

**MALTA**

**ATT Nru. XVIII ta' l-1981**

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

ATT biex ikompli jemenda l-Att ta' l-1973 dwar it-Taxxa tal-Mewt u tad-Donazzjoni.

**ACT No. XVIII of 1981**

AN ACT enacted by the Parliament of Malta.

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

Nagħti l-kunsens tiegħi.

(L.S.)

ANTON BUTTIGIEG  
President

5 ta' Ġunju, 1981

**ATT Nru. XVIII ta' l-1981**

*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'ligi dan li ġej:—

Titolu fil-qosor u bidu fis-sehħ.

**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 jftiehem haġa waħda ma' l-Att ta' l-1973 dwar it-Taxxa tal-Mewt u tad-Donazzjoni, hawnhekk iżjed 'il quddiem imsejjaħ "l-Att prinċipali".

(2) Dan l-Att għandu jibda jsehħ f'dik id-data li l-Ministru responsabbli għall-finanzi jista' jistabbilixxi 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 4 ta' l-Att prinċipali.

**2.** Minnufih wara s-subartikolu (5) ta' l-artikolu 4 ta' l-Att prinċipali għandu jiżdied is-subartikolu ġdid li ġej:

“(6) Minkejja kull haġa li tinsab f'dan l-artikolu, il-Kummissarju jista' joħroġ kopja ta' kull denunzja, dokument (barra att pubbliku) li jkun anness ma' denunzja, jew likwidazzjoni, lil kull wieħed mill-werrieta tal-persuna li minnha jinħoloq it-trasferiment taxxabbli.”.

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

**3.** 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-ħajja ta' min jagħmel id-donazzjoni, għandu, mal-mewt ta' min ikun għamel id-donazzjoni jitqies għall-finijiet kollha ta' dan

l-Att bhala trasferiment jew devoluzzjoni ta' proprjeta' li tigrì mal-mewt ta' min ikun ghamel id-donazzjoni, u kull rigal bhal dak ghandu hekk jitqies ukoll jekk moghti qabel il-bidu fis-sehh ta' dan l-Att u minkejja kull haqa li tinsab f'xi att, testament jew kitba oħra jew f'xi disposizzjoni ta' xi ligi oħra;”.

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

(a) fil-paragrafu (c) tiegħu, minflok il-kliem “ħames mitt lira” għandhom jidhlu l-kliem “elf lira”; u

(b) fil-paragrafu (d) tiegħu, minflok il-kliem “mitt lira” għandhom jidhlu l-kliem “ħames mitt lira”.

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

5. Fil-paragrafu (a) tas-subartikolu (3) ta' l-artikolu 15 ta' l-Att prinċipali, minnufih wara l-kliem “taħt it-trasferiment taxxabli relattiv” għandhom jidhlu l-kliem “izda kull tnaqqis bhal dak m'għandux ikun iżjed mill-ammont ta' taxxa mposta fuq l-ewwel trasferiment taxxabli dwar l-istess proprjeta'”.

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

6. Fl-artikolu 31 ta' l-Att prinċipali, minflok il-kliem “ħamsa fil-mija” għandhom jidhlu l-kliem “tmienja fil-mija”.

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

7. Minnufih wara l-proviso għas-subartikolu (2) ta' l-artikolu 45 ta' l-Att prinċipali għandu jizdied il-proviso ġdid li ġej:

“Izda wkoll l-armel jew l-armla jistgħu jipprezentaw denunzja sħiħa u d-disposizzjonijiet tas-subartikolu (3) ta' l-artikolu 37 ta' dan l-Att għandhom japplikaw għal dak l-armel jew għal dik l-armla.”.

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

Mgħoddi mill-Kamra tad-Deputati fis-Seduta Nru. 507 tat-3 ta' Ġunju, 1981.

C. AGIUS  
*Speaker*

C. MIFSUD  
*Skrivan tal-Kamra tad-Deputati*

I assent.

(L.S.)

ANTON BUTTIGIEG  
President

5th June, 1981

**ACT No. XVIII of 1981**

*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 4 of the principal Act.

2. Immediately after subsection (5) of section 4 of the principal Act there shall be added the following new subsection:

“(6) Notwithstanding anything contained in this section, the Commissioner may issue copies of any return, document (other than a public deed) annexed to a return, or assessment, to any heir of the person from whom the chargeable transmission originates.”.

Amendment of section 6 of the principal Act.

3. 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 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;”.

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

Amendment of section 14 of the principal Act.

(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”.

5. In paragraph (a) of subsection (3) of section 15 of the principal Act, in the words “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.

6. 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.

7. Immediately after the proviso to subsection (2) of section 45 of the principal Act there shall be added the following new proviso:

Amendment of section 45 of the principal Act.

“Provided further that the widower or widow may file a complete return and the provisions of subsection (3) of section 37 of this Act shall apply to any such widower or widow.”.

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Passed by the House of Representatives at Sitting No. 507 of the 3rd June, 1981.

C. AGIUS  
*Speaker*

C. MIFSUD  
*Clerk to the House of Representatives*