

Nru. 170

12. 5. 81

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-1973 dwar it-Taxxa tal-Mewt u tad-Donazzjoni.

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

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-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:—

Titolu fil-qosor
u bidu fis-sehh.

1. (1) Dan l-Att jista' jissejjaħ l-Att ta' l-1981 li jemenda l-Att dwar it-Taxxa tal-Mewt u tad-Donazzjoni, u għandu jinqara u jiftiehem 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) Dan l-Att għandu jibda jsehh f'dik id-data li l-Ministru responsabbli għall-finanzi jista' jstabilixxi b'avviż fil-Gazzetta u jistgħu jiġu hekk stabbiliti dati differenti għal disposizzjonijiet differenti u għal għanijiet differenti ta' dan l-Att.

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

2. Minflok il-paragrafu (b) tas-subartikolu (1) ta' l-artikolu 6 ta' l-Att prinċipali għandu jidhol dan li ġej:

"(b) kull rigal, li ma jkunx rigal li għalih hemm eċċezzjoni skond il-paragrafu (ċ) ta' dan is-subartikolu, mogħti minn persuna b'disposizzjoni *inter vivos* lil xi persuna oħra matul l-aħħar għaxar snin tal-hajja ta' min jagħmel id-donazzjoni, għandu, mal-mewt ta' min ikun għamel id-donazzjoni jitqies għall-finijiet kollha ta' dan l-Att bħala trasferiment jew devoluzzjoni ta' proprjetà li tigri mal-mewt ta' min ikun għamel id-donazzjoni, u kull rigal bħal dak għandu hekk jitqies ukoll jekk mogħti qabel il-bidu fis-sehh ta' dan l-Att u minkejja kull haġa li tinsab f'xi att, testament jew kitba oħra jew f'xi disposizzjoni ta' xi liġi oħra;"

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

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

(a) fil-paragrafu (ċ) tiegħu, minflok il-kliem "hames mitt lira" għandhom jidhlu l-kliem "elf lira"; u

(b) fil-paragrafu (d) tiegħu, minflok il-kliem "mitt lira" għandhom jidhlu l-kliem "hames mitt lira".

4. Fil-paragrafu (a) tas-subartikolu (3) ta' l-artikolu 15 ta' l-Att prinċipali, minnufih wara l-kliem "taħt it-trasferiment taxxabbli relattiv" għandhom jidhlu l-kliem "iżda kull tnaqqis bħal dak m'għandux ikun iżjed mill-ammont ta' taxxa mposta fuq l-ewwel trasferiment taxxabbli dwar l-istess proprjetà".

Emenda ta' l-artikolu 15 ta' l-Att prinċipali.

5. Fl-artikolu 31 ta' l-Att prinċipali, minflok il-kliem "hamsa fil-mija" għandhom jidhlu l-kliem "tmienja fil-mija".

Emenda ta' l-artikolu 31 ta' l-Att prinċipali.

Għanijiet u Raġunijiet

L-Għan ta' dan l-Abbozz huwa li jhajar li jsiru donazzjonijiet, li tirregola t-tnaqqis ta' taxxa dwar suċċessjonijiet li jiġru waħda wara l-oħra fi żmien qasir u li jiskoraggixxi dewmien għall-hlas tat-taxxa.

AM NOT further to amend the Law and Donations Act 1973.

BE IT ENACTED by the Parliament of Malta, in pursuance of the powers conferred by the Constitution, that the following enactments shall have effect as if they had been enacted by the Parliament of Malta in the session then next following:

1. The Law and Donations Act 1973 shall be read and construed as if with the Amendment Act 1981 were read and construed as one with the Law and Donations Act 1973, hereinafter referred to as "the principal Act".

2. This Act shall be read and construed as if with the Amendment Act 1981 were read and construed as one with the principal Act.

3. The Amendment Act 1981 shall be read and construed as if with the principal Act were read and construed as one with the principal Act.

4. The Amendment Act 1981 shall be read and construed as if with the principal Act were read and construed as one with the principal Act.

5. In paragraph (b) of section 15 of the principal Act, the words "under the transfer of movable property" shall be substituted by the words "under the transfer of movable property, but not including the transfer of movable property which is the subject of a lease or tenancy for a term of years or for a term of years determinable by notice or by the expiration of a fixed term".

6. In paragraph (a) of section 15 of the principal Act, the words "under the transfer of movable property" shall be substituted by the words "under the transfer of movable property, but not including the transfer of movable property which is the subject of a lease or tenancy for a term of years or for a term of years determinable by notice or by the expiration of a fixed term".

7. In paragraph (a) of section 31 of the principal Act, the words "five per cent" shall be substituted by the words "eight per cent".

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.

1. (1) This Act may be cited as the Death and Donation Duty (Amendment) Act, 1981, and shall be read and construed as one with the Death and Donation Duty Act, 1973, hereinafter referred to as "the principal Act".

(2) This Act shall come into force on such date as the Minister responsible for finance may by notice in the Gazette appoint and different dates may be so appointed for different provisions and different purposes of this Act.

Amendment of section 6 of the principal Act.

2. For paragraph (b) of subsection (1) of section 6 of the principal Act there shall be substituted the following:

"(b) any gift, other than a gift excepted by paragraph (c) of this subsection, conferred by a person by way of an inter vivos disposition to any other person during the last ten years of the life of the donor, shall, on the death of the donor be treated for all purposes of this Act as a transmission or devolution of property happening on the death of such donor, and any such gift shall be so treated even if conferred before the coming into force of this Act and notwithstanding anything contained in any deed, will or other instrument or in any provision of any other law;"

Amendment of section 14 of the principal Act.

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

(a) in paragraph (c) thereof, for the words "five hundred pounds" there shall be substituted the words "one thousand pounds"; and

(b) in paragraph (d) thereof, for the words "one hundred pounds" there shall be substituted the words "five hundred pounds".

4. In paragraph (a) of subsection (3) of section 15 of the principal Act, immediately after the words "under the relative chargeable transmission" there shall be inserted the words "but any such abatement shall not exceed the amount of duty charged on the first chargeable transmission in respect of the same property".

Amendment of
section 15
of the
principal Act.

5. In section 31 of the principal Act, for the words "five per cent" there shall be substituted the words "eight per cent".

Amendment of
section 31
of the
principal Act.

Objects and Reasons

The Object of this Bill is to encourage donations, to adjust the abatement of duty in quick successions and to discourage delay in the payment of duty.