
Nru. 15

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MALTA

KAMRA TAD-DEPUTATI

ABBOZZ ta' Ligi mressaq mill-Onorevoli John Dalli, M.P., Ministru tal-Finanzi, u moqri għall-Ewwel darba fis-Seduta tat-22 ta' Gunju, 1992.

ATT biex jemenda l-Att dwar it-Taxxa tal-Mewt u tad-Donazzjoni, Kap. 239.

RICHARD J. CAUCHI
Skrivan tal-Kamra tad-Deputati

HOUSE OF REPRESENTATIVES

A **BILL** introduced by the Honourable John Dalli, M.P., Minister of Finance, and read the First time at the Sitting of the 22nd June, 1992.

AN ACT to amend the Death and Donation Duty Act, Cap. 239.

RICHARD J. CAUCHI
Clerk to the House of Representatives

ABBOZZ TA' LIĠI msejjaħ

ATT biex jemenda l-Att dwar it-Taxxa tal-Mewt u tad-Donazzjoni
Kap. 239.

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

1. (1) Dan l-Att jista' jissejjaħ l-Att ta' l-1992 li jemenda l-Att
dwar it-Taxxa tal-Mewt u tad-Donazzjoni, u għandu jinqara u jiftiehem
haġa waħda ma' l-Att dwar it-Taxxa tal-Mewt u tad-Donazzjoni,
hawnhekk iżjed 'il quddiem imsejjaħ "l-Att prinċipali".

Titolu fil-qosor
u bidu fis-seħh.
Kap. 239.

(2) L-artikoli minn 2 sa 12 ta' dan l-Att għandhom jitqiesu li
bdew isehħu fl-1 ta' Jannar, 1992, u għandhom japplikaw għal
trasferimenti taxxabli li jiġu f'dik id-data jew data li tiġi wara.

(3) L-artikolu 13 ta' dan l-Att għandu jitqies li beda jsehħ fl-1
ta' Jannar, 1991 u għandu japplika għal trasferimenti taxxabli li jiġu
f'dik id-data jew data li tiġi wara.

2. Minflok l-artikolu 5 ta' l-Att prinċipali, għandu jidhol dan li
ġej:

Sostituzzjoni
ta' l-artikolu 5
ta' l-Att
prinċipali.

"Impo-
zizzjoni
tat-taxxa.

5. Bla ħsara għad-dispożizzjonijiet ta' dan l-Att, it-
taxxa għandha tithallas bir-rata jew rati speċifikati f'dan l-Att
fuq kull trasferiment tal-proprjetà jew ta' l-użufrutt ta' kull
proprjetà, mobbli jew immobbli, jew ta' kull jedd ieħor reali
jew personali, li jkunu proprjetà jew jedd imsemmija fl-
artikolu 7 ta' dan l-Att, li jiġri jew mal-mewt ta' xi persuna
permezz ta' devoluzzjoni skond il-liġi jew b'dispożizzjoni
testamentarja b'titolu universali jew partikolari, jew bħala
rigal b'dispożizzjoni *inter vivos*."

Emenda ta' l-artikolu 9 ta' l-Att prinċipali.

3. Minflok il-paragrafu (a) tas-subartikolu (1A) ta' l-artikolu 9 ta' l-Att prinċipali għandu jidhol dan li ġej:

“(1A) (a) B’dak kollu li jinsab f’kull dispożizzjoni oħra ta’ dan l-Att, iżda salv kif provdut f’dan l-artikolu, fil-likwidazzjoni ta’ taxxa li għandha tiġi mposta skond dan l-Att, ma jitteħidx kont ta’ l-ewwel għaxart elef lira Maltija tal-valur nett ta’ dar ta’ abitazzjoni, li tkun residenza ordinarja tal-persuna li minnha jinholoq it-trasferiment taxxabbli f’kull trasferiment *causa mortis* tal-proprjetà jew ta’ l-użufrutt jew ta’ kull jedd reali dwar id-dar ta’ abitazzjoni msemmija:

Iżda meta dik id-dar ta’ abitazzjoni ma tkunx kollha kemm hi proprjetà jew b’mod ieħor miżmuma mill-persuna li minnha jinholoq it-trasferiment taxxabbli, l-ammont tal-valur li ma għandux jittiehed qies tiegħu għandu jkun dak l-ammont li hu proporzjonali għal Lm10,000 jew il-valur tad-dar ta’ abitazzjoni (skond liema jkun l-inqas) daqs il-proporzjon tas-sehem tal-proprjetà jew kull titolu ieħor li bih id-dar ta’ abitazzjoni tkun qegħda tinzamm minn dik il-persuna tkun għall-ammont kollu.”.

Emenda ta' l-artikolu 11 ta' l-Att prinċipali.

4. L-artikolu 11 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

(a) fis-subartikolu (1) tiegħu, minflok il-kliem “mghoddija, mogħtija jew li tikkonsolida” għandhom jidhlu il-kliem “mghoddija jew mogħtija”; u

(b) is-subartikolu (5) tiegħu għandu jithassar.

Emenda ta' l-artikolu 12 ta' l-Att prinċipali.

5. Fl-artikolu 12 ta' l-Att prinċipali, minflok il-kliem “mghoddija, mogħtija jew li tikkonsolida” għandhom jidhlu l-kliem “mghoddija jew mogħtija”.

Emenda ta' l-artikolu 13 ta' l-Att prinċipali.

6. Il-paragrafu (b) tas-subartikolu (4) ta' l-artikolu 13 ta' l-Att prinċipali għandu jithassar.

Emenda ta' l-artikolu 14 ta' l-Att prinċipali.

7. Fil-paragrafu (a) tas-subartikolu (2) ta' l-artikolu 14 ta' l-Att prinċipali, minflok il-kliem “hamest elef lira” għandhom jidhlu l-kliem “sitt elef lira Maltija”.

Emenda ta' l-artikolu 15 ta' l-Att prinċipali.

8. Is-subartikolu (2) ta' l-artikolu 15 ta' l-Att prinċipali għandu jithassar.

Emenda ta' l-artikolu 38 ta' l-Att prinċipali.

9. Il-paragrafu (ċ) tas-subartikolu (1) ta' l-artikolu 38 ta' l-Att prinċipali għandu jithassar.

Emenda ta' l-artikolu 45 ta' l-Att prinċipali.

10. Fil-paragrafu (b) tas-subartikolu (3) ta' l-artikolu 45 ta' l-Att prinċipali, minflok il-kliem “mghoddija, mogħtija jew li tikkonsolida” għandhom jidhlu l-kliem “mghoddija jew mogħtija”.

Emenda ta' l-artikolu 53 ta' l-Att prinċipali.

11. Is-subartikolu (2) ta' l-artikolu 53 ta' l-Att prinċipali għandu jithassar, u l-artikolu shiħ għandu jiġi enumerat mill-ġdid bhala l-artikolu 53.

12. L-artikolu 54 ta' l-Att prinċipali għandu jiġi emendat kif ġej: Emenda ta' l-artikolu 54 ta' l-Att prinċipali.
- (a) is-subartikoli (2) u (3) tiegħu għandhom jithassru; u
- (b) is-subartikolu (4) tiegħu għandu jiġi enumerat mill-ġdid bħala s-subartikolu (2).

13. L-artikolu 56 ta' l-Att prinċipali għandu jiġi emendat kif ġej: Emenda ta' l-artikolu 56 ta' l-Att prinċipali.
- (a) minflok it-test Ingliz tas-subartikolu (1) tiegħu, għandu jidhol dan li ġej:

“(1) Where a donor confers two or more gifts by way of *inter vivos* disposition to the same donee during a period of twelve consecutive months, separate assessments shall be raised in respect of each gift so conferred, but every such assessment shall bring to charge the aggregate value of the gift giving rise to it and of all the other gifts conferred during the preceding twelve months”; u

(b) minflok il-kliem “*tmintax-il*” fin-nota marginali li tinsab ma' l-artikolu, għandhom jidhlu l-kliem “*tnax-il*”.

Għanijiet u Raġunijiet

L-Għan ta' dan l-Abbozz huwa sabiex jeżenta mit-taxxa kull trasferiment li jsir billi jiġi konsolidat l-użufrutt man-*nuda proprietas* u sabiex iżid il-limiti ta' eżenzjoni għar-rigward tal-valur tar-residenza tal-mejjet u tas-sehem mhux taxxabli tal-proprjeta' mħollija, kif imħabbar fid-Diskors tal-Budget għall-1992.

**A BILL
entitled**

AN ACT to amend the Death and Donation Duty Act, Cap. 239.

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
and
commencement.
Cap. 239.

1. (1) This Act may be cited as the Death and Donation Duty (Amendment) Act, 1992, and shall be read and construed as one with the Death and Donation Duty Act, hereinafter referred to as “the principal Act”.

(2) The provisions of sections 2 to 12 of this Act shall be deemed to have come into force on the 1st day of January, 1992 and shall apply to chargeable transmissions happening on or after that date.

(3) The provisions of section 13 of this Act shall be deemed to have come into force on 1st January, 1991 and shall apply to chargeable transmissions happening on or after that date.

Substitution
of section 5
of the
principal Act.

2. For section 5 of the principal Act, there shall be substituted the following:

“Imposi-
tion
of duty.
5. Subject to the provisions of this Act, duty shall be payable at the rate or rates specified in this Act on any transmission of the ownership or usufruct of any property, movable or immovable, or of any other real or personal right, being property or a right mentioned in section 7 of this Act, happening either on the death of any person through devolution by law or under a testamentary disposition by universal or singular title, or by way of gift in an *inter vivos* disposition.”.

3. For paragraph (a) of subsection (1A) of section 9 of the principal Act there shall be substituted the following: Amendment of section 9 of the principal Act.

“(1A) (a) Notwithstanding any other provisions of this Act, but save as provided in this section, in assessing the duty chargeable under this Act, no account shall be taken of the first ten thousand Maltese liri of the net value of a dwelling house, being an ordinary residence of the person from whom the chargeable transmission originates, in any transmission *causa mortis* of the ownership or usufruct or of any real right over the said dwelling house:

Provided that where such dwelling house is not fully owned or otherwise held by the person from whom the chargeable transmission originates, the amount of the value that shall not be taken into account shall be such amount as is proportionate to Lm10,000 or the value of the dwelling house (whichever is the less) as the proportion of the share of the ownership or other title under which the dwelling house is held by such person is to the whole.”.

4. Section 11 of the principal Act shall be amended as follows: Amendment of section 11 of the principal Act.

(a) in subsection (1) thereof, for the words “devolving, conferred or consolidating” there shall be substituted the words “devolving or conferred”; and

(b) subsection (5) thereof shall be deleted.

5. In section 12 of the principal Act, for the words “devolving, conferred or consolidating” there shall be substituted the words “devolving or conferred”. Amendment of section 12 of the principal Act.

6. Paragraph (b) of subsection (4) of section 13 of the principal Act shall be deleted. Amendment of section 13 of the principal Act.

7. In paragraph (a) of subsection (2) of section 14 of the principal Act, for the words “five thousand liri” there shall be substituted the words “six thousand Maltese Liri”. Amendment of section 14 of the principal Act.

8. Subsection (2) of section 15 of the principal Act shall be deleted. Amendment of section 15 of the principal Act.

9. Paragraph (c) of subsection (1) of section 38 of the principal Act shall be deleted. Amendment of section 38 of the principal Act.

10. In paragraph (b) of subsection (3) of section 45 of the principal Act, for the words “devolving, conferred or consolidating” there shall be substituted the words “devolving or conferred”. Amendment of section 45 of the principal Act.

11. Subsection (2) of section 53 of the principal Act shall be deleted, and the whole section shall be renumbered as section 53. Amendment of section 53 of the principal Act.

Amendment of
section 54
of the
principal Act.

12. Section 54 of the principal Act shall be amended as follows:

- (a) subsections (2) and (3) thereof shall be deleted; and
- (b) subsection (4) thereof shall be renumbered as subsection (2).

Amendment of
section 56
of the
principal Act.

13. Section 56 of the principal Act shall be amended as follows:

(a) for the English text of subsection (1) thereof, there shall be substituted the following:

“(1) Where a donor confers two or more gifts by way of *inter vivos* disposition to the same donee during a period of twelve consecutive months, separate assessments shall be raised in respect of each gift so conferred, but every such assessment shall bring to charge the aggregate value of the gift giving rise to it and of all the other gifts conferred during the preceding twelve months.”; and

(b) for the word “eighteen” in the marginal note thereto, there shall be substituted the word “twelve”.

Objects and Reasons

The Object of this Bill is to exempt from duty all transmissions happening through the consolidation of usufruct with the *nuda proprietas* and to increase the thresholds of the exemption in respect of the value of the deceased's residence and of the non-taxable portion of estates, as announced in the Budget Speech for 1992.