

Commission for the Rights of Persons with Disability (CRPD)



CRPD

Workplace Accessibility Tax Deduction Scheme

(L.N. 428/2010)

Information Booklet

Application Form

Sample Certificate

CRPD Workplace Accessibility Tax Deduction Scheme

Kummissjoni għad-Drittijiet ta' Persuni b'Diżabilità (KDPD)
Commission for the Rights of Persons with Disability (CRPD)



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Scheme Information Booklet

Issue Date: December 2010

www.crpd.org.mt

1. Introduction

1.1 The Current Situation of Disabled Persons and Employment

Article 27 of the United Nations Convention on the Rights of Persons with Disabilities asserts the right of disabled persons to be accepted in the labour market and in a work environment that is open, inclusive and accessible to them. Despite the wide acknowledgement of this right, disabled persons still continue to encounter barriers in securing employment, in receiving training, and in getting promotions.

Some of the barriers faced by disabled people arise from the need to effect changes to the workplace in order to render it more accessible. The aim of the Workplace Accessibility Tax Deduction Scheme is to enable employers to make the necessary changes for their disabled employees.

1.2 Legal Basis of the Workplace Accessibility Tax Deduction Scheme

This Scheme emerges from Legal Notice 428 of 2010 'Income Tax Act (Cap. 123), Deduction (Workplace Accessibility) Rules, 2010.

1.3 Designated Authority for this Scheme

CRPD is enabled by this Legal Notice to administer this Scheme by processing applications from employers who employ disabled people, issuing a Certificate of Approval, and submitting to the Commissioner of Inland Revenue the details of approved applications.

1.4 Commencement of this Scheme

This incentive commences from 1st January 2010.

CRPD may periodically update and amend this Scheme Information. booklet

2. Eligibility for the Workplace Accessibility Tax Deduction Scheme

2.1 Eligible Entities

The Scheme is open to employers and who have a staff member who is a disabled person registered with CRPD and in possession of a valid Special Identity Card.

An employer who has newly recruited such a disabled person is also eligible for this Scheme as long as the relative employment is *bona fide*.

3. Description of the Workplace Accessibility Tax Deduction Scheme

3.1 Eligible Costs

The following are the costs which are eligible for tax deduction under this Scheme:

- a) capital expenditure consisting of one or more of the following:
 - the installation or modification of physical structures, and/or equipment designed to increase workplace accessibility;
 - the removal of architectural and physical barriers;
 - the acquisition, installation or modification of equipment and devices for disabled persons.

- b) expenditure incurred in the training of disabled employees for the purpose of enabling them to perform their work.

The expenditure incurred must directly address the impairment-related needs of the disabled employee/s concerned.

Installations or modifications of physical structures, and the removal of architectural and physical barriers must be carried out in accordance with the Access for All Design Guidelines where these are applicable. These Guidelines can be downloaded from www.crpdpd.org.mt.

The acquisition, installation or modification of equipment and devices for disabled persons must be carried out after seeking the advice of relevant professionals.

The training of disabled employees should be carried out together with their colleagues, as much as possible. Expenditure incurred in the provision of support during this training is eligible. In exceptional circumstances, expenditure incurred in the provision of training which is specific to the disabled employee will be considered. Support for training and/or the provision of specific training must be carried out after seeking the advice of relevant professionals.

When submitting the application, list the costs being claimed and attach original fiscal invoices or VAT receipts, and copies of descriptive literature and/or photographs of work carried out or equipment procured. Please number each document according to the relevant invoice or receipt number.

3.2 Deductions

The deduction is claimed in the year of assessment following the year in which the expenditure was incurred. The employer can claim a deduction equivalent to 100% of the cost incurred against income charged to tax for the relevant year of assessment.

The deduction is only allowed if the employer does not benefit from any form of assistance in relation to the same expenditure from the Government of Malta or from any other entity.

The following costs will not be approved:

- a) costs incurred by persons who are not employers;
- b) costs incurred by employers who do not employ a disabled person registered with CRPD and in possession of a valid Special Identity Card;
- c) costs incurred which are not directly related to the impairment related needs of the disabled employee/s;
- d) costs incurred which have already been refunded through another scheme or incentive from the Government of Malta or from any other entity.

3.3 Maximum Deduction

The total deduction claimed cannot exceed twenty thousand euros (€20,000).

If the deduction cannot be wholly set off against the income of the employer for the year during which the expenditure was incurred, it is carried forward and set off against the income for subsequent years in succession.

In the case of self-employed individuals, if the deduction cannot be wholly set off against the income of the individual or his/her spouse for the year during which the expenditure was incurred, it is carried forward and set off against the income of the subsequent years in succession.

4. How to Apply for the Workplace Accessibility Tax Deduction Scheme

4.1 The Application Process

Applications, and the relevant documents as requested in the Application Form, should be submitted to CRPD after the expenditure has been incurred.

Applicants should submit the official application which can be downloaded from the CRPD website www.crpd.org.mt Hand-written applications will not be accepted. Applications can be posted or delivered by hand.

Applications can be submitted to CRPD up to two (2) times a year.

In the case of self-employed individuals, the deadline for submitting applications is the 10th January of the year following that in which the expenditure is incurred.

4.2 Verification of Expenditure Incurred

CRPD and/or the Inland Revenue Department may carry out onsite visits to determine whether:

- a) the expenditure has been incurred and is directly related to the impairment-related needs of the disabled employee;
- b) the work carried out and/or the training provided are in line with the Access for All Design Guidelines and professional advice;
- c) the application and documentation submitted are consistent with the actual expenditure claimed.

In the case of companies, the application form must be signed and certified by a certified public accountant or auditor.

CRPD shall store all data in line with the Data Protection Act (Cap. 440). However, it shall forward data received to the Inland Revenue Department, as necessary. Furthermore, CRPD and the Inland Revenue Department reserve the right to contact other government entities in order to verify whether the expenditure incurred has already been refunded through another scheme or incentive from the Government of Malta or from any other entity.

4.3 Certificate of Approval

Once it has been confirmed that an applicant satisfies the criteria set out in this Booklet and the Rules according to L.N. 428 of 2010, CRPD will provide the applicant with a *Certificate of Approval* that will enable the applicant to benefit from a tax deduction. The *Certificate of Approval* will be issued subject to terms and conditions that may be imposed by CRPD. The benefits entitled by the *Certificate of Approval* may be revoked if the applicant fails to abide by these terms and conditions.

4.4 Claim in the tax return

Persons in possession of the certificate of approval issued by CRPD have to claim this deduction in their tax return by completing the relative attachment to their tax return and attach a copy of the certificate of approval as necessary.

CRPD and the Inland Revenue reserve the right to revoke the *Certificate* and recover any tax deduction the applicant may have benefited from in terms of these Booklet in the case of:

- a) misuse of abuse of assets after the incurring of the expenditure;
- b) double funding of the same expenditure from CRPD or other entity;
- c) expenditure not directly related to the trade or business activity.

5. Contact Details

Further information on the Scheme may be obtained by contacting KNPD during office hours.

Postal Address: Kummissjoni għad-Drittijiet ta' Persuni
b'Diżabilità Bugeia Institute
Triq Braille
St Venera
SVR 1916

Tel: + 356 22788555
Fax: + 356 22788490
SMS: + 356 79788555 (service for hearing impaired persons)

Email: helpdesk@crpd.org.mt
Website: www.crpd.org.mt

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Commission for the Rights of Persons with Disability (CRPD)



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Workplace Accessibility Tax Deduction Scheme Application Form

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For further information please download the Workplace Accessibility Tax Deduction Scheme Information Booklet from www.crpd.org.mt.

In the case of self-employed individuals, the deadline for submitting applications is the 10 th January of the year following that in which the expenditure is incurred.

For Office Use Only:	
Application Number	
Name of Employer	

CRPD Workplace Accessibility Tax Deduction Scheme Application Form

Approved/ Not Approved	
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Workplace Accessibility Tax Deduction Scheme Application Form

Name of Employer	
PE Number	
Income Tax Number (ID Card No in case of individuals)	
Address	
Locality	
Postcode	
Business Activity	
Total Number of Employees	
Number of Disabled Employees Registered with KNPD	

I, the undersigned, do hereby declare that the information submitted with this application is correct. I also confirm that I do not benefit from any other form of assistance in relation to the cost, on which tax deduction is being claimed.

The undersigned grants authorization to the Kummissjoni għad-Drittijiet ta' Persuni b'Diżabilità (KDPD), as the administrator of the Scheme, to process the data contained in this form for the purpose stated below, and to disclose to the Commissioner of Inland Revenue or his/her representative any information, documentation and records which KDPD may have obtained in connection with this application.

Name in Full	
Designation	
Signature	
Date	
Any personal information collected in this form will be used for establishing the deduction which may be granted to the applicant. All information is processed in accordance with the Data Protection Act (Cap. 440 of the Laws of Malta) and shall be treated in confidence. The information contained in this application form will be processed by KDPD and may be forwarded to third parties appointed by KDPD to administer, implement, monitor or audit any part of this Scheme. You have the right to access, rectify and, where applicable, the right to erase personal data concerning you.	

Provide details of the disabled person/s for whom costs are being claimed.

Name in Full

Nature of Impairment

(tick where appropriate)

Hearing

Hidden

Intellectual

Mental Health

Mobility

Visual

Other

Special Identity Card Number

List the costs being claimed and attach original fiscal invoices or VAT receipts, and copies of descriptive literature and/or photographs of work carried out, equipment procured, and/or details of training carried out. Please number each document according to the relevant invoice or receipt number.

Invoice/Receipt Number	Supplier	Description	Value €

CRPD Workplace Accessibility Tax Deduction Scheme Application Form

Declaration by a certified public accountant/auditor (for Companies only)

I, _____ the undersigned, certified public accountant/auditor declare and certify that the applicant qualifies for deduction in terms of the Deduction (Workplace Accessibility) Rules Legal Notice Number 428 of 2010.

I also declare that the information given in this application form is correct and that the expenditure listed above was truly procured for the purpose of the implementation of the Workplace Accessibility Tax Deduction Scheme.



CRPD

Commission for the Rights of Persons with Disability (CRPD)

WORKPLACE ACCESSIBILITY TAX DEDUCTION SCHEME CERTIFICATE

(L.N. 428/2010)

The Commission for the Rights of Persons with Disability (hereinafter referred to as CRPD) has reviewed the claim for a tax deduction submitted by [Name of Applicant] (hereinafter referred to as 'the beneficiary') on [date] and is satisfied that the amount of [value of total eligible costs] was incurred in connection with the rules established by L.N. 428 of 2010 Deduction (Workplace Accessibility) Rules, 2010.

1. CRPD is hereby approving a tax deduction of [Enter relevant amount] which may be claimed by the beneficiary against income generated from his/her business activity.
2. This certificate is being issued subject to the following terms and conditions:
 - (a) The tax deduction may be utilized for year of assessment [Applicable year of Assessment] and any amount which is not utilized in this year of assessment shall be carried forward to subsequent years of assessment;
 - (b) The beneficiary does not benefit from any other form of assistance in relation to the costs on which the tax deduction is approved;
3. CRPD and the Inland Revenue Department reserve the right to revoke this Certificate and recover any tax utilised by the beneficiary in case:
 - (a) the beneficiary misuses any of the items acquired by means of the investment to which this certificate refers;
 - (b) of double funding of the same costs from CRPD or other entities;
 - (c) where any of the expenditure claimed is found not to be directly related to the trade or business activity.
4. The maximum tax deduction per applicant is Euro 20,000.

Rhoda Garland
Executive Director
Commission for the Rights of Persons with Disability
[Date]

Certificate No.....

Income Tax No.....