

Nru. 10

23. 4. 82

MALTA**KAMRA TAD-DEPUTATI****HOUSE OF REPRESENTATIVES**

ABBOZZ ta' Ligi mressaq mill-Onorevoli Joseph Cassar, M.P., Deputat Prim Ministru Anzjan u Ministru tal-Gustizzja u Affarijiet tal-Parlament, f'isem il-Ministru tal-Finanzi, u moqri għall-Ewwel Darba fis-Seduta tad-29 ta' Marzu, 1982.

A BILL introduced by the Honourable Joseph Cassar, M.P., Senior Deputy Prime Minister and Minister of Justice and Parliamentary Affairs, on behalf of the Minister of Finance, and read the First time at the Sitting of the 29th March, 1982.

ATT biex ikompli jemenda l-Att ta' l-1973 dwar it-Taxxa tal-Mewt u tad-Donazzjoni.

AN ACT further to amend the Death and Donation Duty Act, 1973.

C. MIFSUD*Skriwan tal-Kamra tad-Deputati***C. MIFSUD***Clerk to the House of Representatives*

ABBOZZ TA' LIĠI

msejjah

ATT biex ikompli jemenda l-Att ta' l-1973 dwar it-Taxxa tal-Mewt u tad-Donazzjoni.

IL-PRESIDENT, bil-parir u l-kunsens tal-Kamra tad-Deputati, imlaqqgħa f'dan il-Parlament, u bl-awtorità ta' l-istess, ħareġ b'liġi dan li ġej:—

Titolu
fil-qosor.

1. Dan l-Att jista' jissejjaħ l-Att ta' l-1982 li jemenda l-Att dwar it-Taxxa tal-Mewt u tad-Donazzjoni, u għandu jinqara u jiftiehem ħaġa waħda ma' l-Att ta' l-1973 dwar it-Taxxa tal-Mewt u tad-Donazzjoni, hawnhekk iżjed "il quddiem imsejjaħ "l-Att prinċipali".

Emenda ta'
l-artikolu 41
ta' l-Att
prinċipali.

2. L-artikolu 41 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

(a) minflok il-paragrafu (a) tas-subartikolu (1) tiegħu għandu jidhul dan li ġej:

“(a) meta dik il-proprjeta tkun giet għand l-imsemmija persuni b'titlu oneruż, jew tkun giet assenjata lil dawk il-persuni b'kuntratt ta' qsim, jew tkun giet akkwistata minn dawk il-persuni qabel l-ewwel ta' Jannar, 1918 taħt xi titlu ieħor, jew giet għand l-imsemmija persuni bi trasferiment taxxabli li jkun sar mill-inqas tletin sena qabel id-data tal-kuntratt, li jirreġistra fil-kuntratt id-dettalji kollha rilevanti;”, u

(b) fil-paragrafu (b) tas-subartikolu (1) tiegħu, minflok il-kliem “tkun giet għand l-imsemmija” sal-kliem “b'kuntratt ta' qsim” għandhom jidhlu l-kliem “li ma tkunx proprjeta assenjata lill-imsemmija persuni taħt kuntratt ta' qsim, tkun giet għand l-imsemmija persuni bi trasferiment taxxabli, barra minn trasferiment imsemmi fil-paragrafu (a) ta' dan is-subartikolu”;

(ċ) fit-tarf tas-subartikolu (1) tiegħu għandu jizzied il-proviso li ġej:

“Izda d-disposizzjonijiet ta' dan is-subartikolu ma japplikawx meta l-proprjeta tiġi trasferita mill-Gvern.”; u

(d) is-subartikolu (2) tiegħu għandu jiġi emendat kif ġej:

(i) minflok il-kliem “bi trasferiment taxxabbli” għandhom jidhlu l-kliem “b’xi trasferiment taxxabbli barra minn trasferiment imsemmi fil-paragrafu (a) tas-subartikolu (1) ta’ dan l-artikolu”, u

(ii) minflok il-proviso tiegħu għandu jidhol il-proviso ġdid li ġej:

“Izda l-Kummissarju jista’, taħt dawk il-kondizzjonijiet li jidhirlu xierqa li jimponi, jawtorizza lin-nutar biex iġhaddi għall-att relattiv minkejja li t-taxxa ma tkunx tħallset.”.

3. Fis-subartikolu (5) ta’ l-artikolu 55 ta’ l-Att prinċipali minflok il-kliem “xi wieħed mill-perijodi msemmija” għandhom jidhlu l-kliem “il-perijodu msemmi”.

Emenda ta’ l-artikolu 55 ta’ l-Att prinċipali.

4. Fis-subartikolu (10) ta’ l-artikolu 71 ta’ l-Att prinċipali minflok il-kliem “tal-proviso għall-paragrafu” għandhom jidhlu l-kliem “tad-disposizzjonijiet tal-paragrafu”.

Emenda ta’ l-artikolu 71 ta’ l-Att prinċipali.

Għanijiet u Raġunijiet

L-Abbozz jemenda l-Att dwar it-Taxxa tal-Mewt u tad-Donazzjoni l-iktar sabiex jipprovdi għal tibdil fil-proċedura li għandha ssir qabel il-pubblikazzjoni ta’ atti dwar proprjetà immobbli.

A BILL
entitled

AN ACT further to amend the Death and Donation Duty Act, 1973.

BE IT ENACTED by the President, by and with the advice and consent of the House of Representatives, in this present Parliament assembled, and by the authority of the same, as follows:—

Short title.

1. This Act may be cited as the Death and Donation Duty (Amendment) Act, 1982, and shall be read and construed as one with the Death and Donation Duty Act, 1973, hereinafter referred to as “the principal Act”.

Amendment of section 41 of the principal Act.

2. Section 41 of the principal Act shall be amended as follows:
(a) for paragraph (a) of subsection (1) thereof there shall be substituted the following:

“(a) where such property came to the said persons by onerous title, or was assigned to such persons under a deed of partition, or was acquired by such persons before the first day of January, 1918 under any title, or came to the said persons under a chargeable transmission happening at least thirty years before the date of the deed, to record in the deed all relevant details;”, and

(b) in paragraph (b) of subsection (1) thereof, for the words “came to the said” to the words “deed of partition)” there shall be substituted the words “not being property assigned to the said persons under a deed of partition, came to the said persons under a chargeable transmission, other than a transmission referred to in paragraph (a) of this subsection”;

(c) at the end of subsection (1) thereof there shall be added the following proviso:

“Provided that the provisions of this subsection shall not apply where the property is transferred by the Government.”;

and

(d) subsection (2) thereof shall be amended as follows:

(i) for the words “under a chargeable transmission” there shall be substituted the words “under any chargeable transmission other than a transmission referred to in paragraph (a) of subsection (1) of this section”, and

(ii) for the proviso thereto there shall be substituted the following new proviso:

“Provided that the Commisisoner may, subject to such conditions as he may deem fit to impose, authorise the notary to proceed with the relative deed notwithstanding that the duty has not been paid.”.

3. In subsection (5) of section 55 of the principal Act for the words “any of the periods referred” there shall be substituted the words “the period referred”. Amendment of section 55 of the principal Act.

4. In subsection (10) of section 71 of the principal Act for the words “of the proviso to paragraph” there shall be substituted the words “of the provisions of paragraph”. Amendment of section 71 of the principal Act.

Objects and Reasons

The Bill amends the Death and Donation Duty Act mainly to provide for changes in the procedure to be followed before the publication of deeds relating to immovable property.