Għażla tal-Komputazzjoni Ġenitur – Mili tal-Formola FS4

Wara l-miżuri li tħabbru riċentement fil-Budget rigward il-kategorija ġdida tar-rati tat-taxxa msejħa 'Komputazzjoni Ġenitur', il-formola FS4 ġiet emendata biex taħseb għal dawn ir-rati ġodda. Dawn ir-rati japplikaw għal dawk il-ġenituri li jmantnu u/jew li għandhom tfal fil-kustodja tagħhom li ma jaħdmux bi qligħ u li ma jkunux għalqu 18-il sena, jew 23 sena f'każ li jattendu edukazzjoni terzjarja.

Huwa importanti li kull meta tintgħażel il-'Komputazjoni Ġenitur' trid timtela u tintbagħat lid-Dipartiment tat-Taxxi Interni l-formola FS4. Verżjoni ġdida tal-formola FS4 tista' titniżżel mill-websajt tad-dipartiment, www.ird.gov.mt.

Inti mfakkar li l-*Final Settlement System* għandha mekkaniżmu awto-korrettiv li jaġġusta t-tnaqqis tat-taxxa għal kull perjodu ta' paga skont ir-rati tat-taxxa magħżula. Ir-rata tat-taxxa l-ġdida tista' għalhekk tiġi applikata immedjatament u t-taxxa dovuta xorta tiġi kkalkulata b'mod korrett.

Id-dipartiment aġġorna wkoll l-"*FSS-FBT Spreadsheet*" bir-rati l-ġodda. L-ispreadsheet tista' titniżżel mill-websajt www.ird.gov.mt.

Għal aktar informazzjoni tista' tikkuntattja l-uffiċjal għar-Relazzjonijiet Pubbliċi tal-FSS fit-Taqsima tat-*Taxpayer Service*, Blokk 4 jew iċċempel lill-*Call Centre* tad-dipartiment fuq 2296 2296.

Mario Borg
Direttur Ġenerali (Taxxi Interni)

Parent Tax Rate option - Filling of FS4 Form

Following the recent budget measures regarding the new Parent Tax Rate the form FS4 has been amended to cater for the new tax bands. These bands apply to parents who maintain and/or have the custody of children that are not gainfully employed and are under 18 years of age or up to 23 years if in tertiary education.

It is important that whenever the Parent Rate option is exercised, an FS4 is duly filled and submitted to Inland Revenue Department. The new amended version of the FS4 form may be downloaded from the IRD website, at www.ird.gov.mt .

You are reminded that the Final Settlement System has an inbuilt self-correcting mechanism that will adjust the tax cut for each pay period according to the latest tax rates selected. The new tax rate may therefore be applied immediately and the tax due would still be calculated correctly.

The department has also updated the 'FSS-FBT Spreadsheet' with the new rates. The spreadsheet may be downloaded from www.ird.gov.mt .

For more information kindly contact our FSS Public Relations Officer at the Taxpayer Service Section, Block 4 or phone the Department's Call Centre on 2296 2296.

Mario Borg
Director General (Inland Revenue)