

**ABBOZZ TA' LIĠI**  
**msejjah**

*ATT biex jimplimenta diversi mizuri ta' l-Estimi u mizuri amministrattivi oħra.*

IL-PRESIDENT bil-parir u l-kunsens tal-Kamra tad-Deputati, imlaqqgħa f'dan il-Parlament, u bl-awtorità ta' l-istess, hareġ b'liġi dan li ġej:-

1. It-titolu fil-qosor ta' dan l-Att huwa l-Att ta' l-2006 li jimplimenta Mizuri ta' l-Estimi. Titolu fil-qosor.

**TAQSIMA I**

2. (1) Din it-Taqsima temenda l-Ordinanza dwar il-Pensjonijiet u għandha tinqara u tiftiehem haġa waħda ma' l-Ordinanza dwar il-Pensjonijiet, hawnhekk iżjed 'il quddiem f'din it-Taqsima msejha "l-Ordinanza prinċipali". Emenda ta' l-Ordinanza dwar il-Pensjonijiet. Kap. 93.

(2) Din it-Taqsima għandha tibda' sseħħ f'dik id-data li l-Ministru responsabbli għall-finanzi jista' jistabbilixxi b'avviż fil-Gazzetta.

3. Minnufih wara l-ewwel proviso ta' l-artikolu 7(1)(g) ta' l-Ordinanza prinċipali, għandu jizjed il-proviso li ġej: Emenda ta' l-artikolu 7 ta' l-Ordinanza prinċipali.

"Izda wkoll meta uffiċjal ikun telaq mill-uffiċċju tiegħu fis-servizz ta' Malta wara 31 ta' Diċembru, 1978 sabiex jiehu impieg ma' l-Università ta' Malta, is-servizz ma' l-Università ta' Malta għandu jitqies bħala servizz mal-Gvern:".

4. Fl-artikolu 8A ta' l-Ordinanza prinċipali, minnufih wara l-aħħar proviso għandu jizjed il-proviso li ġej: Emenda ta' l-artikolu 8A ta' l-Ordinanza prinċipali.

"Iżda wkoll għall-għanijiet biex tiġi stabbilita d-data tat-tmiem tas-servizz mal-Gvern bil-għan li tiġi kalkolata l-kontribuzzjoni dovuta mill-kumpannija jew enti intiża għall-kost tal-pensjoni u, jew gratifikazzjoni, skond il-każ, dik id-data għandha tiġi meqjusa, u li kienet minn dejjem, jew id-data meta l-uffiċjal gie imqabbad għal servizz jew xort'oħra beda jaqdi dmirijietu mal-kumpannija jew enti minn fejn eventwalment irtira, jew id-data ta' meta l-uffiċjal beda l-impieg *full time* mal-kumpannija jew enti, liema data tiġi qabel."

Emenda ta' l-artikolu 8E ta' l-Ordinanza prinċipali.

5. Fl-artikolu 8E(2) minnufih wara l-paragrafu (ċ) għandu jiżdied il-paragrafu ġdid li ġej:

"(d) Ambaxxatur, Kummissarju Għoli jew rappreżentant prinċipali ieħor ta' Malta f'xi pajjiż ieħor, meta jiġu maħtura mis-servizz pubbliku skond il-proviso ta' l-artikolu 111(1) tal-Kostituzzjoni ta' Malta u sakemm, qabel dik il-hatra, id-detentur ta' xi waħda mill-karigi msemmija kien eliġibbli għal hatra bhala kap ta' dipartiment tal-Gvern skond l-artikolu 92(4) tal-Kostituzzjoni ta' Malta."

## TAQSIMA II

Emenda ta' l-Att dwar it-Taxxa fuq l-*Income*. Kap. 123.

6. (1) Din it-Taqsima temenda l-Att dwar it-Taxxa fuq l-*Income* u għandha tinqara u tiftiehem haġa waħda ma' l-Att dwar it-Taxxa fuq l-*Income*, hawnhekk iżjed 'l quddiem f'din it-Taqsima imsejjaħ "l-Att prinċipali".

(2) Din it-Taqsima għandha titqies li bdiet isseħħ fl-1 ta' Novembru, 2005.

Zieda ta' artikolu ġdid ma' l-Att prinċipali.

7. Minnufih wara l-artikolu 5 ta' l-Att prinċipali għandu jiżdied l-artikolu ġdid li ġej:

"Trasferimenti ta' proprjeta'.

5A. (1) Minkejja d-disposizzjonijiet ta' l-artikolu 5 jew xi disposizzjoni oħra ta' l-Atti dwar it-Taxxi, għandha tithallas u tkun dovuta taxxa fuq kull trasferiment li għalih japplika dan l-artikolu f'dak l-ammont, b'dik ir-rata u b'dak il-mod kif stabbilit f'dan l-artikolu.

(2) (a) F'dan l-artikolu, sakemm ir-rabta tal-kliem ma teħtieġx xort'oħra -

"residenza tiegħu stess" għandha t-tifsira mogħtija lilha fl-artikolu 5(5)(ċ);

"proprjetà" tfisser kull proprjetà immobbli sitwata f'Malta u kull dritt fuq dik il-proprjetà;

"trasferiment" għandha t-tifsira mogħtija lilha fl-artikolu 5(1)(b) u tinkludi kull assenjament jew ċessjoni ta' drittijiet fuq proprjetà u kull għarġa li titqies li hi trasferiment skond xi disposizzjoni ta' l-artikolu 5. Meta l-proprjetà tiġi trasferita permezz ta' att ta' permuta, il-partijiet jitqiesu li jkunu għamlu żewġ atti ta' trasferiment separati.

(b) Mingħajr ħsara għas-subartikolu (7), proprjetà assenjata lil wiehed li jkun qed jaqşam proprjetà b'att ta' qsim titqies li tkun giet akkwistata minn dak li jkun qed jaqşam fiż-żmien meta jkun akkwista s-sehem tiegħu indiviż qabel dak il-qsim u bis-saħħa ta' l-istess trasmissjoni *causa mortis* jew trasferiment *inter vivos* li bihom kien akkwista dak is-sehem indiviż.

(ċ) Biex jiġi stabbilit jekk hux dovut kumpens fil-każ ta' kuntratt ta' qsim, għandhom jgħoddu d-disposizzjonijiet ta' l-artikolu 5(2)(d) *mutatis mutandis*.

(3) Dan l-artikolu japplika għal kull trasferiment ta' proprjetà magħmul fi jew wara l-1 ta' Novembru 2005, bl-esklużjoni ta':

(a) kuntratt ta' qsim ta' proprjetà meta ma jkunx dovut kumpens lill-ebda wiehed minn dawk li jaqsmu;

(b) donazzjoni magħmula, jew meqjusa li tkun saret, skond l-artikolu 5(18)(b) jew 5(21)(b)(ii), minn persuna lil persuna jew istituzzjoni msemmija fl-artikolu 5(2)(e)(i) jew (ii);

(ċ) trasferiment tar-residenza ta' min jittrasferixxi jew ta' xi parti minnha, liema trasferiment jissodisfa l-kondizzjonijiet stabbiliti fl-artikolu 5(5)(b);

(d) l-assenjament ta' proprjeta' bejn il-konjuġi wara li ssir separazzjoni bil-qorti jew bil-kunsens tat-tnejn;

(e) l-assenjament ta' proprjeta' li kienet tagħmel sehem mill-komunjoni ta' l-akkwisti bejn il-konjuġi jew kienet mod ieħor proprjeta' komuni bejniethom lil wieħed mill-konjuġi max-xoljiment tal-komunjoni, jew il-qsim ta' dik il-proprjeta' bejn il-konjuġi jew bejn il-konjuġi li jibqa' ħaj u l-werrieta tal-konjuġi l-mejjet;

(f) it-trasferiment ta' proprjeta' minn kumpannija għal oħra, liema trasferiment jaqa' taħt id-disposizzjonijiet ta' l-artikolu 5(9)(i)(a) jew (b);

(g) it-trasferiment ta' proprjeta' meta negozju jew soċjeta' f'isem kollettiv li jkun jirrendu jiġu inkorporati f'kumpannija b'responsabbiltà limitata, liema trasferiment jissodisfa l-kondizzjonijiet stabbiliti fl-artikolu 5(15);

(h) it-tqeghid ta' proprjeta' fi *trust* jew id-distribuzzjoni jew ir-reverzjoni ta' proprjeta' mqieghda fi *trust* meta, għall-finijiet ta' l-artikolu 5(18) sa (25), jitqies li ma jkun sar l-ebda trasferiment, jew li ma jkun sar l-ebda telf jew qligh;

(i) hliet kif jista' jigi preskritt mod ieħor, it-trasferiment minn persuna li d-dhul tagħha mit-trasferiment ta' dik il-proprietà huwa eżentat mit-taxxa skond l-artikolu 12(1) jew skond ordni ta' eżenzjoni magħmula skond l-artikolu 12(2).

(4) (a) Meta -

(i) jingħata avviż ta' konvenju ta' bejgħ jew ta' trasferiment ta' proprietà immobbli jew ta' kull dritt reali fuqha lill-Kummissarju skond id-disposizzjonijiet ta' l-artikolu 3(6) ta' l-Att dwar it-Taxxa fuq Dokumenti u Trasferimenti jew ta' regoli magħmula taħt l-Att qabel it-22 ta' Novembru 2005, u

(ii) isir trasferiment ta' dik il-proprietà fi jew wara l-1 ta' Novembru 2005 iżda mhux aktar tard mill-31 ta' Diċembru 2005 u t-trasferiment isir skond, u għall-prezz u skond l-istess pattijiet stabbiliti fil-konvenju ta' bejgħ jew ta' trasferiment; u

(iii) jingħata avviż ta' dak it-trasferiment lill-Kummissarju skond l-Att imsemmi mhux aktar tard minn hmistax-il gurnata wara d-data tal-pubblikazzjoni ta' dak l-att;

it-trasferiment ikun, jekk hekk jagħzel min qed jittrasferixxi, trasferiment li għalih ma japplikax dan l-artikolu.

(b) L-ghazla msemmija fil-paragrafu (a) għandha ssir permezz ta' dikjarazzjoni li għandha ssir lin-nutar fil-waqt tal-pubblikazzjoni ta' l-att ta' trasferiment inkwistjoni. In-nutar għandu jirreġistra dik id-dikjarazzjoni fl-att u għandu jagħmel nota tagħha fil-forma li hi meħtieġa li ssir għall-finijiet ta' l-artikolu 51 ta' l-Att dwar it-Taxxa fuq Dokumenti u Trasferimenti.

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(5) (a) Bla ħsara għad-disposizzjonijiet l-oħra ta' dan is-subartikolu, it-taxxa fuq trasferiment li għalih japplika dan l-artikolu tkun dovuta bir-rata ta' 12% tal-valur tat-trasferiment.

(b) Meta trasferiment li għalih japplika dan l-artikolu huwa trasferiment ta' proprjetà -

(i) li giet akkwistata minn min qed jittrasferixxi permezz ta' trasmissjoni *causa mortis* li grat wara l-24 ta' Novembru 1992; jew

(ii) li giet akkwistata minn min qed jittrasferixxi permezz ta' donazzjoni magħmula aktar minn ħames snin qabel id-data tat-trasferiment inkwistjoni,

it-taxxa fuq dak it-trasferiment tkun dovuta bir-rata ta' 12% fuq l-eċċess, jekk ikun hemm, tal-valur tat-trasferiment fuq il-valur ta' l-akkwist ta' dik il-proprjetà, jew, meta parti biss mill-proprjetà hekk akkwistata tiġi trasferita, fuq il-porzjon tal-valur ta' l-akkwist relatata mal-porzjon hekk trasferita.

(ċ) Meta trasferiment li għalih japplika dan l-artikolu huwa trasferiment ta' proprjetà li giet akkwistata minn min qed jittrasferixxi permezz ta' trasmissjoni *causa mortis* li grat qabel il-25 ta' Novembru 1992, it-taxxa fuq dak it-trasferiment tkun dovuta bir-rata ta' 7% tal-valur tat-trasferiment.

(6) (a) Bla ħsara għad-disposizzjonijiet tas-subartikolu (12) il-valur tat-trasferiment ta' proprjetà huwa l-prezz imħallas jew li jithallas għat-trasferiment. F'kuntratt ta' enfitewsi l-kera li jithallas jiġi intaxxat bhala *income* skond id-disposizzjonijiet ta' l-artikolu 4 u ma jiġix inkluż fil-valur tat-trasferiment fil-każ ta' trasferiment li għalih japplika dan l-artikolu.

(b) Il-valur ta' l-akkwist ta' proprjetà huwa:

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(i) fil-każ ta' proprjeta' msemmija fis-subartikolu (5)(b)(i), il-valur tal-proprjeta' applikabbli rigward l-att ta' trasferiment *causa mortis* kif dikjarat f'dak l-att meta jitqiesu d-disposizzjonijiet rilevanti tar-Regoli ta' l-1993 dwar Qligh Kapitali, skond l-artikolu 5 ta' dan l-Att, kull agġustament għall-valur imsemmi magħmul skond ir-Regolamenti ta' l-2005 dwar Agġustament għall-Valur Dikjarat ta' Proprjeta' Immobbli, skond l-Att dwar it-Taxxa fuq Dokumenti u Trasferimenti fejn dawn ikunu applikabbli, jew kif deċiż mill-Kummissarju taht l-Atti msemmija;

(ii) fil-każ ta' proprjeta' msemmija fis-subartikolu (5)(b)(ii), il-valur dikjarat fl-att ta' donazzjoni.

(7) (a) Fi qsim ta' proprjeta' li għaliha japplika dan l-artikolu, kull persuna li imissha kumpens titqies li tkun ittrasferiet sehem mill-proprjeta' komuni għal prezz li jkun ekwivalenti għall-valur ta' dak il-kumpens.

(b) Meta persuna li thallas kumpens tittrasferixxi proprjeta' li tinqasam, li dwarha kien thallas kumpens, il-porzjon relattiva ta' dik il-proprjeta' li tirrappreżenta l-kumpens bhala percentwali tal-valur ta' dik il-proprjeta' meta thallas il-kumpens titqies li hi proprjeta' akkwistata *inter vivos* taht titolu oneruż.

(8) Meta trasferiment huwa trasferiment ta' proprjeta' li kienet giet akkwistata f'parti permezz ta' akkwist imsemmi fis-subartikolu (5)(b) u f'parti permezz ta' akkwist mhux imsemmi f'dak is-subartikolu, dan l-artikolu għandu jghodd bhallikieku jkun sar aktar minn trasferiment wiehed u l-valur tat-trasferiment ta' kull akkwist bhal dak għandu jiġi stabbilit separatament u b'mod li jkun proporzjonat mal-valur ta' l-akkwist ta' dik il-proprjeta'.

(9) (a) L-ammont li dwaru tkun dovuta taxxa skond dan l-artikolu ma ghandux jitnaqqas b'ebda tnaqqis ikun x'ikun.

(b) L-ebda telf jew dejn li ma jistax jingabar li jirrizultaw minn, jew spejjez maghmula dwar, trasferiment li ghalih japplika dan l-artikolu ma jithallew jitnaqqsu minn xi *income* jew qligh kapitali.

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(10) (a) It-taxxa li ghandha tithallas fuq trasferiment li ghalih japplika dan l-artikolu tkun finali u tkun separata u distinta mit-taxxa mhallsa jew li ghandha tithallas taht xi disposizzjoni ohra ta' dan l-Att jew ta' l-Att dwar l-Amministrazzjoni tat-Taxxa. Ma ghandhiex tkun disponibbli bhala kreditu kontra t-taxxa li jkollha tithallas minn xi persuna jew titqies ghall-finijiet li jigi stabbilit l-ammont ta' xi rifuzjoni li ghandha tithallas taht l-Atti msemmija.

(b) Bla hsara ghad-disposizzjonijiet l-ohra ta' dan l-artikolu, l-ebda taxxa ma tkun dovuta skond xi disposizzjoni ta' l-Atti dwar it-Taxxi fuq qligh jew profitti li jirrizultaw minn xi trasferiment li ghalih japplika dan l-artikolu jew minn xi distribuzzjoni maghmula minn dak il-qligh jew dawk il-profitti.

Kap. 372.

(c) Kull persuna mqabbdha f'sengha, negozju, professjoni jew vokazzjoni ghandha zzomm kont tad-dhul kollu u ta' l-ispejjez li ghandhom x'jaqsmu ma' trasferimenti li ghalihom japplika dan l-artikolu b'zieda *mar-records* li ghandha zzomm skond l-artikolu 19 ta' l-Att dwar l-Amministrazzjoni tat-Taxxa.



(d) Kull kumpanija residenti f'Malta għandha talloka l-profitti li jistgħu jitqassmu li jirrizultaw minn trasferimenti li għalihom japplika dan l-artikolu f'kont, li jkun imsejjah il-Kont dwar Trasferiment ta' Proprjetà, li jkun separat mill-kontijiet li fihom il-kumpanija hija meħtiega li talloka l-profitti l-oħra tagħha li jistgħu jitqassmu skond id-disposizzjonijiet l-oħra ta' l-Atti dwar it-Taxxi. Il-profitti li jitqassmu mill-Kont dwar Trasferiment ta' Proprjetà lil kumpanija oħra residenti f'Malta għandhom bl-istess mod jiġu allokati għall-Kont dwar Trasferiment ta' Proprjetà tar-riċevent.

(e) Kull parti fi trasferiment li għalih japplika dan l-artikolu jew f'konvenju ta' bejgħ li għandu x'jaqsam ma' trasferiment bħal dak għandha tibgħat lill-Kummissarju dawk il-partikolaritajiet li għandhom x'jaqsmu mat-trasferiment hekk kif il-Kummissarju jista' jeħtiegħ jew kif jista' jkun preskritt.

(11) It-taxxa li għandha tithallas taħt dan l-artikolu tkun dovuta minn min jittrasferixxi u għandha tintbagħat lill-Kummissarju fi żmien hmistax-il gurnata mit-trasferiment relattiv. Dan il-ħlas għandu jsir min-nutar li jippubblika l-att ta' trasferiment permezz ta' *Bank Draft* li jkun pagabbli lill-Kummissarju.

(12) (a) Il-partijiet fi trasferiment ta' proprjetà li għalih japplika dan l-artikolu għandhom jiżguraw li l-valur ta' trasferiment tal-proprjetà jirrifletti raġonevolment il-valur fis-suq ta' dik il-proprjetà.

(b) Meta l-valur dikjarat ta' trasferiment tal-proprjetà ma jirriflettix raġonevolment il-valur fis-suq ta' dik il-proprjetà, kull waħda mill-partijiet fit-trasferiment tehel taxxa addizzjonali fl-ammont jew l-ammonti speċifikati fil-paragrafu (d).

(c) Meta l-Kummissarju jidhirlu li l-valur dikjarat ta' trasferiment tal-proprjeta' ma jirriflettix ragonevolment il-valur fis-suq ta' dik il-proprjeta', hu jista' johrog ordni bil-miktub, lil kull wahda mill-partijiet fit-trasferiment, li fih jistqarr il-valur ta' trasferiment li fl-opinjoni tieghu huwa applikabbli fic-cirkostanzi, it-taxxa relattiva li ghandha tithallas, u t-taxxa addizzjonali kif speċifikat fil-paragrafu (d).

(d) It-taxxa addizzjonali msemmija fil-paragrafu (b) tkun ekwivalenti ghad-differenza bejn l-ammont ta' taxxa li ghandha tithallas taht dan l-artikolu fuq il-bazi tal-valur dikjarat ta' trasferiment u l-ammont ta' taxxa li kien imissu thallas li kieku l-valur ta' trasferiment tal-proprjeta' dikjarat kien jirrifletti ragonevolment il-valur fis-suq ta' l-istess proprjeta'.

(e) It-taxxa addizzjonali msemmija fil-paragrafi (b), (c) u (d) li ghandha tithallas minn min jittrasferixxi fil-każ ta' trasferiment ta' proprjeta' li ghalih japplika dan l-artikolu tkun b'zieda mat-taxxa li ghandha tithallas fuq il-valur ta' trasferiment tal-proprjeta'.

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(f) Id-disposizzjonijiet ta' l-Att dwar l-Amministrazzjoni tat-Taxxa ghandhom jghoddu ghal kull taxxa li tkun dovuta taht dan l-artikolu bhallikieku t-taxxa msemmija f'dawk id-disposizzjonijiet kienet tinkludi wkoll it-taxxa li ghandha tithallas u li tkun dovuta taht dan l-artikolu.

(13) Il-Ministru jista' jaghmel regoli ghall-ahjar implimentazzjoni tad-disposizzjonijiet ta' dan l-artikolu u, minghajr preġudizzju ghall-generalita' ta' dak li ntqal qabel, dawk ir-regoli jistghu jipprovdu ghal:

(a) il-mod li bih ghandu jigi stabbilit il-valur ta' kull proprjeta' jew ta' kull sehem minn proprjeta' li ghalihom japplika dan l-artikolu;

(b) il-mod li bih għandha tithallas u tingabar it-taxxa li għandha tithallas taht dan l-artikolu u l-obbligi ta' kull persuna rigward il-ħlas ta' dik it-taxxa;

(c) il-mod li bih għandu jsir kull tqassim ta' taxxa li għandha tithallas għall-finijiet ta' dan l-artikolu; u

(d) kull haġa li tista' tiġi preskritta taht dan l-artikolu."

### TAQSIMA III

8. (1) Din it-Taqsima temenda l-Att dwar is-Sigurtà Socjali u għandha tinqara u tiftiehem haġa wahda ma' l-Att dwar is-Sigurtà Socjali, hawnhekk iżjed 'l quddiem f'din it-Taqsima imsejjaħ "l-Att prinċipali".

Emenda ta' l-Att dwar is-Sigurtà Socjali. Kap. 318.

(2) Din it-Taqsima tibda' seħħ fis-7 ta' Jannar 2006.

9. Fl-artikolu 2(1) ta' l-Att prinċipali, fit-tifsira "persuna gravament disabilitata", fil-paragrafu (c) tagħha, minflok il-kliem "Cerebellar Ataxia; jew" għandhom jidhlu l-kliem "Cerebellar Ataxia;" u minnufih wara dawk il-kliem għandhom jizjed l-kliem "Chronic-Granulomatous Disease; jew".

Emenda ta' artikolu 2 ta' l-Att prinċipali.

### TAQSIMA IV

10. (1) Din it-Taqsima temenda l-Att dwar id-Dazju tas-Sisa u għandha tinqara u tiftiehem haġa wahda ma' l-Att dwar id-Dazju tas-Sisa, hawnhekk iżjed 'il quddiem f'din it-Taqsima imsejjaħ "l-Att prinċipali".

Emenda ta' l-Att dwar id-Dazju tas-Sisa. Kap. 382.

(2) Din it-Taqsima għandha titqies li bdiet isseħħ fl-1 ta' Novembru, 2005.

11. Ir-Raba' Skeda ta' l-Att prinċipali għandha tiġi emendata kif ġej:

Emenda tar-Raba' Skeda ta' l-Att prinċipali.

(a) minflok il-kliem fil-kolonna 'Rate of Excise Duty' fil-partita "Leaded Petrol falling within CN Codes 2710.11.31, 2710.11.51 and 2710.11.59", għandhom jiġu sostitwiti dawn il-kliem li ġejjin:

"Lm 187.00 per 1000 litres.";

(b) minflok il-kliem fil-kolonna 'Rate of Excise Duty'

fil-partita "Unleaded Petrol falling within CN Codes 2710.11.41, 2710.11.45 and 2710.11.49", għandhom jiġu sostitwiti dawn il-kliem li ġejjin:

"Lm 166.00 per 1000 litres";

(c) minflok il-kliem fil-kolonna 'Rate of Excise Duty' fil-partita "Inland Navigation between Malta and Gozo by vessels of a tonnage of 3,500 tons or more", għandhom jiġu sostitwiti dawn il-kliem li ġejjin:

"Lm 29.10 per 1000 litres";

(d) minflok il-kliem fil-kolonna 'Rate of Excise Duty' fil-partita "Natural Gas falling within CN Codes 2711.11.00 and 2711.21.00", għandhom jiġu sostitwiti dawn il-kliem li ġejjin:

"Lm 0.36 per 1 gigajoule, gross calorific value";

(e) minflok il-kliem fil-kolonna 'Rate of Excise Duty' fil-partita "Electricity falling within CN Code 2716", għandhom jiġu sostitwiti dawn il-kliem li ġejjin:

"Lm 0.15 per MWh".

#### TAQSIMA V

Emenda ta' l-Att dwar l-Eko-Kontribuzzjoni. Kap. 473.

12. (1) Din it-Taqsima temenda l-Att dwar l-Eko-Kontribuzzjoni u għandha tinqara u tiftiehem haġa waħda ma' l-Att dwar l-Eko-Kontribuzzjoni, hawnhekk iżjed 'il quddiem f'din it-Taqsima imsejjaħ "l-Att prinċipali".

(2) Din it-Taqsima għandha tibda' sseħħ f'dik id-data li l-Ministru responsabbli għall-Affarijiet Rurali u l-Ambjent jista', bi ftehim mal-Prim Ministru u Ministru responsabbli għall-finanzi, jistabbilixxi b'avviż fil-Gazzetta.

Emenda ta' l-artikolu 2 ta' l-Att prinċipali.

13. Fl-artikolu 2 ta' l-Att prinċipali, minflok it-tifsira "mqieghed fis-suq" għandu jidhol dan li ġej:

" "mqieghed fis-suq" tfisser meta prodott jiġi ttrasferit mill-istadju ta' manifattura jew meta prodott jinġieb ġewwa Malta bil-ħsieb li jiġi mqassam fis-suq f'Malta, inkluż meta prodott jiġi hekk trasferit jew jinġieb Malta bil-ħsieb li jintuża għall-fini tal-kummerċ jew negozju tal-persuna li qed tittrassferixxi jew iġġib il-prodott f'Malta;"

**Għanijiet u Raġunijiet.**

L-għanijiet ta' dan l-Abbozz huma biex jiġu implimentati diversi miżuri ta' l-estimi u diversi miżuri amministrattivi oħra.

**A BILL  
entitled**

*AN ACT to implement various budget measures and other administrative measures.*

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.

**1.** The short title of this Act is the Budget Measures Implementation Act, 2006.

**PART I**

Amendment of  
the Pensions  
Ordinance.  
Cap. 93.

**2.** This Part amends the Pensions Ordinance, and shall be read and construed as one with the Pensions Ordinance, hereinafter in this Part referred to as "the principal Ordinance".

(2) This Part shall come into force on such date as the Minister responsible for finance may, by notice in the Gazette, establish.

Amendment of  
article 7 of the  
principal  
Ordinance.

**3.** Immediately after the first proviso of article 7(1)(g) of the principal Ordinance, there shall be added the following proviso:

" "Provided further that where an officer relinquished his office in the service of Malta after 31 December, 1978 to take up employment with the University of Malta, service with the University of Malta shall be deemed to be service with Government:".

Amendment of  
article 8A of the  
principal  
Ordinance.

**4.** In article 8A of the principal Ordinance, immediately after the last proviso there shall be added the following proviso:

" "Provided further that for the purpose of establishing the date of the termination of the service with the

Government with a view to calculating the contribution due by the company or entity towards the cost of pension and, or gratuity, as the case may be, such date shall be deemed to be, and to have always been, either the date when an officer was detailed for service or otherwise commenced performing his duties with the company or entity from which he eventually retired, or the date when an officer took up full time employment with the company or entity, whichever is the earlier."

5. In article 8E(2) of the principal Ordinance, immediately after paragraph (c) there shall be added the following new paragraph: Amendment of article 8E of the principal Ordinance.

"(d) Ambassador, High Commissioner or other principal representative of Malta in any other country, when appointed from the public service in terms of the proviso to article 111(1) of the Constitution of Malta and provided that, prior to such appointment, the holder of any of the said offices was eligible for appointment as a head of a department of Government in terms of article 92(4) of the Constitution of Malta."

## PART II

6. (1) This Part amends the Income Tax Act and shall be read and construed as one with the Income Tax Act, hereinafter in this Part referred to as "the principal Act". Amendment to the Income Tax Act. Cap. 123.

(2) This Part shall be deemed to have come into force on 1<sup>st</sup> November, 2005.

7. Immediately after article 5 of the principal Act there shall be added the following new article: Addition of new article to the principal Act.

"Property transfers.

**5A. (1)** Notwithstanding the provisions of article 5 or any other provision of the Income Tax Acts, tax shall be chargeable and payable on any transfer to which this article applies in such amount, at such rate and in such manner as provided herein.

(2) (a) In this article, unless the context otherwise requires -

"own residence" has the meaning assigned to it in article 5(5)(c);

"property" means any immovable property situated in Malta and any right over such property;

"transfer" has the meaning assigned to it in article 5(1)(b) and includes any assignment or cession of any rights over property, and any occurrence that is deemed to be a transfer in terms of any provision of article 5. When property is transferred by means of a deed of exchange the parties shall be deemed to have made two separate deeds of transfer.

(b) Saving the provisions of subarticle (7), property assigned to a co-partitioner under a deed of partition shall be deemed to have been acquired by that co-partitioner at the time that he had acquired his undivided share before that partition and by virtue of the same transmission *causa mortis* or transfer *inter vivos* under which he had acquired that undivided share.

(c) In determining whether an owelty is due on a contract of partition, the provisions of article 5(2)(d) shall apply *mutatis mutandis*.

(3) This article applies to any transfer of property made on or after the 1<sup>st</sup> November 2005, excluding:

(a) a contract of partition of property where no owelty is due to any of the co-partitioners;

(b) a donation made, or deemed to have been made, in terms of article 5(18)(b) or 5(21)(b)(ii), by a person to a person or institution mentioned in article 5(2)(e)(i) or (ii);

(c) a transfer of the transferor's own residence or part thereof that satisfies the conditions laid down in article 5(5)(b);



(d) the assignment of property between spouses consequent to a judicial or consensual separation;

(e) the assignment of property, that formed part of the community of acquests between the spouses or was otherwise owned in common between them, to one of the spouses on the dissolution of the community, or the partition of such property between the spouses or the surviving spouse and the heirs of the deceased spouse;

(f) the transfer of property from one company to another company which falls within the provisions of article 5(9)(i)(a) or (b);

(g) the transfer of property upon the incorporation of a business or a partnership *en nom collectif* as a going concern into a limited liability company that satisfies the conditions laid down in article 5(15);

(h) the settlement of property on trust or the distribution or reversion of property settled on trust where, for the purposes of the provisions of article 5(18) to (25), it is deemed that no transfer has taken place, or that no loss or gain has arisen;

(i) except as may be otherwise prescribed, the transfer of property by a person whose income from the transfer of that property is exempt from tax in terms of article 12(1) or an exemption order made under article 12(2).

(4) (a) Where -

Cap. 364.

(i) a notice of a promise of sale or transfer of immovable property or any real right thereon is given to the Commissioner in accordance with the provisions of article 3(6) of the Duty on Documents and Transfers Act or of rules made under the Act before the 22<sup>nd</sup> November 2005, and

(ii) a transfer of that property is made on or after the 1<sup>st</sup> November 2005 but not later than the 31<sup>st</sup> December 2005 and the transfer is made pursuant to and for the consideration and at the same terms provided for in that promise of sale or transfer; and

(iii) a notice of that transfer is given to the Commissioner in accordance with the said Act by not later than fifteen working days after the date of the publication of the said deed;

that transfer shall be, if the transferor so elects, a transfer to which this article does not apply.

(b) The election referred to in paragraph (a) shall be exercised by means of a declaration to be made to the notary at the time of the publication of the deed of the transfer in question. The notary shall record the said declaration in the deed and make a note thereof in the form that is required to be drawn up for the purpose of article 51 of the Duty on Documents and Transfers Act.

Cap. 364.

(5) (a) Subject to the other provisions of this subarticle, the tax on a transfer to which this article applies shall be chargeable at the rate of 12% of the transfer value.

(b) When a transfer to which this article applies is a transfer of property -

(i) that was acquired by the transferor in terms of a transmission *causa mortis* that happened after the 24th November 1992; or

(ii) that was acquired by the transferor in terms of a donation made more than five years before the date of the transfer in question,

the tax thereon shall be chargeable at 12% of the excess, if any, of the transfer value over its acquisition value, or, where only a part of the property so acquired is transferred, over the portion of the acquisition value related to the portion so transferred.

(c) When a transfer to which this article applies is a transfer of property that was acquired by the transferor in terms of a transmission *causa mortis* that happened before the 25<sup>th</sup> November 1992, the tax thereon shall be chargeable at the rate of 7% of the transfer value.

(6) (a) Subject to the provisions of subarticle (12) the transfer value of property is the consideration paid or payable for the transfer. In a contract of emphyteusis the ground rent payable shall be chargeable as income in accordance with the provisions of article 4 and shall not be included in the transfer value of a transfer to which this article applies.

(b) The acquisition value of property is:

Cap. 364.

(i) in the case of property referred to in subarticle (5)(b)(i), the value of the property applicable in respect of the deed of transfer *causa mortis* as declared in the said deed taking into account the relevant provisions of the Capital Gains Rules, 1993, in terms of article 5 of this Act, any adjustment to the said value made in accordance with the Adjustments to Declared Value of Immovable Property Regulations, 2005, in terms of the Duty on Documents and Transfers Act where applicable, or as determined by the Commissioner under the said Acts;

(ii) in the case of property referred to in subarticle (5)(b)(ii), the value declared in the deed of donation.

(7) (a) In a partition of property to which this article applies, any person to whom an owelty is due shall be deemed to have transferred part of the common property for a consideration equivalent to the value of that owelty.

(b) When a person who pays an owelty transfers partitioned property, in respect of which the owelty was paid, the relative portion of that property representing the owelty as a percentage of the value of the said property when the owelty was paid shall be deemed to be property acquired *inter vivos* under an onerous title.

(8) When a transfer is a transfer of property that was in part acquired under an acquisition referred to in subarticle (5)(b) and in part acquired under an acquisition not referred to in that subarticle, this article shall apply as if more than one transfer has taken place and the transfer value of each such acquisition shall be determined separately and in a manner proportionate to the acquisition value of the said property.

(9) (a) The amount on which tax is chargeable in accordance with this article shall not be reduced by any deduction whatsoever.

(b) No losses or bad debts arising from, or expenditure incurred in respect of, a transfer to which this article applies shall be allowable as a deduction against any income or capital gains.

Cap. 372.

(10) (a) Tax payable on a transfer to which this article applies shall be final and shall be separate and distinct from that paid or payable under any other provisions of this Act or of the Income Tax Management Act. It shall not be available as a credit against the tax liability of any person or taken into account for the purpose of determining the amount of any refund payable under the said Acts.

(b) Saving the other provisions of this article, no tax shall be chargeable in terms of any provision of the Income Tax Acts on gains or profits derived from any transfer to which this article applies or on any distribution out of such gains or profits.

Cap. 372.

(c) Any person who carries on a trade, business, profession or vocation shall keep an account of all proceeds and expenditure relating to transfers to which this article applies in addition to the records that he is required to keep in accordance with article 19 of the Income Tax Management Act.

(d) Every company resident in Malta shall allocate the distributable profits derived from transfers to which this article applies in an account, to be called the Property Transfer Account, that is separate from the accounts to which it is required to allocate its other distributable profits in accordance with the other provisions of the Income Tax Acts. Profits distributed out of the Property Transfer Account to another company resident in Malta shall likewise be allocated to the recipient's Property Transfer Account.

(e) Any party to a transfer to which this article applies or to a promise of sale relating to such a transfer shall furnish the Commissioner with such particulars relating to that transfer as the Commissioner may require or as may be prescribed.

(11) Tax chargeable under this article shall be due by the transferor and shall be remitted to the Commissioner within fifteen days of the relative transfer. This payment is to be made by the notary who publishes the transfer deed by means of a Bank Draft payable to the Commissioner.

(12) (a) The parties to a transfer of property to which this article applies shall be obliged to ensure that the transfer value of the property reasonably reflects the market value of the said property.

(b) Where the declared transfer value of the property does not reasonably reflect the market value of the said property, each of the parties to the transfer shall become liable to additional tax in the amount or amounts specified in paragraph (d).

(c) Where it appears to the Commissioner that the declared transfer value of the property does not reasonably reflect the market value of the said property he may issue an order in writing, to each of the parties to the transfer, stating therein the transfer value which in his opinion is applicable in the circumstances, the relative tax payable and the additional tax as specified in paragraph (d).

(d) The additional tax referred to in paragraph (b) shall be equivalent to the difference between the amount of tax payable under this article on the basis of the declared transfer value and the amount of tax which should have been payable had the transfer value of the property declared reasonably reflected the market value of the same.

(e) The additional tax referred to in paragraphs (b), (c) and (d) which is payable by a transferor in a transfer of property to which this article applies shall be in addition to the tax which is payable on the transfer value of the property.

Cap. 372.

(f) The provisions of the Income Tax Management Act shall apply to any tax due under this article as if the tax referred to in the said provisions included also the tax chargeable and payable under this article.

(13) The Minister may make rules for the better implementation of the provisions of this article and, without prejudice to the generality of the foregoing, such rules may provide for:

(a) the manner in which the value of any property or of any part of property to which this article applies is to be determined;

(b) the manner in which tax due under this article is to be paid and collected and the obligations of any person in respect of the payment of such tax;

(c) the manner in which any apportionment of tax due is to be made for the purposes of this article; and

(d) any matter that may be prescribed under this article."

### PART III

Amendment to  
the Social  
Security Act.  
Cap. 318.

8. (1) This Part amends the Social Security Act and shall be read and construed as one with the Social Security Act, hereinafter in this Part referred to as "the principal Act".

(2) This Part shall come into force on the 7<sup>th</sup> January 2006.

Amendment to  
article 2 of the  
principal Act.

9. In article 2(1) of the principal Act, in the definition of "severely disabled person", in paragraph (c) thereof, for the words "Cerebellar Ataxia; or" there shall be substituted the words "Cerebellar Ataxia;" and immediately thereafter there shall be inserted the words "Chronic-Granulomatous Disease; or".

### PART IV

Amendment to  
the Excise Duty  
Act.  
Cap. 382

10. (1) This Part amends the Excise Duty Act and shall be read and construed as one with the Excise Duty Act hereinafter in this Part referred to as "the principal Act".

(2) This Part shall be deemed to have come into force on 1<sup>st</sup> November, 2005.

Amendment to  
the Fourth  
Schedule of the  
principal Act.

11. The Fourth Schedule to the principal Act shall be amended as follows:

(a) for the words in the 'Rate of Excise Duty' column thereof in respect of the item "Leaded Petrol falling within CN Codes 2710.11.31, 2710.11.51 and 2710.11.59", there shall be substituted the following:

"Lm 187.00 per 1000 litres.";

(b) for the words in the 'Rate of Excise Duty' column thereof in respect of the item "Unleaded Petrol falling within CN Codes 2710.11.41, 2710.11.45 and 2710.11.49", there shall



be substituted the following:

"Lm 166.00 per 1000 litres";

(c) for the words in the 'Rate of Excise Duty' column thereof in respect of the item "Inland Navigation between Malta and Gozo by vessels of a tonnage of 3,500 tons or more", there shall be substituted the following:

"Lm 29.10 per 1000 litres";

(d) for the words in the 'Rate of Excise Duty' column thereof in respect of the item "Natural Gas falling within CN Codes 2711.11.00 and 2711.21.00", there shall be substituted the following:

"Lm 0.36 per 1 gigajoule, gross calorific value";

(e) for the words in the 'Rate of Excise Duty' column thereof in respect of the item "Electricity falling within CN Code 2716", there shall be substituted the following:

"Lm 0.15 per MWh".

#### PART V

12. (1) This Part amends the Eco-Contribution Act, and shall be read and construed as one with the Eco-Contribution Act, hereinafter in this Part referred to as "the principal Act".

Amendment of  
the Eco-  
Contribution  
Act.  
Cap. 473.

(2) This Part shall come into force on such date as the Minister for Rural Affairs and the Environment may, with the concurrence of the Prime Minister and the Minister responsible for finance may, by notice in the Gazette, establish.

13. In article 2 of the principal Act, the definition "placed on the market" shall be substituted by the following:

Amendment of  
article 2 of the  
principal Act.

" "placed on the market" means when a product is transferred from the manufacturing stage or when a product is brought into Malta with the intention of distribution on the market in Malta, including when a product is so transferred or brought into Malta for use in the trade or business of the person transferring or bringing the product into Malta;"

**Objects and Reasons**

The objects of this Bill are to implement various budget measures and to implement other administrative measures.