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Nagħti l-kunsens tiegħi.

(L.S.)

UGO MIFSUD BONNICI  
President

16 ta' Jannar, 1998

## ATT Nru. I ta' l-1998

*ATT biex jemenda l-Att ta' l-1993 dwar it-Taxxa fuq Dokumenti u Trasferimenti.*

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: —

1. (1) Dan l-Att jista' jissejjah l-Att ta' l-1998 li jemenda l-Att dwar it-Taxxa fuq Dokumenti u Trasferimenti u għandu jinqara u jinftiehem haġa waħda ma' l-Att ta' l-1993 dwar it-Taxxa fuq Dokumenti u Trasferimenti, hawnhekk iżjed 'il quddiem imsejjah "l-Att prinċipali".

Titolu fil-qosor  
u bidu fis-sehh.Att Nru. XVII  
ta' l-1993.

(2) Il-provvedimenti ta' l-artikoli 2, 3, 4 u 6 ta' dan l-Att għandhom jibdew isehħu f' dik id-data li l-Ministru responsabbli għall-finanzi jista' b'avviż fil-Gazzetta jistabilixxi u dawk ta' l-artikolu 5 għandhom jigu mitqiesa li bdew isehħu mill-bidu ta' l-Att prinċipali.

2. Fl-artikolu 2 ta' l-Att prinċipali, minflok it-tifsira ta' "dokument" għandha tidhol it-tifsira ġdida li ġejja:

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

““dokument” tinkludi polza ta' assikurazzjoni, fattura, *banking credit card*, att nutarili u ċedola ta' fidwa ta' ċens preżentata fil-Qorti;”.

3. L-artikolu 26 ta' l-Att prinċipali għandu jithassar.

Thassir ta' l-  
artikolu 26 ta' l-Att  
prinċipali.

Emenda ta' l-  
artikolu 27 ta' l-Att  
prinċipali.

4. L-artikolu 27 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

(a) minflok il-kliem "l-artikoli 25 u 26 ta' dan l-Att ma jagħmlu", għandhom jidhlu l-kliem "l-artikolu 25 ta' dan l-Att ma jagħmel";

(b) minflok il-kliem "taxxa ta' tliet ċenteżmi fuq kull lira" għandhom jidhlu l-kliem "taxxa ta' għaxar ċenteżmi fuq kull lira";  
u

(ċ) minflok il-kelma "lira" fil-*proviso* tiegħu għandhom jidhlu l-kliem "ħames liri".

Emenda ta' l-  
artikolu 32 ta'  
l-Att prinċipali.

5. Fis-subartikolu (3) ta' l-artikolu 32 ta' l-Att prinċipali, minflok il-kliem "mat-trasferiment ta' hwejjeg immobbli bejn konjuġi" għandu jidhol il-kliem "mat-trasferiment ta' proprjetà immobbli u ta' valuri negozjabbli bejn konjuġi" u minflok il-kliem "mal-qsim ta' proprjetà komuni" għandhom jidhlu l-kliem "mal-qsim ta' xi proprjetà komuni".

Żieda ta'  
Titolu III ġdid  
għal Taqsima III  
ta' l-Att  
prinċipali.

6. Minnufih wara l-artikolu 52 ta' l-Att prinċipali għandu jidhol it-Titolu ġdid li ġej:

### "TITOLU III Dokumenti Oħra

*Banking  
credit cards.*

52A. Għandha tithallas fuq *banking credit cards* mahruġa minn xi bank f'Malta, taxxa ta' seba' liri għal kull sena jew parti minnha li matulha l-facilità ta' *banking credit card* tkun operattiva fir-rigward ta' kont ma' dak il-bank; dik it-taxxa għandha tithallas mal-ħruġ ta' l-ewwel *banking credit card* mill-bank fir-rigward ta' kull kont ma' dak il-bank li jkollu dik il-facilità, u ma' għeluq kull sena wara sakemm dik il-facilità tkun għadha għaddejja:

Izda meta faċilità bħal dik tkun diġa' nġhatat qabel il-bidu fis-seħħ ta' dan l-artikolu u tkun għadha operattiva fid-data tal-bidu fis-seħħ tiegħu, dik il-facilità, għall-finijiet ta' dan l-artikolu, għandha titqies li tkun giet mogħtija meta l-ewwel tiġdid ta' *banking credit card* in konnessjoni ma' dak il-kont ikun gie effettwat."

Mgħoddi mill-Kamra tad-Deputati fis-Seduta Nru 172 ta' l-14 ta' Jannar, 1998.

RICHARD J. CAUCHI  
Skrivan tal-Kamra tad-Deputati

MYRIAM SPITERI DEBONO  
Speaker

I assent.

(L.S.)

UGO MIFSUD BONNICI  
President

16th January, 1998

**ACT No. I of 1998**

*AN ACT to amend the Duty on Documents and Transfers Act, 1993.*

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:—

1. (1) This Act may be cited as the Duty on Documents and Transfers (Amendment) Act, 1998, and shall be read and construed as one with the Duty on Documents and Transfers Act, 1993, hereinafter referred to as “the principal Act”.

Short title and commencement.

Act No. XVII of 1993.

(2) The provisions of sections 2, 3, 4 and 6 of this Act shall come into force on such date as the Minister responsible for finance may by notice in the Gazette establish and those of section 5 shall be deemed to have come into effect on the commencement of the principal Act.

2. In section 2 of the principal Act, the definition of “document” shall be substituted by the following new definition:—

Amendment of section 2 of the principal Act.

“document” includes policy of insurance, bill of sale, a banking credit card, a notarial deed and a schedule of redemption of ground rent filed in Court;”.

3. Section 26 of the principal Act shall be deleted.

Repeal of section 26 of the principal Act.

4. Section 27 of the principal Act shall be amended as follows:

Amendment of section 27 of the principal Act.

(a) for the words "sections 25 and 26 do not make" there shall be substituted the words "section 25 of this Act does not make";

(b) for the words "a duty of three cents for every lira" there shall be substituted the words "a duty of ten cents for every lira"; and

(c) for the words "one lira" in the proviso thereof there shall be substituted the words "five liri".

Amendment of section 32 of the principal Act.

5. In subsection (3) of section 32 of the principal Act, for the words "on the assignment of immovables between spouses" there shall be substituted the words "on the assignment of immovable property and on the transfer of marketable securities between spouses" and for the words "on any partition of property held in common" there shall be substituted the words "on any partition of any property held in common".

Addition of new Title III to Part III of the principal Act.

6. Immediately after section 52 of the principal Act, there shall be added the following new Title:

**"TITLE III**  
*Other Documents*

Banking credit cards.

52A. There shall be charged on banking credit cards issued by any bank in Malta, a duty of seven liri for each year or part thereof during which the facility of a banking credit card is operative in respect of an account held with that bank; such duty shall be paid on the issue of the first banking credit card by the bank in respect of each account held with the bank providing such facility, and on each anniversary date thereafter during the continuance of such facility:

Provided that where any such facility had already been granted before the coming into force of this section and was still operative on the date of its coming into force, such facility, for the purposes of this section, shall be deemed to have been granted on the date when the first renewal of any banking credit card issued in connection with that account is effected."

Passed by the House of Representatives at Sitting No. 172 of the 14th January, 1998.

MYRIAM SPITERI DEBONO  
*Speaker*

RICHARD J. CAUCHI  
*Clerk to the House of Representatives*