

Nru. 24

15. 1. 88

MALTA

KAMRA TAD-DEPUTATI

ABBOZZ ta' Ligi mressaq mill-Onorevoli George Bonello Dupuis, M.P., Ministru tal-Finanzi u moqri għall-Ewwel darba fis-Seduta tat-12 ta' Jannar, 1988.

ATT biex ikompli jemenda l-Att ta' l-1974 dwar it-Taxxa tad-Divertimenti.

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

HOUSE OF REPRESENTATIVES

A BILL introduced by the Honourable George Bonello Dupuis, M.P., Minister of Finance and read the First time at the Sitting of the 12th January, 1988.

AN ACT further to amend the Entertainments Tax Act, 1974.

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

ABOZZ TA' LIĠI msejjaħ

ATT biex ikompli jemenda l-Att ta' l-1974 dwar it-Taxxa tad-Divertimenti.

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-1988 li jemenda l-Att dwar it-Taxxa tad-Divertimenti, u għandu jinqara u jiftiehem haġa waħda ma' l-Att ta' l-1974 dwar it-Taxxa tad-Divertimenti, hawnhekk iżjed 'il quddiem imsejjaħ "l-Att prinċipali".

Titolu fil-qosor u bidu fis-sehh. Att Nru. XXI ta' l-1974.

(2) Id-dispożizzjonijiet ta' dan l-Att għandhom jidhlu fis-sehh f'dik id-data li l-Ministru responsabbli għall-finanzi jista' jistabilixxi b'avviż fil-Gazzetta.

2. Fis-subartikolu (2) ta' l-artikolu 6 ta' l-Att prinċipali, minflok il-kliem "20% tiegħu" għandhom jidhlu l-kliem "10% tiegħu" u minflok il-kliem "25% tiegħu" għandhom jidhlu l-kliem "12½% tiegħu".

Emenda ta' l-artikolu 6 ta' l-Att prinċipali.

Għanijiet u Raġunijiet

L-Għan ta' l-Abbozz huwa li jnaqqas ir-rati ta' taxxa tad-divertimenti għar-rigward ta' wirjiet ċinematografiċi kif imħabbar fil-Budget.

**A BILL
entitled**

AN ACT further to amend the Entertainments Tax Act, 1974.

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.
Act No. XXI
of 1974.

1. (1) This Act may be cited as the Entertainments Tax (Amendment) Act, 1988, and shall be read and construed as one with the Entertainments Tax Act, 1974, hereinafter referred to as "the principal Act".

(2) The provisions of this Act shall have effect from such date as the Minister responsible for finance may by notice in the Gazette appoint.

Amendment of
section 6
of the
principal Act.

2. In subsection (2) of section 6 of the principal Act, for the words "20% thereof" there shall be substituted the words "10% thereof" and for the words "25% thereof" there shall be substituted the words "12½% thereof".

Objects and Reasons

The Object of the Bill is to reduce rates of entertainments tax in respect of cinema shows as announced in the Budget.