

MALTA

ATT Nru. V ta' l-1982

ATT maħruġ b'liġi mill-Parlament ta' Malta.

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

ACT No. V of 1982

AN ACT enacted by the Parliament of Malta.

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

Nagħti l-kunsens tiegħi.

(L.S.)

AGATHA BARBARA
President

21 ta' Mejju, 1982

ATT Nru. V ta' l-1982

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, hareġ 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 haġa 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 jidhlo dan li ġej:

“(a) meta dik il-proprjeta tkun giet għand l-imsemmija persuni b'titlu oneruż, jew tkun giet assenjata lil daww il-persuni b'kuntratt ta' qsim, jew tkun giet akkwistata minn daww il-persuni qabel l-ewwel ta' Jannar, 1918 taħt xi titlu jkun li jkun, 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”;

(c) fit-tarf tas-subartikolu (1) tiegħu għandu jiddied il-proviso li ġej:

“Izda d-disposizzjonijiet ta’ dan is-subartikolu ma japplikawx meta l-proprjeta’ tigi 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 jidhlo il-proviso ġdid li ġej:

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

3. Minflok is-subartikolu (4) ta’ l-artikolu 41 ta’ l-Att prinċipali għandu jidhlo dan li ġej:

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

“(4) Jekk nutar jikser id-disposizzjonijiet tas-subartikolu (1) jew (2) ta’ dan l-artikolu, jew jonqos li jġares il-kondizzjonijiet ta’ awtorizzazzjoni mafruġa skond il-proviso li hemm għall-imsemmi subartikolu (2), barra milli jehel il-pieni msemmija fit-Taqsima X ta’ dan l-Att, ikun obligat għall-ħlas tat-taxxa relattiva.”.

4. 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.

5. 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.

Mgħoddi mill-Kamra tad-Deputati fis-Seduta Nru. 22 tad-19 ta’ Mejju, 1982.

DANIEL MICALLEF
Speaker

C. MIFSUD
Skrivan tal-Kamra tad-Deputati

I assent.

(L.S.)

AGATHA BARBARA
President

21st May, 1982

ACT No. V of 1982

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 Commissioner 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. For subsection (4) of section 41 of the principal Act there shall be substituted the following:

Amendment of section 41 of the principal Act.

“(4) If a notary contravenes the provisions of subsection (1) or (2) of this section, or fails to comply with the conditions of an authorisation issued in terms of the proviso to the said subsection (2), he shall, in addition to the penalties contemplated in Part X of this Act, be liable for the payment of the relative duty.”

4. 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.

5. 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.

Passed by the House of Representatives at Sitting No. 22 of the 19th May, 1982.

DANIEL MICALLEF
Speaker

C. MIFSUD
Clerk to the House of Representatives