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MALTA

KAMRA TAD-DEPUTATI

HOUSE OF REPRESENTATIVES

ABBOZZ ta' Liġi mressaq mill-Onorevoli Joseph Cassar, M.P., Ministru tal-Finanzi, Dwana u Investimenti Finanzjarji tal-Poplu u moqri għall-Ewwel darba fis-Seduta tat-22 ta' Diċembru, 1980.

A BILL introduced by the Honourable Joseph Cassar, M.P., Minister of Finance, Customs and People's Financial Investments and read the First time at the Sitting of the 22nd December, 1980.

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

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

C. MIFSUD

Skrivan tal-Kamra tad-Deputati

C. MIFSUD

Clerk to the House of Representatives



ABBOZZ TA' LIĠI

msejjah

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, ħareġ b'liġi dan li ġej:—

Titolu fil-qosor u bidu fis-schh.

1. (1) Dan l-Att jista' jissejjah l-Att ta' l-1981 li jemenda l-Att dwar it-Taxxa tad-Divertimenti, u għandu jinqara u jiftiehem ħaġa waħda ma' l-Att ta' l-1974 dwar it-Taxxa tad-Divertimenti, hawnhekk iżjed 'il quddiem imsejjah "l-Att prinċipali".

(2) Id-disposizzjonijiet ta' dan l-Att għandu jkollhom effett, dwar l-artikoli 2 u 3 minn dik id-data li l-Ministru responsabbli għall-Finanzi jista' jistabbilixxi b'avviż fil-Gazzetta, u dwar l-artikolu 4 mill-ewwel ta' Jannar, 1981.

Sostituzzjoni ta' l-artikolu 5 ta' l-Att prinċipali.

2. Minflok l-artikolu 5 ta' l-Att prinċipali għandu jidhol dan li ġej:

"Divertimenti li huma suġġetti għal rati baxxi tat-taxxa.

5. (1) It-taxxa għandha tithallas bir-rati li ġejjin meta l-atturi li l-kliem jew l-azzjonijiet tagħhom jikkostitwixxu d-divertiment ikunu fil-fatt preżenti u jkunu qed jaħdmu waqt id-divertiment, u meta, fil-fehma tal-Kummissarju d-divertiment ikun jikkonsisti fi —

(a) rappreżentazzjoni tal-palk (barra minn rappreżentazzjoni tal-palk ta' xorta kulturali jew edukattiva) u l-atturi jkunu —

(i) residenti ta' Malta 10% tal-prezz imħallas

(ii) mhux residenti ta' Malta 20% tal-prezz imħallas

(b) *ballet*, reċitazzjoni jew rappreżentazzjoni tal-palk ta' xorta kulturali jew edukattiva u l-atturi jkunu —

(i) residenti ta'
Malta 5% tal-prezz imħallas

(ii) mhux residenti
ta' Malta 10% tal-prezz imħallas

(ċ) rappreżentazzjoni tal-mużika, kemm vokali, strumentali jew it-tnejn u l-atturi jkunu —

(i) residenti ta'
Malta 15% tal-prezz imħallas

(ii) mhux residenti
ta' Malta 20% tal-prezz imħallas

(d) kull xorta ta' sport atletiku, esebizzjoni, ċirklu, *travelling show* jew *menagerie* —

20% tal-prezz imħallas:

Iżda ma għandha tithallas ebda taxxa jekk il-prezz għad-dhul jew għal parteċipazzjoni jkun hames ċenteżmi jew inqas.

(2) Għall-finijiet ta' dan l-artikolu —

“residenti ta' Malta” tfisser individwu li hu ċittadin ta' Malta u li ordinarjament jirrisjedi f'Malta; u

“mhux residenti ta' Malta” tfisser individwu li ma jkunx residenti ta' Malta.”.

3. Minflok l-artikolu 6 ta' l-Att prinċipali għandu jidhol dan li ġej:

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

6. (1) Ir-rati tat-taxxa għal kull divertiment li mhux imsemmi fl-artikolu 5 ta' dan l-Att ikunu kif ġej:

(a) meta l-prezz ikun hames ċenteżmi jew inqas kull persuna ... XEJN

(b) meta l-prezz ikun iżjed minn hames ċenteżmi kull persuna, iżda inqas minn għaxar ċenteżmi ... 25% tiegħu

(ċ) meta l-prezz ikun iżjed minn għaxar ċenteżmi kull persuna, iżda inqas minn għoxrin ċenteżmu ... 30% tiegħu

(d) meta l-prezz ikun iżjed minn għoxrin ċenteżmu kull persuna ... 35% tiegħu.

(2) Sabiex tiġi maħduma t-taxxa li għandha tiġi mposta skond id-disposizzjonijiet ta' dan l-artikolu, meta xi prezz jinkludi frazzjoni ta' ċenteżmu, dik il-frazzjoni għandha titqies bħala ċenteżmu sħiħ.”.

4. Minnufih wara s-subartikolu (3) ta' l-artikolu 7 ta' l-Att prinċipali għandhom jiżdedu s-subartikoli ġodda li ġejjin:

Emenda ta' l-artikolu 7 ta' l-Att prinċipali.

“(3A). Meta ma jsir ebda hlas dirett għad-dhul għal, jew parteċipazzjoni fi, xi divertiment iżda jsir hlas indirett billi jkun hemm

“Divertimenti li huma suġġetti għal rati għolja tat-taxxa.

zieda fil-prezz ta' ikel jew xorb, it-taxxa għandha tithallas fuq dik il-parti li, fil-fehma tal-Kummissarju, tirrappreżenta l-hlas għad-divertiment.

(3B). Il-hlas tat-taxxa msemmija fis-subartikolu (3A) ta' dan l-artikolu għandu jsir f'dawk l-intervalli jew f'dawk iż-żmenijiet kif jiddeċiedi l-Kummissarju.”.

Għanijiet u Raġunijiet

L-Għan ta' dan l-Abbozz huwa li jkompli jagħti eżenzjonijiet mit-taxxa dwar divertimenti ta' xorta kulturali jew edukattiva u li jimponi taxxa fuq ċerti divertimenti oħra.

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:—

1. (1) This Act may be cited as the Entertainments Tax (Amendment) Act, 1981, and shall be read and construed as one with the Entertainments Tax Act, 1974, hereinafter referred to as "the principal Act".

Short title and commencement.

(2) The provisions of this Act shall have effect, as regards section 2 and 3 from such date as the Minister responsible for Finance may by notice in the Gazette appoint, and as regards section 4 from the first day of January, 1981.

2. For section 5 of the principal Act there shall be substituted the following:

Substitution of section 5 of the principal Act.

"Entertainments subject to low rates of tax.

5. (1) Tax shall be chargeable at the following rates where the performers whose words or actions constitute the entertainment are actually present and performing during the entertainment, and where, in the opinion of the Commissioner, the entertainment consists of —

(a) a stage play (other than a stage play of a cultural or educational nature) and the performers are —

(i) residents of
Malta 10% of the price charged

(ii) non-residents
of Malta 20% of the price charged

(b) a ballet, a recitation or a stage play of a cultural or educational nature and the performers are —

(i) residents of Malta 5% of the price charged

(ii) non-residents of Malta 10% of the price charged

(c) a performance of music, whether vocal or instrumental or both and the performers are —

(i) residents of Malta 15% of the price charged

(ii) non-residents of Malta 20% of the price charged

(d) any form of athletic sport, an exhibition, a circus, a travelling show or a menagerie —

20% of the price charged:

Provided that no tax shall be charged if the price for admission or participation is five cents or less.

(2) For the purposes of this section —

“resident of Malta” means an individual who is a citizen of Malta and who is ordinarily resident in Malta; and

“non-resident” means any individual who is not a resident of Malta.”.

Substitution of section 6 of the principal Act.

3. For section 6 of the principal Act there shall be substituted the following:

“Entertainments subject to high rates of tax.

6. (1) The rates of tax for any entertainment not mentioned in section 5 of this Act shall be as follows:

(a) where the price is five cents or less per person NIL

(b) where the price is more than five cents per person, but less than ten cents 25% thereof

(c) where the price is more than ten cents per person, but less than twenty cents 30% thereof

(d) where the price is more than twenty cents per person 35% thereof.

(2) For the purposes of computing the tax chargeable in accordance with the provisions of this section, where any price includes a fraction of a cent, such fraction shall be deemed to be a whole cent.”.

Amendment of section 7 of the principal Act.

4. Immediately after subsection (3) of section 7 of the principal Act there shall be added the following new subsections:

“(3A). Where no direct charge is made for admission to or participation in any entertainment but an indirect charge is made

by means of an increase in the price of food or drinks, tax shall be chargeable on so much as, in the opinion of the Commissioner, represents payment for the entertainment.

(3B). Payment of the tax mentioned in subsection (3A) of this section shall be made at such intervals or times as the Commissioner may determine.”.

Objects and Reasons

The Object of this Bill is to grant further exemptions from tax in respect of entertainments of a cultural or educational nature and to impose tax on certain other entertainments.