

# Malta: Self-employed workers

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*Various stakeholders consider self-employment as an important part of the local economy, a notion sustained by official statistics. While the government strives to encourage more persons to venture into self-employment, it faces complaints about lack of efficiency within some of its key related bodies. The social security regime for self-employment could be improved, while tackling the increase in bogus self-employment. Collective representation of self-employed persons depends mostly on the employers' association, the Malta Chamber of Small and Medium Enterprises (GRTU). Although the GRTU is included in a number of fora, it complains of being hardly involved in joint regulation.*

## 1. Legal provisions and social security

**Please provide the definition of self-employed workers which is applicable in your country.**

The Social Security Act (Chapter 318 of the Laws of Malta) differentiates between a self-employed person and a self-occupied person on the basis of earnings.

A "self-employed person" is defined as a person who has not yet passed his sixty-fifth birthday, is ordinarily resident in Malta, and is neither an employed person nor a self-occupied person.

A "self-occupied" is defined as a self-employed person who is engaged in any activity through which earnings exceeding MTL 390 (EUR 908) *per annum* are being derived.

**Briefly indicate the main differences, if any, in the social security regime of self-employed workers with no employees compared with: a) employees; b) self-employed with employees.**

There are no particular differences in the social security regime for self-employed workers without employees when compared to those with employees.

On the other hand, there are significant differences in entitlements from the social security regime for self-employed workers with no employees when compared with entitlements for employees, in the areas of sick leave, sickness benefits, maternity leave and spinster/widow benefit.

### **Difference in the payment of Social Security Contributions**

Payment of social security contributions is split into two different classes. The following examples are taken from the different income bands as indicated in the Social Security Act:

Class I – Employed; where amongst others, persons whose basic weekly wage or the weekly equivalent of their basic monthly salary exceeds MTL 59.64 (EUR 139) but does

not exceed MTL 135.55 (EUR 316) must pay 10% of their basic weekly wage or the weekly equivalent of their basic monthly salary. The same amount must be paid by the employer (including self-employed people with employees) for every such employee.

Class II – Self-Employed and Self-Occupied Persons; where amongst others, persons whose annual net income (excluding Maternity Benefit, Children's Allowance and any ex-gratia benefit payable under Article 88 of the Social Security Act) during the calendar year immediately preceding the contribution year in which the contribution is being paid exceeds MTL 3,626 (EUR 8,446) but does not exceed MTL 7,048 (EUR 16,501) must pay the weekly equivalent of 15% of their annual income.

The Act has a proviso that states that a self-occupied person who is engaged by another person to perform services as an outworker or as a tourist guide or as a driver of a government vehicle, shall be entitled to receive from such person or from the government, as the case may be, in addition to the remuneration due to them under the terms of their agreement, an amount corresponding to 1/16 of the remuneration payable for such services, towards the payment of Class Two contributions payable under the Act by such a self-occupied person.

### **Sick Leave and sickness benefit**

The level of sickness benefit payable to employees or self-occupied persons is the same. However, in almost all cases (with the exception of the electronics sector, where employers are not obliged to pay for the first day of certified sick leave) an employee on continuous sick leave shall have the first three working days entirely covered by the employer, after which the social security department pays the rate established in the Act, while the employer pays the balance between the sickness benefit and the employee's usual remuneration (this procedure is compulsory). On the other hand, self-occupied persons on a continuous sick leave certificate will receive no remuneration for the first three days, after which they will only receive sickness benefit at the rate established by the Act, although during such periods of or exceeding one week a self-occupied person will be exempt from paying the weekly social security contribution. A self-employed person cannot claim sick leave and injury leave benefits unless s/he provides evidence that the business has been closed. The entitlement will be granted from the fourth day following the closure of the business onwards.

### **Maternity Leave**

Self-employed women are not entitled to the 13 weeks of paid maternity leave that is granted according to law by employers to their employees. Instead they are entitled to a social security grant which approximately amounts to half the statutory minimum wage for 13 weeks.

### **Widow/er Benefits**

The widow/er of a self-employed person is not entitled to benefits unless the surviving partner liquidates the business. A widow/er is disqualified from receiving a widow/er's pension, widow/er's benefit or a survivor's pension in cases where her/his income from a gainful occupation exceeds the national minimum wage. However, where a widow/er has the custody or care of children who are still under 16 years she can take part in a gainful occupation whatever the income earned. This exemption is extended to widows/ers caring for children under 18 if the child is still at school and not receiving any stipends for his/her studies.

### **Please indicate the existence of any particular legal forms of**

**employment which cover contractual relationships which are commonly regarded to be mid-way between dependent employment and self-employment (if necessary, see for a longer discussion of the concept the EIRO comparative study '[Economically dependent workers', employment law and industrial relations](#)').**

**whether they are commonly considered as economically dependent employment; specify the main features of such forms of employment and whether they enjoy specific social security regime and, if relevant, the basic features of such special regime (please refer this illustration to the answer given to question 1.2 above). indicate any rules which generally apply to this kind of employment as for: a) working time and vacation; b) maternity and parental leave; c) sick pay and leave for sickness**

Maltese legislation does not specifically cover economically dependent workers, which appears to be a relatively small phenomenon, despite the fact that it is found across various sectors. There are no specific legal provisions covering contractual relationships mid-way between dependent employment and economically dependent employment.

## **2. Recent trends in self-employment with no employees**

The data for this question was derived from the Maltese National Statistics Office (NSO).

**Please provide data on recent trends in self-employment (since 2000):**

**Table 1. Recent trends in self-employment (2000-2007)**

	2000		2003		2006		2007*	
	Men	Women	Men	Women	Men	Women	Men	Women
Self-employed (no.)**	15,724	2,607***	17,537	3,373	18,053	2,745	17,555	3,990***
Self-employed with no employees (no.)	10,639	2,004	11,538	2,585	12,042	2,015	10,740	3,300

\* Data for 2007 is taken from the LFS Quarterly April-June 2007

\*\* Self-employed with and without employees

\*\*\* Under-represented

**Please report, according to available research and studies,**

**the distribution of self-employment without employees across sectors and occupations;**

**Table 2. Economic activity of self-employed people without employees in 2006**

	Self-employed without employees		Total Employed	
	No	%	No	%
Agriculture, hunting and forestry	1,060	7.5	2,228	1.5
Fishing	224*	1.6	438*	0.3
Mining and Quarrying	42*	0.3	706	0.5
Manufacturing	1,144	8.1	26,533	17.4
Electricity, Gas and Water Supply	-	-	3,362	2.2
Construction	2,635	18.7	12,233	8.0
Wholesale and retail trade	4,649	33.1	23,833	15.6
Hotels and restaurants	442*	3.1	11,556	7.6
Transport, storage and communications	1,011	7.2	11,523	7.6
Financial Intermediation	144*	1.0	6,421	4.2
Real Estate, renting and business activities	1,230	8.8	9,065	5.9
Public admin. and defence; compulsory social security	106*	0.8	14,369	9.4
Education	29*	0.2	12,288	8.1
Health and Social Work	372*	2.6	11,571	7.6
Other community, social and personal service activities	878	6.2	6,003	3.9
Private households with employed persons	46*	0.3	115*	0.1
Extra-territorial organisations and bodies	45*	0.3	234*	0.2
Total	14,057	100.0	152,478	100.0

\* = Under-represented

**Table 3. Occupations of self-employed people without employees in 2006**

	Self-employed without employees		Total employed	
	No	%	No	%
Armed Forces	-	-	1,771	1.2
Legislators, senior officials and managers	925	6.6	13,514	8.9

Professionals	1,094	7.8	17,332	11.4
Technicians and associate professionals	1,266	9.0	23,907	15.7
Clerks	124*	0.9	18,244	12.0
Service workers; shop and sales workers	3,987	28.4	24,149	15.8
Skilled agricultural and fishery workers	1,316	9.4	2,271	1.5
Craft and related trades workers	4,028	28.7	19,852	13.0
Plant; machine operators and assemblers	867	6.2	13,263	8.7
Elementary occupations	450*	3.2	18,175	11.9
Total	14,057	100.0	152,478	100.0

\* = under represented

**whether self-employment without employees has either increased or decreased significantly in recent years (since 2000) in specific:**

**Sectors and activities. Occupations (International Standard Classification of Occupations – ISCO 88, at one digit). and in specific groups of workers defined by: Gender (men/women). Age groups (younger/older; 14-24, 25-54, 55-64; 65 and over). Nationality (nationals/foreign nationals). Other relevant dimensions to be specified.**

The following four tables highlight the main changes in self-employed persons with no employees occurring between 2000 and 2006. Only data which is not under-represented is shown.

**Table 4. Trends in self-employed people without employees by gender**

	2000 (No.)	2006 (No.)	Difference (%)
Males	10,639	12,042	13.2
Females	2,004	2,015	0.5
Total	12,643	14,057	11.2

**Table 5. Trends in economic activity for self-employed people without employees**

	2000 (No.)	2006 (No.)	Difference (%)
Agriculture, hunting and forestry	891	1,060	19.0
Manufacturing	1,510	1,144	-24.2
Construction	1,831	2,635	43.9
Wholesale and retail trade	4,112	4,649	13.1

Other community, social and personal service activities	902	878	-2.7
Total (all economic sectors)	12,643	14,057	11.2

**Table 6. Trends in occupations of self-employed people without employees**

	2000 (No.)	2006 (No.)	Difference (%)
Technicians and associate professionals	1,400	1,266	-9.6
Service workers; shop and sales workers	2,632	3,987	51.5
Skilled agricultural and fishery workers	1,176	1,316	11.9
Craft and related trades workers	3,578	4,028	12.6
Plant; machine operators and assemblers	1,111	867	-22.0
Total (all occupations)	12,643	14,057	11.2

**Table 7. Trends in self-employed people without employees by age group**

	2000 (No.)	2006 (No.)	Difference (%)
25 – 34	1,688	2,893	71.4
35 – 44	3,383	4,200	24.2
45 – 54	5,639	4,243	-24.8
55 – 64	1,450	1,592	9.8
Total (all age groups)	12,643	14,057	11.2

**Based on existing research and studies, please provide any available data on the diffusion and recent trends of:**

**All legal forms of employment indicated in section 1.3 above (contractual relationships mid-way between dependent employment and self-employment and economically dependent employment), specifying whether they concentrate in any sectors and/or occupations. ‘Bogus self-employment’, i.e. formal self-employment which is fraudulently used to disguise contractual relationships which should be properly registered as dependent employment, in order to avoid the protections and costs (both wage and social contributions) connected with the latter, specifying whether it concentrates in any sectors and/or occupations.**

### **Economically dependent work**

No quantitative research has been carried out about economically dependent workers in Malta. Neither Maltese law nor the National Statistics Office officially recognise the existence of this group, as it is still very small and tends to be considered as part of the group of self-employed persons for statistical purposes. Economically dependent workers are present in a variety of sectors. Among others, the occupations involved are known to include gas cylinder distributors, port hauliers, lotto agents, beverage salespersons, English language tutors and cable television installers. Following trends in other European countries and considering the changing dynamics of the local labour market,

the number of economically dependent workers in Malta will probably increase in the coming years. ([mt0610039i](#))

## **Bogus Self-Employment**

Data about bogus self-employment practices is unavailable. However this does not mean that this phenomenon does not exist.

The Employment and Industrial Relations Act (EIRA) defines an employee as any person who works under a contract of service, or any person who has undertake personally to execute any work or service for, and under the immediate direction and control of, another person, including an outworker (that is, a person who works outside his or her organisation's premises). This definition excludes work or service performed in a professional capacity or as a contractor for another person when such work or service is not regulated by a specific contract of service. An officer from the Department of Employment and Industrial Relations pointed out that in the past, the Department carried out a series of inspections to tackle the problem of bogus self-employment mostly in the English language tuition sector on the basis that the practices that were being adopted established a relationship of employer and employee since 'self-employed workers' were found to be under the immediate direction and control of another person (the employer). The situation has been resolved without any court action. Moreover, the department is currently investigating the possibility of a similar situation in an enterprise engaged in the electronics industry.

The Deputy General Secretary of the General Workers' Union ([GWU](#)), publicly indicated that similar work situations occur in some hotels. According to Mr. Mercieca, the management running a hotel that was undergoing refurbishment works agreed with a group of employees to re-employ them as self-employed during this period. Once self-employed, these workers had to pay the whole of the security contributions in case of injury, as they were not entitled to receive contributions from the employer. Further, these workers were more susceptible to injuries, since during this period they were employed on completely different tasks than their official ones.

The Union of United Workers (Union Haddiema Maghqudin, [UHM](#)) recently alleged that employers are forcing part-time employees to resign and register as self-employed in order to bypass legislation that grants pro rata sickness and holiday benefits and bonuses according to law to part-timers working at least eight hours a week. The shadow Minister for Education and Employment exposed more of such cases occurring in the security and cleaning sectors.

## **3. Collective representation and collective bargaining**

**NCs are requested to indicate the main collective representation organisations of employed workers with no employees or of the workers with the special contractual relationships illustrated above in section 1.3. In particular, they should provide information on:**

**The type of associations (trade associations or trade unions).The associational domains of each of such associations: territorial, sectoral, occupational, professional, etc.Membership and membership rates.Any forms of social dialogue or collective bargaining these associations engage**

**in, specifying:**

**The levels at which such activities take place (national, sectoral, territorial, company). The actors they engage in these activities with (public authorities, employers associations, single employers). The topics typically covered by these activities. The typical outcomes of such activities (joint documents and declarations, guidelines, agreements, etc.) A brief description of the content of some (two or three) of the main and most recent of such documents.**

The Employment and Industrial Relations Act (EIRA) does not deal with self-employment situations, since it regulates situations involving relations between employer and employee. The EIRA defines a trade union as “an organisation consisting wholly or mainly of workers and of which the principal purpose is by its rules the regulation of relations between workers and employers or employers’ associations.” This definition rules out the possibility of registering a trade union specifically for self-employed workers without employees. Nevertheless, this group can join an employers’ association or a trade union but they cannot be the majority group of members in the said union or association.

The main representative organisation for the self-employed is the Malta Chamber of Small and Medium Enterprises ([GRTU](#)). Moreover, below is a sample of other trade unions and employers associations that incorporate self-employed persons within their ranks.

### **Trade Unions**

Malta Union of Tourist Guides ([MTUG](#)). This union has around 633 members, slightly half of whom are self-employed guides. The union operates at sectoral level.

Union of United Workers (Union Haddiema Maghqudin, [UHM](#)). This union is the second largest general union in Malta and with 26,231 members. It includes around 115 Valletta Hawkers (street sellers of goods) who are self-employed and around 180 Lotto Receivers who are economically dependent on Maltco Lotteries. The number of members in these two sectors is unknown.

### **Employers’ Associations**

The GRTU is the association representing the largest number of small enterprise and self-employed persons in the services sector, including traders, retailers, wholesalers, crafts, transporters, cargo hauliers and construction workers. Among its 7,250 members it includes a substantial though unspecified number of self-employed persons without employees.

Meat Sellers Association. This association incorporates a substantial number of self-employed persons without employees out of its 210 members. The association operates at sectoral level.

Public Transport Association ([ATP](#)). This association includes a number of self-employed persons without employees who manage their own bus. These are economically dependent on the association, which also relies on government subsidies. Overall association membership is 430.

All the above-mentioned trade unions or associations operate at sectoral level while the UHM and the GRTU are also involved at national level. At sectoral level, these



organisations mostly tackle issues associated with general conditions of work, such as salaries, working environment, unfair competition, taxes and other state expenses levied on their members. The outcomes of these activities are usually an agreement or a declaration. With regards to the issues relating to their members who are self-employed without employees, these unions and associations usually deal with public authorities.

The following are brief descriptions of two recent agreements.

The UHM recently organised a two-week protest on behalf of the Valletta Hawkers in a dispute with the government. The issue was about the temporary transfer of the hawkers from their usual business area in the core of the capital city Valletta to its outskirts, due to the pavement works that were being affected in the whole area. On termination of the works, the hawkers would then be relocated in a smaller permanent area nearby their usual place. The hawkers refused this arrangement by claiming that it would result in financial losses. Following a number of consultation meetings, both parties reached an agreement which enabled the hawkers to temporarily operate at Freedom Square, situated at the Valletta City Gate, until works at the new permanent site were completed. The agreement proposed a further study of the new permanent site in consultation with foreign experts and with a four-member committee formed by representatives of the government and the UHM. The government also committed itself to provide new standardised stalls to hawkers and to install proper signage around the city indicating the new location of the flea market.

Among others, the GRTU represents a number of cargo hauliers who can be considered as economically dependent workers. In a recent industrial dispute mainly over new cargo tariffs introduced by the Malta Maritime Authority, the GRTU ordered its stevedores to participate in industrial action at the Malta Freeport. The GRTU insisted on further clarification about the new tariffs, claiming that these would inflate cargo-handling costs. In response, the minister responsible for communications and competitiveness assured the GRTU that charges would continue to decrease. A reduced port tariff regime was finally achieved after the government signed an agreement with the Malta Dockers Union ([MDU](#)).

## **4. Employment and working conditions**

### **Wage levels, of self-employed workers without employees compared with the national average.**

This data is not available.

### **The incidence of low-paid jobs (that is, according to the OECD definition, jobs which pay less than two-third of the median wage) among self-employed workers without employees compared with the national average.**

This data is not available.

### **Working hours, of self-employed workers without employees compared with the national average:**

**Average hours actually worked per week. Diffusion of long working hours (more than 10 hours a day). Diffusion of work at unsocial hours (night, weekend).**

**Table 8. Average hours worked in 2006**

	Self-employed without employees		Total employed	
	No.	Mean	No.	Mean
Hours normally worked	14,057	38.4	152,478	37.9
Hours actually worked	14,057	40.1	152,478	36.9

The diffusion of long working hours per day is not available. The following table indicates long working hours per week.

**Table 9. Workers working more than 50 hours per week in 2006**

	Self-employed without employees		Total employed	
	No	%	No	%
Persons working more than 50 hours	3,349	23.8	10,012	6.6
Total	14,057	100.0	152,478	100.0

**Table 10. Diffusion of atypical working hours in 2006**

		Self-employed without employees		Total employed	
		No	%	No	%
a. Weekdays between 20.00 – 23.00	Usually	1,772	12.6	29,488	19.3
	Sometimes	1,167	8.3	13,807	9.1
	Never	11,118	79.1	109,183	71.6
	Total	14,057	100.0	152,478	100.0
b. Weekdays between 23.00 – 5.00.	Usually	400*	2.8	16,905	11.1
	Sometimes	609	4.3	12,118	7.9
	Never	13,048	92.8	123,455	81.0
	Total	14,057	100.0	152,478	100.0
c. Saturday	Usually	8,052	57.3	47,820	31.4
	Sometimes	2,984	21.2	29,445	19.3
	Never	3,021	21.5	75,213	49.3
	Total	14,057	100.0	152,478	100.0
d. Sunday	Usually	2,444	17.4	24,609	16.1
	Sometimes	1,806	12.8	18,759	12.3
	Never	9,807	69.8	109,110	71.6
	Total	14,057	100.0	152,478	100.0

\* = *Under-represented*

### **Place of work of self-employed workers without employees compared with the national average:**

#### **Home/office distribution.**

This data is not available.

### **Exposure to risks and accidents at work of self-employed workers without employees compared with the national average:**

#### **Work accident rates.**

This data is not available.

### **Health outcomes, work-related health problems and occupational illnesses of self-employed workers without employees compared with national average:**

#### **Occupational illness rates. Work intensity and stress at work**

This data is not available.

The subject of work-related health problems and occupational illnesses was thoroughly analysed in an LFS ad hoc module for 2006. In this module, accidents at work, their risk factor, occupational illness, and absence were examined. Respondents' perception of their exposure to chemicals, toxins, vibrations or excessive noise, and difficult postures was taken in consideration. In addition, respondents' perception of exposure to psychological health problems at work such as harassment, violence and stress-related problems were examined. These estimates will be available in 2008.

### **Lifelong learning of self-employed workers without employees compared with the national average:**

#### **Participation rates in continuous education and training.**

**Table 11. Participation in education or training (age bracket: 25-64) in 2006**

	<b>Self-employed without employees</b>	<b>Total employed</b>	<b>All persons aged between 25 to 64</b>
	<b>%</b>	<b>%</b>	<b>%</b>
Participation in education or training	2.8	7.3	5.7

### **Work-life balance of self-employed workers without employees compared with the national average:**

#### **Presence and take up rates of maternity/parental leave (according to the**

**applicable social security regime). Presence and take up rates of long-term leave (according to the applicable social security regime). If possible, please indicate the reasons for long-term leave. Degree of control of personal working time. Degree of consistency of personal working time with family and social commitments.**

The only data available regarding work-life balance concerns maternity or parental leave.

**Table 12. The use of maternity or parental leave in 2006 (%)**

	<b>Self-employed without employees</b>	<b>Total employed</b>
Percentage on maternity/parental leave	0.15*	0.17

\* = data is under represented

### **Job satisfaction of self-employed workers without employees compared with the national average:**

**Degree of satisfaction with employment conditions. Degree of satisfaction with working conditions.**

This data is not available.

## **5. The social partners' positions**

The Malta Council for Social and Economic Development ([MCSED](#)) is the highest national forum in which consultation and social dialogue among social partners takes place. The GRTU is a member of the MCSED and it contributes to the development of Malta's policies affecting the small business sector and the self-employed. The following are some of the initiatives taken by the association.

Proposals for the annual government budget. In 2006, it pressed for a radical revision of the taxation system, claiming that high taxation is deterring the growth of small businesses. The government partially addressed the issue by reducing the capital gains tax on property. The GRTU is in favour of tax systems that facilitate business start-ups and expansion and reward success among others.

Training. The GRTU is demanding that proper funds be allocated to promote, among other things, youngsters' entrepreneurial activities and to introduce specific business-related modules in the educational system.

Reducing bureaucracy in government entities. The GRTU claims that Malta has lengthy and burdensome procedures for approving new businesses and dissolving others, insisting that bureaucracy increased during 2006. The GRTU is urging the government to simplify the rules to aid smaller businesses that are undergoing difficulties.

Representation. In 2006, the GRTU assigned one of its officials to form part of a top-level team established by the Prime Minister to deal with the commerce law reform. On the insistence of the GRTU, the government will also give more administrative tools to the Parliamentary Secretary for Small Businesses and the Self-Employed. The GRTU is also represented in the Malta Environment and Planning Authority ([MEPA](#)) and in the Building Industry Consultation Committee (BICC) where it voices the concerns and

needs of its members with regards to building and property issues.

## 6. NC Commentary

The government recognises the importance of self-employed workers and the owners of small businesses in Malta's commercial sector, describing them as the backbone of the private sector. The parliamentary secretariat for small business and the self-employed is currently adopting a policy aimed at increasing the entrepreneurial culture in Malta, with the hope of generating new employment. While results are encouraging, the government needs to address certain problem areas that are hindering such growth. A study conducted by the government amongst Maltese entrepreneurs, named Entrepreneurship Base Report, uncovered several issues that need to be addressed in the sector. For instance, when respondents were asked which were the most pressing needs and difficulties faced in the first 12 months of operation, 55% said that the problems encountered were of an 'internal' nature (intrinsic to their operation), while the rest attributed the problems to 'external' factors. 63% of the respondents complained of financial difficulties/limitations. 45% of the respondents consider Malta's external environment 'unattractive' to the setting up of a small business, 22% of whom declare that there is insufficient help from the government to individuals wishing to set up their own operations. In addition, the EU Entrepreneurship Survey, published in April 2007 by the European Commission, reported that Malta has the highest percentage of self-employed persons who have liquidated their business since 2004. The same report revealed that 70% of the Maltese respondents felt that it is not viable to become self-employed.

Further, the small internal market does not facilitate the setting up of business, and the perception is that government entities are still stifling self-employed persons with red tape. For instance, the VAT and income tax department should increase the efficiency of its refund system. Further, the MEPA needs to accelerate the process for the issue of permits for development.

Encouraging small entrepreneurship requires a more self-employment friendly social security system. The ETC's efforts to encourage more women to become self-employed are not being sustained by an improvement in sick leave, maternity leave and other benefits. However, it appears that no trade union or employers' association involved in self-employment considers this to be a major issue. On the other hand, a document about self-employment issued in January 2007 by the opposition Malta Labour Party ([MLP](#)) suggests improvement in this area. Nevertheless, improving social security benefits for self-employed workers could make it easier for employers to switch their employees to self-employed status, as in the cases cited above, thus facilitating an increase in bogus self-employment. Therefore, any improvement in social benefits should be accompanied by effective measures to minimise employment and benefit abuse.

Joint regulation related to self-employment issues is very limited. Although the GRTU, the main association representing the self-employed, is represented in various government consultative boards, its officials complain that their suggestions are hardly ever incorporated into new policy documents. As a result, the GRTU has been complaining about the same issues, namely red tape in government entities operations and the tax regime, for many years.

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