

MALTA

ATT Nru. VIII ta' l-1988

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. VIII of 1988

AN ACT enacted by the Parliament of Malta.

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

Naghti l-kunsens tieghi.

(L.S.)

PAUL XUEREB
Agent President

15 ta' Marzu, 1988

ATT Nru. VIII ta' l-1988

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:—

1. (1) Dan l-Att jista' jissejjah l-Att ta' l-1988 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 imsejjah "l-Att prinċipali".

Titolu
fil-qosor
u bidu
fis-sehh.
Att Nru. XLVII
ta' l-1973.

(2) Id-dispożizzjonijiet ta' dan l-Att minbarra dan l-artikolu u l-artikolu 4, għandhom jitqiesu li daħlu fis-sehh fl-1 ta' Jannar, 1988, għar-rigward ta' trasferimenti taxxabli li jiġru mal-mewt ta' persuna f'dik jew wara dik id-data.

2. Minnufih wara l-paragrafu (f) tas-subartikolu (1) ta' l-artikolu 9 ta' l-Att prinċipali, għandu jiżdied dan il-paragrafu ġdid li ġej:

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

“(g) kull proprjetà, u kull jedd dwarha jew li għandu x'jaqsam magħha, li mod iehor kien ikun sugġett għat-taxxa skond l-artikolu 7 ta' dan l-Att, li tkun proprjetà jew jedd sitwali barra minn Malta u li jgħaddu lil min jibqa' haj mir-raġel jew mill-mara tal-persuna li minnha jinholq it-trasferiment taxxabli meta dik il-persuna tkun:

(i) individwu li jkun ingħata permess għal residenza mahruġ skond is-subartikolu (1) ta' l-artikolu 7 ta' l-Att ta' l-1970 dwar l-Immigrazzjoni; jew

(ii) individwu mwieled f'Malta li; matul l-ahhar hamsa u ghoxrin sena ta' hajtu, kien irrisjeda barra minn Malta ghal perijodu totali ta' mhux inqas minn ghoxrin sena."

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

3. Fil-paragrafu (a) tas-subartikolu (2) ta' l-artikolu 14 ta' l-Att prinċipali, minflok il-kliem "l-ewwel tlett elef lira" ghandhom jidhlu l-kliem "l-ewwel tlett elef u hames mitt lira Maltija".

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

4. Fil-paragrafu (a) tas-subartikolu (1) ta' l-artikolu 41 ta' l-Att prinċipali, minflok il-kliem "mill-inqas tletin sena" ghandhom jidhlu l-kliem "mill-inqas ghoxrin sena".

Mghoddi mill-Kamra tad-Deputati fis-Seduta Nru. 79 tad-9 ta' Marzu, 1988.

JIMMY FARRUGIA
Speaker

P. MUSCAT TERRIBILE
Agent Scrivan tal-Kamra tad-Deputati.

I assent.

(L.S.)

PAUL XUEREB
Acting President

15th March, 1988

ACT No. VIII of 1988

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:—

1. (1) This Act may be cited as the Death and Donation Duty (Amendment) Act, 1988, and shall be read and construed as one with the Death and Donation Duty Act, 1973, hereinafter referred to as “the principal Act”.

Short title
and
commencement.
Act No. XLVII
of 1973.

(2) The provisions of this Act other than this section and section 4, shall be deemed to have come into force on the 1st January, 1988, in respect of chargeable transmissions happening on the death of a person on or after that date.

2. Immediately after paragraph (f) of subsection (1) of section 9 of the principal Act, there shall be added the following new paragraph:

Amendment
of section 9
of the
principal Act.

“(g) any property, and any right relating or annexed thereto, otherwise liable to duty in accordance with section 7 of this Act, being property or a right situated outside Malta and devolving to the surviving spouse of the person from whom the chargeable transmission originates where such person is:

(i) an individual who has been granted a residence permit under section 7 of the Immigration Act, 1970; or

(ii) an individual born in Malta who, during the last twenty-five years of his life, has resided abroad for an aggregate period of not less than twenty years.”.

Amendment of
section 14
of the
principal Act.

3. In paragraph (a) of subsection (2) of section 14 of the principal Act, for the words "the first three thousand pounds" there shall be substituted the words "the first three thousand five hundred Maltese liri".

Amendment
of section 41
of the
principal Act.

4. In paragraph (a) of subsection (1) of section 41 of the principal Act, for the words "at least thirty years" there shall be substituted the words "at least twenty years".

Passed by the House of Representatives at Sitting No. 79 of the 9th March, 1988.

JIMMY FARRUGIA
Speaker

P. MUSCAT TERRIBILE
Acting Clerk to the House of Representatives.