



Dipartiment tat-Taxxi Interni

Jekk ma taqbilx ma' kont tat-taxxa (avviż ta' *assessment*)...

- Għandek dritt tagħmel oġġezzjoni
- L-oġġezzjoni tista' tagħmilha biss skont kif tgħid il-liġi
- Jekk ma timxix mal-liġi l-oġġezzjoni tiegħek ma tkunx valida u jkollok tħallas it-taxxa kollha kif murija fil-kont

Biex tagħmel oġġezzjoni valida trid tosserva dawn il- kundizzjonijiet...

Avviż ta' Oġġezzjoni

Il-mod kif toġġezzjona kontra *assessment*

Skont il-liġijiet dwar it-taxxa, jekk ma taqbilx ma' avviż ta' *assessment* li tirċievi, għandek dritt toġġezzjona kontrieh biex titlob lill-Kummissarju jerga' jeżamina l-każ.

Oġġezzjoni tkun valida jekk:

- 1 timla l-formola msejġha "Avviż ta' Oġġezzjoni" li hemm fuq it-tieni folja tal-*assessment*;
- 2 tagħti r-raġuni eżatta għaliex ma taqbilx ma' l-*assessment* billi timmarka waħda mill-kaxex (jekk trid tagħti aktar dettalji tista' tehmeż folja oħra jew dokumenti oħra mal-formola tal-oġġezzjoni);
- 3 tagħmilha fi żmien 30 jum minn meta jasallek l-*assessment*;
- 4 tkun bghatt il-formola tat-taxxa għas-sena relattiva qabel ma tagħmel l-oġġezzjoni.

Għal iżjed informazzjoni ikkuntattja:

- Taxpayer Service: Block 4, Inland Revenue Dept., Floriana
- Telephone: 2296 2296; Freephone: 8007 2297



If you disagree with an income tax assessment...

- You have a right to make an objection
- An objection will be valid only if made according to law
- Unless you follow the conditions laid down by law your objection will not be valid and you will have to pay the tax as shown in the assessment

These conditions must be observed in order to file a valid objection...

Notice of Objection

How to file an objection to an assessment

According to the Income Tax Acts, if you do not agree with a notice of assessment, you may object by requesting the Commissioner to review the case.

An objection shall be valid if:

- 1 you fill in the "Notice of Objection" form which is on page 2 of the notice of assessment;
- 2 you state the precise grounds of objection, by ticking the appropriate box on the Notice of Objection (if necessary, you may attach extra sheets/documents to the objection form);
- 3 it is made within 30 days from service of the notice of assessment;
- 4 the tax return for the relative year is submitted before the filing of the objection.

For further information contact:

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