Verżjoni Elettronika

Suppliment tal-Gazzetta tal-Gvern ta' Malta Nru. 20,452, 31 ta' Lulju, 2020
Taqsima B

A.L. 315 tal-2020

ATT DWAR IT-TAXXA FUQ L-*INCOME*
(KAP. 123)

ATT DWAR L-AMMINISTRAZZJONI TAT-TAXXA
(KAP. 372)

Regolamenti tal-2020 li jemendaw ir-Regolamenti dwar Koperazzjoni ma' Ġurisdizzjonijiet Oħra fuq Kwistjonijiet ta' Taxxa

BIS-SAĦĦA tas-setgħat mogħtija bl-artikoli 76 u 96 tal-Att dwar it-Taxxa fuq l-*Income* u l-artikolu 10A tal-Att dwar l-Amministrazzjoni tat-Taxxa, il-Ministru għall-Finanzi u s-Servizzi Finanzjarji għamel dawn ir-regolamenti li ġejjin:-

Titolu.

1. It-titolu ta' dawn ir-regolamenti hu r-Regolamenti tal-2020 li jemendaw ir-Regolamenti dwar Koperazjoni ma' Ġurisdizzjonijiet Oħra fuq Kwistjonijiet ta' Taxxa u dawn ir-regolamenti għandhom jinqraw u jinftiehmu ħaġa waħda mar-Regolamenti dwar Koperazzjoni ma' Ġurisdizzjonijiet Oħra fuq Kwistjonijiet ta' Taxxa, hawn iżjed 'il quddiem imsejħa "ir-regolamenti prinċipali". L.S. 123. 127.

Jemenda r-regolament 2 tar-regolamenti prinċipali.

2. Fir-regolament 2 tar-regolamenti prinċipali, it-tifsira "Direttiva tal-UE dwar Koperazjoni Amministrattiva" għandha tiġi sostitwita bit-tifsira ġdida li ġejja:

" "Direttiva tal-UE dwar il-Koperazzjoni Amministrattiva" tfisser id-Direttiva tal-Kunsill 2011/16/UE tal-15 ta' Frar 2011 dwar il-koperazzjoni amministrattiva fil-qasam tat-tassazzjoni u li tħassar id-Direttiva 77/799/KEE kif emendata bid-Direttivi tal-Kunsill 2014/107/UE, 2015/2376/UE, 2016/881/UE, 2018/822/UE u 2020/876/UE;".

Jemenda r-regolament 13 tar-regolamenti prinċipali.

3. Ir-regolament 13 tar-regolamenti prinċipali għandu jiġi emendat kif ġej:

(a) il-paragrafu (m) tas-subregolament (7) tiegħu għandu jiġi sostitwit bil-paragrafu ġdid li ġej:

"(m) Intermedjarji jew kontribwenti rilevanti għandhom jippreżentaw informazzjoni dwar arranġamenti transkonfinali rapportabbli li l-ewwel pass ġie implimentat bejn il-25 ta' Ġunju 2018 u t-30 ta' Ġunju 2020. Intermedjarji jew kontribwenti rilevanti, kif xieraq,

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għandhom jippreżentaw informazzjoni dwar dawk l-arranġamenti transkonfinali rapportabbli sat-28 ta' Frar 2021.";

(b) il-paragrafu (e) tas-subregolament (8) tiegħu għandu jiġi sostitwit bil-paragrafu ġdid li ġej:

"(e) għall-informazzjoni mniżżla fis-subregolament (7), fi żmien xahar (1) minn tmiem il-perjodu ta' tliet (3) xhur li fih tkun ġiet ippreżentata l-informazzjoni. L-ewwel informazzjoni għandha tiġi kkomunikata sat-30 ta' April 2021."; u

(ċ) minnufih wara s-subregolament (11) tiegħu għandu jiżdied is-subregolament ġdid li ġej:

"Differimenti ta' limiti ta' żmien minħabba l-pandemija tal-COVID-19.

13. (12) (a) Minkejja l-limitu ta' żmien imniżżel fis-subregolament 13(8)(b), il-komunikazzjoni ta' informazzjoni mniżżla fis-subregolament 13(2) li għandha x'taqsam mas-sena kalendarja 2019, għandha sseħħ fi żmien tnax (12)-il xahar wara li tkun intemmet is-sena ta' stima li matulha l-informazzjoni saret disponibbli.

(b) Il-perjodu ta' tletin (30) ġurnata għall-preżentazzjoni tal-informazzjoni mniżżla fis-subregolament 13(7)(a) u (g) għandha tibda mill-1 ta' Jannar 2021 fejn:

(i) arranġament transkonfinali rapportabbli jkun disponibbli għall-implimentazzjoni, jew jkun lest għall-implimentazzjoni, jew meta jkun sar l-ewwel pass fl-implimentazzjoni jkun sar bejn l-1 ta' Lulju 2020 u 31 ta' Diċembru 2020; jew

(ii) fejn l-intermedjarji msemmija fil-paragrafu (b) tat-tifsira ta' "intermedjarju" tipprovdi, direttament jew permezz ta' persuni oħra, għajnuna, assistenza jew pariri bejn l-1 ta' Lulju 2020 u l-31 ta' Diċembru 2020;

Fil-każ ta' arranġament kummerċjabbli, l-ewwel rapport perjodiku skont is-subregolament 13(7)(b) għandu jsir mill-intermedjarju sat-30 ta' April 2021.".

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L.N. 315 of 2020

INCOME TAX ACT
(CAP. 123)

INCOME TAX MANAGEMENT ACT
(CAP. 372)

Cooperation with Other Jurisdictions on Tax Matters (Amendment) Regulations, 2020

IN EXERCISE of the powers conferred by articles 76 and 96 of the Income Tax Act and by article 10A of the Income Tax Management Act, the Minister for Finance and Financial Services has made the following regulations:-

Citation.

1. The title of these regulations is the Cooperation with Other Jurisdictions on Tax Matters (Amendment) Regulations, 2020 and these regulations shall be read and construed as one with the Cooperation with Other Jurisdictions on Tax Matters Regulations, hereinafter referred to as "the principal regulations".

S.L. 123. 127.

Amends regulation 2 of the principal regulations.

2. In regulation 2 of the principal regulations, the definition "EU Administrative Cooperation Directive" shall be substituted by the following new definition:

" "EU Administrative Cooperation Directive" means Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation and repealing Directive 77/799/EEC as amended by EU Council Directives 2014/107/EU, 2015/2376/EU, 2016/881/EU, 2018/822/EU and 2020/876/EU;".

Amends regulation 13 of the principal regulations.

3. Regulation 13 of the principal regulations shall be amended as follows:

(a) paragraph (m) of sub-regulation (7) thereof shall be substituted by the following new paragraph:

"(m) Intermediaries and relevant taxpayers shall file information on reportable cross-border arrangements the first step of which was implemented between 25th June 2018 and 30th June 2020. Intermediaries and relevant taxpayers, as appropriate, shall file information on those reportable cross-border arrangements by 28th February 2021.";

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(b) paragraph (e) of sub-regulation (8) thereof shall be substituted by the following new paragraph:

"(e) for the information laid down in sub-regulation (7), within one (1) month of the end of the quarter in which the information was filed. The first information shall be communicated by 30th April 2021."; and

(c) immediately after sub-regulation (11) thereof there shall be added the following new sub-regulation:

"Deferral of time limits because of the COVID-19 pandemic.

13. (12) (a) Notwithstanding the time limit laid down in sub-regulation 13(8)(b), the communication of information laid down in sub-regulation 13(2) that relates to calendar year 2019, shall take place within twelve months following the end of the year of assessment during which the information became available.

(b) The period of thirty (30) days for filing information laid down in sub-regulation 13(7)(a) and (g) shall begin by 1st January 2021 where:

(i) a reportable cross-border arrangement is made available for implementation, or is ready for implementation, or where the first step in its implementation has been made between 1st July 2020 and 31st December 2020; or

(ii) where intermediaries referred to in paragraph (b) of the definition of "intermediary" provided, directly or by means of other persons, aid, assistance or advice between 1st July 2020 and 31st December 2020;

In the case of marketable arrangements, the first periodic report in accordance with sub-regulation 13(7)(b) shall be made by the intermediary by 30th April 2021.".

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