

Nru. 25

15. 1. 88

MALTA

KAMRA TAD-DEPUTATI

HOUSE OF REPRESENTATIVES

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.

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.

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

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

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

P. MUSCAT TERRIBILE
Acting Clerk to the House of Representatives

ABBOZZ TA' LIĠI msejjah

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 jftiehem haġa waħda ma' l-Att ta' l-1973 dwar it-Taxxa tal-Mewt u tad-Donazzjoni, hawnhekk iżjed 'il quddiem imsejjah "l-Att prinċipali".
- (2) Id-dispożizzjonijiet ta' dan l-Att għandhom jitqiesu li daħlu fis-seħh fl-1 ta' Jannar, 1988 għar-rigward ta' trasferimenti taxxabli li jiġru mal-mewt ta' persuna f'dik jew wara dik id-data.
2. Fil-paragrafu (a) tas-subartikolu (2) ta' l-artikolu 14 ta' l-Att prinċipali, minflok il-kliem "l-ewwel tlett elef lira" għandhom jidhlu l-kliem "l-ewwel tlett elef u ħames mitt lira Maltija".

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

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

Għanijiet u Raġunijiet

L-Għan ta' l-Abbozz huwa li jgħolli l-parti ta' l-assi ta' persuni mejtin li tkun hielsa mit-taxxa kif imħabbar fil-Budget.

**A BILL
entitled**

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
and
commencement.
Act No. XLVII
of 1973.

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".

(2) The provisions of this Act 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.

Amendment of
section 14
of the
principal Act.

2. 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".

Objects and Reasons

The Object of the Bill is to raise the portion of the estate of deceased persons which is free of duty as announced in the Budget.