
Nru. 125

17. 4. 90

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 tas-6 ta' Frar, 1990.

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

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 6th February, 1990.

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

P. MUSCAT TERRIBILE
Clerk to the House of Representatives

ABBOZZ TA' LIĠI msejjaħ

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' jissejjaħ 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 (Kap. 239), hawnhekk iżjed 'il quddiem imsejjaħ "l-Att prinċipali".

Titolu fil-qosor
u biġu
fis-seħħ.

(2) Dan l-Att għandu jitqies li beda jseħħ 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 okkupata mill-persuna li minnha jinholq it-trasferiment bħala r-residenza ordinarja tagħha:

(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) il-konsolidazzjoni *causa mortis* ta' l-użufrutt man-*nuda proprietas* 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 ieħor miżmuma mill-persuna li minnha jinholoq it-trasferiment taxxabbli, l-ammont tal-valur li ma ghandux jittiehed qies tieghu ghandu jkun dak l-ammont li hu proporzjonali ghal Lm7,000 jew il-valur tad-dar ta' abitazzjoni (skond liema jkun l-inqas) daqs il-proporzjon tas-sehem tal-proprjetà jew kull titolu ieħor li bih id-dar ta' abitazzjoni tkun qegħda tinzamm minn dik il-persuna tkun għall-ammont kollu.

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

(c) 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 (Att Nru. XXVIII ta' l-1988), 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 ieħor kienet tkun sugġetta għall-hlas tat-taxxa ghandu 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 taxxabbli li graw fl-1 ta' Jannar, 1990 jew wara.

Għanijiet u Raġunijiet

L-Għan ta' l-Abbozz huwa sabiex idahħal il-helsien mit-Taxxa tal-Mewt skond l-Att prinċipali fi trasferiment *causa mortis* fuq l-ewwel Lm7,000 tal-valur ta' dar ta' abitazzjoni okkupata mill-persuna li minnha jinholoq it-trasferiment bhala r-residenza ordinarja tagħha.

**A BILL
entitled**

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 (Cap. 239), hereinafter referred to as “the principal Act”.

Short title
and
commencement.

(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 occupied by the person from whom the chargeable transmission originates as his ordinary residence 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.

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

(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 (Act XXVIII of 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.

Objects and Reasons

The Object of the Bill is to introduce the relief from Death Duty in accordance with the principal Act in transmission *causa mortis* on the first Lm7,000 of the value of a dwelling house occupied by the person from whom the transmission originates as his ordinary residence.