

APPLICATION FOR THE PARENT TAX RATES FOR BASIS YEAR

(Applicable from Year of Assessment 2019)

DETAILS OF APPLICANT

Name	
Surname	
Income Tax Registration No.	

CHILDREN ON BEHALF OF WHOM YOU QUALIFY FOR THE PARENT TAX RATES

	Child (1)	Child (2)	Child (3)
Name			
Surname			
Date of Birth			
Sex			
I.D Card No.			
Father's Name			
Father's Surname			
Father's I.D Card No.			
Mother's Name			
Mother's Surname			
Mother's I.D Card No.			
Name of tertiary educational institution *			
Maintained under your custody?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Paid maintenance as approved by the Courts?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Paid maintenance in terms of a public deed?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

I, _____ qualify for the parent tax rates as during basis year _____,

- maintained under my custody the child/ren mentioned above; or
- paid maintenance as approved by the Courts to the child/ren mentioned above (attach the relevant documents)
- paid maintenance in terms of a public deed regulating my obligation for the maintenance of the child/ren. (attach the relevant documents)

I also declare the child/ren mentioned above did not earn income in excess of €3,400 from gainful occupation.

Name: _____ Signature: _____ Date: _____

*Applies only to children who are over 18 years of age but not over 23 years

INFORMATION ON THE PARENT TAX RATES

Eligibility

These tax bands, apply to parents who maintained under their custody a child, or paid maintenance in respect of their child as determined:

- a. by the Courts of Malta or by the Courts of another country;
- b. by a public deed of personal separation under the authority of the Courts of Malta or by the Courts of another country, or
- c. by the Courts of Malta in a divorce judgement or a decree or by the Courts or other authorities of another country.
- d. by a public deed regulating the obligation for the maintenance of the child/ren.

The Parent Tax Rates apply only where in the year these rates are claimed such child was not over 18 years of age (or not over 23 years if receiving full-time instruction at a tertiary education establishment) and not gainfully occupied, or if gainfully occupied did not earn income in excess of €3,400.

One may view these tax rates on the Office's website www.cfr.gov.mt

Procedure

It is important that this application should never be sent without being attached to the relative forms as explained below.

- In case the applicant is a Non-Filer (ie. a taxpayer who receives a Tax Statement without having filed a tax return form) and would like to opt (as he is eligible) for the parent tax rates, he can do so by filing an AF form to which this application is to be attached.
- In case the applicant is requested to submit the tax return form (the green one) instead of an AF form in order to apply for the parent tax rates, it is essential to attach this application form.

This application form may be obtained from the Taxpayer Service - servizz.gov section at block number 4, Office of the Commissioner for Revenue, Floriana or it may be downloaded from the Office's website.

Applicants are to fill in all the relevant sections of this form and sign the declaration.

Supporting documents

If the eligibility of the applicant is based on the payment of maintenance with regards to the child/ren as approved by the Courts, it is important to attach a copy of the court judgement/decreed or the relative public deed.



DETTALJI TAL-APPLIKANT

Isem	
Kunjom	
Nru. tat-Taxxa	

TFAL LI PERMEZZ TAGĦHOM TIKKWALIFIKA GĦAR-RATI TA' ĠENITUR

	Wild (1)	Wild (2)	Wild (3)
Isem			
Kunjom			
Data tat-Twelid			
Sess			
Nru. tal-ID			
Isem il-Missier			
Kunjom il-Missier			
Nru. tal-ID tal-Missier			
Isem l-Omm			
Kunjom l-Omm			
Nru. tal-ID tal-Omm			
Isem l-istituzzjoni edukattiva ta' livell terzjarju *			
Manteniment b'kustodja?	<input type="checkbox"/> Iva <input type="checkbox"/> Le	<input type="checkbox"/> Iva <input type="checkbox"/> Le	<input type="checkbox"/> Iva <input type="checkbox"/> Le
Hallast manteniment approvat mill-Qrati?	<input type="checkbox"/> Iva <input type="checkbox"/> Le	<input type="checkbox"/> Iva <input type="checkbox"/> Le	<input type="checkbox"/> Iva <input type="checkbox"/> Le
Hallast manteniment skont att pubbliku?	<input type="checkbox"/> Iva <input type="checkbox"/> Le	<input type="checkbox"/> Iva <input type="checkbox"/> Le	<input type="checkbox"/> Iva <input type="checkbox"/> Le

Jiena, _____ nikkwalifika għar-rati ta' taxa ta' ġenitur għax matul is-sena baži _____ :

- mantnejt b'kustodja t-tfal msemija hawn fuq; jew
- hallast manteniment approvat mill-Qrati lit-tfal msemija hawn fuq (ehmeż id-dokument
- hallast manteniment skont att pubbliku li jirregola l-obligazzjonijiet tal-ġenituri għall-manteniment tal-wild/ulied. (ehmeż id-dokument relattiv)

Jiena niddikjara wkoll li t-tfal msemija hawn fuq ma kellhomx dħul ta' aktar minn €3,400 minn attività bi qligħ.

Isem: _____ Firma: _____ Data: _____

*Tapplika biss għal tfal li jkun għalqu t-18 iżda għadhom ma għalqux il-23 sena

TAGHRIF DWAR IR-RATI TA' TAXXA TA' ĠENITUR

Min hu eliġibbli

Dawn ir-rati japplikaw għal ġenituri li jaħdmu t-tnejn jew li għandhom il-kustodja tat-tfal jew iħallsu l-manteniment tat-tfal tagħhom hekk kif:

- stabbilit mill-Qrati ta' Malta jew mill-Qrati ta' pajjiż ieħor;
- miftiehem b'att pubbliku ta' separazzjoni personali taht l-awtorità tal-Qrati ta' Malta jew tal-Qrati ta' pajjiż ieħor, jew
- ordnat mill-Qrati ta' Malta f'sentenza jew digriet dwar divorzju jew mill-Qrati jew awtoritajiet oħra ta' pajjiż ieħor.
- miftehema b'att pubbliku li jirregola l-manteniment tal-wild/tfal

Dawn ir-rati japplikaw biss fejn it-tifel jew it-tifla ma jkunux għalqu t-tmintax-il sena (jew ma jkunux għalqu t-tlieta u għoxrin sena jekk ikunu qed jirċievu edukazzjoni fuq bażi *full-time* fi stabbiliment ta' edukazzjoni terziarja) u ma jkunux qed jaħdmu bi qligħ, jew jekk ikunu qed jaħdmu bi qligħ, ma jkunux kisbu *income* ta' aktar minn €3,400.

Foster Parents (full-time) huma wkoll intitolati għal dawn ir-rati ta' taxxa.

Wieħed jista' jara dawn ir-rati ta' taxxa fuq il-websajt tal-Uffiċċju www.cfr.gov.mt

Proċedura

Importanti li din l-applikazzjoni **qatt** ma għandha tintbagħat waħidha, iżda dejjem għandha tkun annessa ma' formola hekk kif spjegat hawn taht.

- Fil-każ li l-applikant ikun *Non-Filer*, (jiġifieri jkun ntbagħtlu *Tax Statement* u ma ntabax jimla l-formola tat-taxxa) u jixtieq (għax hu eliġibbli) jaġġusta t-*tax status* tiegħu għar-rati ta' ġenitur, dan jista' jagħmlu billi jimla l-formola AF u magħha jehmez din l-applikazzjoni.
- Fil-każ li minflok AF l-applikant jiġi mitlub jibgħat formola tat-taxxa (il-ħadra) biex jaġġusta. Kemm il-darba dan l-aġġustament jirrigwardja tibdil għar-rati ta' ġenitur hu rikjest jehmez din il-formola.

Din il-formola ta' applikazzjoni tista' tinkiseb mis-sezzjoni tat-Taxpayer Service - servizz.gov fi Blokk numru 4, fl-Uffiċċju tal-Kummissarju tat-taxxi, Floriana jew titniżzel mill-websajt tal-Uffiċċju.

Dokumenti necessarji

L-applikant/a għandu/ha j/timla din il-formola tal-applikazzjoni u j/tiffirma d-dikjarazzjoni.

Jekk l-eliġibbiltà tal-applikant/a hi bbażata fuq flas ta' manteniment tat-tfal approvat mill-Qrati, huwa importanti li tinhemeż kopja tas-sentenza, digriet jew l-att pubbliku relattiv.