

**Nru. 123**

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**MALTA**

**KAMRA TAD-DEPUTATI**

ABBOZZ ta' Ligi mressaq mill-Onorevoli George Bonello du Puis, M.P., Ministru tal-Finanzi, u moqri ghall-Ewwel darba fis-Seduta tat-2 ta' Frar, 1990.

**ATT biex jemenda l-Att ta' l-1981 dwar it-Taxxa fuq Dokumenti.**

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

**HOUSE OF REPRESENTATIVES**

A BILL introduced by the Honourable George Bonello du Puis, M.P., Minister of Finance, and read the First time at the Sitting of the 2nd February, 1990.

**AN ACT to amend the Duty on Documents Act, 1981.**

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

## ABBOZZ TA' LIĠI imsejjaħ

*ATT biex jemenda l-Att ta' l-1981 dwar it-Taxxa fuq Dokumenti.*

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-1990 li jemenda l-Att dwar it-Taxxa fuq Dokumenti, u għandu jinqara u jiftiehem haġa waħda ma' l-Att ta' l-1981 dwar it-Taxxa fuq Dokumenti, hawnhekk iżjed 'il quddiem imsejjaħ "l-Att prinċipali".

Titolu fil-qosor u bidu fis-seħħ.  
Att XXXI ta' l-1981.

(2) Dan l-Att għandu jibda jseħħ fl-1 ta' Awissu, 1990.

2. Minnufih fi tmiem is-subartikolu (1) ta' l-artikolu 38 ta' l-Att prinċipali, għandhom jidhlu dawn il-*provisos* li ġejjin:

Emenda ta' l-artikolu 38 ta' l-Att prinċipali.

"Izda meta t-trasferiment ikun jehtieg permess mill-Ministru bis-saħħa ta' l-Att ta' l-1974 dwar l-Akkwist ta' Proprjetà Immobbli minn Persuni mhux Residenti, it-taxxa li tithallas bis-saħħa ta' dan is-subartikolu għandha tiżdied b'għaxra fil-mija ta' l-ammont jew tal-valur ta' dak li jingħata bil-hlas tal-proprjetà immobbli trasferita jew tal-valur tal-proprjetà immobbli, liema jkun l-akbar. Għall-finijiet ta' dan il-*proviso* "proprjetà immobbli" għandha l-istess tifsir mogħti lilha bl-artikolu 2 ta' l-imsemmi Att ta' l-1974 dwar l-Akkwist ta' Proprjetà Immobbli minn Persuni mhux Residenti:

Att XXXVII ta' l-1974.

Izda wkoll it-taxxa kif imsemmija qabel ma għandhiex tiżdied bil-mod imsemmi meta l-proprjetà msemmija taqa' taħt il-paragrafu (a) tal-*proviso* li hemm mas-subartikolu (1) ta' l-artikolu 5 ta' l-Att ta' l-1974 dwar l-Akkwist ta' Proprjetà Immobbli minn Persuni mhux Residenti, u dan il-fatt jirriżulta mill-permess maħruġ mill-Ministru skond l-imsemmi Att."

Emenda ta' l-artikolu 54 ta' l-Att prinċipali.

3. Fis-subartikolu (1) ta' l-artikolu 54 ta' l-Att prinċipali, minflok il-kliem:

“Ghandha tithallas fuq kull stima jew valutazzjoni taxxa ta' għoxrin ċenteżmu fuq kull mitt lira jew parti minnha ta' l-ammont ta' l-istima jew tal-valutazzjoni:”.

ghandu jidhol dan li ġej:

“Ghandha tithallas fuq kull stima jew valutazzjoni taxxa ta’:

(i) 10 ċenteżmi għal kull Lm100 jew parti minnhom fuq l-ewwel Lm20,000;

(ii) 5 ċenteżmi għal kull Lm100 jew parti minnhom fuq l-Lm20,000 li jiġu wara; u

(iii) 2 ċenteżmi għal kull Lm100 jew parti minnhom fuq il-bqija ta' l-ammont ta' l-istima jew valutazzjoni, sa l-ogħla taxxa ta' Lm50 għal kull valutazzjoni:”.

Dispożizzjoni transitorja.

4. L-emenda magħmula bl-artikolu 2 ta' dan l-Att ma ghandhiex tolgot xi trasferiment, meta l-applikazzjoni għall-hruġ tal-permess skond l-Att ta' l-1974 dwar l-Akkwist ta' Proprjetà Immobbli minn Persuni mhux Residenti tkun ġiet ippreżentata lill-Ministeru tal-Finanzi flimkien ma' kopja tal-ftehim bil-miktub tal-konvenju għat-trasferiment tal-proprjetà in kwestjoni qabel it-13 ta' Lulju, 1990 u dan jiġi dokumentat permezz ta' ċertifikat mahruġ mill-Ministru responsabbli għall-finanzi, liema ċertifikat ghandu jinthemeż mal-kuntratt ta' trasferiment.

### Għanijiet u Raġunijiet

L-Għan ta' l-Abbozz huwa sabiex iżid it-taxxa li tithallas fuq proprjetà immobbli trasferita lil persuni mhux residenti kif imħabbar fid-Diskors tal-Budget għas-sena 1990, u tnaqqas it-taxxa fuq stimi jew valutazzjonijiet.

**A BILL  
entitled**

*AN ACT to amend the Duty on Documents Act, 1981.*

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 Duty on Documents (Amendment) Act, 1990, and shall be read and construed as one with the Duty on Documents Act, 1981, hereinafter referred to as “the principal Act”.

Short title and commencement.

Act XXXI of 1981.

(2) This Act shall come into force on the 1st August, 1990.

2. Immediately at the end of subsection (1) of section 38 of the principal Act, there shall be inserted the following provisos:

Amendment of section 38 of the principal Act.

“Provided that where the transfer requires a permit by the Minister under the Immovable Property (Acquisition by Non-Residents) Act, 1974 the duty chargeable in virtue of this subsection shall be increased by ten per centum of the amount or value of the consideration for the transfer of the immovable property or of the value of the immovable property, whichever is the higher. For the purposes of this proviso “immovable property” has the same meaning assigned to it by section 2 of the said Immovable Property (Acquisition by Non-Residents) Act, 1974.

Act XXXVII of 1974.

Provided further that the duty as aforesaid shall not be so increased where the immovable property falls under paragraph (a) of the proviso to subsection (1) of section 5 of the Immovable Property (Acquisition by Non-Residents) Act, 1974, and this fact results from the permit issued by the Minister in terms of the said Act.”.

Amendment of section 54 of the principal Act.

3. In subsection (1) of section 54 of the principal Act, for the words:

“There shall be charged on every appraisalment or valuation a duty of twenty cents for every one hundred pounds or part thereof of the amount of the appraisalment or valuation:”,

there shall be substituted the following:

“There shall be charged on every appraisalment or valuation a duty of:

(i) 10c per Lm100 or part thereof on the first Lm20,000;

(ii) 5c per Lm100 or part thereof on the next Lm20,000; and

(iii) 2c per Lm100 or part thereof on the remainder of the amount of the appraisalment or valuation, up to a maximum duty of Lm50 on each valuation:”.

Transitory provision.

4. The amendment effected by section 2 of this Act shall not effect any transfer, where the application for the issue of the permit in terms of the Immovable Property (Acquisition by Non-Residents) Act, 1974, was filed with the Ministry of Finance together with a copy of the written agreement of the promise to transfer the property in question before the 13th July, 1990 and this is evinced by a certificate issued by the Minister responsible for finance, which certificate shall be attached to the deed of transfer.

### Objects and Reasons

The Object of the Bill is to increase the duty chargeable on immovable property transferred to non-residents as announced in the Budget Speech for 1990, and reduces the duty on appraisements or valuations.