

MALTA

ATT Nru. X ta' l-1997

ATT mahruġ b'ligi mill-Parlament ta' Malta.

ATT biex jemenda l-Att dwar il-Portijiet
Hielsa ta' Malta, Kap. 334.

ACT No. X of 1997

AN ACT enacted by the Parliament of Malta.

AN ACT to amend the Malta Freeports
Act, Cap. 334.

Naghti l-kunsens tieghi.

(L.S.)

Ugo Mifsud Bonnici
President

29 ta' Mejju, 1997

ATT Nru. X ta' l-1997

ATT biex jemenda l-Att dwar il-Portijiet Hielsa ta' Malta, Kap. 334.

L-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:—

1. Dan l-Att jista' jissejjah l-Att ta' l-1997 li jemenda l-Att dwar il-Portijiet Hielsa ta' Malta, u għandu jinqara u jftiehem haġa waħda ma' l-Att dwar il-Portijiet Hielsa ta' Malta, hawnhekk iżjed 'il quddiem imsejjah "l-Att prinċipali".

Titolu fil-qosor.

Kap. 334

2. Is-subartikolu (1) ta' l-artikolu 2 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

Emenda ta' l-artikolu 2

ta' l-Att prinċipali.

(a) minnufih wara t-tifsira "accountant u uditur pubbliku ċertifikat" u qabel it-tifsira "Awtorità" għandha tizzied din it-tifsira ġdida li ġejja:

"l-Att dwar it-Taxxi" hija riferenza kollettiva għall-Att dwar it-Taxxa fuq l-*Income* u għall-Att ta' l-1994 dwar l-Amministrazzjoni tat-Taxxa";

Kap. 123.
Att XVIII
ta' l-1994.

(b) fin-nota marginali li hemm biswit it-tifsira "dazju tad-dwana" minflok il-kliem "Kap. 265." għandhom jidhlu l-kliem "Kap. 337.";

(c) minflok it-tifsira "ligijiet tas-sisa" għandu jidhol dan li ġej:—

"ligijiet tas-sisa" tfisser:

l-Att ta' l-1993 dwar id-Dazju tas-Sisa fuq il-Birra; u

l-Att ta' l-1995 dwar Dazju tas-Sisa";

Att XXII ta' l-1993.
Att XVI ta' l-1995.

(d) fit-tifsira "taxxa fuq l-*income*" minflok il-kliem "dwar it-Taxxa fuq l-*Income*." ghandhom jidhlu l-kliem "dwar it-Taxxa fuq l-*Income*, u l-Att ta' 1-1994 dwar l-Amministrazzjoni tat-Taxxa." u fin-nota marginali li tinsab maghha ghandhom jizdiedu l-kliem "Att XVIII ta' 1-1994."

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

3. Fis-subartikolu (5) ta' l-artikolu 5 ta' l-Att prinċipali, minflok il-kliem "mill-Ordinanza dwar is-Socjetajiet Kummerċjali," ghandhom jidhlu l-kliem "mill-Att ta' 1-1995 dwar il-Kumpanniji," u minflok in-nota marginali "Kap. 168." ghandhom jidhlu l-kliem "Att XXV ta' 1-1995."

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

4. Minnufih wara l-proviso li hemm mal-paragrafu (ċ) tas-subartikolu (1) ta' l-artikolu 6 ta' l-Att prinċipali ghandu jizdied dan il-proviso li ġej:—

"Izda wkoll, enfitewsi ghal żmien ghal mhux iżjed minn hamsin sena m'ghandux jitqies li jkun titolu simili ghal bejgh;".

Emenda ta' l-artikolu 16 ta' l-Att prinċipali.

5. Fis-subartikolu (6) ta' l-artikolu 16 ta' l-Att prinċipali, minflok in-nota marginali "Kap. 265." li hemm biswitu, ghandhom jidhlu l-kliem "Kap. 337."

Emenda ta' l-artikolu 18 ta' l-Att prinċipali.

6. Fis-subartikolu (2) ta' l-artikolu 18 ta' l-Att prinċipali, minflok il-kliem "l-Att dwar it-Taxxa fuq l-*Income*" kull fejn dawn jinsabu, ghandhom jidhlu l-kliem "l-Att dwar it-Taxxi", u n-noti marginali "Kap. 123." ghandhom jithassru.

Emenda ta' l-artikolu 20 ta' l-Att prinċipali.

7. Fl-artikolu 20 ta' l-Att prinċipali minflok il-kliem "l-Att dwar it-Taxxa fuq Dokumenti," ghandhom jidhlu l-kliem "Att ta' 1-1993 dwar it-Taxxa fuq Dokumenti u Trasferimenti," u minflok "Kap. 294." fin-nota marginali biswitu, ghandhom jidhlu l-kliem "Att XVII ta' 1-1993."

Emenda ta' l-artikolu 25 ta' l-Att prinċipali.

8. Fis-subartikolu (2) ta' l-artikolu 25, minflok il-kliem minn "l-Ordinanza dwar Socjetajiet Kummerċjali" sa "l-imsemmija Ordinanza." ghandhom jidhlu l-kliem "l-Att ta' 1-1995 dwar il-Kumpanniji, u għall-finijiet ta' dan is-subartikolu ghandhom japplikaw id-dispożizzjonijiet ta' l-artikoli 179 u 181 ta' l-imsemmi Att," u minflok "Kap. 168." fin-nota marginali biswitu, ghandhom jidhlu l-kliem "Att XXV ta' 1-1995."

Mghoddi mill-Kamra tad-Deputati fis-Seduta Nru. 72 tat-Tlieta,
27 ta' Mejju, 1997.

MYRIAM SPITERI DEBONO
Speaker

RICHARD J. CAUCHI
Skrivan tal-Kamra tad-Deputati.

I assent.

(L.S.)

Ugo MIFSUD BONNICI
President

29th May, 1997

ACT No. X of 1997

AN ACT to amend the Malta Freeports Act, Cap. 334.

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. This Act may be cited as the Malta Freeports (Amendment) Act, 1997, and shall be read and construed as one with the Malta Freeports Act, hereinafter referred to as “the principal Act”.

Cap. 334.

Amendment of section 2 of the principal Act.

2. Subsection (1) of section 2 of the principal Act shall be amended as follows:

(a) for the marginal note to the definition of “customs duty” for the words “Cap. 265.” there shall be substituted the words “Cap. 337.”;

(b) for the definition of “excise laws” there shall be substituted the following:—

“ “excise laws” means:

Act XXII of 1993. the Beer (Excise Duty) Act, 1993; and

Act XVI of 1995. the Excise Duty Act, 1995;”;

(c) in the definition of “income tax” for the words “Income Tax Act;” there shall be substituted the words “Income Tax Act and the Income Tax Management Act, 1994;” and the words “Act XVIII of 1994.” shall be added as a marginal note thereto; and

(d) immediately after the definition of “income tax” there shall be added the following new definition:

Cap. 123.
Act XVIII
of 1994.

“Income Tax Acts” means a collective reference to the Income Tax Act and the Income Tax Management Act, 1994;”.

3. In subsection (5) of section 5 of the principal Act, for the words “by the Commercial Partnerships Ordinance,” there shall be substituted the words “by the Companies Act, 1995,” and for the marginal note “Cap. 168.” there shall be substituted the words “Act XXV of 1995.”.

Amendment of section 5 of the principal Act.

4. Immediately after the proviso to paragraph (c) of subsection (1) of section 6 of the principal Act there shall be added the following proviso:—

Amendment of section 6 of the principal Act.

“Provided further that a temporary emphyteusis for not more than fifty years shall not be considered to be a title similar to sale;”.

5. In subsection (6) of section 16 of the principal Act, for the marginal note “Cap. 265.” therein, there shall be substituted the words “Cap. 337.”.

Amendment of section 16 of the principal Act.

6. In subsection (2) of section 18 of the principal Act, for the words “Income Tax Act,” wherever these occur, there shall be substituted the words “Income Tax Acts,” and the marginal notes “Cap. 123.” shall be deleted.

Amendment of section 18 of the principal Act.

7. In section 20 of the principal Act for the words “Duty on Documents Act,” there shall be substituted the words “Duty on Documents and Transfers Act, 1993,” and for “Cap. 294.” in the marginal note therein, there shall be substituted the words “Act XVII of 1993.”.

Amendment of section 20 of the principal Act.

8. In subsection (2) of section 25, for the words from “Commercial Partnerships Ordinance” to “shall apply.” there shall be substituted the words “Companies Act, 1995, and for the purposes of this subsection the provisions of sections 179 and 181 of the said Act shall apply.”, and for “Cap. 168” in the marginal note therein, there shall be substituted the words “Act XXV of 1995.”.

Amendment of section 25 of the principal Act.

Cap. 123.
Act XVIII
of 1994.

“Income Tax Acts” means a collective reference to the Income Tax Act and the Income Tax Management Act, 1994;”.

3. In subsection (5) of section 5 of the principal Act, for the words “by the Commercial Partnerships Ordinance,” there shall be substituted the words “by the Companies Act, 1995,” and for the marginal note “Cap. 168.” there shall be substituted the words “Act XXV of 1995.”

Amendment of section 5 of the principal Act.

4. Immediately after the proviso to paragraph (c) of subsection (1) of section 6 of the principal Act there shall be added the following proviso:—

Amendment of section 6 of the principal Act.

“Provided further that a temporary emphyteusis for not more than fifty years shall not be considered to be a title similar to sale;”.

5. In subsection (6) of section 16 of the principal Act, for the marginal note “Cap. 265.” therein, there shall be substituted the words “Cap. 337.”.

Amendment of section 16 of the principal Act.

6. In subsection (2) of section 18 of the principal Act, for the words “Income Tax Act,” wherever these occur, there shall be substituted the words “Income Tax Acts,” and the marginal notes “Cap. 123.” shall be deleted.

Amendment of section 18 of the principal Act.

7. In section 20 of the principal Act for the words “Duty on Documents Act,” there shall be substituted the words “Duty on Documents and Transfers Act, 1993,” and for “Cap. 294.” in the marginal note therein, there shall be substituted the words “Act XVII of 1993.”.

Amendment of section 20 of the principal Act.

8. In subsection (2) of section 25, for the words from “Commercial Partnerships Ordinance” to “shall apply.” there shall be substituted the words “Companies Act, 1995, and for the purposes of this subsection the provisions of sections 179 and 181 of the said Act shall apply.”, and for “Cap. 168” in the marginal note therein, there shall be substituted the words “Act XXV of 1995.”.

Amendment of section 25 of the principal Act.

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Passed by the House of Representatives at Sitting No. 72 of
Tuesday, 27th May, 1997.

Myriam Spiteri Debono
Speaker

RICHARD J. CAUCHI
Clerk to the House of Representatives.