

**- REVIEWED -  
LEGISLATION UNIT  
MINISTRY FOR  
JUSTICE,  
CULTURE & LOCAL  
GOVERNMENT**

.....  
Prim Ministru

.....  
Segretarju Parlamentari għas-  
Servizzi Finanzjarji, Ekonomija  
Diġitali u Innovazzjoni

.....  
*Chairperson,*  
Awtorità ta' Malta dwar il-  
Logħob

**A.L. tal-2018**

**ATT DWAR IL-LOGHOB  
(ATT TAL-2018)**

**Regolamenti tal-2018 dwar Taxxa fuq il-Logħob**

Taqsim tar-Regolamenti

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**A.L. tal-2018**

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BIS-SAĦĦA tas-setgħat mogħtija bl-artikolu 12 tal-Att dwar il-Logħob, is-Segretarju Parlamentari għas-Servizzi Finanzjarji, Ekonomija Diġitali u Innovazzjoni, wara konsultazzjoni mal-Awtorità ta' Malta dwar il-Logħob, għamel dawn ir-regolamenti li ġejjin:-

**Taqsimi I**

**Titoli u Tifsiriet**

Titolu. **1.** It-titolu ta' dawn ir-regolamenti huwa r-Regolamenti tal-2018 dwar Taxxa fuq il-Logħob.

Tifsir. **2.** (1) F'dawn ir-regolamenti, bla ħsara għal dak previst fis-subregolamenti (2) u (3), il-kliem u l-frazzjonijiet kollha għandhom li istess tifsira bħal dik preskritta fir-Regolamenti tal-2018 dwar Tifsiriet fil-Logħob.

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(2) F'dawn ir-regolamenti, sakemm ir-rabta tal-kliem ma teħtiegħ xort' oħra -

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"l-Att" tfisser l-Att tal-2018 dwar il-Logħob;

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"attività kwalifikanti" tfisser attività li tikkonsisti fil-provdiment jew it-tweġieq ta' servizz tal-logħob minn Malta jew lil xi persuna f'Malta, soġġetta għall-ħtieġa ta' liċenza skont ir-regolament 3 tar-Regolamenti tal-2018 dwar Awtorizzazzjonijiet għal-Logħob, li sabiex ma jkun hemm l-ebda dubju għandha tinkludi l-persuni msemmija fir-regolamenti 8 u 22, iżda mhux il-persuni msemmija fir-regolamenti 5, 7, 29, 30 u 31 tar-Regolamenti dwar Awtorizzazzjonijiet għal-Logħob, u l-frazi "attivitajiet kwalifikanti" għandha tinqara u tinftiehem skont hekk;

"dħul mil-logħob" tfisser il-ġugati u l-imħatri, inklużi kull bonus jew inċentiv ieħor għal ġugatur li jkun hemm f'xi ġugata jew imħatra, li minnhom jitnaqqas ammont li jiġi determinat billi jingħaddu r-rebħiet totali ta' ġugatur mat-total ta' kull bonus jew inċentiv ieħor għal ġugatur li jkun hemm fl-ammont tal-ġugati u mħatri totali, magħmul taħt it-termini tal-liċenza msemmija fir-regolament 3(1) tar-Regolamenti dwar Miżati għal Liċenzi tal-Logħob matul perjodu ta' liċenza u fir-rigward ta' servizzi għal logħob tat-Tip 3 jew tat-Tip 4, dħul mil-logħob tfisser imposta, miżati għal turnew u elementi ta' dħul oħra simili;

L.S. 438.12

"kummissjoni" tfisser id-dħul attwali li jinkiseb mill-provdiment jew ta' servizzi ta' logħob tat-Tip 3 jew servizzi ta' logħob tat-Tip 4, kemm jekk komputat bħala kummissjoni jew mod ieħor;

"perjodu ta' taxxa" tfisser is-sena finanzjarja tal-persuna li twettaq l-attività kwalifikanti;

(3) It-termini l-oħra kollha użati f'dawn ir-regolamenti għandhom l-istess tifsira mogħtija lilhom fl-Att.

## Taqsimi II

### Taxxa fuq il-Logħob

3. Kull persuna li toffri xi servizz tal-logħob li hu servizz kwalifikanti, kemm permezz ta' mezzi ta' komunikazzjoni minn distanza jew f'fondi għal-logħob jew b'xi mezzi oħra lil xi ġugatur li jkun fiżikament preżenti f'Malta fil-hin meta s-servizz tal-logħob jiġi fil-fatt iprovdut għandha, b'żieda mad-dazju fuq apparat tal-logħob, jekk ikun hemm, li jiġi impost skont ir-regolament 4, tħallas lill-Awtorità, għal kull perjodu ta' taxxa, taxxa fuq il-logħob li għandha tiġi komputata bir-rata ta' ħamsa fil-mija (5%) tad-dħul mil-logħob iġġenerat mill-imsemmija servizzi tal-logħob matul il-perjodu ta' taxxa rilevanti:

Taxxa fuq il-Logħob.

Iżda meta s-servizz tal-logħob jiġi provdut minn grupp inkorporat li jkollu liċenza skont ir-regolament 10(3) tar-Regolamenti tal-2018 dwar Awtorizzazzjonijiet għal-Logħob, il-grupp inkorporat kollu għandu jitqies bħala "il-persuna" għall-finijiet ta' dan ir-regolament:

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Iżda wkoll meta s-servizz tal-logħob ikun offrut biss permezz ta' komunikazzjonijiet minn distanza, id-determinazzjoni tat-taxxa ma għandhiex tkun jekk il-ġugatur huwiex fiżikament preżenti f'Malta, iżda jekk l-ġugatur huwiex stabbilit, għandu l-indirizz permanenti tiegħu u, jew normalment jirrisjedi f'Malta.

## Taqsimha III

## Dazju fuq Apparat tal-Logħob

Dazju fuq  
apparat tal-  
logħob.

4. Ikun dovut u pagabbli dazju fuq apparat tal-logħob lill-Awtorità għal kull wieħed mill-perjodi ta' taxxa. Id-dazju għandu jiġi kalkolat bil-mod stipulat fir-regolament 5 u għandu jithallas *in solidum* mill-persuna jew persuni li jagħmlu disponibbli xi apparat tal-logħob għall-provdiment jew twettieq ta' attività kwalifikanti:

Izda, għall-finijiet ta' dawn ir-regolamenti, il-persuna li tagħmel disponibbli l-apparat tal-logħob għall-provdiment jew twettieq ta' attività kwalifikanti għandha titqies li hi d-detentur tal-liċenza taht liema liċenza l-attività kwalifikanti qed titwettag u, fin-nuqqas ta' liċenza valida, għandha tkun kull waħda mill-persuni li direttament jew indirettament igawdu mill-istess benefiċċju ekonomiku ġġenerat minn, jew bħala rizultat ta', id-disponibbiltà tal-imsemmi apparat tal-logħob.

Rata ta' dazju.

5. (1) Id-dazju fuq apparati tal-logħob li jithallas minn kull persuna għal kull wieħed mill-perjodi ta' taxxa skont ir-regolament 4 għandu jiġi determinat billi jingħaddu l-ammonti li jirriżultaw mill-metodu ta' komputazzjoni preskritt fir-regolament 6(2), (3), (4) u (5).

(2) Id-dazju fuq apparati tal-logħob li jithallas f'kull wieħed mill-perjodi ta' taxxa b'referenza għal apparati tal-logħob magħmulin disponibbli ġewwa fond tal-logħob fil-provdiment jew aġir ta' servizzi tal-logħob tat-Tip 1 u, jew tat-Tip 2 għandu jkun tletin fil-mija (30%) tad-dħul totali mil-logħob iġġenerat matul il-perjodu ta' taxxa mill-apparati kollha tal-logħob magħmula disponibbli minn dik il-persuna fil-provdiment jew aġir ta' servizzi tal-logħob tat-Tip 1 u, jew tat-Tip 2.

(3) Id-dazju fuq apparati tal-logħob li jithallas f'kull wieħed mill-perjodi ta' taxxa b'referenza għal apparati tal-logħob magħmulin disponibbli ġewwa fond tal-logħob fil-provdiment jew aġir ta' servizzi tal-logħob tat-Tip 3, u, jew tat-Tip 4 għandu jkun tmax punt ħamsa fil-mija (12.5%) tad-dħul totali mil-logħob iġġenerat matul il-perjodu ta' taxxa mill-apparati kollha tal-logħob magħmula disponibbli minn dik il-persuna fil-provdiment jew aġir ta' servizzi tal-logħob tat-Tip 3, u, jew tat-Tip 4.

(4) Id-dazju fuq apparati tal-logħob li jithallas f'kull wieħed mill-perjodi ta' taxxa b'referenza għal apparati tal-logħob magħmulin disponibbli ġewwa fond tal-logħob ikkontrollat fil-provdiment jew aġir ta' servizzi tal-logħob tat-Tip 1, Tip 2, Tip 3, u, jew tat-Tip 4 għandu jkun ħmistax fil-mija (15%) tad-dħul totali mil-logħob iġġenerat matul il-perjodu ta' taxxa mill-apparati kollha tal-logħob

magħmula disponibbli minn dik il-persuna fil-provdiment jew aġir ta' servizzi tal-logħob tat-Tip 1, Tip 2, Tip 3, u, jew tat-Tip 4.

(5) Minkejja kull haġa li tinsab fis-subregolamenti (2), (3) u (4), id-dazju fuq apparati tal-logħob pagabbli f'kull perjodu ta' taxxa b'referenza għal apparati tal-logħob magħmulin disponibbli għewwa fond tal-logħob fil-provdiment jew aġir ta' servizzi tal-logħob tat-Tip 1, Tip 2, Tip 3 u, jew Tip 4 għandhom, minflok l-ammonti fis-subregolamenti (2), (3), u (4), u jekk legalment jiġu kklassifikati bħala *junket* skont kwalunkwe strument regolatorju applikabbli, ikun tnejn punt ħamsa fil-mija (2.5%) tad-dhul totali tal-logħob iġġenerat matul il-perjodu tat-taxxa mill-apparati kollha tal-logħob użati minn dik il-persuna fil-provdiment ta' servizzi tal-logħob tat-Tip 1, Tip 2, Tip 3 jew tat-Tip 4 klassifikati bħala *junket*.

(6) Minkejja kull haġa li tinsab fis-subregolamenti (2), (3) u (4), id-dazju fuq apparati tal-logħob pagabbli f'kull perjodu ta' taxxa b'referenza għal apparati tal-logħob magħmulin disponibbli għewwa fond tal-logħob fil-provdiment jew aġir ta' servizzi tal-logħob tat-Tip 3 għandhom, minflok l-ammonti fis-subregolamenti (2), (3), u (4), u jekk legalment jiġu kklassifikati bħala avveniment *junket* skont kwalunkwe strument regolatorju applikabbli, ikun tnejn punt ħamsa fil-mija (2.5%) tad-dhul totali tal-logħob iġġenerat matul il-perjodu tat-taxxa mill-apparati kollha tal-logħob użati minn dik il-persuna fil-provdiment ta' servizzi tal-logħob tat-Tip 3 klassifikati bħala avveniment *junket*.

(7) Minkejja kull haġa li tinsab f'dan ir-regolament, kull persuna awtorizzata li tuża l-fond bħala *studio* biex ixxandar servizz tal-logħob jew tagħmel provvista kritika ta' logħob, għandha tħallas dazju fiss ta' ħames mitt euro (€500), bil-quddiem, għat-taxx-il xahar ta' wara, u kull anniversarju tiegħu:

Izda ebda dazju fiss ma jkun dovut jekk dik il-persuna tkun diġà tħallas id-dazju fuq apparati tal-logħob dovut skond is-subregolamenti (2), (3), (4), (5) u, jew (6).

#### Taqsimha IV

##### Hlas

6. (1) L-ammonti li għandhom jiġihallu skont dawn ir-regolamenti għal xi perjodu ta' taxxa partikolari għandhom jiġihallu matul il-perjodu ta' taxxa permezz ta' hlasijiet fix-xahar li għandhom jiġu kkalkolati fuq id-dhul akkumulat mil-logħob matul kull wiehed mix-xhur li jkun hemm f'perjodu ta' taxxa, hawn iżjed 'il quddiem imsejjaħ "ix-xahar ta' referenza". It-taxxa dovuta għandha tithallas Metodu ta' hlas.

fli mkien mas-sottomissjoni ta' kull prospett meħtieġ skont ir-regolament 7 fl-ghoxrin jum ta' dak ix-xahar li jiġi minnufih wara x-xahar ta' referenza, hawn iżjed 'il quddiem imsejjaħ "ix-xahar tal-pagament".

(2) Fit-tmien ta' kull xahar ta' referenza d-dhul iġġenerat mil-logħob minn kull tip ta' servizz tal-logħob matul dak ix-xahar għandu jiġi determinat u l-ammont li jikkorrispondi għat-taxxa fuq il-logħob dovuta skont ir-regolament 3 u d-dazju fuq apparati tal-logħob dovut skont ir-regolament 4 għandhom jiġu komputati kif preskritt f'dawn ir-regolamenti.

L.S. 372.28.

(3) Meta xi ammont li għandu jithallas skont dawn ir-regolamenti ma jithallasx meta jkun dovut, ikun dovut u għandu jithallas imghax bir-rata preskritta fir-regola 2 tar-Regoli dwar it-Taxxa fuq l-*Income* (Rata ta' Mghax), liema rata għandha tiġi applikata fuq l-ammont mhux imħallas għal kull xahar jew parti minnu li dwaru l-ammont jibqa' mhux imħallas.

(4) F'kull ċirkostanza li fiha l-ammont li fil-fatt jithallas skont ir-regolamenti 3, 4 jew 5 jeċċedi l-ammont li hu fil-fatt dovut minn dik il-persuna skont ir-regolamenti 3, 4 jew 5 għal dak il-perjodu ta' taxxa, l-eċċess ma jiġix rifiuż u ma jakkumulax imghax fuqu favur min iħallas iżda l-imsemmi eċċess ikun disponibbli għal tpaċija kontra kull ammont li għandu jithallas minn dik il-persuna skont ir-regolamenti 3, 4 u 5 f'xi perjodu ta' taxxa li jibda wara li jintemm il-perjodu ta' taxxa li fih jew li b'referenza għalih gie mħallas l-eċċess.

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(5) Il-Ministru jista' b'regolamenti jippreskrivi regoli li jippermettu li jkun hemm kreditu ta' taxxa oħra fuq il-fatturat fil-fatt imħallsa f'Malta lill-awtorità kompetenti lokali rilevanti minn detentur ta' liċenza li tinkwadra fil-paragrafu 1(a) tal-Ewwel Skeda tar-Regolamenti tal-2018 dwar Awtorizzazzjonijiet għal-Logħob, kontra kull ammont jew xi ammont dovut u li għandu jithallas taħt dawn ir-regolamenti, bla ħsara għal dawk il-kondizzjonijiet li jistgħu jiġu preskritti.

(6) L-Awtorità tista', bil-kunsens tal-Ministru responsabbli għas-settur tal-logħob, permezz ta' strument vinkolanti, tirregola l-ġhoti ta' kull riduzzjoni, kreditu, tpaċija jew eżenzjoni oħra fir-rigward ta' kull ammont li għandu jithallas taħt dawn ir-regolamenti, li għandhom jingħataw jew fuq bażi unilaterali jew b'segwitu ta' trattati bilaterali jew multilaterali, ftehim, memorandum ta' ftehim jew arrangamenti oħra konklużi ma' xi gvern barrani jew ma' xi awtorità lokali jew barranija jew aġenzija governattiva.

## Taqsimha V

## Prospetti u Stimha ta' Taxxa

7. (1) Kull persuna li twettaq xi attivit kwalifikanti waħda jew aktar għandha tibgħat lill-Awtorit prospett fil-forma li tiġi preskritta għal kull xahar ta' referenza li jkun hemm f'xi perjodu ta' taxxa mhux aktar tard mill-għoxrin (20) jum tax-xahar tal-pagament flimkien ma' daww il-prospetti l-oħra, dikjarazzjonijiet, dokumenti jew informazzjoni li jistgħu jiġu mitluba jew preskritti.

Prospetti u stimi ta' taxxa.

(2) Meta persuna li twettaq xi waħda jew aktar mill-attivitajiet kwalifikanti tonqos milli tibgħat prospett meta jkun dovut skont dawn ir-regolamenti jew tnejji prospett li fl-opinjoni tal-Awtorit ma jkunx korrett, l-Awtorit tista' tagħmel stima tal-ammont ta' taxxa li għandu jithallas taħt dawn ir-regolamenti li dik il-persuna għandha thallas u tinnotifika dik l-istima lil dik il-persuna fi kwalunkwe żmien wara li jiskadi ż-żmien permess b'dawn ir-regolamenti biex jintbagħat il-prospett.

(3) Meta prospett mibgħut minn persuna lill-Awtorit jkun fih dikjarazzjoni bin-nieqes ta' xi ammont li għandu jithallas taħt dawn ir-regolamenti, dik il-persuna jkollha thallas penali amministrattiva f'ammont ekwivalenti għal għoxrin fil-mija (20%) tal-ammont dikjarat bin-nieqes:

Iżda jekk dik il-persuna tikkorreġi dikjarazzjoni bin-nieqes kif imsemmi f'dan is-subregolament qabel ma tiġi notifikata bi stima ta' taxxa mill-Awtorit, dik il-persuna tehel biss penali amministrattiva f'ammont ekwivalenti għal għaxra fil-mija (10%) tal-ammont dikjarat bin-nieqes.

(4) Stima ta' taxxa ma teżonerax lil persuna mill-obbligu tagħha li tibgħat prospett.

(5) Meta jintbagħat prospett wara li tkun saret stima skont is-subregolament (2), l-Awtorit tista' fid-diskrezzjoni tagħha temenda jew tikkancella dik l-istima, kif ikun il-każ.

## Taqsimha VI

## Ogġezzjonijiet u Appelli

8. (1) Kull persuna li twettaq xi attivit kwalifikanti waħda jew aktar li tintbagħtilha stima ta' taxxa mill-Awtorit tista' togġezzjona bil-miktub għal dik l-istima fi żmien għoxrin (20) gurnata minn meta tircievi l-istima ta' taxxa.

Ogġezzjonijiet u appelli.

(2) Meta tirċievi l-oġġezzjoni msemmija fis-subregolament (1), l-Awtorità għandha, fi żmien tletin (30) ġurnata minn meta tirċieviha, jew tikkonferma l-istima oriġinali u ttiprovdi r-raġunijiet għar-rifjut tal-oġġezzjoni magħmula jew tikkomunika lill-persuna li tkun għamlet l-oġġezzjoni stima riveduta, liema stima riveduta għandha tikkostitwixxi stima ġdida ta' taxxa għall-finijiet tas-subregolament (1):

Iżda l-perjodu msemmi f'dan is-subregolament jista' jiġi estiż bi tletin (30) ġurnata oħra wara li jintbagħat avviż mill-Awtorità lill-persuna rilevanti.

(3) Il-persuna li tirċievi r-rifjut tal-oġġezzjoni msemmi fis-subregolament (2) tista' jappella skont l-artikoli 43 u 44 tal-Att:

Iżda, mingħajr preġudizzju għall-artikoli 44 u 45 tal-Att, appell kontra stima ta' taxxa ma jkunx validu jekk:

(a) il-prospett għall-perjodu li għalih tirreferi l-istima ta' taxxa ma jkunx ġie mibgħut lill-Awtorità qabel ma jsir l-appell;

(b) kull ammont dovut mill-persuna lill-Awtorità, li m'hemmx kontestazzjoni dwaru, ma jkunx għadu ġie mħallas;

(c) l-appell ma jkunx sar fi żmien għoxrin (20) ġurnata minn meta l-appellant ikun rċieva r-rifjut tal-oġġezzjoni msemmi fis-subregolament (2);

(d) l-appell ma jkunx sar f'dik il-forma u b'dak il-mod kif jista' jiġi preskritt taht dan l-Att jew taht l-Att dwar il-Ġustizzja Amministrattiva.

Kap. 490.

(4) Il-piż tal-prova li xi ammont stmat mill-Awtorità mhuwiex korrett jaqa' fuq l-appellant.

(5) It-Tribunal għandu jagħti d-deċiżjoni tiegħu bil-miktub u għandu jara li kopja tad-deċiżjoni tingħata lill-appellant.

(6) Kull persuna li twettaq xi attività kwalifikanti waħda jew aktar u li, wara li tkun appellat lit-Tribunal, tħoss ruħha aggravata bid-deċiżjoni tat-Tribunal, tista' tappella kontra dik id-deċiżjoni fuq punt ta' liġi biss lill-Qorti tal-Appell skont l-artikolu 45 tal-Att.

(7) Meta ma jkunx sar appell validu kontra stima ta' taxxa fiż-żminijiet preskritti f'dawn ir-regolamenti, jew meta l-appell jiġi rtirat jew ma jitkomplix, jew meta l-ammont ta' taxxa li għandha tithallas ikun ġie determinat fl-appell, l-istima ta' taxxa kif magħmula jew



mitiehma jew determinata fl-appell, kif ikun il-każ, għandha tkun finali u konkluziva fir-rigward tal-ammont li għandu jithallas skont ir-regolamenti 3, 4 u 5 għall-perjodu jew perjodi li għalihom tirreferi l-istima ta' taxxa.

(8) Għaladarba stima ta' taxxa ssir finali u konkluziva, din għandha tikkostitwixxi titolu eżekuttiv fi hdan it-tifsira u għall-finijiet tat-Title VII tat-Taqsima I tat-Tieni Ktieb tal-Kodiċi ta' Organizzazzjoni u Proċedura Ċivili. Kap. 12.

(9) Għaladarba stima ta' taxxa ssir finali u konkluziva, l-Awtorità tista' titlob il-ħlas tal-ammont li għandu jithallas permezz ta' nota ta' talba, u jekk il-ħlas ma jsirx fi żmien ħmistax-il għurnata mid-data tan-notifika ta' dik in-nota ta' talba, l-Awtorità tista' tipproċedi biex tenforza l-ħlas bis-saħħa tat-titolu eżekuttiv imsemmi fis-subregolament (6) wara jumejn min-notifika lid-debitur ta' talba għall-ħlas li ssir permezz ta' att ġudizzjarju. Meta jiskadi l-perjodu ta' jumejn imsemmi f'dan is-subartikolu, l-Awtorità jkollha d-dritt li tirreġistra fir-reġistru pubbliku jew fir-reġistru tal-artijiet, skont il-każ, nota ta' privileġġ għall-ammont mitlub fl-att ġudizzjarju u dik in-nota ta' privileġġ tista' tiġi reġistrata minn kull avukat jew nutar.

(10) Id-dispożizzjonijiet tal-artikolu 468 tal-Kodiċi ta' Organizzazzjoni u Proċedura Ċivili għandhom japplikaw fir-rigward ta' kull mandat maħruġ bis-saħħa tat-titolu eżekuttiv imsemmi f'dan ir-regolament u għall-izbank ta' kull flus li jingabru mill-bejgħ fl-irkant tal-proprjetà maqbuda, u ebda oppożizzjoni jew riżerva fiċ-ċedola ta' depożitu ma għandha twaqqaf il-ħlas ta' xi ammont li jkun depożitat fil-qorti wara li jkun sar dak il-mandat kif imsemmi qabel. Kap. 12.

## Taqsimha VII

### Dispożizzjonijiet Transitorji

9. (1) Id-dispożizzjonijiet ta' dawn ir-regolamenti m'għandhomx japplikaw għad-detentur tal-liċenza tal-Lotterija Nazzjonali. Dispożizzjonijiet transitorji.

(2) Id-dispożizzjonijiet ta' dawn ir-regolamenti applikabbli għas-servizzi tal-logħob soġġetti għal konċessjoni skont l-artikolu 11(3) tal-Att tal-2018 dwar il-Logħob, jew li xort'oħra jinvolvu logħob provdut u, jew determinat permezz ta' apparat tal-logħob ġewwa fondi għal-logħob għandhom jidhlu fis-seħħ fl-1 ta' Jannar 2019.

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**- REVIEWED -  
LEGISLATION UNIT  
MINISTRY FOR  
JUSTICE,  
CULTURE & LOCAL  
GOVERNMENT**

.....  
Prime Minister

.....  
Parliamentary Secretary for  
Financial Services, Digital  
Economy and Innovation

.....  
Chairperson,  
Malta Gaming Authority

**L.N. of 2017**

**GAMING ACT  
(ACT OF 2018)**

**Gaming Tax Regulations, 2018**

Arrangement of the Regulations

		Regulations
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L.N. of 2018

**GAMING ACT  
(ACT OF 2018)**

**Gaming Tax Regulations, 2018**

IN exercise of the powers conferred upon him by article 12 of the Gaming Act, the Parliamentary Secretary for Financial Services, Digital Economy and Innovation, in consultation with the Malta Gaming Authority, has made the following regulations:-

Part I

Citation and Interpretation

1. The title of these regulations is the Gaming Tax Regulations, 2018. Citation.

2. (1) In these regulations, save as provided in sub-regulations (2) and (3), all words and phrases shall have the same meaning as prescribed in the Gaming Definitions Regulations, 2018.

Interpretation.  
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(2) In these regulations, unless the context otherwise requires -

"the Act" means the Gaming Act, 2018;

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"charge" means the actual revenue derived from the provision of either Type 3 gaming services or Type 4 gaming services, whether computed by way of commission or otherwise;

"gaming revenue" means the aggregate stakes and wagers, inclusive of any bonus or other player incentives which are comprised within any stake or wager, less an amount to be determined by summing up the aggregate player winnings to the aggregate of any bonus or other player incentives which are comprised within the amount of aggregate stakes and wagers, and for Type 3 and Type 4 gaming services, gaming revenue means a charge, tournament fees and other such like elements of revenue;

"qualifying activity" means any activity which consists of providing or carrying out a gaming service from Malta or to any person in Malta, subject to the requirement of a licence in terms of regulation 3 of the Gaming Authorisations Regulations, 2018, which for the avoidance of doubt shall include the persons mentioned in regulations 8 and 22, but not the persons mentioned in regulations 5, 7, 29, 30 and 31 of the Gaming Authorisations Regulations, 2018, and

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the term "qualifying activities" shall be read and construed accordingly;

"tax period" means the financial year of the person conducting a qualifying activity.

(3) All other terms used in these regulations shall have the same meaning attributed to them in the Act.

## Part II

### Gaming Tax

Gaming tax.

**3.** Any person offering any gaming service constituting a qualifying activity, whether through means of distance communication or in gaming premises or by any other means to any player who is physically present in Malta at the time when the gaming service is actually provided shall, in addition to the levy on gaming devices, if any, imposed in terms of regulation 4, pay to the Authority, for each tax period, gaming tax to be computed at the rate of five per cent (5%) of the gaming revenue generated from the said gaming services during the relevant tax period:

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Provided that where the gaming service is provided by a corporate group holding a licence in terms of regulation 10(3) of the Gaming Authorisations Regulations, 2018, the entire corporate group shall be considered to be the "person" for the purposes of this regulation:

Provided further that where the gaming service is offered solely by means of distance communications, the determination of taxability shall not be whether the player is physically present in Malta, but whether the player is established, has his permanent address and, or usually resides in Malta.

## Part III

### Levy on Gaming Devices

Levy on gaming devices.

**4.** There shall be due and payable to the Authority in each and every tax period a levy on gaming devices. The levy shall be computed in the manner stipulated in regulation 5 and shall be payable jointly and severally by the person or persons deploying any gaming device for the provision or conduct of any qualifying activity:

Provided that, for the purposes of these regulations, the person deploying the gaming device for the provision or conduct of a qualifying activity shall be deemed to be the licensee under whose

licence the qualifying activity is undertaken and, in the absence of a valid licence, it shall be each and every person directly or indirectly enjoying any economic benefit generated by, or as a result of, the deployment of the said gaming device.

5. (1) The levy on gaming devices payable by any person Levy rate. for each and every tax period in terms of regulation 4 shall be determined by aggregating the amounts resulting from the computational method prescribed in sub-regulation (2), (3), (4), (5) and, or (6).

(2) The levy on gaming devices payable in each and every tax period by reference to gaming devices deployed within gaming premises in the provision or conduct of Type 1 and, or Type 2 gaming services shall be thirty per cent (30%) of the aggregate gaming revenue generated during the tax period from all gaming devices deployed by that person in the provision or conduct of Type 1 and, or Type 2 gaming services.

(3) The levy on gaming devices payable in each and every tax period by reference to gaming devices deployed within gaming premises in the provision or conduct of Type 3 and, or Type 4 gaming services shall be twelve point five percent (12.5%) of the aggregate gaming revenue generated during the tax period from all gaming devices deployed by that person in the provision or conduct of Type 3 or Type 4 gaming services.

(4) The levy on gaming devices payable in each and every tax period by reference to gaming devices deployed within controlled gaming premises in the provision or conduct of Type 1, Type 2, Type 3 and, or Type 4 gaming services shall be fifteen percent (15%) of the aggregate gaming revenue generated during the tax period from all gaming devices deployed by that person in the provision or conduct of Type 1, Type 2, Type 3 or Type 4 gaming services.

(5) Notwithstanding anything contained in sub-regulations (2), (3) and (4), the levy on gaming devices payable in each and every tax period by reference to gaming devices deployed within gaming premises in the provision or conduct of Type 1, Type 2, Type 3 and, or Type 4 gaming services shall, instead of the amounts in regulations (2), (3), and (4), and if lawfully classified as a junket in terms of the applicable regulatory instrument, be two point five percent (2.5%) of the aggregate gaming revenue generated during the tax period from all gaming devices deployed by that person in the provision or conduct of Type 1, Type 2, Type 3 or Type 4 gaming services classified as a junket.

(6) Notwithstanding anything contained in sub-regulations (2), (3), and (4), the levy on gaming devices payable in each and every tax period by reference to gaming devices deployed within gaming premises in the provision or conduct of Type 3 gaming services shall, instead of the amounts in sub-regulations (2), (3), and (4), and if lawfully classified as a junket event in terms of the applicable regulatory instrument, be two point five percent (2.5%) of the aggregate gaming revenue generated during the tax period from all gaming devices deployed by that person in the provision or conduct of Type 3 gaming services classified as a junket event.

(7) Notwithstanding anything contained in this regulation, any authorised person who uses premises as a studio to film, and, or broadcast a gaming service or a critical gaming supply, shall pay a fixed levy of five hundred euro (€500), in advance, for the following twelve (12) running months, and on every anniversary thereof:

Provided that no such one-time fixed levy shall be due if such person is already paying the levy due in terms of sub-regulation (2), (3), (4), (5) and, or (6).

#### Part IV

#### Payment

Method of payment.

6. (1) The amounts payable in terms of these regulations for any given tax period shall be paid throughout the tax period by way of monthly payments to be calculated on the gaming revenue accrued during each and every month falling within a tax period, hereinafter referred to as the "reference month". The tax due shall be paid together with the submission of any return required in terms of regulation 7 on the twentieth day of that month next following the reference month, hereinafter referred to as the "settlement month".

(2) At the end of each reference month the gaming revenue generated from each type of gaming services during that month shall be determined and the corresponding amount of gaming tax as due in terms of regulation 3 and the levy on gaming devices as due in terms of regulations 4 and 5 shall be computed as prescribed in these regulations.

S.L. 372.28.

(3) Where any amount payable in terms of these regulations is not paid when due, interest shall be due and payable at the rate prescribed in rule 2 of the Income Tax (Interest Rate) Rules, which rate shall be applied to the unpaid amount for each month or part thereof for which the amount remains unpaid.

(4) In any circumstances in which the amount actually paid in

terms of regulations 3, 4 or 5 exceeds the amount actually due by that person in terms of regulations 3, 4 or 5 for that tax period, the excess shall not be refundable and no interest shall accrue thereon in favour of the payor but the said excess shall be available for set-off against any amount payable by that person in terms of regulations 3, 4 and 5 in any tax period commencing after the termination of the tax period in which or by reference to which the excess was paid.

(5) The Minister may by regulations prescribe rules allowing a credit of other turnover tax actually paid in Malta to the relevant local competent authority by the holder of a licence falling under paragraph 1(a) of the First Schedule to the Gaming Authorisations Regulations, 2018, against all or any amount due and payable under these regulations, subject to such conditions as shall be prescribed.

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(7) The Authority may, with the consent of the Minister responsible for the gaming sector, by binding instrument, regulate the granting of any reduction, credit, set-off or other relief in respect of any amount payable under these regulations, which shall be granted either on a unilateral basis or pursuant to bilateral or multilateral treaties, agreements, memorandum of understanding or other arrangements entered into with any foreign government or any local or foreign authority or government agency.

## Part V

### Returns and Assessment

7. (1) Any person who undertakes any one or more qualifying activities shall furnish to the Authority a return in the form as shall be prescribed for every reference month falling within any tax period by not later than the twentieth (20th) day of the settlement month and any such other returns, statements, documents or information as may be requested or prescribed.

Returns and  
assessment.

(2) When any person who undertakes any one or more qualifying activities does not furnish a return when due in terms of these regulations or makes a return which in the opinion of the Authority is incorrect, the Authority may make an assessment of the amount payable under these regulations to which that person became liable and shall serve that assessment on that person at any time after the expiration of the time allowed in terms of these regulations for the furnishing of that return.

(3) When any return furnished by a person to the Authority contains an understatement of any amount payable under these regulations, that person shall become liable to an administrative penalty in an amount equivalent to twenty per cent (20%) of the

understated amount:

Provided that where a person corrects an understatement as is referred to in this sub-regulation before he is served with an assessment by the Authority, that person shall only become liable to an administrative penalty in an amount equivalent to ten per cent (10%) of the understated amount.

(4) An assessment shall not relieve the person from his obligation to furnish a return.

(5) When a return is furnished after an assessment has been made in accordance with sub-regulation (2), the Authority may at its discretion amend or cancel that assessment, as the case may be.

## Part VI

### Objections and Appeals

Objections and  
appeals.

**8.** (1) Any person who undertakes any one or more qualifying activities who is issued with an assessment by the Authority may object to the assessment in writing within twenty (20) days of receipt of the assessment.

(2) Upon receipt of the objection referred to in sub-regulation (1), the Authority shall, within thirty (30) days of receipt thereof, either confirm the original assessment and provide reasons for the refusal of the objection made or shall communicate to the person making the objection a revised assessment which revised assessment shall constitute a new assessment of the purposes of sub-regulation (1):

Provided that the period referred to in this sub-regulation may be extended by a further thirty (30) days following a notice by the Authority to the relevant person.

(3) The person in receipt of the refusal of objection referred to in sub-regulation (2) may enter an appeal in terms of article 43 of the Act:

Provided that, without prejudice to articles 43 and 44 of the Act, an appeal against an assessment shall not be valid if:

(a) the return for the period to which the assessment refers has not been delivered to the Authority before the appeal is entered;

(b) any amount due by the person to the Authority



which is not in dispute has not been paid;

(c) it is not made within twenty (20) days from the date of receipt of the refusal of objection referred to in sub-regulation (2);

(d) it is not made in such form and in such manner as may be prescribed under the Act, or the Administrative Justice Act. Cap. 490.

(4) The onus of proving that any amount assessed by the Authority is incorrect shall lie on the appellant.

(5) The Tribunal shall deliver its decision in writing and shall cause a copy of the decision to be given to the appellant.

(6) Any person who undertakes any one or more qualifying activities and who, having appealed to the Tribunal, feels aggrieved by the decision of the Tribunal, may appeal against that decision on a question of law only to the Court of Appeal in accordance with article 45 of the Act.

(7) Where no valid appeal against an assessment has been lodged within the time limits prescribed in these regulations, or where the appeal has been withdrawn or discontinued, or where the amount of tax payable has been determined on appeal, the assessment as made or agreed to or determined on appeal, as the case may be, shall be final and conclusive as regards the amount payable in terms of regulations 3, 4 and 5 for the period or periods to which the assessment refers.

(8) Once an assessment is final and conclusive it shall constitute an executive title within the meaning and for the purposes of Title VII of Part I of Book Second of the Code of Organization and Civil Procedure. Cap. 12.

(9) Once an assessment is final and conclusive the Authority may request the payment of the amount payable by means of a demand note, and if payment is not made within fifteen (15) days from the date of the service of such demand note, the Authority may proceed to enforce payment in virtue of the executive title referred to in sub-regulation (6) after two (2) days from the service on the debtor of an intimation for payment made by means of a judicial act. Upon the lapse of the period of two days mentioned in this sub-regulation the Authority shall be entitled to register in the public registry or land registry, as the case may be, a note of privilege for the amount demanded in the judicial act which note of privilege shall be registered by any advocate or notary.

Cap. 12.

(10) The provisions of article 468 of the Code of Organization and Civil Procedure shall apply with respect to any warrant issued on the strength of the executive title mentioned in this regulation and to the paying out of the proceeds of the sale by auction of the property seized, and no opposition or reservation in the schedule of deposit shall stay the paying of any sum deposited in court following any such warrant as aforesaid.

## Part VII

### Transitory Provisions

Transitory provisions.

**9.** (1) The provisions of these regulations shall not apply to the holder of the National Lottery licence.

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(2) The provisions of these regulations with respect to gaming services subject to a concession in accordance with article 11(3) of the Gaming Act, 2018 or otherwise determined by means of a gaming device in gaming premises shall come into force on 1st January, 2019.

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