

MEMORANDUM FOR THE CABINET
BY THE HON. PRIME MINISTER AND MINISTER FOR
ECONOMIC PLANNING AND FINANCE (AD INT.)

United Kingdom Commissioner
Immunity from Income Tax

The United Kingdom Commissioner considers that he is entitled to immunity from income tax by virtue of Section 29 of the Malta (Constitution) Order in Council, 1961, which provides that the Commissioner "shall be entitled to immunity from suit and legal process, to inviolability of residence, official premises and official archives and to the like privileges as are accorded to the envoy of a foreign sovereign power accredited to Her Majesty".

2. As diplomatic representatives of foreign States, High Commissioners and their personal staffs and official agents for Commonwealth Territories residing in the United Kingdom are exempted from Income Tax under the U.K. Law, in virtue of the last part of the said provisions of the Constitution, the U.K. Commissioner is likewise entitled to such an exemption.

3. The Commissioner of Inland Revenue reports that the exemption provisions - as at present worded - of the Income Tax Act do not include the United Kingdom Commissioner and, in order to avoid amending the Act, suggests that His Excellency the Governor be asked to grant exemption under Section 8(2) of the Act.

4. The Attorney General feels that, if it is intended to exempt the United Kingdom Commissioner, it would be safe enough to operate under Section 8(2) and Section 80 of the Income Tax Act.

5. As the request for exemption cannot reasonably be refused, Hon. Ministers may wish to advise His Excellency to authorise the exemption asked for - which shall cover the emoluments payable in respect of office and/or in respect of services rendered by the United Kingdom Commissioner in his official capacity - with effect from the Year of Assessment 1963.

L-Arkivji Nazzjonali ta' Malta