal information in accordance with the Data Protection Act 2001 (Cap 440) to protect your privacy. Any queries may be addressed to the Data Controller, Inland Revenue Department, Floriana FRN 0170

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