

MALTA

ATT Nru. XVII ta' l-1990

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

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

ACT No. XVII of 1990

AN ACT enacted by the Parliament of Malta.

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

Naghti l-kunsens tiegħi.

(L.S.)

ĊENSU TABONE
President

18 ta' Mejju, 1990

ATT Nru. XVII ta' l-1990

*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' jissejjah l-Att ta' l-1990 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 imsejjah "l-Att prinċipali".

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

(2) Dan l-Att għandu jitqies li beda jsehh fl-1 ta' Jannar, 1990.

2. Minnufih wara s-subartikolu (1) ta' l-artikolu 9 ta' l-Att prinċipali, għandu jidhol dan is-subartikolu ġdid li ġej:

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

“(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 imposta skond dan l-Att, ma jitteħidx kont ta' l-ewwel sebat elef lira tal-valur nett ta' dar ta' abitazzjoni, li tkun residenza ordinarja tal-persuna li minnha jinholoq it-trasferiment:

(i) f'kull trasferiment taxxabbli *causa mortis* tal-proprjetà jew ta' l-użufrutt jew ta' kull jedd reali dwar id-dar ta' abitazzjoni msemmija;

(ii) fil-konsolidazzjoni *causa mortis* ta' l-użufrutt manuda *proprietatis* ta' dik id-dar ta' abitazzjoni kif imsemmi fis-subparagrafu (i) ta' dan il-paragrafu:

Iżda meta dik id-dar ta' abitazzjoni ma tkunx kollha kemm hi proprjetà jew b'mod iehor miżmuma mill-persuna li minnha jinholoq it-trasferiment taxxabli, l-ammont tal-valur li ma ghandux jittiehed qies tiegħu ghandu jkun dak l-ammont li hu proporzjonali għal Lm7,000 jew il-valur tad-dar ta' abitazzjoni (skond liema jkun l-inqas) daqs il-proporzjon tas-sehem tal-proprjetà jew kull titolu iehor li bih id-dar ta' abitazzjoni tkun qeghda tinżamm minn dik il-persuna tkun għall-ammont kollu.

Kap. 158. (b) Għall-finijiet ta' dan is-subartikolu "dar ta' abitazzjoni" għandha l-istess tifsir bħal dak mogħti lilha fl-Ordinanza li Tnehhi l-Kontroll tad-Djar, iżda ma tinkludix it-tieni residenza jew dar tal-villeġgatura.

Att XXVIII ta' l-1988. (ċ) Meta dwar id-dar ta' abitazzjoni li għaliha jirreferi dan is-subartikolu, ikun ingħata helsien ukoll mit-Taxxa tal-Mewt u tad-Donazzjoni skond l-artikolu 6 ta' l-Att ta' l-1988 biex iħajjar Persuni jsiru Sid Darhom, il-helsien mogħti bis-saħħa ta' dan is-subartikolu u bis-saħħa ta' l-imsemmi artikolu 6 ta' l-imsemmi Att, ma ghandux jingħadd flimkien, iżda l-persuna li mod iehor kienet tkun sugġetta għall-hlas tat-taxxa għandu jkollha d-dritt li tagħzel il-helsien li jkun ta' l-akbar vantaġġ għaliha."

Dispożizzjonijiet transitorji.

3. Id-dispożizzjonijiet ta' dan l-Att għandhom japplikaw għal trasferimenti taxxabli li graw fl-1 ta' Jannar, 1990 jew wara.

Mghoddi mill-Kamra tad-Deputati fis-Seduta Nru. 371 tal-15 ta' Mejju, 1990.

LAWRENCE GONZI
Speaker

P. MUSCAT TERRIBILE
Skrivan tal-Kamra tad-Deputati

I assent.

(L.S.)

ĊENSU TABONE
President

18th May, 1990

ACT No. XVII of 1990

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:—

1. (1) This Act may be cited as the Death and Donation Duty (Amendment) Act, 1990, and shall be read and construed as one with the Death and Donation Duty Act, hereinafter referred to as “the principal Act”.

Short title
and
commencement.
Cap. 239.

(2) This Act shall be deemed to have come into force on the 1st day of January, 1990.

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

Amendment of
section 9 of
the principal
Act.

“(1A) (a) Notwithstanding any other provision 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 seven 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:

(i) any transmission *causa mortis* of the ownership or usufruct or of any real right over the said dwelling house;

(ii) the consolidation *causa mortis* of the usufruct with the *nuda proprietas* of any such dwelling house as is referred to in subparagraph (i) of this paragraph:

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 Lm7,000 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.

Cap. 158. (b) For the purposes of this subsection "dwelling house" has the same meaning as is assigned to it in the Housing (Decontrol) Ordinance, but does not include a second or summer residence.

Act XXVIII of 1988. (c) Where in respect of the dwelling house to which this subsection refers, relief from Death and Donation Duty has also been granted in terms of section 6 of the Home Ownership (Encouragement) Act, 1988, the relief granted under this subsection and under the said section 6 of the said Act, shall not be compounded, but the person otherwise liable to pay duty shall have the right to opt for the relief which is more advantageous to him."

Transitory provisions.

3. The provisions of this Act shall apply to chargeable transmissions occurring on or after the 1st January, 1990.

Passed by the House of Representatives at Sitting No. 371 of the 15th May, 1990.

LAWRENCE GONZI
Speaker

P. MUSCAT TERRIBILE
Clerk to the House of Representatives