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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-30 ta' Gunju, 1981.

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 30th June, 1981.

ATT biex jipprovdi għall-imposizzjoni ta' taxxa fuq ċerti dokumenti.

AN ACT to provide for the imposition of duty on certain documents.

C. MIFSUD

Skrivan tal-Kamra tad-Deputati

C. MIFSUD

Clerk to the House of Representatives

ATT TA' L-1981 DWAR IT-TAXXA FUQ DOKUMENTI

Arrangament ta' Artikoli

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SKEDI

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It-Tieni Skeda

ABBOZZ TA' LIĠI

msejjah

ATT biex jipprovdi għall-imposizzjoni ta' taxxa fuq ċerti 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:—

TAQSIMA I

Preliminari

- Titolu fil-qosor. 1. Dan l-Att jista' jissejjaħ l-Att ta' l-1981 dwar it-Taxxa fuq Dokumenti.
- Tifsir. 2. F'dan l-Att, kemm-il darba r-rabta tal-kliem ma teħtieġ xort' oħra:
- Kap. 23 “beni immobbli” għandha l-istess tifsir mogħti lilha bl-artikolu 348 tal-Kodiċi Ċivili;
- “čekk” tinkludi *travellers' cheque*, *dividend warrant* u *banker's draft*;
- “dokument” tinkludi čekk, polza ta' assigurazzjoni, fattura u att nutarili;
- “firma” tinkludi kull marka jew dikjarazzjoni magħmula min-flok firma;
- “korp ta' persuni” tinkludi kull soċjetà, *fellowship* jew għaqda ta' persuni, sew jekk korporata jew mhux korporata jew sew jekk vestita b'personalità ġuridika sew jekk le;
- “Kummissarju” tfisser il-Kummissarju tat-Taxxi Nterni;
- “Malta” għandha t-tifsir mogħti lilha fl-artikolu 126 tal-Kostituzzjoni;

“Ministru” tfisser il-Ministru responsabbli għall-finanzi;

“preskritt” tfisser preskritt b’regolamenti taht dan l-Att;

“Qorti” tfisser xi waħda mill-qrati msemmija fl-artikoli 3 u 4 tal-Kodiċi ta’ Organizzazzjoni u Proċedura Ċivili u kull bord jew tribunal imwaqqaf b’ligi; Kap. 15

“taxxa” tfisser it-taxxa mposta b’dan l-Att;

“trasferiment” tinkludi kull assenjazzjoni, traslazzjoni, bejgħ, diviżjoni, donazzjoni, kostituzzjoni tad-dota, ftehim ta’ xiri bin-nifs u kull akkwist taht xi titolu ieħor, iżda ma tinkludix xi akkwist *causa mortis*;

“valur negozjabbli” tinkludi kull azzjoni, *stock*, *debenture*, *bond* u kull interess f’xi kumpannija jew korporazzjoni u kull dokument li jirrappreżenta lil dawn;

TAQSIMA II

Disposizzjonijiet Ġenerali

3. Għandhom jingabru mill-Kummissarju f’isem il-Gvern, it-taxxi Taxxi. speċifikati f’dan l-Att skond d-disposizzjonijiet ta’ dan l-Att.

4. (1) It-taxxa dwar kull dokument eżegwit f’Malta għandha tiffinalizzat Kif tiffinalizza it-taxxa. fl-Uffiċċju tal-Kummissarju fi żmien tmint ijiem tax-xogħol wara li d-dokument ikun finalizzat:

Iżda l-Ministru jista’ jippreskrivi li l-ħlas ta’ taxxa dwar xi dokument jiġi ndikat b’boll stampat, b’bolla mpressa jew ibbuzzata, jew bi *franking machines* jew b’xi mod ieħor, u li l-ħlas li għandu jiġi ndikat kif intqal qabel għandu jithallas qabel ma d-dokument relattiv jiġi magħmul, iffirmat jew finalizzat:

Iżda wkoll il-Ministru jista’ wkoll jippreskrivi li l-ħlas ta’ taxxa fuq iktar minn dokument wiehed ta’ l-istess xorta eżegwiti f’perijodi mhux stabbiliti jista’ jsir bi ħlas wiehed fl-aħħar ta’ dak il-perijodu.

(2) Fil-każ ta’ dokumenti magħmula barra minn Malta li għandhom iħallsu taxxa minħabba l-użu tagħhom f’Malta skond id-disposizzjonijiet ta’ dan l-Att, it-taxxa għandha tiffinalizzat qabel ma jsir l-użu tagħhom f’Malta.

(3) Għall-finijiet ta’ dan l-artikolu:

(a) meta dokument ikun irid jiġi ffirmat minn żewġ persuni jew iktar, dan id-dokument jitqies li ġie finalizzat mal-firma tal-persuna li tkun iffirmat l-aħħar;

(b) att nutarili jitqies li hu finalizzat meta jiffirmah in-nutar li jippubblikah.

5. Kull dokument sugġett għal taxxa taht dan l-Att jitqies li hekk Dokumenti sugġetti għal taxxa. ikun sar sugġett jew mill-origini tiegħu jekk ikun eżegwit f’Malta jew minħabba l-użu li jsir minnu jekk ikun eżegwit barra minn Malta.

6. (1) Dokumenti eżegwiti barra minn Malta tiffinalizza taxxa Taxxa fuq dokumenti eżegwiti barra minn Malta. fuqhom meta jsir użu minnhom f’Malta, jekk dak id-dokument kien ikun hekk sugġett għat-taxxa skond id-disposizzjonijiet ta’ dan l-Att, kieku kien eżegwit f’Malta.

(2) Għall-finijiet ta' dan l-artikolu, dokument eżegwit barra minn Malta jitqies li sar użu minnu f'Malta, meta:

(a) jingieb bħala prova quddiem xi qorti, arbitru jew perit; jew

(b) ikun meħmuż ma' att pubbliku jew ma' kitba privata; jew

(c) jingieb quddiem xi awtorità jew persuna sabiex jiġi nferzat; jew

(d) b'xi mod ikun li jkun issir il-kunsinna u l-passaġġ ġuridiku tiegħu; jew

(e) isir il-ħlas li għalih dak id-dokument jagħti dritt jew jagħmel obbligu.

Konservazzjoni ta' dokumenti.

7. Kull dokument imsemmi f'dan l-Att għandu jkun konservat mis-sid tiegħu għal mhux inqas minn sentejn wara dak in-nhar li tkun tħallset jew li kellha titħallas it-taxxa fuqu, u kull persuna li teqred jew titef jew tonqos li turi xi dokument bħal dak qabel ma jgħaddi l-imsemmi perijodu tehel l-istess penali bħallikieku t-taxxa ma kenitx tħallset.

Dokumentj fuq iżjed minn haġa waħda.

8. Bla ħsara għal kull disposizzjoni oħra tal-liġi, meta dokument ikun fih jew ikun jirreferixxi għal ħwejjeġ separati u distinti, kull haġa minn dawn għandha tiġi separatament u distintament imħallsa t-taxxa fuqha daqslikieku kienet dokument għalih waħdu.

Dikjarazzjoni ta' valur.

9. Meta f'dokument li jithallas fuqu taxxa *ad valorem* dan il-valur ma jkunx jidher mid-dokument innifsu jew minn xi dokument ieħor meħmuż miegħu, jew imsemmi fih, il-partijiet għandhom jagħmlu dikjarazzjoni ta' dak il-valur skond ma jkunu jistmawh, u t-taxxa tiġi likwidata u mħallsa fuq il-valur hekk iddikjarat.

Proċedura sabiex jinstab il-valur ġust.

10. (1) Meta fil-fehma tal-Kummissarju l-valur espress jew iddikjarat f'xi dokument ikun iżgħar mill-valur reali, fiż-żmien ta' l-eżekuzzjoni tad-dokument, huwa jista' jippreżenta rikors fil-Qorti ta' l-Appell fejn jitlob li l-valur reali jiġi stmat minn periti li jiġu maħtura skond ir-regoli tal-Kodiċi ta' Organizzazzjoni u Proċedura Ċivili.

(2) Jekk l-istima maġmula mill-periti kif intqal qabel tkun ikbar mill-valur espress jew dikjarat fid-dokument, il-persuna obligata li tħallas it-taxxa għandha tħallas id-differenza bejn it-taxxa dovuta fuq il-valur kif stmat u t-taxxa mħallsa.

(3) Meta l-valur stmat mill-periti kif intqal qabel ikun iżjed mill-valur espress jew dikjarat fid-dokument b'iktar minn ottav tal-valur stmat mill-periti, il-persuna obligata li tħallas it-taxxa għandha, b'żieda mat-taxxa li għandha titħallas skond is-subartikolu (2) ta' dan l-artikolu, tħallas bħala penali somma addizzjonali, li tkun daqs l-ammont ta' taxxa kalkolat fuq il-valur totali kif stmat mill-periti kif intqal qabel.

(4) Il-Qorti tista' tordna li l-ispejjeż li jkunu saru għall-istima maġmula mill-periti, jithallsu skond id-disposizzjonijiet tas-subartikoli (1), (2) u (3) ta' l-artikolu 221 tal-Kodiċi ta' Organizzazzjoni u Proċedura Ċivili.

Responsabilità tan-nutari għal dik li hija d-dikjarazzjoni ta' valur.

11. Kull nutar li jirċievi xi att mingħajr id-dikjarazzjoni tal-valur meta din id-dikjarazzjoni hija meħtieġa taħt l-artikolu 9 ta' dan l-Att, jew mingħajr ma jwissi lill-partijiet speċjalment bl-importanza tal-verità ta' dik id-dikjarazzjoni jew ma jniżżilx fl-att illi hu esegwixxa dan l-obbligu, jeħel penali ta' mhux inqas minn ħames liri u mhux iżjed minn ħamsa u għoxrin lira, li tingħata mill-Qorti ta' Revizjoni ta' l-Attijiet

Nutarili *ex officio* u l-ħlas tat-taxxa dovuta, li tiġi meqjusa mill-istess Qorti, jekk jinħtieġ permezz ta' periti, bi spejjeż tan-nutar, bla ħsara għall-jedd tiegħu ta' regress għall-ammont imħallas minnu għat-taxxa kontra l-parti l-oħra obligata għall-ħlas tat-taxxa.

12. (1) Meta dak li jkollu jingħata bi ħlas ta' trasferiment jew il-valur li fuqu għandha titqies it-taxxa ikun jikkonsisti fi ħlas kull tant żmien għal dejjem, jew għal żmien ta' għoxrin sena jew iżjed, inkella għal żmien mhux determinat, tithallas taxxa *ad valorem* meqjusa fuq l-ammont kollu li jkun imissu jithallas matul iż-żmien ta' għoxrin sena.

Taxxi
ad valorem.

(2) Jekk il-ħlas ta' kull tant żmien għandu jibqa' sejjer għal żmien determinat ta' inqas minn għoxrin sena, tithallas taxxa *ad valorem* meqjusa fuq l-ammont kollu li għandu jithallas matul dak iż-żmien.

(3) Jekk il-ħlas ta' kull tant żmien għandu jibqa' sejjer matul il-ħajja ta' persuna waħda jew iktar, tithallas taxxa *ad valorem* meqjusa fuq l-ammont kollu li jkun imiss jithallas matul tmax-il sena.

13. Meta taxxa *ad valorem* fuq dokument għandha tithallas dwar ammont espress f'munita barranija, it-taxxa tiġi kalkolata fuq dak l-ammont maqlub f'munita Maltija bir-rata tal-kambju kurrenti fil-jum tad-data tad-dokument.

Kif hija
kalkolata
taxxa
ad valorem
f'xi każijiet.

14. Kull dokument sugġett għal taxxa taħt dan l-Att u li fuqu ma tkunx thallset taxxa, ma jistax, flief fi proċeduri kriminali, jingiebb bħala prova quddiem xi Qorti, arbitru jew perit.

Meta jingiebu
dokumenti,
li fuqhom
ma kenitx
thallset
taxxa quddiem
il-qrati,
l-arbitri jew
il-periti.

15. (1) Meta ma jithallix jingiebb dokument taħt l-artikolu 14 ta' dan l-Att, ir-Registratur tal-Qrati, l-arbitru jew il-perit, skond il-każ, għandu jgħib għall-attenzjoni tal-persuna li tkun bi ħsiebha għib id-dokument bħala prova għall-fatt li t-taxxa fuq dak id-dokument ma tkunx thallset, u għandu fi żmien jumejn jirraporta dan il-fatt lill-Kummissarju.

Dmirijiet ta'
persuna
li quddiemha
dokumenti li
fuqhom ma
thallset taxxa
biex
tirrapporta
lill-Kummissarju.

(2) Jekk dak l-uffiċjal jew persuna jonqsu li jagħmlu dak ir-rapport, huma jkun sugġetti li jehlu penali ta' mhux inqas minn ħames liri u mhux iżjed minn ħamsa u għoxrin lira.

16. (1) Il-ħlas ta' xi penali mposta taħt id-disposizzjonijiet ta' dan l-Att ma teħlisx lil xi persuna sugġetta li thallas taxxa taħt dan l-Att minn xi obligu li thallas kull taxxa bħal dik jew xi parti minnha li tkun għada mhux imħallsa.

Responsabbiltà
ta' penali ma
jkollbiex
x'taqsam
mal-ħlas
ta' taxxa.

(2) Il-ħlas ta' kull taxxa ma teħles lil ebda persuna minn xi responsabbiltà għal xi nuqqas li għalih setgħet tiġi mposta fuqha penali skond id-disposizzjonijiet ta' dan l-Att fiz-żmien li tkun thallset it-taxxa.

17. (1) Flief kif provdut espressament xort'oħra, il-penalitajiet kollha li jistgħu jiġu mposti taħt dan l-Att għandhom jiġu mposti mill-Kummissarju u għandhom jithallsu lilu, u l-azzjonijiet kollha għall-ġbir ta' kull taxxa li għandha tithallas u ta' kull penali mwahħla taħt dan l-Att, tittiehed mill-Kummissarju quddiem il-Qorti ċivili kompetenti, u id-disposizzjonijiet ta' l-artikolu 466 tal-Kodiċi ta' Organizzazzjoni u Proċedura Ċivili għandhom japplikaw dwar dik il-penali jew taxxa.

Azzjoni biex
tingabar
penali
tittiehed mill-
Kummissarju.

(2) Izda ma jinb dew ebda proċedimenti kontra l-kontravventur li, fi żmien tmint ijiem mill-avviż mogħti lilu mill-Kummissarju, iħallas it-taxxa li jkollha tiffhallas fuq id-dokument flimkien ma' l-inqas waħda mill-penalitajiet dovuti skond id-disposizzjonijiet ta' dan l-Att.

(3) Id-disposizzjonijiet tas-subartikolu (2) ta' dan l-artikolu ma jgħoddux għall-każijiet li fihom il-penali għandha tiġi mogħtija mill-Qorti ta' Revizjoni ta' l-Attijiet Nutarili *ex officio*, jew fejn, fil-fehma tal-Kummissarju, in-nuqqas ikun gie penalizzat biżżejjed bl-għoti ta' l-inqas penali dwaru.

Preskrizzjoni ta' azzjoni għall-gbir ta' penali.

18. L-azzjoni għall-gbir ta' kull penali mposta bis-saħħa ta' dan l-Att ma tistax tiġi eżerċitata wara l-egħluq ta' hames snin minn dak inhar li jkun sar in-nuqqas:

Izda ma għandu jsir ebda użu minn xi dokument li fuqu t-taxxa li għandha tiffhallas taħt dan l-Att ma tkunx tħallset kollha.

Setgħat ta' uffiċjali pubbliċi awtorizzati biex jeżaminaw dokumenti, eċċ.

19. (1) Kull uffiċjal pubbliku mogħti s-setgħa mill-Ministru sabiex jiżgura li d-disposizzjonijiet ta' dan l-Att ikunu qed jiġu mħarsa jista' jidhöl kull meta jrid f'kull uffiċċju, bank jew stabbiliment ieħor.

(2) Dan l-uffiċjal jista' wkoll jitlob lil kull persuna biex iġġib kull dokument sugġett għat-taxxa, u jaqbad kull dokument li dwaru d-disposizzjonijiet ta' dan l-Att ma jkunux tħarsu.

(3) L-eżami ta' attijiet nutarili għandu jsir mill-Vizitaturi li jiffurmaw il-Qorti ta' Revizjoni ta' l-Attijiet Nutarili.

(4) L-uffiċjal fuq imsemmi hu marbut bis-sigriet dwar dak kollu li jsir jaf bih waqt l-eżami fuq imsemmi u ma jistax jikkex ir-riżultat ta' dak l-eżami hliel lill-awtoritajiet kompetenti.

Kap. 12

(5) Bla hšara għal kull disposizzjoni tal-Kodiċi Kriminali meta l-fatt jikkostitwixxi delitt sugġett għal piena oġġla, kull persuna li ma tħallix jew tfixkel lill-imsemmi uffiċjal fil-qadi ta' dmirijietu, jew tonqos li tobdi l-ordnijiet magħmula minn dak l-uffiċjal skond id-disposizzjonijiet ta' dan l-artikolu, tehel, meta tinsab hatja, multa ta' mhux iktar minn hamsin lira jew prigunerija għal żmien ta' mhux iżjed minn sitt xhur jew dik il-multa u prigunerija flimkien.

Piena għal min jiffalsifika, eċċ, konnijiet, eċċ.

20. (1) Jekk xi persuna —

(a) tiffalsifika xi kont, timbru jew xi strument ieħor użat mill-Gvern jew taħt is-setgħa tiegħu, sabiex jindikaw l-ħlas ta' taxxa; jew

(b) tbiegħ jew toffri għall-bejgħ, tispaċċa jew tagħmel użu ta' xi konnijiet, timbri, strumenti iffalsifikati wżati mill-Gvern jew taħt is-setgħa tiegħu, sabiex jindikaw il-ħlas ta' taxxa, jew xi impressjoni magħmula bihom, meta tkun taf li dawn huma ffalsifikati; jew

(ċ) xjentement u bla raġuni legittima (li l-prova tagħha tmiss lill-akkużat) tinsab fil-pussess ta' konnijiet, jew timbri jew strumenti iffalsifikati wżati mill-Gvern jew taħt is-setgħa tiegħu, biex jindikaw il-ħlas ta' taxxa jew ta' xi impressjoni magħmula bihom.

tehel prigunerija ta' minn tlettax-il xahar sa tliet snin.

(2) L-istess piena stabbilita bis-subartikolu (1) ta' dan l-artikolu tapplika wkoll għal kull persuna li mingħajr awtorità legali tagħmel użu ta' kon, timbru jew strument ieħor ġenwin użat mill-Gvern jew taħt is-setgħa tiegħu biex jindikaw l-ħlas ta' taxxa.

21. Fid-delitti msemmija fl-artikolu 20 ta' dan l-Att, kull wieħed mill-fattjin li, qabel ma jibdeu xi proċedimenti, jagħti tagħrif dwar dawn lill-Kummissarju tal-Pulizija jew lil xi awtoritajiet oħra kompetenti jkun eżentat mill-pieni.

Helsien mill-pieni lil min jagħti nformazzjoni lill-awtorità.

22. (1) Il-Ministru jista' jagħmel regolamenti biex jiżgura l-ħlas tat-taxxa u b'mod ġenerali sabiex jagħti effett lid-disposizzjonijiet ta' dan l-Att, u b'mod partikolari, iżda bla ħsara għall-ġeneralità għal dak li ntqal qabel —

Setgħa għall-egħmil ta' regolamenti.

(a) biex jirregola l-ħlas tat-taxxa fuq kull kategorija ta' dokumenti li ma jsirx fl-uffiċċju tal-Kummissarju;

(b) biex jordna r-registrazzjoni jew l-għoti ta' avvizi ta' xi klassi ta' dokumenti li fuqhom tithallas taxxa, u biex jippreskrivi l-forma ta' dik ir-registrazzjoni jew ta' dak l-avviż, iż-żmien li fih għandha ssir dik ir-registrazzjoni jew jingħata dak l-avviż, il-persuni obbligati li jagħmlu dik ir-registrazzjoni jew jagħtu dak l-avviż, l-uffiċċju li fih jew li lilu jsiru dawk ir-registrazzjonijiet jew jingħataw dawk l-avviżi, u l-effetti u s-sanzjonijiet ċivili konsegwenzjali għan-nuqqas tar-registrazzjonijiet jew ta' l-għoti ta' l-avviżi;

(ċ) biex jirregola l-mod li bih tiġi ndikata t-taxxa fuq xi kategorija partikolari ta' dokumenti;

(d) biex jippreskrivi kull haġa li tista' tiġi preskritta skond id-disposizzjonijiet ta' dan l-Att.

(2) Ir-regolamenti jistgħu jipprovdu għall-impożizzjoni ta' penali ta' mhux iżjed minn elf lira għal kull nuqqas ta' tħaris, liema penali għandha tingabar kif provdut fl-artikolu 17 ta' dan l-Att.

23. Il-Ministru jista' b'ordni jagħti direttiva li dokument speċifikat li dwaru tithallas taxxa taħt dan l-Att, ikun ħieles mit-taxxa għal kolloxx jew f'parti.

Setgħa tal-Ministru li jagħti ħelsien mit-taxxa.

24. Il-Kummissarju għandu s-setgħa li jahfer jew inaqqas, fid-diskrezzjoni tiegħu, kull penali dovuta taħt dan l-Att, barra minn penali ordnata mill-Qorti ta' Revizjoni ta' l-Attijiet Nutarili.

Setgħa tal-Kummissarju li jahfer jew inaqqas penalitajiet.

TAQSIMA III

Dokumenti suġġetti għat-taxxa sa mill-orijini tagħhom

Titlu I

Ċekkijiet

25. Għandha tithallas taxxa ta' żewġ ċenteżmi fuq kull ċekk:

Ċekkijiet.

Iżda ma għandha tithallas ebda taxxa dwar kull ċekk maħrūg f'isem il-Gvern.

26. (1) Ir-responsabbiltà għall-ħlas ta' taxxa fuq ċekkijiet tkun tal-bank li joħroġ il-forma ta' ċekk u fuq kull bank jew negozjant ieħor awtorizzat biex ibiegħ jew isarraġ ċekk.

Responsabbiltà dwar ċekkijiet.

(2) Għall-finijiet tas-subartikolu (1) ta' dan l-artikolu "negozjant awtorizzat" għandha l-istess tifsir kif mogħti lilha fl-Att ta' l-1972 dwar il-Kontroll fuq il-Kambju.

Att XLIX ta' l-1972.

Penali għal nuqqas ta' ħlas ta' taxxa fuq ċekkijiet.

27. Kull persuna li tonqos li tħares id-disposizzjonijiet ta' l-artikolu 25 ta' dan l-Att tista' tehel penali ta' mhux iżjed minn għaxar liri dwar kull ċekk li fuqu ma tkunx tħallset taxxa.

Titlu II

Poloz ta' Assigurazzjoni

Taxxa inizjali fuq polza ta' assigurazzjoni.

28. Għandha tithallas fuq kull polza ta' assigurazzjoni taxxa ta' għaxar ċenteżmi li magħhom għandhom jingħaddu t-taxxi speċifikati fl-artikoli li ġejjin skond ix-xorta ta' poloz ta' assigurazzjoni fihom imsemmija.

Taxxa fuq polza ta' assigurazzjoni fuq il-ħajja.

29. Għandha tithallas fuq kull polza ta' assigurazzjoni fuq il-ħajja taxxa ta' għaxar ċenteżmi fuq kull mitt lira jew parti minnha tas-somma assigurata.

Tifsira ta' "polza ta' assigurazzjoni fuq il-ħajja".

30. Għall-fini ta' dan l-Att, il-frazi "polza ta' assigurazzjoni fuq il-ħajja" tfisser polza ta' assigurazzjoni fuq xi ħajja waħda jew iktar jew fuq xi grajja jew kontinġenza dwar jew li tiddependi minn xi ħajja waħda jew iktar, barra minn polza ta' assigurazzjoni għal xi ħlas li skond ftehim għandu jsir mal-mewt ta' xi persuna biss minħabba aċċident jew vjolenza biss jew xort'oħra milli b'kawża naturali.

Taxxa fuq poloz ta' assigurazzjoni dwar riskji ta' terzi persuni jew assigurazzjonijiet komprensivi. Kap. 165.

31. (1) Għandha tithallas taxxa ta' ħmistax-il ċenteżmu fuq kull polza ta' assigurazzjoni maħruġa dwar kull vettura tal-mutur skond u għall-għanijiet ta' l-Ordinanza dwar l-Assigurazzjoni ta' Vetturi tal-Mutur għar-Riskji ta' Terzi Persuni u mhux għal xi għanijiet oħra.

(2) Għandha tithallas taxxa ta' ħamsa u għoxrin ċenteżmu fuq kull polza ta' assigurazzjoni maħruġa dwar kull vettura tal-mutur għal għanijiet oħra barra dak imsemmi fis-subartikolu (1) ta' dan l-artikolu u sew jekk il-għan imsemmi f'dak is-subartikolu (1) jkun imdaħħal jew le fost l-għanijiet tal-polza.

(3) F'dan l-artikolu, "vettura tal-mutur" għandha l-istess tifsir mogħti lilha fl-Ordinanza dwar l-Assigurazzjoni ta' Vetturi tal-Mutur għar-Riskji ta' Terzi Persuni.

Taxxa fuq poloz ta' assigurazzjoni li dwarhom m'hemm ebda disposizzjoni għaliha.

32. Għandha tithallas fuq kull polza ta' assigurazzjoni li dwarha dan l-Att ma jagħmel ebda disposizzjoni għaliha, taxxa ta' tliet ċenteżmi fuq kull lira jew parti minnha tal-ħlas fis-sena miftiehem, jew, jekk ikun hemm ftehim li tithallas somma f'daqqa waħda, ta' dak il-ħlas f'daqqa.

Kontrasenjar ta' poloz ta' assigurazzjoni.

33. (1) Kull kontrosenja ta' polza ta' assigurazzjoni tithallas taxxa fuqha bħal polza ġdida jekk l-effett tal-kontrosenja jkun li jsir tibdil fil-polza dwar —

- (a) il-persuna jew il-ħaġa assigurata; jew
- (b) ir-riskji assigurati; jew
- (c) kemm se ddum il-polza.

(2) Meta xi kontrosenja żżid l-ammont ta' assigurazzjoni jew tal-premium, it-taxxa għandha tithallas fuq dik il-polza kif kontrosenjata iżda għandha tiġi kunsidrata kull taxxa li tħallset dwar il-polza.

(3) Għandha tithallas dwar kull kontrosenja ta' poloz li dwarhom ma hemmx provdut taħt is-subartikolu (1) jew (2) ta' dan l-artikolu, taxxa ta' għaxar ċenteżmi.

34. Kull persuna li —

(a) tidhol bħala assigurat ta' waħda mill-assigurazzjonijiet imsemmija fl-artikoli ta' qabel dan, jew bħala assigurat tagħmel kuntratt għal waħda minn dawk l-assigurazzjonijiet, jew direttament jew indirettament tirċievi *premium* jew dritt għal waħda jew oħra minn dawk l-assigurazzjonijiet, jew tagħmel ftehim dwar dak il-*premium* jew dritt, jew takkredita ruħha bihom fil-kontijiet, jew xjentement tiegħu fuqha riskju, jew tobligha ruħha għall-ħlas, jew tħallas, somma ta' flus għal telf, riskju jew grajja dwar waħda jew oħra mill-assigurazzjonijiet fuq imsemmija, meta l-assigurazzjoni ma tkunx imsemmija f'polza ta' assigurazzjoni; jew

(b) bħala assigurat, tagħmel jew teżegwixxi, jew xjentement iġġiegħel li tiġi magħmula jew tiġi eżegwita waħda jew oħra mill-assigurazzjonijiet imsemmija fl-artikoli ta' qabel dan, jew direttament jew indirettament tagħti jew tħallas, jew tobligha ruħha li tħallas, *premium* jew dritt għal dik l-assigurazzjoni, jew tagħmel kuntratt għal dik l-assigurazzjoni, meta l-assigurazzjoni ma tkunx imsemmija f'polza ta' assigurazzjoni; jew

(ċ) tiegħu sehem f'xi qerq jew ingann jew issir hatja ta' attijiet doluzi, ta' traskuraġni, jew ta' nuqqas, bil-ħsieb li teħles mit-taxxi li jkollhom jithallsu fuq poloz ta' assigurazzjoni, jew li bihom it-taxxi jistgħu jinharbu kollha jew biċċa minnhom,

teħel għal kull reat, penali ta' mhux inqas minn għaxar liri iżda mhux iżjed minn mitt lira.

35. Kull persuna li toħroġ jew tiffirma xi polza ta' assigurazzjoni msemmija fl-artikoli ta' qabel dan, għandha tħallas taxxa fuqha skond id-disposizzjonijiet ta' dan l-Att jew ta' xi regolamenti magħmula taħtu.

Responsabbiltà
bix tithallas
taxxa fuq
poloz ta'
assigurazzjoni.

36. Kull persuna li tonqos li tħares id-disposizzjonijiet ta' l-artikolu 35 ta' dan l-Att teħel penali ta' mhux inqas minn għaxar liri iżda mhux iżjed minn mitt lira.

Penali għal
nuqqas li
tithallas taxxa
fuq polza ta'
assigurazzjoni.

37. Kull persuna li tagħmel jew toħroġ jew iġġiegħel li jsir jew li jinħareġ dokument li jidher li jkun kopja ta' polza ta' assigurazzjoni sugġetta għat-taxxa meta fil-fatt ma tkunx fis-seħħ, dak iż-żmien, polza bħal dik, teħel, flimkien ma' kull penali oħra li għaliha tkun sugġetta, penali ta' mhux inqas minn għaxar liri iżda mhux iżjed minn mitt lira.

Kopji ta'
poloz ta'
assigurazzjoni li
fuqhom ma
tkunx thallset
it-taxxa.

Titlu III

Bejgħ u Trasferimenti Oħra

38. (1) Għandha tithallas fuq kull dokument u fuq kull sentenza, digriet jew ordni ta' kull Qorti jew awtorità oħra legittima, li bihom haġa immobbli jew xi dritt proprju fuq xi immobbli jew fuq xi bastiment jew biċċa ta' l-ajru jew fuq xi interessi f'xi bastiment jew biċċa tal-baħar, jiġu trasferiti lil xi persuna oħra, taxxa ta' £2.60c fuq kull £100 jew parti minnha ta' l-ammont jew tal-valur ta' dak li jingħata

Taxxa fuq
bejgħ u
trasferimenti
oħra.

bil-hlas tal-ħaġa trasferita jew tal-valur ta' dik il-ħaġa, liema jkun l-akbar.

Kap. 23

(2) Id-disposizzjonijiet tas-subartikolu (1) ta' dan l-artikolu jgħoddu wkoll għaċ-ċessjoni ta' krediti jew jeddijiet oħra, imsemmija fis-Sub-Titlu VII tat-Titlu VI tat-Taqsima II tat-Tieni Ktieb tal-Kodiċi Ċivili kif ukoll għal kull kuntratti ta' antikresi meta ż-żmien miftiehem għar-radd ta' dejn li fuqu jkun sar il-kuntratt ta' antikresi jkun ta' iżjed minn sittax-il sena jew ikun jista' jiġi mtawwal għal iżjed minn sittax-il sena.

Taxxa fuq trasferiment ta' karozza bil-mutur.

39. Kull dokument li fih xi karozza bil-mutur kif imfissra fl-Ordinanza dwar ir-Regulament tat-Traffiku, sew bil-liċenza jew mingħajr liċenza, jew b'dik il-liċenza biss, tiġi trasferita, ikun sugġett għat-taxxa kif meqjusa hawn taħt:

meta l-ammont jew il-valur ikun inqas minn £3,000 ...	£2.50c kull £100 jew parti minnha
meta l-ammont jew il-valur ikun iktar minn £3,000 ...	£3.00 kull £100 jew parti minnha.

Meta l-liċenza tkun hekk trasferita mal-karozza bil-mutur l-ammont jew il-valur dwar il-liċenza, sabiex tiġi meqjusa t-taxxa, jingħadd ma' dak tal-karozza bil-mutur.

Trasferiment ta' karozza bil-mutur isir bil-miktub.

40. (1) Bla ħsara għal kull liġi li tippreskrivi att pubbliku, kull trasferiment li għalih japplikaw l-artikoli 38 u 39 ta' dan l-Att, taħt il-piena tan-nullità, għandu jsir bil-miktub.

(2) Ma għandu jiġi registrat ebda trasferiment ta' xi bastiment, biċċa ta' l-ajru jew karozza bil-mutur minn xi awtorità mwaqqfa b'liġi għal dan l-għan, qabel ma tingieb prova lil dik l-awtorità li t-taxxa dovuta skond id-disposizzjonijiet ta' dan l-Att, kienet digà thallset.

Taxxa fuq trasferimenti f'bejgħ bil-irkant.

41. (1) Meta, f'bejgħ b'irkant ta' mobbli, l-ammont totali mħallas fuq l-oġġett jew l-oġġetti mixtrija minn persuna waħda — barra minn oġġetti ta' l-ikel u xorb — ikun iżjed minn mitt lira — għandu jithallas fuq il-memorandum li fuqha jkun imniżżel dak il-bejgħ u li għalih jirreferi dan l-artikolu, taxxa ta' £2.60c għal kull £100 jew parti minnha tal-prezz imħallas minn dak ix-xerrej.

(2) Kull irkantatur għandu jzomm memorandum ta' kull bejgħ li sar minnu f'bejgħ b'irkant.

(3) Il-memorandum ikun fiha deskrizzjoni ta' l-oġġett mibjugħ, il-prezz u n-numru tiegħu, id-data tal-bejgħ, l-isem u l-indirizz ta' min xtara l-oġġett, l-ammont totali mħallas mix-xerrej għall-oġġett jew oġġetti mixtrija u t-taxxa li tkun dovuta skond id-disposizzjonijiet ta' dan l-Att.

(4) Il-memorandum għandha tinzamm f'forma ta' ktieb.

(5) Kull irkantatur li jonqos milli jħares id-disposizzjonijiet ta' dan l-artikolu, jehel piena ta' mhux inqas minn għaxar liri iżda mhux iżjed minn £100 għal kull nuqqas bħal dak.

Konċessjonijiet b'enfitewsi.

42. (1) Fuq il-kuntratti ta' enfitewsi kollha tithallas taxxa kal-kolata fuq iċ-ċens li jithallas kull sena, kif miġjub hawn taħt:

jekk iż-żmien ma jkunx iżjed minn 25 sena	£6 kull £100 jew parti minnha
jekk iż-żmien ikun iżjed minn 25 sena iżda mhux iżjed minn 50 sena	£30 kull £100 jew parti minnha

jekk iż-żmien ikun iżjed minn
50 sena iżda mhux iżjed
minn 75 sena £40 kull £100 jew parti minnha

jekk iż-żmien ikun iżjed minn
75 sena £50 kull £100 jew parti minnha.

(2) Meta ż-żmien ta' l-enfitewsi jista' jiġi mtawwal, jew hu mtawwal, jew meta żewġ konċessjonijiet ta' enfitewsi jew iktar isiru dwar l-istess immobbli favur l-istess enfitewta jew is-suċċessur tiegħu, it-taxxa għandha tiġi meqjusa bir-rati applikabbli għaž-żmien kollu tal-konċessjoni jew konċessjonijiet ta' enfitewsi, iżda jingħata kont għal kull taxxa diġà mħallsa dwarhom.

43. (1) Għandha tithallas fuq kull dokument li bih jiġi trasferit valur negozjabbli barrani lil, jew minn, xi persuna f'Malta, taxxa ta' żewġ liri għal kull mitt lira jew parti minnha tal-valur reali ta' dak il-valur negozjabbli:

Taxxa fuq
valuri
negozjabbli.

Iżda ma tithallas ebda taxxa meta dak it-trasferiment isir permezz ta' bank lokali.

(2) Għandha tithallas fuq kull dokument li bih valur negozjabbli, barra minn dawk imsemmija fis-subartikolu (1) ta' dan l-artikolu, ikun trasferit lil jew minn persuna f'Malta, taxxa ta' żewġ liri għal kull mitt lira jew parti minnha tal-valur reali ta' dak il-valur negozjabbli:

Iżda ma' l-allokkazzjoni ta' kull azzjoni jew *stock* maħruġ ġdid ta' kumpanija anonima li tkun registrata skond l-artikolu 73 ta' l-Ordinanza ta' l-1962 dwar is-Socjetajiet Kummerċjali, it-taxxa li għandha tithallas taht dan is-subartikolu tkun bir-rata ta' għaxar ċenteżmi għal ħamsa u għoxrin lira jew parti minnhom tal-valur reali ta' l-azzjoni jew ta' li *stock* minkejja li l-azzjoni jew li *stock* hekk aliokat jew maħruġ ma jkunx tħallas għal kollox.

44. Kull trasferiment ta' valuri negozjabbli eżegwit f'Malta għandu, taht il-piena ta' nullità, isir bil-miktub.

Trasferiment
ta' valuri
negozjabbli
jsiru bil-miktub.

45. Meta t-trasferiment ta' kull valur negozjabbli barrani jiġi eżegwit barra minn Malta fuq ordni mogħti direttament f'Malta minn xi persuni, dik il-persuna għandha tagħti avviż bil-miktub lill-Kummissarju ta' dak it-trasferiment fi żmien tmint ijiem tax-xogħol minn meta t-transazzjoni tiġi finalizzata.

Taxxa fuq valuri
negozjabbli
mixtrija barra
minn Malta.

46. Meta xi persuna tonqos li tippreżenta lill-Kummissarju jew lill-uffiċjal imsemmi fl-artikolu 19, xi dokument sugġett għat-taxxa, jitqies li t-taxxa fuq dak id-dokument ma tħallsix u l-Kummissarju jkun jista' jipproċedi għall-ġbir tat-taxxa u l-penali dovuta skond id-disposizzjonijiet ta' dan l-Att.

Nuqqas li jkunu
ppreżentati
kitbiet, eċċ.

47. Bla ħsara kif provdut xort'ohra fl-artikolu 51 kull persuna li tonqos li tħares id-disposizzjonijiet ta' l-artikoli 38, 39, 40, 41, 42, 43, 44, 45 u 48 ta' dan l-Att teħel penali ta' mhux inqas minn għaxar liri iżda mhux iżjed minn ħames mitt lira.

Penali għall-
ksur ta'
l-artikoli
38, 39, 40, 41,
42, 43, 44, 45
u 48.

Responsabbiltà ta' sensala, mandatarji, eċċ., li jeżegwixxu akkwisti, eċċ., ta' valuri negozjabbli f'Malta jew barra.

Kif għandhom jiġu ndikati t-taxxi msemmija fl-artikoli 38, 39, 41, 42 u 43.

Min għandu jhallas it-taxxa fuq it-trasferimenti.

Responsabbiltà tan-nutara.

Taxxa fuq stimi u valutazzjonijiet.

48. Kull sensal, mandatarju, jew persuna oħra li bħala intermedjarju jittrasferixxi xi valur negozjabbli li għalih jirreferi l-artikolu 43, għandu jagħmel id-dokument li juri dak it-trasferiment jekk it-trasferiment jiġi eżegwit f'Malta jew jekk it-trasferiment jiġi eżegwit barra minn Malta, jagħti avviz ta' dak it-trasferiment lill-persuna li għaliha jkun agixxa fi żmien jumejn mit-trasferiment.

49. It-taxxa sugġetta fuq xi trasferiment imsemmi fl-artikoli 38, 39, 41, 42 u 43 għandha tiffallas fl-Uffiċċju tal-Kummissarju fi żmien tmint ijiem tax-xogħol mid-data li fiha jitlestha t-trasferiment, u l-irċevuta tat-taxxa hekk imħallsa għandha tiġi mehmuża mad-dokument li għandu x'jaqsam mat-trasferiment.

50. Bla ħsara għad-disposizzjonijiet ta' l-artikolu 51 ta' dan l-Att, il-persuna li tittrasferixxi u dik li lilha jsir it-trasferiment, u meta t-trasferiment jiġi eżegwit b'att pubbliku, in-nutar li jippubblika dak l-att, għandhom ikunu responsabbli *in solidum* għall-ħlas tat-taxxa sugġetta fuq dak it-trasferiment:

Iżda t-taxxa sugġetta fuq il-memorandum ta' xi bejgħ bl-irkant għandha tiffallas mill-irkantatur, u x-xerrej ma jkunx intitolat li jieħu dak il-mobbli jekk l-ammont hekk imħallas ma jingħatax lura lill-irkantatur.

51. (1) Kull nutar li —

- (a) jonqos li jhallas it-taxxa dovuta kollha jew parti minnha taht id-disposizzjonijiet ta' dan l-Att fuq xi att riċevut minnu; jew
- (b) jonqos li jehmeż ma' dak l-att l-irċevuta msemmija fl-artikolu 49; jew
- (c) jonqos li jsemmi f'dak l-att l-ammont ta' taxxa hekk dovuta,

jehel penali ta' mhux inqas minn lira iżda mhux iżjed minn ħamsin lira.

(2) Kull penali bħal dik tingħata mill-Qorti ta' Revizjoni ta' l-Attijiet Nutarili *ex officio* jew wara rikors magħmul mill-Avukat Generali.

Titlu IV

Stimi u Valutazzjonijiet

52. (1) Għandha tiffallas fuq kull stima jew valutazzjoni taxxa ta' għoxrin centezmu fuq kull mitt lira jew parti minnha ta' l-ammont ta' l-istima jew tal-valutazzjoni:

Iżda jiġu eżentati minn taxxa stimi u valutazzjonijiet:

- (a) magħmula minn kull Dipartiment tal-Gvern għal għan pubbliku;
- (b) magħmula għall-finijiet ta' proċedimenti kriminali;
- (c) magħmula għal fini ta' digriet tal-Qorti Ċivili, Sekond'Awla.

(2) Kull kopja legali ta' xi dokument li għalih jirreferi l-proviso għas-subartikolu (1) ta' dan l-artikolu, tkun sugġetta għat-taxxa meqjusa bir-rata stabbilita fis-subartikolu (1) ta' dan l-artikolu.

(3) Għall-finijiet ta' dan l-artikolu, meta l-valur tal-kera ta' immobbli jew il-kumpens perjodiku u rikorrenti li jifhallas dwar xi dritt fuq l-immobbli jkun stabbilit f'valutazzjoni jew stimi, it-taxxa tkun ma'duma fuq l-ammont li jirrizulta meta tikkapitalizza l-kera jew il-hlas għal sena bil-ħamsa fil-mija.

(4) Ma għandha tiffhallas ebda taxxa meta l-ammont stmat jew valutat ikun inqas minn hames mitt lira.

53. (1) Kull stimatur, li jagħmel stima jew valutazzjoni sugġetta għat-taxxa, għandu, fi żmien erbatax-il jum minn dak in-nhar li jagħmilha, inizzilha bil-miktub.

Responsabbiltà ta' stimaturi.

(2) Kull stimatur li —

(a) jonqos li jimxi mad-disposizzjonijiet tas-subartikolu (1) ta' dan l-artikolu; jew

(b) jikxef l-ammont ta' l-istima jew tal-valutazzjoni qabel ma jnizzilha bil-miktub; jew

(c) jonqos li jhallas it-taxxa kollha jew parti minnha sugġetta fuq dik l-istima jew fuq dik il-valutazzjoni,

jeħel penali ta' mhux inqas minn lira u mhux iżjed minn hamsin lira.

(3) Kull persuna li tirċievi mingħand xi stimatur jew thallas biex issir dik l-istima jew dik il-valutazzjoni mhux hekk miktuba jew li fuqha ma thallsix taxxa kif intqal qabel, teħel il-penali provduta fis-subartikolu (2) ta' dan l-artikolu.

54. It-taxxa dovuta dwar kull stima jew valutazzjoni ta' diversi immobbli għandha tiġi meqjusa u mħallsa separatament għal kull immobbli, minkejja li l-istima jew il-valutazzjoni tkun saret f'dokument wiehed.

Taxxa fuq stimi, eċc., ta' diversi immobbli.

Titlu V

Irċevuti

55. (1) Fuq kull irċevuta ta' flus mogħtija b'depożitu jew bi hlas, tiffhallas taxxa ta' hames ċenteżmi għal kull mitt lira jew parti minnha.

Taxxa fuq irċevuti.

(2) L-irċevuti mħolljin għal depożitu jew kunsinna ta' *stock* jew ta' xi valur negozjabbli ieħor, huma sugġetti għal taxxa meqjusa kif stabbilit fis-subartikolu (1) ta' dan l-artikolu. Din it-taxxa tiġi kalkolata fuq il-valur reali ta' li *stock* jew ta' dak il-valur negozjabbli dak in-nhar li tingħata l-irċevuta.

(3) Minkejja d-disposizzjonijiet ta' qabel ta' dan l-artikolu kull irċevuta mogħtija fuq flus depożitati f'xi bank, jew ma' xi bankier f'Malta, li għandhom jidhlu fil-kontijiet u li jkunu espressi bhala riċevuti mingħand il-persuna li fil-kont tagħha għandhom jidhlu, tkun eżentata mit-taxxa jkun li jkun l-ammont ta' dak id-depożitu.

56. Għall-finijiet ta' dan it-*Titlu*, "irċevuta" tfisser kull dokument mogħti b'helsien, għal kollox jew f'parti, fuq hlas ta' flus jew fuq tpaċija jew akkreditament, jew meta jiġi annullat dejn li kien jeżisti qabel, u tinkludi kull kitba li biha wiehed iġharraf li rċieva flus jew valur negozjabbli ġew, depożitati jew mġhoddija, kif ukoll kull ittra li b'kull mod li jkun tintbagħat sabiex tgħarraf ir-riċeviment ta' flus meta l-irċevuta għal dawn il-flus hija sugġetta għal taxxa.

Tifsir ta' "irċevuta".

Fejn għandha tithallas taxxa fuq irċevuti.

Penali dwar irċevuti.

57. It-taxxa fuq irċevuta għandha tithallas fl-Uffiċċju tal-Kummissarju fi żmien tmint ijiem tax-xogħol minn meta tiġi ffirmata l-irċevuta.

58. (1) Ir-responsabbiltà għall-ħlas tat-taxxa dovuta taħt l-artikolu 55 ta' dan l-Att tkun tal-persuna li toħroġ l-irċevuta.

(2) Kull persuna li —

(a) toħroġ irċevuta sugġetta għat-taxxa u ma tħallasx taxxa fuq dik l-irċevuta; jew

(b) f'kull każ meta irċevuta tkun sugġetta għal taxxa, tonqos li tagħti irċevuta; jew

(ċ) mal-ħlas ta' xi ammont ta' iżjed minn elfejn lira tagħti irċevuta għal somma ta' mhux iżjed minn elfejn lira jew tifred jew taqşam l-ammont imħallas; jew

(d) tagħmel użu ta', jew taċċetta l-użu ta' xi dokument barra minn irċevuta sabiex toħloq prova ta' ħlas meta dik il-prova tista' tkun magħmula bil-ħruġ ta' irċevuta,

tehel penali ta' mhux inqas minn żewġ liri iżda mhux iżjed minn għaxar liri.

(3) Il-persuna li lilha tinghata l-irċevuta tkun intitolata li takkwista mingħand il-Kummissarju dikjarazzjoni li turi li t-taxxa fuq dik l-irċevuta tkun tħallset.

Helsien mit-taxxa.

59. Minkejja d-disposizzjoni ta' l-artikolu 55 ta' dan l-Att, ma għandha tithallas ebda taxxa taħt dak l-artikolu dwar —

(a) irċevuti mogħtija għal jew dwar:

(i) ammonti ta' inqas minn elfejn lira;

(ii) kull donazzjoni jew tħollija magħmula għal għanijiet ta' karità jew filantropiċi;

(b) irċevuti mogħtija minn jew f'isem xi Dipartiment tal-Gvern;

(ċ) irċevuti mogħtija meta tinghata taxxa lura jew meta tinghata lura taxxa żejda lil xi Dipartiment tal-Gvern;

(d) irċevuti mogħtija għall-ħlas magħmul għal *stock* maħruġ mill-Gvern, jew għall-ħlas lura ta' ħlas żejjed fuq dak li *stock* jew għall-fidwa jew għall-bdil tiegħu.

TAQSIMA IV

Dokumenti li fuqhom għandha tithallas it-taxxa qabel ma jsir użu minnhom

Taxxa fuq dokumenti eżegwiti barra minn Malta.

60. (1) It-taxxa fuq kull dokument eżegwit barra minn Malta u li huwa hekk li, kieku kien eżegwit f'Malta kien ikun sugġett għat-taxxa, għandu qabel ma jsir użu minnu f'Malta, tithallas mill-persuna li tagħmel dak l-użu bir-rata preskritta f'dan l-Att għal kull dokument li kieku kien eżegwit f'Malta.

(2) Kull persuna li tonqos li tħares id-disposizzjonijiet ta' dan l-artikolu tehel l-istess penali li kienet tkun applikabbli għal dak in-nuqqas li kieku sar dwar dokument ta' l-istess xorta jew ta' xorta analoga eżegwit f'Malta.

TAQSIMA V

Hlas lura ta' Taxxa

61. (1) Il-Kummissarju jista' jaghti hlas lura tat-taxxa meta:
- (a) xi dokument ikun ġie bi żball imħassar, imqatta', jew ikun sar mhux tajjeb għall-użu qabel ma jiġi eżegwit; jew
- (b) xi dokument ikun wara ġie dikjarat null minn xi Qorti kompetenti; jew
- (ċ) l-istat tad-dokument ikun hekk li jkun ġustifikat li jiġi mibdul b'dokument ieħor ta' l-istess xorta, iżda l-kunsens tal-Kummissarju għal dik il-bidla jingiebi qabel dan isir u li t-taxxa dwar id-dokument fiż-żmien li ssir il-bidla tkun diġa' thallset; jew
- (d) l-ammont riċevut mill-Kummissarju ma kienx dovut; jew
- (e) minħabba żball meta ġie magħmul, kienet thallset taxxa żejda; jew
- (f) dokument magħmul għall-għanijiet ta' reġistrazzjoni jew biex jiġi pprezentat lil awtorità stabbilita b'liġi ma jkunx aċċettat minħabba li ma jaqbilx mal-ħtiġiet ta' l-awtorità li tkun, meta d-dokument, sew jekk ikun jiftiehem li jkollu xi validità bejn il-partijiet sew jekk le, jonqos li jilhaq l-għan li għalih ikun ġie eżegwit; jew
- (g) fil-każ ta' ċekkijiet li fuqhom jiġi ndikat li thallset it-taxxa u li jinghataw lura lill-Kummissarju biex dan jiddistribwi.

Hlas lura ta' taxxa.

(2) Talbiet għall-hlas lura ta' xi taxxa taht dan l-artikolu għandhom isiru bil-miktub.

(3) Talbiet għall-hlas lura ma jkunux kunsidrati mill-Kummissarju jekk isiru wara sentejn mill-hlas tat-taxxa.

(4) Kull dokument, barra minn att nutarili, li dwaru jintalab hlas lura għandu jinghataw lura lill-Kummissarju.

TAQSIMA VI

Disposizzjoni Transitorja

62. (1) L-Ordinanza dwar it-Taxxa tal-Boll, hawnhekk iżjed 'il quddiem f'dan l-artikolu imsejha "l-Ordinanza", hi b'dan imħassra.

Thassir u rizerwa.

(2) Ir-regoli u r-regolamenti msemmija fl-Ewwel Skeda li tinsab ma' dan l-Att għandhom, sakemm jaqblu mad-disposizzjonijiet ta' dan l-Att, jitqiesu li kienu magħmula taht dan l-Att.

(3) L-eżenzjonijiet imsemmija fit-Tieni Skeda li tinsab ma' dan l-Att għandhom jitqiesu li ngħataw mill-Ministru taht is-setgħat mogħtija lilu bl-artikolu 23.

(4) Referenza magħmula f'xi liġi oħra barra minn dan l-Att għal xi disposizzjoni ta' l-Ordinanza, meta r-rabta tal-kliem hekk teħtieġ, għandha *mutatis mutandis* tiftiehem bħala referenza għad-disposizzjonijiet ta' dan l-Att, u partikolarment referenza għat-taxxa tal-boll f'xi liġi għandha titqies li hi referenza għat-taxxa mposta taht id-disposizzjonijiet ta' dan l-Att.

SKEDI

L-Ewwel Skeda

Artikolu 62(2)

-
1. In-Notifikazzjoni tal-Gvern Nru. 282 publikata fis-7 ta' Ottubru, 1921, li tirregola l-imbullar ta' ċekkijiet u ta' kotba ta' ċekkijiet.
 2. L-Avviż Legali Nru. 62 imsejjah "Regolamenti ta' l-1975 dwar it-Taxxa tal-Boll fuq Forom ta' ċekkijiet".

It-Tieni Skeda

Artikolu 62(3)

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1. Ordni mill-Gvernatur fil-Kunsill tal-24 ta' Frar, 1958.
(Jeżenta mit-taxxa trasferimenti ta' vetturi agrikoli).
 2. Ordni mill-A/Ministru tal-Finanzi, Dwana u Portijiet tal-24 ta' Frar, 1958.
(Jeżenta mit-taxxa trasferiment ta' Bastimenti tas-Sajd).
 3. Ordni mill-Ministru tal-Finanzi, Dwana u Portijiet tal-21 ta' Jannar, 1971.
(Jeżenta mit-taxxa l-Korporazzjoni tad-Drydocks ta' Malta mill-bejgħ ta' vapuri u bastimenti żgħar mibnija fid-Drydocks għall-esportazzjoni).
 4. Ordni mill-Ministru tal-Finanzi u Dwana tal-21 ta' Marzu, 1974.
(Jeżenta mit-taxxa trasferiment ta' azzjonijiet tal-Bank of Valletta Ltd mill-Korporazzjoni ta' l-Iżvilupp ta' Malta lil kull persuna jew għaqda ta' persuni).
 5. In-Notifikazzjoni tal-Gvern Nru. 4 tal-4 ta' Jannar, 1974.
(Teżenta mit-taxxa tal-boll attijiet ta' diviżjoni ta' immobbli li ġew għand kom-proprjetarji permezz ta' suċċessjoni jew legat).
 6. In-Notifikazzjoni Nru. 58 tat-22 ta' Novembru, 1976.
(Teżenta mit-taxxa tal-boll trasferiment ta' sigurtajiet negozjabbli barranin).
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Għanijiet u Ragunijiet

L-Abbozz jissostitwixxi l-Ordinanza dwar it-Taxxa tal-Boll, Kap. 68, jeżenta mit-taxxa diversi dokumenti u jipprovdi sistema iktar moderna għall-ħlas tat-taxxa li qabel kienet imposta bl-imsemmija Ordinanza.

DUTY ON DOCUMENTS ACT, 1981*Arrangement of Sections***PART I***Preliminary*

1. Short title.
2. Interpretation.

PART II*General Provisions*

3. Duties.
4. Manner of payment of duty.
5. Documents subject to duty.
6. Duty on documents executed outside Malta.
7. Preservation of documents.
8. Documents containing several matters.
9. Declaration of value.
10. Procedure for the assessment of the real value.
11. Liability of notaries as to declaration of value.
12. *Ad valorem* duties.
13. Mode of calculating *ad valorem* duty in certain cases.
14. Production of documents on which duty has not been paid before courts, arbitrators or referees.
15. Duties of person before whom documents on which duty has not been duly paid to report to Commissioner.
16. Liability for penalty not affected by payment of duty.
17. Actions for recovery of any penalty to be taken by Commissioner.
18. Limitation of action for recovery of penalty.
19. Powers of public officers authorised to examine documents, etc.
20. Punishment for forging, etc. dies, etc.
21. Discharge of informers.
22. Power to make regulations.
23. Power of Minister to grant exemptions.
24. Power of Commissioner to remit or reduce certain penalties.

PART III*Documents chargeable with duty on their origin***Title I***Cheques*

25. Cheques.
26. Liability regarding cheques.
27. Penalty for failure to pay duty on cheques.

Title II*Insurance Policies*

28. Initial duty on policy of insurance.
29. Duty on policy of life insurance.

30. Meaning of "policy of life insurance".
31. Duty on policies of insurance of third party risks or comprehensive of such insurance.
32. Duty on policies of insurance not otherwise specifically provided for.
33. Endorsement of policies of insurance.
34. Policy of insurance to be issued in any agreement to insure.
35. Liability to pay duty on policy of insurance.
36. Penalty for failure to pay duty on a policy of insurance.
37. Copies of policies of insurance on which duty has not been duly paid.

Title III

Sales and Other Transfers

38. Stamp Duty on sales and other transfers.
39. Duty on a transfer of a motor car.
40. Transfer of motor car to be made in writing.
41. Duty on transfer in auction sales.
42. Emphyteutical grants.
43. Duty on transfer of marketable securities.
44. Transfer of marketable securities to be expressed in writing.
45. Duty on marketable securities purchased abroad.
46. Failure to produce writings, etc.
47. Penalty for contravening sections 38, 39, 40, 41, 42, 43, 44, 45 and 48.
48. Liability of brokers, agents, bankers, etc., executing purchases, etc., of marketable securities either in Malta or abroad.
49. How duty mentioned in sections 38, 39, 41, 42 and 43 is to be denoted.
50. By whom duty on transfers is due.
51. Liability of notaries.

Title IV

Appraisements and Valuations

52. Duty on appraisements and valuations.
53. Liability of appraisers.
54. Duty on appraisements, etc., of several immovables.

Title V

Receipts

55. Duty on receipts.
56. Meaning of "receipt".
57. Where duty on receipts is paid.
58. Penalty regarding receipts.
59. Exemptions.

PART IV

Documents upon which Duty must be paid before use thereof is made

60. Duty on documents executed outside Malta.

PART V
Refund of Duty

61. Refund of Duty.

PART VI
Transitory Provisions

62. Repeal and Saving.

SCHEDULES

First Schedule
Second Schedule

A BILL

entitled

AN ACT to provide for the imposition of duty on certain documents.

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:—

PART I

Preliminary

- Short title. 1. This Act may be cited as the Duty on Documents Act, 1981.
- Interpretation. 2. In this Act, unless the context otherwise requires:
 - “body of persons” includes any partnership, fellowship or society of persons, whether corporate or unincorporate or whether vested with legal personality or not;
 - “cheque” includes travellers’ cheque, dividend warrant and banker’s draft;
 - “Commissioner” means the Commissioner of Inland Revenue;
 - “Court” means any of the courts mentioned in sections 3 and 4 of the Code of Organization and Civil Procedure and any board of tribunal established by law;
 - “document” includes cheque, policy of insurance, bill of sale and a notarial deed;
 - “duty” means the duty imposed by this Act;
 - “immovable things” has the meaning assigned to it in section 348 of the Civil Code;
 - “Malta” has the meaning assigned to it in section 126 of the Constitution;
- Cap. 15
- Cap. 23

"marketable security" includes any share, stock, debenture, bond and any interest in any company or corporation and any document representing the same;

"Minister" means the Minister responsible for finance;

"prescribed" means prescribed by regulations under this Act;

"signature" includes any mark or declaration made in lieu of a signature;

"transfer" includes any assignment, conveyance, sale, partition, donation, settlement of dowry, hire-purchase agreement and any acquisition under any other title, but does not include any acquisition *causa mortis*.

PART II

General Provisions

3. There shall be levied by the Commissioner on account of the Government, the duties specified in this Act in accordance with the provisions contained in this Act. Duties.

4. (1) The duty in respect of any document executed in Malta shall be paid at the Office of the Commissioner within the eight working days following that in which the document is completed: Manner of payment of duty.

Provided that the Minister may prescribe that the payment of duty in respect of any document be denoted by a medallion stamp, impressed or embossed stamp, or by means of franking machines or in any other manner, and that any payment which is to be denoted as aforesaid shall be effected before the relative document is drawn up, signed or completed:

Provided further that the Minister may also prescribe that the payment of duty on more than one document of the same category executed in determinate periods be effected by means of one payment at the end of such period.

(2) In the case of documents executed outside Malta which are liable to duty by reason of their use in Malta according to the provisions of this Act, the duty shall be paid before use thereof is made in Malta.

(3) For the purposes of this section:

(a) where a document has to be signed by two or more persons, it shall be deemed to be complete with the signature of the person by whom it is last signed;

(b) a notarial deed shall be deemed to be complete when it is signed by the notary by whom it is published.

5. A document subject to duty under this Act shall become so subject either from its origin if it is executed in Malta or by reason of its use if it is executed outside Malta. Documents subject to duty.

6. (1) Documents executed outside Malta shall be chargeable with duty when use thereof is made in Malta, if such document would have been so chargeable according to the provisions of this Act, had it been executed in Malta. Duty on documents executed outside Malta.

(2) For the purposes of this section, a document executed outside Malta is deemed to be made use of in Malta, where:

- (a) it is produced as evidence before a court, arbitrator or referee; or
- (b) it is annexed to a public deed or private writing; or
- (c) it is produced before any authority or person for its enforcement; or
- (d) when in any manner whatsoever the delivery and legal transmission thereof is effected; or
- (e) when the payment due or enforceable under such document is made.

Preservation of documents.

7. Every document mentioned in this Act shall be preserved by the owner thereof for at least two years after the day on which duty thereon has or ought to have been paid, and any person who destroys or mislays or fails to produce any such document before the lapse of the said period shall be liable to the same penalty as if the duty had not been paid.

Documents containing several matters.

8. Saving any other provision of law, if a document contains or relates to several distinct matters, it shall be separately and distinctly charged as if it were a separate document in respect of each of such matters.

Declaration of value.

9. Where in a document charged with *ad valorem* duty the value is not ascertainable from the document itself or from any other document annexed to it, or referred to in it, the parties shall make a declaration of such value according to their estimation and the duty shall be charged and paid on the value so declared.

Procedure for the assessment of the real value.

10. (1) Where in the opinion of the Commissioner the value expressed or declared in a document is lower than the real value, at the time of the execution of the document, he may file an application in the Court of Appeal praying that the real value be assessed by referees to be appointed in accordance with the rules contained in the Code of Organization and Civil Procedure.

(2) If the assessment made by the referees as aforesaid is greater than the value expressed or declared in the document, the person liable to pay the duty shall pay the difference between the duty due on the value as assessed and the duty paid.

(3) Where the value assessed by the referees as aforesaid exceeds the value expressed or declared in the document by more than one-eighth of the value assessed by the referees, the person liable to pay the duty shall, in addition to the duty chargeable as in subsection (2) of this section, pay by way of penalty, an additional sum, equivalent to the amount of duty calculated on the total value assessed by the referees as aforesaid.

(4) The Court may order that the costs incurred in connection with the assessment made by the referees, be paid in accordance with the provisions of subsections (1), (2) and (3) of section 221 of the Code of Organization and Civil Procedure.

Liability of notaries as to declaration of value.

11. Any notary who receives any deed which does not contain a declaration of value where such declaration is required under section 9 of this Act, or who fails to warn the parties particularly as to the

importance of the truthfulness of such declaration or to record in the deed that he has complied with such requirement, shall be liable to a penalty of not less than five pounds and not more than twenty-five pounds, to be imposed by the Court of Revision of Notarial Acts *ex officio* and to the payment of the duty due, to be assessed by such Court, if necessary with the assistance of referees, at the expense of the notary, saving the latter's right to recover the amount paid by him in respect of duty from any other person liable for the payment of the duty.

12. (1) Where the consideration for a conveyance or the value upon which the duty is to be assessed, consists of a periodical payment in perpetuity, or for a period of twenty years or more, or for an indefinite period, an *ad valorem* duty shall be charged on the total amount payable during the period of twenty years.

Ad valorem
duties.

(2) Where the periodical payment is to continue for a definite period of less than twenty years, an *ad valorem* duty shall be charged on the total amount payable during such period.

(3) Where the periodical payment is to continue during any life or lives, an *ad valorem* duty shall be charged on the total amount payable during the period of twelve years.

13. Where a document is chargeable with *ad valorem* duty in respect of an amount expressed in foreign currency, the duty shall be calculated on such amount converted into Maltese currency at the rate of exchange current on the day of the date of the document.

Mode of
calculating
ad valorem
duty in
certain cases.

14. A document subject to duty under this Act and on which duty has not been paid shall not, except in criminal proceedings, be admitted in evidence before any Court, arbitrator or referee.

Production of
documents, on
which duty has
not been paid
before courts,
arbitrators or
referees.

15. (1) Where the production of a document has not been allowed in terms of section 14 of this Act, the Registrar of the Courts, arbitrator or referee as the case may be, shall draw the attention of the person intending to produce the document in evidence to the fact that duty on such document has not been paid, and shall within two days report this fact to the Commissioner.

Duties of
person before
whom documents
on which duty
has not been
duly paid to
report to
Commissioner.

(2) If any such officer or person fails to make such report, he shall be liable to a penalty of not less than five and not more than twenty-five pounds.

16. (1) The payment of any penalty imposed under the provisions of this Act shall not relieve any person liable to pay duty under this Act from any obligation to pay any such duty or such part thereof as may still be due.

Liability for
penalty not
affected by
payment of
duty.

(2) The payment of any duty shall not relieve any person from any liability for any default for which a penalty could have been imposed upon him in accordance with the provisions of this Act at the time the duty was paid.

17. (1) Save as otherwise expressly provided, all penalties which may be imposed under this Act shall be imposed by the Commissioner and shall be paid to him, and all actions for the recovery of any duty due and of any penalty incurred under this Act shall be brought by the

Actions for
recovery of
any penalty
to be taken
by Commissioner.

Commissioner before the competent Civil Court, and the provisions of section 466 of the Code of Organisation and Civil Procedure shall apply with regard to any such penalty or duty.

(2) No proceedings, however, shall be instituted against any defaulter who, within eight days from an intimation to that effect made to him by the Commissioner, pays the duty due on the document together with the minimum of the penalty due in accordance with the provisions of this Act.

(3) The provisions of subsection (2) of this section shall not be applicable where the penalty is to be applied by the Court of Revision of Notarial Acts *ex officio*, or where, in the opinion of the Commissioner, the default would be adequately punished by the application of the penalty in its minimum.

Limitation of action for recovery of penalty.

18. The action for the recovery of any penalty imposed by virtue of this Act may not be brought after the lapse of five years from the day on which the default occurs;

Provided that no use shall be made of any document on which duty chargeable under this Act has not been fully paid.

Powers of public officers authorized to examine documents etc.

19. (1) Any public officer authorized by the Minister for the purpose of ascertaining that the provisions of this Act are being complied with shall have free access to any office, bank or other establishment.

(2) Any such officer shall also have power to require any person to produce any document which is liable to duty, and to seize any document in respect of which the provisions of this Act have not been complied with.

(3) The examination of notarial acts shall be carried out by the Visitors constituting the Court of Revision of Notarial Acts.

(4) The said officer shall be bound to secrecy in respect of anything that may come to his knowledge in the course of the said examination and he shall not disclose the result thereof except to the competent authorities.

Cap. 12

(5) Saving any provision of the Criminal Code where the fact constitutes a crime liable to a higher punishment, any person who prevents or obstructs the said officer in the execution of his duties, or refuses to comply with any request made by such officer in accordance with the provisions of this section, shall, on conviction, be liable to a fine (*multa*) not exceeding fifty pounds or to imprisonment for a term not exceeding six months or to both such fine and imprisonment.

Punishment for forging, etc. dies, etc.

20. (1) If any person —

(a) forges any die, mark or any other instrument used by the Government or under its authority, to denote the payment of duty; or

(b) sells or offers for sale, utters or makes use of any forged die, mark, instrument used by the Government or under its authority, to denote the payment of duty, or any impression, thereof, knowing the same to be forged; or

(c) knowingly and without lawful excuse (the proof whereof shall lie on the accused) keeps in his possession any forged die, or mark or instrument used by the Government or under its

authority, to denote the payment of duty, or any impression thereof,

he shall be liable to imprisonment from thirteen months to three years.

(2) The same punishment established in subsection (1) of this section shall apply to any person who without lawful authority makes use of any genuine die, mark or other instrument used by the Government or under its authority to denote the payment of duty.

21. In the crimes referred to in section 20 of this Act, any of the offenders who shall, prior to the commencement of any proceedings, give information thereof to the Commissioner of Police or other competent authorities shall be exempted from punishment. Discharge of informers.

22. (1) The Minister may make regulations for securing the payment of duty and generally for giving effect to the provisions of this Act, and in particular, but without prejudice to the generality of the foregoing — Power to make regulations.

(a) for regulating the payment of duty on any category of documents otherwise than at the office of the Commissioner;

(b) for ordering the registration or the giving of a notice of any class of documents chargeable with duty, and for prescribing the form of such registration or notice, the time within which such registration or notice must be given, the persons bound to make or give the same, the office in or to which the registration or notice is to be made or given and the civil effects and sanctions consequent upon the default of such registration or notice;

(c) for regulating the manner in which duty on any particular category of documents is to be denoted;

(d) for prescribing anything that may be prescribed in accordance with the provisions of this Act;

(2) The regulations may provide for the imposition of a penalty of not more than one thousand pounds for any failure to comply therewith, which penalty shall be recoverable as is provided in section 17 of this Act.

23. The Minister may by order direct that a specified document chargeable with duty under this Act, be exempt from duty in whole or in part. Power of Minister to grant exemptions.

24. The Commissioner shall have power to remit or reduce in his discretion any penalty incurred under this Act, other than a penalty ordered by the Court of Revision of Notarial Acts. Power of Commissioner to remit or reduce certain penalties.

PART III

Documents chargeable with duty on their origin

Title I

Cheques

25. There shall be charged a duty of two cents on every cheque: Cheques.

Provided that no duty shall be payable in respect of any cheque drawn on account of the Government.

Liability regarding cheques.

26. (1) Responsibility for the payment of duty on cheques shall lie on the bank issuing the cheque form and on any other bank or authorised dealer selling or encashing the cheque.

Act XLIX of 1972

(2) For the purposes of subsection (1) of this section "authorized dealer" has the meaning assigned to it in the Exchange Control Act, 1972.

Penalty for failure to pay duty on cheques.

27. Any person who fails to observe the provisions of section 25 of this Act shall be liable to a penalty not exceeding ten pounds in respect of each cheque on which duty has not been paid.

Title II

Insurance Policies

Initial duty on policy of insurance.

28. There shall be charged on every policy of insurance a duty of ten cents to which the duties specified in the following sections shall be added according to the different nature of the policies of insurance therein mentioned.

Duty on policy of life insurance.

29. There shall be charged on any policy of life insurance a duty of ten cents for every one hundred pounds or part thereof of the sum assured.

Meaning of "policy of life insurance".

30. For the purpose of this Act, the expression "policy of life insurance" means a policy of insurance upon any life or lives or upon any event or contingency relating to or depending on any life or lives, other than a policy of insurance for any payment agreed to be made upon the death of any person only from accident or violence or otherwise than from a natural cause.

Duty on policies of insurance of third party risks or comprehensive of such insurance. Cap. 165

31. (1) A duty of fifteen cents shall be charged on every policy of insurance issued in respect of any one motor vehicle in accordance with and for the purposes of the Motor Vehicles Insurance (Third Party Risks) Ordinance and not for other additional purposes.

(2) A duty of twenty-five cents shall be charged on every policy of insurance issued in respect of any one motor vehicle for purposes additional to the purpose mentioned in subsection (1) of this section and whether or not the purpose mentioned in the said subsection (1) is included among the purposes of the policy.

(3) In this section, "motor vehicle" has the meaning assigned to it in the Motor Vehicles Insurance (Third Party Risks) Ordinance.

Duty on policies of insurance not otherwise specifically provided for.

32. There shall be charged on every policy of insurance in respect of which this Act does not make specific provision, a duty of three cents for every pound or part thereof of the agreed yearly premium, or, if a compounded premium is agreed upon as a lump sum payment, then of that agreed consideration.

Endorsement of policies of insurance.

33. (1) Any endorsement of an insurance policy shall be chargeable with duty as a new policy if the effect of the endorsement is to make any alteration in the policy relating to —

- (a) the person or thing insured; or
- (b) the risks insured; or
- (c) the duration of the policy.

(2) Where an endorsement increases the amount of the insurance or of the premium, duty shall be payable on such policy as endorsed but allowance shall be made for any duty paid in respect of the policy.

(3) There shall be charged on endorsements of policies for which provision is not made under subsection (1) or (2) of this section, a duty of ten cents.

34. Any person who —

(a) becomes an insurer upon any insurance mentioned in the foregoing sections, or in the capacity of insurer enters into any contract for any such insurance, or directly or indirectly receives, or contracts or takes credit on account of any premium or consideration for any such insurance, or knowingly takes upon himself any risk, or renders himself liable to pay, or pays, any sum of money upon any loss, peril or contingency relative to any such insurance, unless the insurance is expressed in a policy of insurance; or

Policy of insurance to be issued in any agreement to insure.

(b) in the capacity of insured, makes or effects, or knowingly procures to be made or affected, any insurance under the foregoing sections, or directly or indirectly gives or pays, or renders himself liable to pay, any premium or consideration for any such insurance, or enters into any contract for any such insurance, unless the insurance is expressed in a policy of insurance; or

(c) is concerned in any fraudulent contrivance or device, or is guilty of any wilful act, neglect or omission, with intent to evade the duties payable on policies of insurance, or whereby the duties may be evaded wholly or in part,

shall for every such offence, be liable to a penalty of not less than ten pounds but not exceeding one hundred pounds.

35. Any person issuing or signing any policy of insurance referred to in the foregoing sections, shall pay duty thereon in accordance with the provisions of this Act or of any regulations made thereunder.

Liability to pay duty on policies of insurance.

36. Any person who fails to comply with the provisions of section 35 of this Act shall be liable to pay a penalty of not less than ten pounds but not exceeding one hundred pounds.

Penalty for failure to pay duty on a policy of insurance.

37. Any person who makes or issues or causes to be made or issued any document purporting to be a copy of a policy of insurance chargeable with duty where there is not, at the time, in existence, such a policy, shall, in addition to any other penalty to which he may be liable, be liable to a penalty of not less than ten pounds but not exceeding one hundred pounds.

Copies of policies of insurance on which duty has not been duly paid.

Title III

Sales and Other Transfers

38. (1) There shall be charged on every document and on every judgement, decree or order of any Court or other lawful authority, whereby any immovable or any real right over an immovable or any ship or aircraft or interest in any ship or aircraft, is transferred to any person, a duty of £2.60c for every £100 or part thereof of the amount

Duty on sales and other transfers.

or value of the consideration for the transfer of such thing or of the value of such thing, whichever is the higher.

(2) The provisions of subsection (1) of this section shall apply to an assignment of any debt or other right, referred to in Sub-Title VII of Title VI of Part II of Book Second of the Civil Code and to any contract of antichresis where the period agreed upon for the restitution of the debt in respect of which the contract of antichresis is made, exceeds or may be made to exceed sixteen years.

Duty on a transfer of a motor car. Cap. 105

39. Any document whereby any motor car as defined in the Traffic Regulation Ordinance, whether with or without licence, or such licence only, is transferred, shall be chargeable with duty to be assessed as follows:

where the amount or value is less than £3,000 £2.50c per £100 or part thereof.

where the amount or value exceeds £3,000 £3.00 per £100 or part thereof.

Where the licence is so transferred with the motor car the amount or value in respect of the licence shall, for the purpose of the assessment of the duty, be added to that of the motor car.

Transfer of motor car to be made in writing.

40. (1) Saving any law which prescribes a public deed, every transfer to which sections 38 and 39 of this Act refers shall, under pain of nullity, be made in writing.

(2) No transfer of any ship, aircraft or motor car shall be registered by any authority established by law for the purpose, before proof is produced to such authority that the duty due in accordance with the provisions of this Act, has been duly paid.

Duty on transfers in auction sales.

41. (1) Where, in an auction sale of movables, the total amount payable for the article or articles purchased by any one person — other than articles of food and drink — exceeds one hundred pounds — there shall be charged on the memorandum wherein such sale is recorded and to which this section applies, a duty of £2.60c for every £100 or part thereof of the price payable by such purchaser.

(2) Every auctioneer shall keep a memorandum of each sale effected by him in a sale by auction.

(3) The memorandum shall contain a description of the article sold, the price and lot number thereof, the date of the sale, the name and address of the bidder to whom the sale is made, the total amount payable by each bidder for the article or articles purchased and the duty which may be due in accordance with the provisions of this Act.

(4) The memorandum shall be kept in book form.

(5) Any auctioneer failing or omitting to comply with the provisions of this section, shall be liable to a penalty of not less than ten pounds but not exceeding one hundred pounds for each such failure or omission.

Emphyteutical grants.

42. (1) There shall be charged on every contract of emphyteusis a duty to be assessed in respect of the yearly ground-rent, as follows:

if the term does not exceed 25 years £6 per £100 or part thereof

where the term exceeds 25 years but does not exceed 50 years ... £30 per £100 or part thereof

where the term exceeds 50 years but
does not exceed 75 years ... £40 per £100 or part thereof
where the term exceeds 75 years ... £50 per £100 or part thereof.

(2) Where the duration of the emphyteusis may be extended, or is extended, or where two or more emphyteutical grants are made in respect of the same immovable in favour of the same emphyteuta or his successor in title, duty shall be assessed at the rates applicable to the total duration of the emphyteutical grant or grants, but allowance shall be made for any duty already paid in respect thereof.

43. (1) There shall be charged on every document whereby any foreign marketable security is transferred to, or by any person in Malta, a duty of two pounds for every one hundred pounds or part thereof of the real value of such marketable security: Duty on transfer of marketable securities.

Provided that no duty shall be chargeable when such transfer is effected through a local bank.

(2) There shall be charged on every document whereby a marketable security, other than those mentioned in subsection (1) of this section, is transferred to or by any person in Malta, a duty of two pounds for every one hundred pounds or part thereof of the real value of such marketable security:

Provided that on the allotment of any newly issued share or stock of a limited liability company which is registered in terms of section 73 of the Commercial Partnerships Ordinance, 1962, the duty to be charged under this subsection shall be at the rate of ten cents for every twenty-five pounds or part thereof of the real value of the share or stock notwithstanding that the share or stock so allotted or issued is not fully paid up. Ord. X of 1962

44. Every transfer of marketable securities executed in Malta shall, under pain of nullity, be made in writing. Transfer of marketable securities to be expressed in writing.

45. Where the transfer of any foreign marketable security is executed outside Malta upon an order given directly in Malta by any person, such person shall give a notice in writing to the Commissioner of such transfer within eight working days of the completion of the transaction. Duty on marketable securities purchased abroad.

46. Where any person fails to produce to the Commissioner or to the officer referred to in section 19, any document chargeable with duty, it shall be presumed that duty on such document has not been paid and it shall then be lawful for the Commissioner to proceed with the collection of the duty and penalty due in accordance with the provisions of this Act. Failure to produce writings, etc.

47. Save as otherwise provided in section 51 any person who fails to comply with the provisions of sections 38, 39, 40, 41, 42, 43, 44, 45 and 48 of this Act shall be liable to a penalty of not less than ten pounds but not exceeding five hundred pounds. Penalty for contravening sections 38, 39, 40, 41, 42, 43, 44, 45 and 48.

Liability of brokers, agents, etc., executing purchases, etc., of marketable securities either in Malta or abroad.

48. Any broker, agent or other person who as an intermediary transfers any marketable security to which section 43 refers, shall draw up the document evidencing such transfer if the transfer is effected in Malta or if the transfer is effected outside Malta, give notice of such transfer to the person on whose behalf he has acted within two days from the transfer.

How duty mentioned in sections 38, 39, 41, 42 and 43 is to be denoted.

49. The duty chargeable on any transfer referred to in sections 38, 39, 41, 42 and 43 shall be paid at the Office of the Commissioner within eight working days from the date on which it is completed, and the receipt for the duty so paid shall then be annexed to the document relating to the transfer.

By whom duty on transfers is due.

50. Saving the provisions of section 51 of this Act, the transferor and the transferee, and where the transfer is effected by public deed, the notary publishing such deed, shall be jointly and severally liable to pay the duty chargeable on such transfer:

Provided that the duty chargeable on the memorandum of any auction sale shall be paid by the auctioneer, and the buyer shall not be entitled to obtain delivery of such movable unless the amount of duty so paid is reimbursed to the auctioneer.

Liability of notaries.

51. (1) Any notary who —

- (a) fails to pay in whole or in part the duty chargeable under the provisions of this Act on any deed received by him; or
- (b) omits to annex to such deed the receipt mentioned in section 40; or
- (c) fails to mention in such deed the amount of duty so chargeable,

shall be liable to a penalty of not less than one pound but not exceeding fifty pounds.

(2) Such penalty shall be inflicted by the Court of Revision of Notarial Acts *ex officio* or on an application by the Attorney General.

Title IV

Appraisements and Valuations

Duty on appraisements and valuations.

52. (1) 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:

Provided that there shall be exempt from duty appraisalments and valuations:

- (a) made by any Government Department for a public purpose;
- (b) made for the purposes of criminal proceedings;
- (c) made in pursuance of a decree given by the Civil Court, Second Hall.

(2) Any legalised copy of any document to which the proviso to subsection (1) of this section refers, shall be chargeable with duty assessed at the rate established in subsection (1) of this section.

(3) For the purposes of this section, where the rental value of an immovable or the periodic and recurrent consideration payable in respect of any right over an immovable is established in a valuation or appraisal, the duty shall be calculated on the amount resulting by capitalising the rent or payment for one year at five per centum.

(4) No duty shall be charged where the amount valued or appraised is less than five hundred pounds.

53. (1) Every appraiser, by whom an appraisal or valuation chargeable with duty is made, shall, within fourteen days after the making thereof, commit the same to writing. Liability of appraisers.

(2) Any appraiser who —

(a) fails to abide by the provisions of subsection (1) of this section; or

(b) discloses the amount of the appraisal or valuation before committing the same to writing; or

(c) fails to pay in whole or in part the duty chargeable on such appraisal or valuation,

shall be liable to a penalty of not less than one pound and not more than fifty pounds.

(3) Any person who receives from any appraiser or pays for the making of any such appraisal or valuation not so written out or on which duty has not been paid as aforesaid, shall be liable to the penalty provided for in subsection (2) of this section.

54. The duty payable in respect of any appraisal or valuation of several immovables shall be assessed and paid separately for each immovable, notwithstanding that the appraisal or valuation is contained in a single document. Duty on appraisements, etc., of several immovables.

Title V

Receipts

55. (1) There shall be charged on every receipt for money given on deposit or in payment a duty of five cents for every one hundred pounds or part thereof. Duty on receipts.

(2) Any receipt given against any deposit or delivery of stock or other marketable security shall be subject to a duty assessed as provided in subsection (1) of this section. Such duty shall be calculated on the real value of the stock or security on the day on which the receipt is given.

(3) Notwithstanding the foregoing provisions of this section any receipt given for money deposited in any bank, or with any banker in Malta, to be accounted for and expressed to be received of the person to whom the same is to be accounted for, shall be exempt from duty whatever the amount of such deposit.

Meaning of
"receipt".

56. For the purposes of this Title, "receipt" means any document given by way of a total or partial discharge upon the payment of money or upon a set-off or a credit entry or whereby a pre-existing debt is extinguished, and includes any writing whereby any money or marketable security is acknowledged to have been received, deposited or delivered, and also any letter transmitted in any manner whatsoever for acknowledging receipt of money when the receipt for such money is chargeable with duty.

Where duty on
receipts is paid.

57. The duty upon a receipt shall be paid at the Office of the Commissioner within eight working days of the signing of the receipt.

Penalty
regarding
receipts.

58. (1) Responsibility for the payment of duty chargeable under section 55 of this Act shall lie with the person issuing the receipt.

(2) Any person who —

(a) gives a receipt liable to duty and does not pay duty on such receipt; or

(b) in any case where a receipt would be liable to duty, refuses to give a receipt; or

(c) upon payment of any amount exceeding two thousand pounds gives a receipt for a sum not exceeding two thousand pounds or separates or divides the amount paid; or

(d) makes use of, or acquiesces in the use of any document other than a receipt with the intention of creating proof of payment where such proof may be made by the issue of a receipt,

shall be liable to a penalty of not less than two pounds but not exceeding ten pounds.

(3) The person to whom a receipt is given shall be entitled to obtain from the Commissioner a declaration showing that the duty on such receipt has been paid.

Exemptions.

59. Notwithstanding the provision of section 55 of this Act, no duty shall be payable thereunder in respect of:

(a) receipts given for or in respect of:

(i) amounts of less than two thousand pounds;

(ii) any donation or bequest made for charitable or philanthropic purposes;

(b) receipts given by or on behalf of any Government Department;

(c) receipts given for the return of tax or duty overpaid to any Government Department;

(d) receipts given for payment made for stock issued by Government, for the refund of over-subscription to such stock or for the redemption or conversion thereof.

PART IV

Documents upon which duty must be paid before use thereof is made

Duty on
documents
made outside
Malta.

60. (1) Duty on every document executed outside Malta being such as, if executed in Malta would be liable to duty, shall, before any use thereof is made in Malta, be paid by the person by whom such use

is made at the rate prescribed in this Act for such document were it executed in Malta.

(2) Any person who fails to comply with the provisions of this section shall be liable to the same penalty as would be applicable to the default if it were committed in respect of a document of an identical or analogous nature executed in Malta.

PART V

Refund of Duty

61. (1) The Commissioner may refund the duty where:

Refund of
duty.

(a) any document has been inadvertently spoiled, mutilated, or rendered unfit for use before it is executed; or

(b) a document is subsequently expressly declared to be null by any competent Court; or

(c) the material condition of a document is such as to justify its substitution by another document of a similar nature, provided that the consent of the Commissioner for such substitution is obtained before it is made and that the duty applicable for the document at the time the substitution is made has been duly paid; or

(d) the amount received by the Commissioner was not due; or

(e) due to an error in computation, excessive duty has been paid; or

(f) a document drawn for purposes of registration or filing with an authority established by law is rejected owing to its non-conformity with the requirements of the authority concerned, where the document, whether or not it may be construed to have some validity between the parties, has failed to achieve the purpose for which it was executed; or

(g) in the case of cheque forms on which the duty paid is denoted and which are surrendered to the Commissioner for destruction.

(2) Claims for the refund of any duty under this section shall be made in writing.

(3) Claims for refund shall not be considered by the Commissioner if made after two years from the payment of the duty.

(4) Documents, other than notarial acts, in respect of which a refund is claimed shall be surrendered to the Commissioner.

PART VI

Transitory Provision

62. (1) The Stamp Duties Ordinance, hereinafter in this section referred to as "the Ordinance", is hereby repealed.

Repeal and
saving.

(2) The rules and regulations listed in the First Schedule to this Act shall, to the extent that they are not incompatible with the provisions of this Act, be deemed to have been made under this Act.

(3) The exemptions listed in the Second Schedule to this Act shall be deemed to have been granted by the Minister under the powers vested in him by section 23.

(4) Reference made in any law other than this Act to any provision of the Ordinance, where the context so requires, shall, *mutatis mutandis*, be construed as reference to the provisions of this Act, and in particular a reference to stamp duty in any law shall be deemed to be a reference to the duty imposed under the provisions of this Act.

SCHEDULES

First Schedule

Section 62(2)

1. Government Notice No. 282 published on the 7th October, 1921, regulating the stamping of cheques and cheque books.
2. Legal Notice No. 62 entitled "Payment of Stamp Duty on Cheque Forms Regulations, 1975".

Second Schedule

Section 62(3)

1. Order by Governor in Council of 24th February, 1958.
(Exempting from duty transfers of agricultural vehicles).
 2. Order by A/Minister of Finance, Customs and Ports of 24th February, 1958.
(Exempting from duty transfer of Fishing Crafts).
 3. Order by Minister of Finance, Customs and Ports of 21st January, 1971.
(Exempting from duty the Malta Drydocks Corporation on the sale of ships and small crafts built in the Drydocks for export).
 4. Order by Minister of Finance and Customs of 21st March, 1974.
(Exempting from duty transfer of shares of the Bank of Valletta Ltd. by the Malta Development Corporation to any person or body of persons).
 5. Government Notice No. 4 of the 4th January, 1974.
(Exempting from stamp duty deeds of partition of immovables which came to the co-owners through a succession or legacy).
 6. Government Notice No. 583 of the 22nd November, 1976.
(Exempting from stamp duty transfer of foreign marketable securities).
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Objects and Reasons

The Bill replaces the Stamp Duties Ordinance, Cap. 68, removes from charge a number of documents and makes provision for a more modern procedure for the payment of the duty previously imposed by the said Ordinance.