

**MALTA**

**ATT Nru. VI ta' l-1991**

ATT maħruġ b'ligi mill-Parlament ta' Malta.

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

**ACT No. VI of 1991**

AN ACT enacted by the Parliament of Malta.

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

Naghti l-kunsens tieghi.

(L.S.)

ĊENSU TABONE  
President

12 ta' Marzu, 1991

**ATT Nru. VI ta' l-1991**

*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-1991 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 imsejjaħ "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, 1991, u għandu japplika għal trasferimenti taxxabbli li jiġu f'dik id-data jew data li tiġi wara.

2. Fit-Taqsim ta' l-Att fl-Att prinċipali, minflok il-kliem minn "It-Tieni Skeda" sa u maghdudin il-kliem "minn kull benefiċjarju." għandhom jidhlu l-kliem li ġejjin:

Emenda tat-Taqsim ta' l-Att.

"It-Tieni Skeda  
Rati ta' taxxa li għandha tiġi imposta."

3. Fil-proviso li hemm għall-paragrafu (ċ) tas-subartikolu (1) ta' l-artikolu 6 ta' l-Att prinċipali, minflok il-kliem "għoxrin lira jew inqas" għandhom jidhlu l-kliem "mitejn lira jew inqas".

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

4. L-artikolu 9 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

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

(a) minnufih wara l-paragrafu (ġ) fis-subartikolu (1) tiegħu, għandu jiżdied dan il-paragrafu li ġej:

“(h) kontijiet fi flus barranin miżmumin minn persuni mhux residenti ma’ bank f’Malta.”; u

(b) minnufih wara s-subartikolu (1A) tiegħu, ghandu jidhol dan is-subartikolu ġdid li ġej:

“(1B) Minkejja 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 ghandu jittiehed ebda akkont tal-valur ta’ l-użufrutt imholli mill-persuna li minnha joriġina t-trasferiment taxxabli favur martu li tibqa’ hajja jew żewġha li jibqa’ haj.”.

Emenda ta’  
l-artikolu 11 ta’  
l-Att prinċipali.

5. Minnufih wara l-proviso li hemm għas-subartikolu (1) ta’ l-artikolu 11 ta’ l-Att prinċipali ghandu jizdied dan il-proviso ġdid li ġej:

“Iżda wkoll meta jiġi pruvat għas-sodisfazzjon tal-Kummissarju li t-taxxa kienet tħallset jew kellha tithallas dwar ir-rigal relattiv jew li dak ir-rigal jew kien eżentat mit-taxxa bis-saħħa ta’ l-artikolu 9 ta’ dan l-Att jew kien hieles mit-taxxa bis-saħħa tal-paragrafu (d) tas-subartikolu (2) ta’ l-artikolu 14 ta’ dan l-Att, il-valuri msemmija fil-paragrafi (a) u (b) ta’ l-ewwel proviso li hemm ma’ dan is-subartikolu għandhom jitnaqqsu b’rata ta’ għaxra fil-mija ta’ li huma dwar kull sena li tiġi wara dik is-sena meta dak ir-rigal ikun ingħata.”.

Emenda ta’  
l-artikolu 13 ta’  
l-Att prinċipali.

6. L-artikolu 13 ta’ l-Att prinċipali ghandu jiġi emendat kif ġej:

(a) minflok is-subartikoli (2) u (3) tiegħu ghandu jidhol dan li ġej:

“(2) Bla hsara tad-dispożizzjonijiet tas-subartikoli (3) u (4) ta’ dan l-artikolu, għandha tiġi imposta t-taxxa dwar kull trasferiment taxxabli bir-rati speċifikati fit-Tieni Skeda li tinsab ma’ dan l-Att, meta jitqiesu l-parti li għandha tiġi intaxxata tal-valur taxxabli tal-proprjetà u kemm jiġu minn qrib xulxin il-persuna li minnha jinholq it-trasferiment taxxabli u l-persuna jew il-persuni li jgawdu jew li jitqiesu li jgawdu bis-saħħa tiegħu, u meta jitqies l-ammont li kull wieħed minn dawk il-benefiċjarji jirċievi.

(3) Fil-likwidazzjoni tat-taxxa li għandha tiġi imposta taht it-Tieni Skeda li tinsab ma’ dan l-Att, meta l-benefiċjarji tal-persuna li minnha jinholq it-trasferiment taxxabli jkunu —

(a) żewġha jew martu, dixxendenti u axxendenti fil-linja diretta u żwieġhom u marthom relattivi, jew

(b) hutu jew hutha subien u bniet u d-dixxendenti tagħhom u zijithom, u żwieġhom u marthom relattivi, jew

(ċ) qraba oħrajn u barranin,

dik it-taxxa għandha tiġi kalkolata billi jiġu applikati r-rati speċifikati fl-Iskeda msemmija u multiplikati, għar-rigward tal-

benefiċjarji msemmija fil-paragrafi (a), (b) u (ċ) ta' dan is-subartikolu rispettivament b'wiehed, wiehed punt wiehed hamsa u wiehed punt erbgħa hamsa.”;

(b) fis-subartikolu (4) tiegħu:

(i) minflok il-kliem “taht it-Taqsima II tat-Tieni Skeda li tinsab ma' dan l-Att” għandhom jidhlu l-kliem “taht it-Tieni Skeda li tinsab ma' dan l-Att”; u

(ii) il-paragrafu (g) tiegħu għandu jithassar.

7. Is-subartikolu (2) ta' l-artikolu 14 ta' l-Att prinċipali għandu jigi emendat kif ġej:

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

(a) fil-paragrafu (a) tiegħu, minflok il-kliem “l-ewwel tlett elef u hames mitt lira Maltija” għandhom jidhlu l-kliem “l-ewwel hamest elef lira”;

(b) fil-paragrafu (ċ), minflok il-kliem “l-ewwel elf lira” għandhom jidhlu l-kliem “l-ewwel elf u hames mitt lira”; u

(ċ) fil-paragrafu (d) tiegħu, minflok il-kliem “l-ewwel hames mitt lira” għandhom jidhlu l-kliem “l-ewwel elf lira”.

8. L-artikolu 16 ta' l-Att prinċipali għandu jigi emendat kif ġej:

Emenda ta' l-artikolu 16 ta' l-Att prinċipali.

(a) fis-subartikolu (1) tiegħu, minnufih wara l-kliem “dwar dak ir-rigal” għandhom jidhru l-kliem “jew, skond il-każ, b'percentaġġ ta' l-ammont ta' dik it-taxxa daqs il-percentaġġ applikat dwar it-tnaqqis tal-valur ta' dak ir-rigal taht is-subartikolu (1) ta' l-artikolu 11 ta' dan l-Att”; u

(b) fis-subartikolu (2) tiegħu, minflok il-kliem “il-valur tal-proprjetà inkluża fir-rigal” għandhom jidhru l-kliem “il-valur, jew il-valur imnaqqas, tal-proprjetà inkluża fir-rigal, skond il-każ u kif provdut taht is-subartikolu (1) ta' l-artikolu 11 ta' dan l-Att”.

9. Fl-artikolu 30 ta' l-Att prinċipali, minflok il-kliem “erba' xhur” għandhom jidhru il-kliem “sitt xhur”.

Emenda ta' l-artikolu 30 ta' l-Att prinċipali.

10. Minnufih wara s-subartikolu (1) ta' l-artikolu 45 ta' l-Att prinċipali għandu jidher dan il-proviso ġdid li ġej:

Emenda ta' l-artikolu 45 ta' l-Att prinċipali.

“Izda meta l-persuna li mewtha tagħti lok għat-trasferiment taxxabli tkun taht l-età ta' sittax-il sena u ma jkollha ebda proprjetà kif imsemija fl-artikolu 7 ta' dan l-Att, dik id-denunzja tista' ma tigix preżentata lill-Kummissarju kif imsemmi qabel.”.

11. Fil-paragrafu (b) tas-subartikolu (3) ta' l-artikolu 55 ta' l-Att prinċipali, minflok il-kliem “skond it-Taqsima II tat-Tieni Skeda li tinsab ma' dan l-Att” għandhom jidhru l-kliem “skond it-Tieni Skeda li tinsab ma' dan l-Att”.

Emenda ta' l-artikolu 55 ta' l-Att prinċipali.

12. Fis-subartikoli (1) u (2) ta' l-artikolu 56 ta' l-Att prinċipali, minflok il-kliem “tmintax-il xahar” kull fejn jinsabu għandhom jidhru f'kull każ il-kliem “tnax-il xahar”.

Emenda ta' l-artikolu 56 ta' l-Att prinċipali.

13. Minflok it-Tieni Skeda li tinsab ma' l-Att prinċipali, għandu jidher dan li ġej:

Sostituzzjoni tat-Tieni Skeda li tinsab ma' l-Att prinċipali.

## "IT-TIENI SKEDA

[Artikolu 13]

## Rati ta' taxxa li ghandha tigi imposta

Parti li ghandha tigi ntaxxata tal-valur taxxabli ricevuta minn kull beneficijarju	Rata ta' taxxa
meta l-ammont taxxabli ma jkunx izjed minn Lm2,500	sitta fil-mija
meta jkun izjed minn Lm2,500 izda mhux izjed minn Lm5,000	Lm150 b'zieda ta' ghaxra fil-mija ta' l-ammont li bih jeccedi l-Lm2,500
meta jkun izjed minn Lm5,000 izda mhux izjed minn Lm7,500	Lm400 b'zieda ta' erbatax fil-mija ta' l-ammont li bih jeccedi l-Lm5,000
meta jkun izjed minn Lm7,500 izda mhux izjed minn Lm10,000	Lm750 b'zieda ta' tmintax fil-mija ta' l-ammont li bih jeccedi s-Lm7,500
meta jkun izjed minn Lm10,000 izda mhux izjed minn Lm15,000	Lm1,200 b'zieda ta' tnejn u ghoxrin fil-mija ta' l-ammont li bih jeccedi l-Lm10,000
meta jkun izjed minn Lm15,000 izda mhux izjed minn Lm20,000	Lm2,300 b'zieda ta' sitta u ghoxrin fil-mija ta' l-ammont li bih jeccedi l-Lm15,000
meta jkun izjed minn Lm20,000 izda mhux izjed minn Lm30,000	Lm3,600 b'zieda ta' tmienja u ghoxrin fil-mija ta' l-ammont li bih jeccedi l-Lm20,000
meta jkun izjed minn Lm30,000 izda mhux izjed minn Lm40,000	Lm6,400 b'zieda ta' tnejn u tletin fil-mija ta' l-ammont li bih jeccedi t-Lm30,000
meta jkun izjed minn Lm40,000 izda mhux izjed minn Lm50,000	Lm9,600 b'zieda ta' erbgħa u tletin fil-mija ta' l-ammont li bih jeccedi l-Lm40,000
meta jkun izjed minn Lm50,000 izda mhux izjed minn Lm60,000	Lm13,000 b'zieda ta' sitta u tletin fil-mija ta' l-ammont li bih jeccedi l-Lm50,000

Parti li ghandha tigi ntaxxata tal-valur taxxabli ricevuta minn kull beneficijarju	Rata ta' taxxa
meta jkun iżjed minn Lm60,000 iżda mhux iżjed minn Lm80,000	Lm16,600 b'zieda ta' tmienja u tletin fil-mija ta' l-ammont li bih jeċċedi s-Lm60,000
meta jkun iżjed minn Lm80,000 iżda mhux iżjed minn Lm100,000	Lm24,200 b'zieda ta' erbgħin fil-mija ta' l-ammont li bih jeċċedi t-Lm80,000
meta jkun iżjed minn Lm100,000 iżda mhux iżjed minn Lm150,000	Lm32,200 b'zieda ta' tnejn u erbgħin fil-mija ta' l-ammont li bih jeċċedi l-Lm100,000
meta jkun iżjed minn Lm150,000 iżda mhux iżjed minn Lm200,000	Lm53,200 b'zieda ta' erbgħa u erbgħin fil-mija ta' l-ammont li bih jeċċedi l-Lm150,000
meta jkun iżjed minn Lm200,000 iżda mhux iżjed minn Lm300,000	Lm75,200 b'zieda ta' sitta u erbgħin fil-mija ta' l-ammont li bih jeċċedi l-Lm200,000
meta jkun iżjed minn Lm300,000 iżda mhux iżjed minn Lm500,000	Lm121,200 b'zieda ta' tmienja u erbgħin fil-mija ta' l-ammont li bih jeċċedi t-Lm300,000
meta jkun iżjed minn Lm500,000 iżda mhux iżjed minn Lm700,000	Lm217,200 b'zieda ta' hamsin fil-mija ta' l-ammont li bih jeċċedi l-Lm500,000
meta jkun iżjed minn Lm700,000 iżda mhux iżjed minn Lm1,000,000	Lm317,200 b'zieda ta' tlieta u hamsin fil-mija ta' l-ammont li bih jeċċedi s-Lm700,000
meta jkun iżjed minn Lm1,000,000	Lm476,200 b'zieda ta' erbgħa u hamsin fil-mija ta' l-ammont li bih jeċċedi l-Lm1,000,000

Mghoddi mill-Kamra tad-Deputati fis-Seduta Nru. 486 tas-6 ta' Marzu, 1991.

LAWRENCE GONZI  
*Speaker*

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

I assent.

(L.S.)

CENSU TABONE  
President

12th March, 1991

**ACT No. VI of 1991**

*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:—

Short title  
and  
commencement.  
Cap. 239.

1. (1) This Act may be cited as the Death and Donation Duty (Amendment) Act, 1991, and shall be read and construed as one with the Death and Donation Duty Act, hereinafter referred to as “the principal Act”.

(2) The provisions of this Act shall be deemed to have come into force on 1st January, 1991 and shall apply to chargeable transmissions happening on or after that date.

Amendment of the  
Arrangement of  
Act.

2. In the Arrangement of Act of the principal Act, for the words from “Second Schedule” up to and including the words “by each beneficiary.” there shall be substituted the following words:

“Second Schedule  
Rates of duty chargeable.”.

Amendment of  
section 6 of the  
principal Act.

3. In the proviso to paragraph (c) of subsection (1) of section 6 of the principal Act, for the words “twenty liri or less” there shall be substituted the words “two hundred liri or less”.

Amendment of  
section 9 of the  
principal Act.

4. Section 9 of the principal Act shall be amended as follows:

(a) immediately after paragraph (g) in subsection (1) thereof, there shall be added the following paragraph:

“(h) foreign currency accounts held by non-residents with a bank in Malta.”; and

(b) immediately after subsection (1A) thereof, there shall be inserted the following new subsection:

“(1B) 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 value of the usufruct bequeathed by the person from whom the chargeable transmission originates in favour of his surviving spouse.”.

5. Immediately after the proviso to subsection (1) of section 11 of the principal Act there shall be added the following new proviso:

Amendment of section 11 of the principal Act.

“Provided further that where it is proved to the satisfaction of the Commissioner that duty was paid or payable in respect of the relative gift or that such gift was either exempt from duty under section 9 of this Act or free of duty under paragraph (d) of subsection (2) of section 14 of this Act, the values referred to in paragraphs (a) and (b) of the first proviso to this subsection shall be abated by a deduction of ten per cent thereof in respect of every year following that in which the relative gift was transmitted.”.

6. Section 13 of the principal Act shall be amended as follows:

Amendment of section 13 of the principal Act.

(a) subsections (2) and (3) thereof shall be substituted by the following:

“(2) Subject to the provisions of subsections (3) and (4) of this section, duty shall be charged in respect of each chargeable transmission at the rates specified in the Second Schedule to this Act, having regard to the dutiable portion of the chargeable value of the property and to the degree of relationship existing between the person from whom the chargeable transmission originates and the person or persons benefitting or deemed to benefit thereunder, and to the amount received by each such beneficiary.

(3) In assessing the duty chargeable under the Second Schedule to this Act, where the beneficiaries of the person from whom the chargeable transmission originates are —

(a) his spouse, descendants and ascendants in the direct line and their relative spouses, or

(b) his brothers or sisters and their descendants and his uncles and aunts, and their relative spouses, or

(c) other relatives and strangers,

such duty shall be reckoned by the application of the rates specified in the said schedule and multiplied, in respect of the beneficiaries specified in paragraphs (a), (b) and (c) of this subsection respectively by one, one point one five and one point four five.”;

(b) in subsection (4) thereof:

(i) for the words "under Part II of the Second Schedule to this Act" there shall be substituted the words "under the Second Schedule to this Act"; and

(ii) paragraph (g) thereof shall be deleted.

Amendment of section 14 of the principal Act.

7. Subsection (2) of section 14 of the principal Act shall be amended as follows:

(a) in paragraph (a) thereof, for the words "the first three thousand five hundred Maltese liri" there shall be substituted the words "the first five thousand liri";

(b) in paragraph (c) thereof for the words "the first one thousand liri" there shall be substituted the words "the first one thousand five hundred liri"; and

(c) in paragraph (d) thereof, for the words "the first five hundred liri" there shall be substituted the words "the first one thousand liri".

Amendment of section 16 of the principal Act.

8. Section 16 of the principal Act shall be amended as follows:

(a) in subsection (1) thereof, immediately after the words "in respect of such gift" there shall be added the words "or, as the case may be, by a percentage of the amount of such duty equal to the percentage applied in respect of the abatement of the value of such gift under subsection (1) of section 11 of this Act"; and

(b) in subsection (2) thereof, for the words "the value of the property comprised in the gift" there shall be substituted the words "the value, or the abated value, of the property comprised in the gift, as the case may be and as provided under subsection (1) of section 11 of this Act".

Amendment of section 30 of the principal Act.

9. In section 30 of the principal Act, for the words "four months" there shall be substituted the words "six months".

Amendment of section 45 of the principal Act.

10. Immediately after subsection (1) of section 45 of the principal Act there shall be added the following new proviso:

"Provided that where the person whose death gives rise to the chargeable transmission is below the age of sixteen years and does not possess any property as specified in section 7 of this Act, such return need not be filed with the Commissioner as aforesaid."

Amendment of section 55 of the principal Act.

11. In paragraph (b) of subsection (3) of section 55 of the principal Act, for the words "under Part II of the Second Schedule to this Act" there shall be substituted the words "under the Second Schedule to this Act".

Amendment of section 56 of the principal Act.

12. In subsections (1) and (2) of section 56 of the principal Act, for the words "eighteen months" there shall be substituted in each case the words "twelve months".

Substitution of Second Schedule to the principal Act.

13. For the Second Schedule to the principal Act, there shall be substituted the following:

**"SECOND SCHEDULE**

[Section 13]

**Rates of duty chargeable**

Dutiable portion of the chargeable value received by each beneficiary	Rate of duty
where the dutiable amount does not exceed Lm2,500	six per cent
where it exceeds Lm2,500 but not Lm5,000	Lm 150 plus ten per cent of the amount by which it exceeds Lm2,500
where it exceeds Lm5,000 but not Lm7,500	Lm400 plus fourteen per cent of the amount by which it exceeds Lm5,000
where it exceeds Lm7,500 but not Lm10,000	Lm750 plus eighteen per cent of the amount by which it exceeds Lm7,500
where it exceeds Lm10,000 but not Lm15,000	Lm 1,200 plus twenty-two per cent of the amount by which it exceeds Lm10,000
where it exceeds Lm15,000 but not Lm20,000	Lm2,300 plus twenty-six per cent of the amount by which it exceeds Lm15,000
where it exceeds Lm20,000 but not Lm30,000	Lm3,600 plus twenty-eight per cent of the amount by which it exceeds Lm20,000
where it exceeds Lm30,000 but not Lm40,000	Lm6,400 plus thirty-two per cent of the amount by which it exceeds Lm30,000
where it exceeds Lm40,000 but not Lm50,000	Lm9,600 plus thirty-four per cent of the amount by which it exceeds Lm40,000
where it exceeds Lm50,000 but not Lm60,000	Lm13,000 plus thirty-six per cent of the amount by which it exceeds Lm50,000

Duration portion of the chargeable value received by each beneficiary	Rate of duty
where it exceeds Lm60,000 but not Lm80,000	Lm16,600 plus thirty-eight per cent of the amount by which it exceeds Lm60,000
where it exceeds Lm80,000 but not Lm100,000	Lm24,200 plus forty per cent of the amount by which it exceeds Lm80,000
where it exceeds Lm100,000 but not Lm150,000	Lm32,200 plus forty-two per cent of the amount by which it exceeds Lm100,000
where it exceeds Lm150,000 but not Lm200,000	Lm53,200 plus forty-four per cent of the amount by which it exceeds Lm150,000
where it exceeds Lm200,000 but not Lm300,000	Lm75,200 plus forty-six per cent of the amount by which it exceeds Lm200,000
where it exceeds Lm300,000 but not Lm500,000	Lm121,200 plus forty-eight per cent of the amount by which it exceeds Lm300,000
where it exceeds Lm500,000 but not Lm700,000	Lm217,200 plus fifty per cent of the amount by which it exceeds Lm500,000
where it exceeds Lm700,000 but not Lm1,000,000	Lm317,200 plus fifty-three per cent of the amount by which it exceeds Lm700,000
where it exceeds Lm1,000,000	Lm476,200 plus fifty-four per cent of the amount by which it exceeds Lm1,000,000

Passed by the House of Representatives at Sitting No. 486 of the 6th March, 1991.

LAWRENCE GONZI  
*Speaker*

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

