MALTA

ATT Nru. XVII ta' l-1993

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

ATT biex jipprovdi minflok l-Att dwar it-Taxxa fuq Dokumenti għall-impożizzjoni ta' taxxa dwar ċerti dokumenti u trasferimenti.

ACT No. XVII of 1993

AN ACT enacted by the Parliament of Malta.

AN ACT to provide in place of the Duty on Documents Act for the imposition of duty on certain documents and transfers.

ATT TA' L-1993 DWAR IT-TAXXA FUQ DOKUMENTI U TRASFERIMENTI

ARRANĠAMENT TA' L-ATT

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(L.S.)

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President

16 ta' Lulju, 1993

ATT Nru. XVII ta' l-1993

ATT biex jipprovdi minflok l-Att dwar it-Taxxa fuq Dokumenti għall-impożizzjoni ta' taxxa dwar ċerti 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, ħareġ b'liġi dan li ġej:—

TAQSIMA I

Preliminari

1. (1) Dan l-Att jista' jissejjaħ l-Att ta' l-1993 dwar it-Taxxa fuq Dokumenti u Trasferimenti. Titolu fil-qosor u bidu fis-seħħ.

(2) Bla ħsara għad-dispożizzjonijiet tat-Taqsima VIII ta' dan l-Att, id-dispożizzjonijiet ta' dan l-Att dwar it-trasferiment *causa mortis* jew *inter vivos* ta' proprjetà immobbli jew kull dritt reali fuqha, u dwar it-trasferiment *causa mortis* ta' kull valur negozjabbli, għandhom jitqiesu li bdew iseħħu fil-25 ta' Novembru, 1992.

(3) Id-dispożizzjonijiet tas-subartikolu (1) ta' l-artikolu 69 ta' dan l-Att għandhom, dwar kull taxxa li tinġabar skond it-Titolu V tat-Taqsima III ta' l-Att dwar it-Taxxa fuq Dokumenti fuq irċevuti li jinsabu f'att pubbliku, jitqiesu li daħlu fis-seħħ fil-25 ta' Novembru, 1992. Kap. 294.

(4) Id-dispożizzjonijiet ta' dan l-Att minbarra dawk imsemmija fis-subartikoli (2) u (3) ta' dan l-artikolu għandhom jidħlu fis-seħħ fid-data tal-pubblikazzjoni ta' dan l-Att fil-Gazzetta.

2. F'dan l-Att kemm-il darba r-rabta tal-kliem ma teħtieġx xort'oħra — Tifsir.

"assigurazzjoni" ma tinkludix rijassigurazzjoni, u espressjonijiet li jitnisslu minnha jew għandhom x'jaqsmu magħha għandhom jinftehmu bl-istess mod;

"Bord" tfisser il-Bord tal-Kummissarji Speċjali għat-Taxxa fuq Dokumenti u Trasferimenti maħtur taħt l-artikolu 57 ta' dan l-Att;

"dokument" tinkludi polza ta' assigurazzjoni, fattura, att nutarili u ċedola ta' fidwa ta' ċens preżentata fil-Qorti;

"firma" tinkludi kull marka jew dikjarazzjoni magħmula minflok firma;

"ħwejjeġ immobbli" għandha t-tifsira mogħtija lilha fl-artikolu 311 tal-Kodiċi Ċivili; Kap. 16.

"korp ta' persuni" tinkludi kull soċjetà, għaqda jew soċjetà ta' persuni, sew korporati sew mhux korporati jew sew jekk ikollhom personalità ġuridika sew jekk le;

"Kummissarju" tfisser il-Kummissarju tat-Taxxi Interni;

"Kummissarju Speċjali" tfisser membru tal-Bord imwaqqaf taħt l-artikolu 57 ta' dan l-Att;

"Malta" għandha t-tifsira mogħti lilha bl-artikolu 124 tal-Kostituzzjoni ta' Malta;

"Ministru" tfisser il-Ministru responsabbli għall-finanzi;

"persuna" tinkludi korp ta' persuni;

"polza ta' assigurazzjoni fuq il-ħajja" tfisser polza ta' assigurazzjoni fuq xi ħajja waħda jew iktar jew fuq xi ġrajja 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 jew xort'oħra milli b'kawża naturali;

"preskritt" tfisser preskritt b'regolamenti taħt dan l-Att;

"qorti" tfisser kull wieħed mill-qrati msemmija fl-artikoli 3 u 4 tal-Kodiċi ta' Organizzazzjoni u Proċedura Ċivili u kull bord jew tribunal imwaqqaf b'liġi; Kap. 12.

"taxxa" tfisser it-taxxa imposta b'dan l-Att;

"trasferiment" tinkludi kull assenjazzjoni, mogħdija ta' proprjetà, bejgħ, diviżjoni, donazzjoni, kostituzzjoni tad-dota, bejgħ b'*instalments*, fidi ta' ċens u kull akkwist taħt kull titolu ieħor, iżda sakemm ma jiġix hekk provdut b'mod speċifiku f'dan l-Att, ma tinkludix trasferiment *causa mortis;*

"valur negozjabbli" tinkludi kull azzjoni, *stock, debenture, bond* u kull interess f'kumpannija jew korporazzjoni u kull dokument li jirrappreżenta lil dawn;

"użufrutt" tinkludi l-jedd ta' użu, il-jedd ta' abitazzjoni u kull jedd ieħor ta' tgawdija bħalhom jew li jixbaħhom.

TAQSIMA II

Dispożizzjonijiet Ġenerali

Taxxa.

3. (1) Għandha tingħabar mill-Kummissarju f'isem il-Gvern, it-taxxa speċifikata f'dan l-Att skond id-dispożizzjonijiet ta' dan l-Att.

(2) It-taxxa li għandha titħallas taħt dan l-Att għandha tkun applikata skond ix-xorta intrinsika u l-effetti tat-transazzjoni li tkun tirreferi għaliha ukoll meta t-titolu apparenti jew il-forma ma jkunux jikkorrispondu għal dik ix-xorta jew effett.

(3) Meta transazzjoni li tnaqqas jew tasal biex tnaqqas l-ammont ta' taxxa li għandha titħallas taħt dan l-Att tkun waħda arttifiċjali jew fittizja jew inkella ma tkunx fil-fatt ingħatat seħħ, il-Kummissarju jista' ma jagħtix każ ta' dik it-transazzjoni u jistabbilixxi t-taxxa skond is-subartikolu (2) ta' dan l-artikolu.

Dokumenti suġġetti għal taxxa.

4. Kull dokument suġġett għal taxxa taħt dan l-Att jitqies li hekk ikun sar suġġett jew mill-oriġini tiegħu, jekk ikun magħmul f'Malta, jew minħabba l-użu li jsir minnu jekk ikun magħmul barra minn Malta.

Kif titħallas it-taxxa.

5. (1) Il-ħlas ta' taxxa dwar kull dokument jew trasferiment magħmul f'Malta għandha titħallas f'dak il-post u b'dak il-mod, b'dik ix-xiehda u f'dak iż-żmien li jistgħu jiġu stabbiliti.

(2) Fil-każ ta' dokumenti magħmula barra minn Malta li għandhom iħallsu taxxa minħabba l-użu tagħhom f'Malta skond id-dispożizzjonijiet ta' dan l-Att, it-taxxa għandha titħallas qabel ma jsir l-użu tagħhom f'Malta u dan isir f'dak il-post u b'dak il-mod, u b'dik ix-xiehda li jistgħu jiġu stabbiliti.

(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 ħa finalizzat meta jiffirmah in-nutar li jippubblikah;

(ċ) ċedola ta' fidwa ta' ċens għandha titqies finalizzata meta tiġi preżentata fil-Qorti.

Taxxa fuq dokumenti magħmulin barra minn Malta.

6. (1) Dokument magħmul barra minn Malta titħallas taxxa fuqu meta jsir użu minnu f'Malta, jekk dak id-dokument kien ikun hekk suġġett għat-taxxa skond id-dispożizzjonijiet ta' dan l-Att, kieku kien magħmul f'Malta.

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

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

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

(ċ) jingieb quddiem xi awtorità jew persuna sabiex jiġi nfurzat; 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 erba' snin wara dakinhar li tkun tħallset jew li kellha titħallas it-taxxa fuqu, u kull persuna li teqred jew titlef jew tonqos li turi xi dokument bħal dak qabel ma jgħaddi l-imsemmi perijodu teħel l-istess penali bħallikieku t-taxxa ma kenitx tħallset.

Dokumenti fuq iżjed minn ħaġa waħda.

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

Dikjarazzjoni ta' valur.

9. Meta f'dokument li titħallas fuqu taxxa *ad valorem* il-valur reali ma jkunx jidher mid-dokument innifsu jew minn xi dokument ieħor mehmuż 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 reali hekk iddikjarat.

Il-Kummissarju jiddeċiedi u jistma t-taxxa dovuta.

10. (1) Salv id-dispożizzjonijiet ta' l-artikolu 52 ta' dan l-Att, meta fil-fehma tal-Kummissarju l-valur espress jew dikjarat f'xi dokument ikun inqas mill-valur reali fiż-żmien ta' l-eżekuzzjoni tad-dokument, huwa għandu jgħaddi biex jiddeċiedi b'ordni bil-miktub l-ammont tat-taxxa dovuta u għandu jagħmel stima skond il-każ.

(2) Meta l-valur stmat mill-Kummissarju kif imsemmi qabel ikun jeċċedi l-valur espress jew dikjarat fid-dokument b'iktar minn ħmistax fil-mija tal-valur stmat mill-Kummissarju, il-persuna li għandha tħallas it-taxxa għandha, b'żieda mat-taxxa li għandha hekk titħallas skond is-subartikolu (1) ta' dan l-artikolu, tħallas bħala penali somma addizzjonali li tkun daqs l-ammont ta' taxxa kalkulat fuq il-valur totali stmat mill-Kummissarju kif imsemmi qabel.

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, ikun ħati ta' reat taħt dan l-Att, u meta jinsab ħati jeħel ammenda ta' mhux inqas minn ħames liri u mhux iżjed minn ħamsa u għoxrin lira u l-ħlas tat-taxxa dovuta, li tiġi meqjusa mill-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 obbligata għall-ħlas tat-taxxa:

Responsabbiltà tan-nutara għal dik li hija d-dikjarazzjoni ta' valur.

Iżda l-prosekuzzjoni taħt dan l-artikolu għandha tinbeda biss fuq istanza tal-Kummissarju, u ebda tali prosekuzzjoni ma għandha ssir meta n-nutar, wara li jirċevi avviż bil-miktub mingħand il-Kummissarju, jammetti r-responsabbiltà tiegħu li jħallas dik il-penali u dik it-taxxa hekk kif jistgħu jiġu dikjarati bħala dovuti mill-Kummissarju, f'liema każ tali penali u taxxa jkunu dovuti min-nutar lill-Kummissarju bħala dejn ċivili.

12. Il-Ministru jista' permezz ta' regoli jistabbilixxi l-mod kif il-valur ta' proprjetà jew dak li jkollu jingħata bi ħlas dwar trasferiment għandu jiġi stmat għall-finijiet tal-ħlas tat-taxxa kalkolata *ad valorem*.

Mod kif jiġi kalkolat valur għal finijiet ta' taxxa *ad valorem*.

13. Kull dokument suġġett għal taxxa taħt dan l-Att u li fuqu ma tkunx tħallset taxxa, ma jistax, ħlief fi proċeduri kriminali, jingħieb bħala prova quddiem xi qorti, arbitru jew perit.

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

14. (1) Meta ma jitħallix jingħieb dokument taħt l-artikolu 13 ta' dan l-Att, ir-Reġistratur tal-Qrati, l-arbitru jew il-perit, skond il-każ, għandu jġib għall-attenzjoni tal-persuna li tkun bi ħsiebha ġġib id-dokument bħala prova għall-fatt li t-taxxa fuq dak id-dokument ma tkunx tħallset, u għandu fi żmien jumejn jirraporta dan il-fatt lill-Kummissarju.

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

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

15. (1) Il-ħlas ta' xi penali mposta taħt id-dispożizzjonijiet ta' dan l-Att ma teħlisx lil xi persuna suġġetta li tħallas taxxa taħt dan l-Att minn xi obbligu li tħallas kull taxxa bħal dik jew xi parti minnha li tkun għadha mhux imħallsa.

Responsabbiltà ta' penali ma jkollhiex 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-dispożizzjonijiet ta' dan l-Att fiż-żmien li tkun tħallset it-taxxa.

16. (1) Ħlief kif provdut espressament xort'oħra, il-penalitajiet kollha li jistgħu jiġu mposti taħt dan l-Att għandhom jiġu mposti mill-Kummissarju u għandhom jitħallsu lilu, u l-azzjonijiet kollha għall-ġbir

Azzjonijiet biex tingħabar penali tittieħed mill-Kummissarju.

ta' kull taxxa li għandha titħallas u ta' kull penali mwaħħla taħt dan l-Att, jittieħdu mill-Kummissarju quddiem il-qrati ta' ġurisdizzjoni ċivili, u d-dispożizzjonijiet ta' l-artikolu 466 tal-Kodiċi ta' Organizzazzjoni u Proċedura Ċivili għandhom japplikaw dwar dik il-penali jew taxxa.

Kap. 12.

(2) Iżda ma jinbdew ebda proċedimenti kontra min ikun naqas jekk fi żmien ħmistax-il jum mill-avviż mogħti lilu mill-Kummissarju iħallas it-taxxa li jkollha titħallas fuq id-dokument flimkien ma' l-inqas waħda mill-penalitajiet dovuti skond id-dispożizzjonijiet ta' dan l-Att.

(3) Id-dispożizzjonijiet tas-subartikolu (2) ta' dan l-artikolu ma jgħoddux għall-każijiet li fihom il-proviso li hemm għall-artikolu 11 ta' dan l-Att tgħodd, jew fejn, fil-fehma tal-Kummissarju, in-nuqqas ma jkunx penalizzat biżżejjed bl-għoti ta' l-inqas penali dwaru.

Preskrizzjoni għal reati.

17. Salv il-każi fejn japplika żmien itwal ta' preskrizzjoni, azzjoni kriminali għal reati taħt dan l-Att hija preskritta bl-iskadenza ta' ħames snin.

Preskrizzjoni ta' azzjoni għall-ġbir ta' taxxa u penali.

18. Salv kif mod ieħor espressament provdut, l-azzjoni għall-ġbir ta' kull penali mposta bis-saħħa ta' dan l-Att ma tistax tiġi eżerċitata wara l-għeluq ta' ħames snin minn dakinhar li jkun sar in-nuqqas:

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

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

19. (1) Il-Kummissarju, jew kull uffiċjal awtorizzat minnu bil-miktub, għandu, f'kull żmien, ikollu l-jedd kollu ta' aċċess liberu fil-bini, postijiet, għall-kotba jew dokumenti oħra kollha kemm huma, għall-finijiet ta' dan l-Att, u għal dak l-iskop jista' jieħu estratti minn dawk il-kotba jew dokumenti oħra, jew kopji tagħhom.

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

(3) L-eżami ta' atti nutarili għandu jsir mill-Viżitaturi li jiffurmaw il-Qorti ta' Reviżjoni ta' l-Atti Nutarili li għandhom jagħmlu rapport lill-Kummissarju dwar kull reat kontra dan l-Att li jistgħu jsibu waqt dak l-eżami:

Iżda d-dispożizzjonijiet ta' dan l-artikolu ma għandhomx iwaqqfu lil kull uffiċjal bħalma hu imsemmi fis-subartikolu (1) milli jispezzjona l-atti *inter vivos* fil-fond jew band'oħra ta' nutar bil-għan li jiżgura li wieħed qed jikkonforma ruħu mal-liġi.

(4) L-uffiċjal fuq imsemmi hu marbut bis-sigriet dwar dak kollu li jsir jaf bih waqt l-eżami fuq imsemmi u ma jistax jikxef ir-riżultat ta' dak l-eżami ħlief lill-awtoritajiet kompetenti u dak l-uffiċjal li b'xi mod ieħor jikxef dak ir-riżultat, ikun ħati ta' reat u jeħel, meta jinsab ħati, multa ta' mhux inqas minn mitt lira u mhux iżjed minn elf lira, jew priġunerija għal żmien ta' mhux iżjed minn sitt xhur, jew dik il-multa u priġunerija flimkien.

Kap. 9.

(5) Bla ħsara għal kull dispożizzjoni tal-Kodiċi Kriminali meta l-fatt jikkostitwixxi delitt suġġett għal piena ogħla, kull persuna li

ma thallix jew tfixkel lill-imsemmi uffiċjal fil-qadi ta' dmirijietu, jew tonqos li tobdi l-ordnijiet magħmula minn dak l-uffiċjal skond id-dispożizzjonijiet ta' dan l-artikolu, teħel, meta tinsab ħatja, multa ta' mhux iktar minn ħamsin lira jew priġunerija għal żmien ta' mhux iżjed minn sitt xhur jew dik il-multa u priġunerija flimkien.

Piena għal min jiffalsifika, eċċ., konnijiet, eċċ.

20. (1) Jekk xi persuna —

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

(b) tbiegħ jew toffri għall-bejgħ, tispaċċa jew tagħmel użu ta' xi konnijiet, timbri, strumenti ffalsifikati 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 leġittima (li l-prova tagħha tmiss lill-akkużat) tinstab fil-pussess ta' konnijiet, jew timbri jew strumenti ffalsifikati wżati mill-Gvern jew taħt is-setgħa tiegħu, biex jindikaw il-ħlas ta' taxxa jew ta' xi impressjoni magħmula bihom,

teħel priġunerija ta' minn tlettax-il xahar sa tliet snin.

(2) L-istess piena stabbilità 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 jindika l-ħlas ta' taxxa.

Ħelsien mill-pieni.

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

Setgħa għall-eġħmil ta' regolamenti.

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

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

(b) biex jordna r-reġistrazzjoni jew l-għoti ta' avviż ta' xi klassi ta' dokumenti li fuqhom titħallas taxxa, u biex jippreskrivi l-forma ta' dik ir-reġistrazzjoni jew ta' dak l-avviż, iż-żmien li fih għandha ssir dik ir-reġistrazzjoni jew jingħata dak l-avviż, il-persuni obbligati li jagħmlu dik ir-reġistrazzjoni jew jagħtu dak l-avviż, l-uffiċċju li fih jew li lilu jsiru dawk ir-reġistrazzjonijiet jew jingħataw dawk l-avviżi, u l-effetti u s-sanzjonijiet ċivili konsegwenzjali għan-nuqqas tar-reġistrazzjonijiet 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 ħaġa li tista' tiġi preskritta skond id-dispożizzjonijiet 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 tingħabar kif provdut fl-artikolu 16 ta' dan l-Att.

Setgħa tal-Ministru li jagħti ħelsien mit-taxxa.

23. Il-Ministru jista' b'ordni jagħti direttiva li dokument jew trasferiment speċifikati li dwarhom titħallas taxxa taħt dan l-Att, ikun ħieles mit-taxxa għal kollox jew f'parti.

Setgħa tal-Kummissarju li jaħfer jew inaqqas penalitajiet u taxxa addizzjonali.

24. Il-Kummissarju għandu s-setgħa li jaħfer jew inaqqas, fid-diskrezzjoni tiegħu, kull taxxa addizzjonali jew penali dovuta taħt dan l-Att.

TAQSIMA III

Dokumenti suġġetti għat-Taxxa sa mill-Oriġini tagħhom

Titolu I

Poloz ta' Assigurazzjoni

Taxxa fuq polza ta' assigurazzjoni fuq il-ħajja.

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

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

26. (1) Ma għandha titħallas ebda taxxa 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 titħallas taxxa ta lira 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) ikunx imdaħħal jew le fost l-għanijiet tal-polza.

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

Kap. 104.

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

27. Għandha titħallas fuq kull polza ta' assigurazzjoni li dwarha l-artikoli 25 u 26 ta' dan l-Att ma jagħmlu ebda dispożizzjoni għaliha, taxxa ta' tliet ċenteżmi fuq kull lira jew parti minnha tal-ħlas fis-sena miftiehem, jew, jekk ikun hemm ftehim li titħallas somma f'daqqa waħda bħala *compounded premium*, ta' dak il-ħlas f'daqqa:

Iżda l-inqas taxxa li titħallas taħt dan l-artikolu tkun lira.

Kontrosenjar ta' poloz ta' assigurazzjoni.

28. (1) Kull kontrosenja ta' polza ta' assigurazzjoni titħallas 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

(ċ) kemm se ddum il-polza.

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

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

29. Kull persuna li —

Polza ta' assigurazzjoni tinħareġ ma' kull ftehim ta' assigurazzjoni.

(a) tidħol bħala assiguratur ta' waħda mill-assigurazzjonijiet imsemmija fl-artikoli ta' qabel dan, jew bħala assiguratur 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 tieħu fuqha riskju, jew tobbliga ruħha għall-ħlas, jew tħallas, somma ta' flus għal telf, riskju jew ġrajja dwar waħda jew oħra mill-assigurazzjonijiet fuq imsemmija, meta l-assigurazzjoni ma tkunx imsemmija f'polza ta' assigurazzjoni; jew

(b) bħala assigurat, tagħmel jew tesegwixxi, jew xjentement iġġiegħel li tiġi magħmula jew tiġi esegwita waħda jew oħra mill-assigurazzjonijiet imsemmija fl-artikoli ta' qabel dan, jew direttament jew indirettament tagħti jew tħallas, jew tobbliga 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) tieħu sehem f'xi qerq jew ingann jew issir ħatja ta' atti doluż, ta' traskuraġni, jew ta' nuqqas, bil-ħsieb li teħles mit-taxxi li jkollhom jitħallsu fuq poloz ta' assigurazzjoni, jew li bihom it-taxxi jistgħu jinħarbu kollha jew biċċa minnhom,

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

30. (1) Kull persuna li toħroġ jew tiffirma xi polza ta' assigurazzjoni msemmija fl-artikoli ta' qabel dan, għandha tħallas taxxa fuqha skond id-dispożizzjonijiet ta' dan l-Att jew ta' xi regolamenti magħmula taħtu. Responsabbiltà biex titħallas taxxa fuq poloz ta' assigurazzjoni.

(2) Kull persuna li tonqos li tħares id-dispożizzjonijiet tas-subartikolu (1) ta' dan l-artikolu teħel penali ta' mhux inqas minn għaxar liri iżda mhux iżjed minn mitt lira.

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

Titolu II

Bejgħ u Trasferimenti oħra

Taxxa fuq bejgħ u trasferimenti oħra.

32. (1) Għandha titħallas fuq kull dokument u fuq kull sentenza, digriet jew ordni ta' kull Qorti jew awtorità oħra leġittima, li bihom ħaġa immobbli jew xi dritt reali fuq xi immobbli jiġi trasferit lil xi persuna u fuq kull dikjarazzjoni magħmula skond l-artikolu 33 ta' dan l-Att, taxxa ta' Lm7 fuq kull Lm100 jew parti minnha ta' l-ammont jew tal-valur ta' dak li jingħata bil-ħlas tal-ħaġa trasferita jew tal-valur ta' dik il-ħaġa, liema jkun l-akbar.

(2) Meta t-trasferiment, li ma jknux wieħed *causa mortis,* ikun jeħtieġ permess mill-Ministru bis-saħħa ta' l-Att dwar l-Akkwist ta' Proprjetà Immobbli minn Persuni mhux Residenti, it-taxxa li titħallas bis-saħħa tas-subartikolu (1) għandha tiżdied b'għaxra fil-mija ta' l-ammont jew tal-valur ta' dak li jingħata bil-ħlas tal-proprjetà immobbli trasferita jew tal-valur tal-proprjetà immobbli, liema jkun l-akbar. Għall-finijiet ta' dan is-subartikolu "proprjetà immobbli" għandha l-istess tifsir mogħti lilha bl-artikolu 2 ta' l-imsemmi Att dwar l-Akkwist ta' Proprjetà Immobbli minn Persuni mhux Residenti:

Kap. 246.

Iżda t-taxxa kif imsemmija qabel ma għandhiex tiżdied bil-mod imsemmi meta l-proprjetà msemmija taqa' taħt il-paragrafu (a) tal-*proviso* li hemm mas-subartikolu (1) ta' l-artikolu 5 ta' l-Att dwar l-Akkwist ta' Proprjetà Immobbli minn Persuni mhux Residenti, u dan il-fatt jirriżulta mill-permess maħruġ mill-Ministru skond l-imsemmi Att.

(3) Minkejja kull dispożizzjoni oħra ta' dan l-Att, ma għandha titħallas ebda taxxa mat-trasferiment ta' ħwejjeġ immobbli bejn konjuġi wara separazzjoni konsenswali jew ġudizzjarja, jew ix-xoljiment tal-komunjoni ta' l-akkwisti li jkun hemm bejniethom jew mal-qsim ta' proprjetà komuni li jkollhom il-konjuġi bejniethom, sew jekk din tkun proprjetà tal-komunjoni sew jekk le meta jmut wieħed minnhom bejn min mill-konjuġi jibqa' ħaj, u l-werrieta tal-konjuġi li miet.

(4) (a) Bla ħsara għad-dispożizzjonijiet tal-paragrafu (b) ta' dan l-artikolu, fil-każ ta' min ma jeħtieġx permess mill-Ministru bħal ma hemm fis-subartikolu (2) ta' dan l-artikolu u li jakkwista *inter vivos* proprjetà immobbli jew jedd reali fuq dik il-proprjetà bil-għan li jistabbilixxi fiha jew li jibni fuqha r-residenza unika w ordinarja tiegħu, jew li jifdi kull ċens jew piż ieħor impost fuq proprjetà bħal dik li hu jkun akkwista b'kull titolu *inter vivos,* it-taxxa taħt dan it-Titolu għar-rigward ta' l-ewwel Lm20,000, jew dak l-ammont akbar li jista' jiġi stabbilit, tal-valur sħiħ ta' dak li kellu jingħata bi ħlas għall-akkwist u għall-fidwa ta' dik il-proprjetà għandha titħallas bir-rata ta' Lm3.50 għall kull Lm100 jew parti minnhom;

(b) Meta dik ir-residenza tiġi akkwistata b'konċessjoni ta' enfitewsi jew ta' sub-enfitewsi magħmula għal żmien iktar minn ħamsin sena, ukoll jekk iċ-ċens relattiv jista' jiġi rivedut kull tant żmien specifikat, u jitħallas ukoll ma' dak l-att dak li jista' jkun

hemm aktar li jingħata bi ħlas, it-taxxa li titħallas taħt dan l-Att għandha tiġi kalkolata kif ġej:

(i) meta l-valur sħiħ ta' dak li jitħallas jew ikollu jingħata bi ħlas flimkien maċ-ċens impost ma' l-att, kapitalizzat bir-rata ta' ħamsa fil-mija, ma jaqbżux Lm20,000 jew dak l-ammont akbar li jista' jiġi stabbilit skond il-paragrafu (a) ta' dan is-subartikolu, dwar dak iċ-ċens bil-ħamsin fil-mija tar-riżultat miksub billi jiġu applikati r-rati speċifikati fis-subartikolu (1) ta' l-artikolu 40 ta' dan l-Att u bir-rata ta' Lm3.50 għal kull Lm100 jew parti minnhom dwar kull ammont ieħor li jkollu jingħata bi ħlas; u

(ii) meta l-valur sħiħ ta' dak li jitħallas jew ikollu jingħata bi ħlas flimkien maċ-ċens kapitalizzat kif hemm fis-subparagrafu (i) ta' dan il-paragrafu (hawnhekk iżjed 'il quddiem f'dan il-paragrafu msejjaħ "l-ammont kollu sħiħ li jkollu jingħata bi ħlas") jaqbeż Lm20,000 jew dak l-ammont akbar li jista' jiġi stabbilit skond il-paragrafu (a) ta' dan is-subartikolu, għandha l-ewwel tinħadem taxxa għar-rigward taċ-ċens kapitalizzat bil-ħamsin fil-mija tar-riżultat miksub billi jiġu applikati r-rati speċifikati fis-subartikolu (1) ta' l-artikolu 40 ta' dan l-Att u bir-rata ta' Lm3.50 għal kull Lm100 jew parti minnhom dwar kull ammont ieħor li jkollu jingħata bi ħlas, hawnhekk iżjed 'il quddiem imsejjaħ "it-taxxa tal-bidu", u imbagħad billi tiżdied magħha taxxa ulterjuri li tiġi kalkolata billi tiġi multiplikata t-taxxa tal-bidu msemmija qabel mad-differenza bejn l-ammont kollu sħiħ li jkollu jingħata bi ħlas u Lm20,000 u billi r-riżultat jiġi diviż b'dak li jkollu jingħata bi ħlas.

(ċ) Meta dik il-proprjetà ma tkunx ġiet akkwistata kollha kemm hi minn dik il-persuna, l-ammont tal-valur li għandu jsir ħlas dwaru bir-rati speċifikati f'dan is-subartikolu għandu jkun dak l-ammont li jkun fi proporzjon ma' Lm20,000 jew mal-valur tal-proprjetà (skond liema jkun l-inqas) daqs il-proporzjon tas-sehem li jiġi hekk akkwistat minn dik il-persuna jkun mat-total.

(d) In-nutar li jirċievi att li dwaru jirreferi dan l-artikolu għandu jniżżel f'dak l-att dikjarazzjoni bil-miktub li jagħmel min ikun qed jakkwista il-ħaġa immobbli li dik il-proprjetà tkun qegħda tiġi akkwistata minnu bil-għan imsemmi fil-paragrafu (a) ta' dan is-subartikolu u l-imsemmi nutar għandu javża lil dik il-persuna b'kemm dik id-dikjarazzjoni hija waħda importanti u jeħtieġ illi ssir sew.

(e) Għall-fini ta' dan l-artikolu "residenza" għandha wkoll tinkludi *garage* imniffed jew li jiġi taħt dik ir-residenza, jew *garage* li jinsab fl-istess blokk ta' appartamenti residenzjali li r-residenza tagħmel sehem minnhom jew *garage* ta' mhux iktar minn 30 metru kwadru li jkun jinsab fil-viċinanza ta' 500 metru minn dik ir-residenza jew blokk ta' appartamenti, meta dak il-*garage* ikun ġie akkwistat flimkien ma' dik ir-residenza bl-istess att.

(5) Meta taxxa li għandha titħallas dwar proprjetà immobbli trasferita *causa mortis* tkun tħallset, jew ma' dak it-trasferiment ma għandha titħallas ebda taxxa, u n-nutar jiddikjara fuq l-att relattiv li l-proprjetà relattiva waslet għand il-komproprjetarji permezz ta' trasferiment *causa mortis* u li d-dikjarazzjoni sħiħa, magħduda l-proprjetà li għaliha tirreferi l-qasma, tkun debitament saret skond l-artikolu 33 ta' dan l-Att, it-taxxa li għandha titħallas taħt dan l-artikolu rigward atti li jaqsmu dik il-proprjetà immobbli bejn il-komproprjetarji ma għandhiex tingħabar. In-nutar għandu fuq kull att bħal dak jagħti d-dettalji rilevanti tad-dikjarazzjonijiet kollha magħmula skond l-artikolu 33 ta' dan l-Att.

Dikjarazzjoni ta' trasferimenti *causa mortis*.

33. (1) Ikun id-dmir ta' kull min tiġi lilu trasferita proprjetà *causa mortis* (hawnhekk iżjed 'il quddiem f'dan l-artikolu imsejjaħ "min jirċievi *causa mortis*") li jagħmel dikjarazzjoni ta' dak it-trasferiment permezz ta' att pubbliku fi żmien dak il-perijodu li jista' jiġi stabbilit.

(2) L-att pubbliku imsemmi fis-subartikolu (1) ta' dan l-artikolu (hawnhekk iżjed 'il quddiem imsejjaħ "dikjarazzjoni") għandu jkun fih:

(a) dawk il-partikolaritajiet li jistgħu jiġu stabbiliti dwar min jirċievi *causa mortis* u l-persuna li minnha joriġina t-trasferiment *causa mortis;*

(b) id-data u l-post tal-mewt tal-persuna li minnha jkun oriġina t-trasferiment *causa mortis;*

(ċ) dawk il-partikolaritajiet li jistgħu jiġu stabbiliti dwar immobbli kollha jew jeddijiet fuqha trasferiti lil min jirċievi *causa mortis;* u

(d) dawk id-dettalji li jistgħu jiġu stabbiliti dwar il-mod li bih il-proprjetà tkun għaddiet għal għand min jirċeviha *causa mortis.*

(3) Id-dikjarazzjoni għandu jkun fiha wkoll stqarrija ta' min jirċievi *causa mortis* dwar il-valur rejali ta' kull proprjetà jew sehem fiha lilu trasferita, u d-dispożizzjonijiet ta' l-artikolu 11 ta' dan l-Att għandhom japplikaw dwar dik id-dikjarazzjoni.

(4) L-artikolu 50 ta' l-Att dwar il-Professjoni Nutarili u l-Arkivji Nutarili għandhom ikunu japplikaw għal dikjarazzjoni imsemmija f'dan l-artikolu bħallikieku dik id-dikjarazzjoni kienet xi wieħed mill-atti msemmija fis-subartikolu (1) ta' l-artikolu 50 imsemmi.

Kap. 55

(5) Il-werrieta jew il-legatarji li ma jkunux bi ħsiebhom jew li ma jkunux għadhom iddikjaraw li bi ħsiebhom jaċċettaw il-wirt jew il-legat jistgħu madankollu jagħmlu d-dikjarazzjoni msemmija fis-subartikolu (1) ta' dan l-artikolu, iżda dik id-dikjarazzjoni ma għandhiex minnha nnifisha tkun prova li dak il-werriet jew legatarju jkun aċċetta l-wirt jew il-legat imħolli lilu.

(6) It-tuturi jew il-kuraturi ta' werrieta u legatarji, il-kuraturi ta' wirt battal u l-eżekuturi testamentarji għandhom jagħmlu d-dikjarazzjoni msemmija fis-subartikolu (1) ta' dan l-artikolu l-istess bħal min jirċevi *causa mortis*. Jekk f'xi każ partikolari hemm iżjed minn tutur, kuratur jew eżekutur wieħed, dawn għandhom ikunu responsabbli *in solidum* li jikkonformaw ma' dik l-obbligazzjoni.

(7) Meta jsir il-ftuħ tas-suċċessjoni wara li persuna tkun ilha nieqsa minn Malta għal żmien twil, trasferiment *causa mortis* għandu jitqies li jkun ġara fid-data meta sentenza tal-qorti li tiddikjara li l-persuna tkun preżunta mejta tgħaddi f'ġudikat. Jekk ma tingħatax sentenza bħal dik, it-trasferiment *causa mortis* għandu jitqies li jkun ġara mad-data ta' l-ordni tal-qorti li tikkonċedi l-pussess assolut tal-proprjetà ta' min ikun assenti u l-eżerċizzju assolut tal-jeddijiet dipendenti fuq mewtu.

Rebate ta' taxxa li tingħata fuq dikjarazzjonijiet.

34. It-taxxa dovuta skond l-artikolu 32 ta' dan l-Att fuq id-dikjarazzjonijiet tista' ssir *rebate* dwarha daqstant u f'dawk iċ-ċirkostanzi li jistgħu jiġu stabbiliti.

Regoli speċjali li jgħoddu għad-dikjarazzjonijiet.

35. (1) Salvi d-dispożizzjonijiet ta' l-artikolu 34 ta' dan l-Att, meta ssir l-istima tat-taxxa li titħallas fuq dikjarazzjonijiet skond dan l-Att ma għandhomx jitqiesu —

(a) (i) L-ewwel għaxart elef lira jew dak l-ammont akbar li jista' jiġi stabbilit tal-valur ta' dar ta' abitazzjoni, sakemm din kienet ir-residenza ordinarja tal-persuna li minnha oriġina t-trasferiment *causa mortis*, f'kull trasferiment *causa mortis* tal-proprjetà jew użufrutt jew ta' kull dritt reali fuq dik id-dar ta' abitazzjoni:

Iżda meta dik id-dar ta' abitazzjoni ma tkunx proprjetà assoluta jew mod ieħor fil-pussess tal-persuna li minnha t-trasferiment *causa mortis* ikun oriġina, l-ammont tal-valur li ma għandux jitqies għandu jkun dak l-ammont daqskemm hu ta' proporzjon għal Lm10,000 jew dak l-ammont akbar li jista' jiġi stabbilit kif imsemmi qabel jew il-valur tad-dar ta' abitazzjoni (skond liema hu l-anqas) daqskemm hu l-proporzjon tas-sehem tal-proprjetà assoluta jew titolu ieħor li bis-saħħa tiegħu d-dar ta' abitazzjoni tkun qegħda tinżamm minn dik il-persuna għall-ammont sħiħ:

Iżda iktar meta dik id-dar ta' abitazzjoni tiġi trasferita għal għand iktar minn wieħed li jirċievi *causa mortis*, l-ammont tal-valur li ma għandux jitqies għandu jkun dak il-proporzjon ta' l-ammont li jirriżulta skond l-ewwel proviso ta' dan is-subparagrafu daqskemm huwa daqs il-proporzjon tas-sehem miżmum mill-persuna li minnha joriġina t-trasferiment *causa mortis* li hu trasferit lil min jirċievi *causa mortis*.

(ii) Meta dwar id-dar ta' abitazzjoni li għaliha jirreferi dan is-subartikolu ikun ingħata wkoll ħelsien skond l-artikolu

6 ta' l-Att biex iħajjar Persuni jsiru Sid Darhom, il-ħelsien mogħti taħt dan is-subartikolu u taħt l-imsemmi artikolu 6 ta' l-imsemmi Att, ma għandux ikun kompost, iżda min hu altriment dovut iħallas it-taxxa jkollu jedd jagħżel dak il-ħelsien li jkun ta' l-aktar vantaġġ għalih.

(b) Il-valur ta' l-użufrutt ta' kull proprjetà li dwarha għandha titħallas taxxa taħt dan l-Att imħollija minn min it-trasferiment *causa mortis* joriġina favur il-konjugu li jibqa' ħaj.

(2) Salvi l-eżenzjonijiet mogħtija fis-subartikolu (1) ta' dan l-artikolu:

(i) meta dik il-proprjetà tkun tikkonsisti f'dar ta' abitazzjoni, li tkun ir-residenza ordinarja tal-persuna li minnha joriġina t-trasferiment, u meta dik id-dar ta' abitazzjoni tkun ukoll okkupata fi żmien dak it-trasferiment *causa mortis* minn wieħed jew iktar minn dawk li jirċevu *causa mortis*, it-taxxa għandha titħallas bir-rata ta' Lm3.50 għal kull mitt lira Maltija jew parti minnhom ta' dak is-sehem trasferit lil kull min jirċevi *causa mortis* kif ikun jirrappreżenta dak is-sehem tal-valur ta' dik id-dar ta' abitazzjoni li jeċċedi Lm10,000 iżda mhux Lm20,000 jew dawk l-ammonti akbar li jistgħu jiġu stabbiliti; u meta dik id-dar ta' abitazzjoni ma tkunx proprjetà assoluta jew mod ieħor miżmuma mill-persuna li minnha jkun oriġina t-trasferiment *causa mortis*, l-imsemmi ammont tal-valur li għandu jitħallas bl-imsemmija rata jkun dak l-ammont daqskemm ikun proporzjonat għal Lm10,000 jew għal dak is-sehem mill-valur tiegħu li jeċċedi Lm10,000 iżda mhux Lm20,000, jew dawk l-ammonti akbar li jistgħu jiġu stabbiliti kif imsemmi qabel, u l-valur ta' dik id-dar (skond liema jkun l-anqas) daqskemm ikun il-proporzjon tas-sehem tal-proprjetà assoluta jew titolu ieħor li taħtu tkun inżammet id-dar ta' abitazzjoni minn dik il-persuna għall-ammont sħiħ; u

(ii) meta dik il-proprjetà tkun tikkonsisti f'dar ta' abitazzjoni li ma tkunx dar ta' abitazzjoni li għaliha jirreferi s-subparagrafu (i), iżda li tkun ir-residenza ordinarja okkupata minn wieħed jew aktar li jirċevu *causa mortis* fi trasferiment *causa mortis* tal-proprjetà assoluta jew ta' l-użufrutt ta' kull dritt rejali fuq id-dar ta' abitazzjoni msemmija, it-taxxa għandha titħallas bir-rata ta' Lm3.50 għal kull mitt lira jew sehem minnhom ta' l-ewwel Lm20,000, jew dak l-ammont akbar li jista' jiġi stabbilit kif imsemmi qabel, tal-valur ta' dik id-dar ta' abitazzjoni; u meta dik id-dar ta' abitazzjoni ma kienetx proprjetà assoluta jew mod ieħor miżmuma mill-persuna li mingħandha jkun oriġina t-trasferiment *causa mortis*, l-ammont tal-valur li għandu jitħallas bir-rata msemmija għandu jkun dak l-ammont li jkun proporzjonat għal Lm20,000, jew dak l-ammont akbar li jista' jiġi stabbilit kif imsemmi qabel, jew il-valur tad-dar ta' abitazzjoni (skond liema hu l-anqas) daqs il-proporzjon tas-sehem tal-proprjetà assoluta jew titolu ieħor li bis-saħħa tiegħu d-dar ta' abitazzjoni kienet qed tinżamm minn dik il-persuna kien għall-ammont sħiħ.

(3) Meta d-dikjarazzjoni ssir iktar minn sena wara l-ġrajja tat-trasferiment *causa mortis* għandu jitħallas flimkien mat-taxxa stmata skond dan l-Att imgħax bir-rata ta' tmienja fil-mija fis-sena, jew dik ir-rata li tiġi stabbilita, fuq kull ammont ta' taxxa li tibqa' mhux imħallsa dwar kull sena jew parti minnha li tiskadi bejn l-ewwel anniversarju tad-data tat-trasferiment *causa mortis* u d-data ta' l-għemil tad-dikjarazzjoni.

(4) Meta dikjarazzjoni tkun tirreferi għal użufrutt li jiġi trasferit *causa mortis* lil diversi persuni *in solidum* jew waħda wara l-oħra, jew *in solidum* u waħda wara l-oħra, it-taxxa fuq id-dikjarazzjoni msemmija dwar dak it-trasferiment *causa mortis* għandha biss tingħabar mal-bidu ta' l-użufrutt.

(5) Minkejja kull dispożizzjoni oħra ta' dan l-Att, id-dispożizzjonijiet ta' dan l-artikolu għandhom ikunu jgħoddu għal dikjarazzjoni dwar trasferiment *causa mortis* kif suġġetti għal kondizzjoni sospensiva li mhijiex biss waħda potestattiva:—

(a) id-dikjarazzjoni għandha ssir u t-taxxa għandha tkun dovuta u titħallas mill-amministratur ta' l-eredità, jew fin-nuqqas ta' amministratur mill-werrieta, skond id-dispożizzjonijiet ta' dan l-Att, minkejja x-xorta kontinġenti tat-trasferiment *causa mortis*, bla ħsara għal kull dritt ta' għoti ta' ħlas lura kontra min jibbenefika bis-saħħa tat-trasferiment *causa mortis* imsemmi.

(b) it-taxxa li għandha titħallas taħt dan l-Att għandha ssir stima dwarha bħallikieku t-trasferiment kien wieħed favur min ikun ser jibbenefika mit-trasferiment, fin-nuqqas li dan iseħħ.

(6) Meta tiġri l-kontinġenza msemmija fis-subartikolu (5) jew meta jingħata seħħ lit-trasferiment ta' proprjetà qabel ma tiġri l-kontinġenza —

(a) dikjarazzjoni li tagħmel stqarrija li tkun ġrat il-kontinġenza, jew li ingħata seħħ lit-trasferiment *causa mortis*, għandha tingħata minn min jirċevi *causa mortis* u li jibbenefika bis-saħħa ta' dan; u min ikun ħekk irċeva *causa mortis* għandu, b'żieda ma' kull ħlas lura ta' taxxa, ukoll iħallas kull taxxa li dwaru ssir stima bis-saħħa tad-dispożizzjonijiet ta' dan is-subartikolu; u

(b) li tiġri l-kontinġenza jew li t-trasferiment ikun sar iktar kmieni kif imsemmi qabel għandhom jitqiesu bħala trasferiment *causa mortis* u min jirċevi *causa mortis* u jibbenefika skond ħekk għandu jħallas lura lil kull min ikun għamel dikjarazzjoni u ħallas it-taxxa skond is-subartikolu (5) ta' dan l-artikolu dik it-taxxa li tkun ħekk tħallset, u għandu meta t-taxxa li tkun tħallset b'riżultat ta' dan is-subartikolu tkun iżjed mit-taxxa imħallsa b'riżultat tas-subartikolu (5) iħallas biss id-differenza bejn dawk it-taxxi, u meta t-taxxa li għandha titħallas tkun inqas huwa jkollu jedd għal ħlas lura ta' l-ammont li jkun tħallas żejjed.

Taxxa għal ċessjoni ta' krediti, eċċ.
Kap. 16

36. Għandha titħallas fuq kull 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 kuntratt 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 ta' Lm2.60 għal kull Lm100 jew parti minnhom ta' l-ammont jew tal-valur ta' dak li jkollu jingħata bi ħlas għal dak it-trasferiment jew tal-valur ta' l-oġġett trasferit, skond liema jkun l-ogħla.

Taxxa fuq trasferiment ta' karozza bil-mutur.
Kap. 65

37. Kull dokument li fih xi karozza bil-mutur kif imfissra fl-Ordinanza dwar ir-Regolament tat-Traffiku tiġi trasferita, ikun suġġett għat-taxxa bir-rata ta' tliet liri kull mitt lira jew parti minnha ta' l-ammont jew tal-valur tal-konsiderazzjoni għat-trasferiment ta' dik il-vettura bil-mutur jew il-valur ta' dik il-vettura bil-mutur, skond liema jkun l-ogħla.

Meta trasferiment isir bil-miktub.

38. (1) Bla ħsara għal kull liġi li tippreskrivi att pubbliku, u bla ħsara għal kull każ ta' fidwa ta' ċens bil-preżentata ta' ċedola ta' depożitu fil-qorti, kull trasferiment li għalih japplikaw l-artikoli 36 u 37 ta' dan l-Att, taħt il-piena tan-nullità, għandu jsir bil-miktub.

(2) Ma għandu jiġi reġistrat ebda trasferiment ta' xi karozza bil-mutur minn xi awtorità mwaqqfa b'liġi għal dan l-għan, qabel ma tingħieb prova lil dik l-awtorità li t-taxxa dovuta skond id-dispożizzjonijiet ta' dan l-Att kienet diġà tħallset.

Taxxa fuq trasferimenti f'bejgħ bl-irkant.

39. (1) Meta, f'bejgħ b'irkant ta' mobbli, l-ammont totali mħallas fuq l-oġġett jew l-oġġetti mixtrija minn persuna waħda, barra minn vapuri, ajruplani u oġġetti ta' l-ikel u xorb, ikun iżjed minn mitt lira jew dak l-ammont li jista' jiġi stabbilit, għandu jitħallas fuq il-*memorandum* li fuqha jkun imniżżel dak il-bejgħ u li għalih jirriferi dan l-artikolu, taxxa ta' żewġ liri u sittin ċenteżmu għal kull mitt lira jew parti minnha tal-prezz imħallas minn dak ix-xerrej.

(2) Kull irkantatur għandu jżomm *memorandum* ta' kull bejgħ li sar minnu f'bejgħ b'irkant b'dak il-mod li jista' jiġi stabbilit.

(3) Kull irkantatur li jonqos milli jħares id-dispożizzjonijiet ta' dan l-artikolu jew ta' kull regolament magħmul taħtu jeħel piena ta' mhux inqas minn għaxar liri iżda mhux iżjed minn mitt lira għal kull nuqqas bħal dak.

Konċessjonijiet b'enfitewsi.

40. (1) Fuq il-kuntratti ta' enfitewsi jew sub-enfitewsi kollha titħallas taxxa kalkolata fuq iċ-ċens li jitħallas kull sena jew żieda fiċ-ċens li jitħallas kull sena, skond il-każ kif miġjub hawn taħt:

jekk iż-żmien ma jkunx iżjed minn ħamsa u għoxrin sena..	tnax-il lira kull mitt lira jew parti minnha

jekk iż-żmien ikun iżjed minn ħamsa u għoxrin sena iżda mhux iżjed minn ħamsin sena	sittin lira kull mitt lira jew parti minnha
jekk iż-żmien ikun iżjed minn ħamsin sena iżda mhux iżjed minn ħamsa u sebgħin sena..	tmenin lira kull mitt lira jew parti minnha
jekk iż-żmien ikun iżjed minn ħamsa u sebgħin sena	mitt lira kull mitt lira jew parti minnha.

(2) (a) 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 għaż-żmien kollu tal-konċessjoni jew konċessjonijiet ta' enfitewsi, iżda jingħata kont għal kull taxxa diġà mħallsa dwarhom.

(b) Meta f'att ta' konċessjoni enfitewtika ċ-ċens jista' jiġi rivedut jew miżjud f'perijodi stabbiliti ta' żmien fit-tul ta' dik il-konċessjoni, l-ammont taċ-ċens, għall-fini tal-likwidazzjoni tat-taxxa, għandu jitqies kif provdut fil-paragrafi (ċ) u (d) ta' dan is-subartikolu.

(ċ) Meta ċ-ċens għandu jiġi rivedut jew miżjud b'ammonti jew rati speċifikati:

(i) meta t-tul tal-konċessjoni jkun għal żmien perpetwu, l-ammont taċ-ċens msemmi fl-att għandu jiġi miżjud bl-ammont jew bir-rata msemmija daqs li kieku kienu jiżdiedu f'mitt sena u t-taxxa tiġi meqjusa fuq l-ammont taċ-ċens hekk miżjud; u

(ii) meta t-tul tal-konċessjoni jkun għal żmien definit l-ammont taċ-ċens imsemmi fl-att għandu jiġi miżjud bl-ammont jew rata msemmija għat-tul ta' dik il-konċessjoni u t-taxxa tiġi meqjusa fuq l-ammont taċ-ċens hekk miżjud:

Iżda t-taxxa meqjusa skond dan is-subparagrafu m'għandha tkun qatt iżjed minn dik li kienet tiġi meqjusa li kieku l-konċessjoni kienet waħda biex dik imsemmija fis-subparagrafu (i) ta' dan il-paragrafu.

(d) Meta ċ-ċens għandu jiġi rivedut jew miżjud skond ir-rata ta' inflazzjoni jew skond xi rata oħra li ma tistax tiġi kwantifikata matul iż-żmien tal-konċessjoni:

(i) meta t-tul tal-konċessjoni jkun għal żmien perpetwu l-ammont taċ-ċens imsemmi fl-att għandu jiżdied b'ammont ta' tlieta fil-mija għal kull sena għal mitt sena u t-taxxa tiġi meqjusa fuq l-ammont taċ-ċens hekk miżjud; u

(ii) meta t-tul tal-konċessjoni jkun għal żmien definit l-ammont taċ-ċens imsemmi fl-att għandu jiġi miżjud bl-ammont ta' tlieta fil-mija taċ-ċens oriġinali għal kull sena jew parti minnha msemmija fl-att, u t-taxxa għandha tiġi meqjusa fuq il-medja bejn l-ammont taċ-ċens hekk miżjud u l-ammont imsemmi fl-att:

Iżda t-taxxa meqjusa skond dan is-subparagrafu m'għandha tkun qatt iżjed minn dik li kienet tiġi meqjusa li kieku l-konċessjoni kienet waħda biħal dik imsemmija fis-subparagrafu (i) ta' dan il-paragrafu.

(3) Meta residenza ordinarja, kif imfissra fl-artikolu 32 ta' dan l-Att, tiġi akkwistata b'konċessjoni enfitewtika għal żmien iżjed minn ħamsin sena, ukoll jekk iċ-ċens relattiv jista' jiġi rivedut f'perijodi stabbiliti ta' żmien, it-taxxa li titħallas taħt dan l-Att fuq l-ewwel Lm1,000 jew dak l-ammont ikbar li jista' jiġi stabbilit taċ-ċens fis-sena għandu jiġi kalkolat b'ħamsin fil-mija tar-riżultat miksub billi jiġu applikati r-rati speċifikati fis-subartikolu (1) ta' dan l-artikolu:

Iżda meta, flimkien maċ-ċens, għandu jingħata wkoll bi ħlas xi pagament ieħor it-taxxa għandha tiġi kalkolata bir-rati stabbiliti fil-paragrafu (b) tas-subartikolu (4) ta' l-artikolu 32 ta' dan l-Att.

Taxxa fuq kuntratti ta' permuta.

41. Kuntratt ta' permuta għandu jitqies li jikkostitwixxi trasferiment wieħed u t-taxxa li titħallas fuq dak il-kuntratt għandha tinħadem fuq l-oghla mill-valuri tal-ħwejjeġ li jiġu trasferiti:

Iżda jekk ikunu japplikaw rati differenti, it-taxxa għandha titħallas fuq il-valur ta' xi waħda mill-ħwejjeġ trasferiti bir-rata jew rati li jkollhom l-oghla ammont ta' taxxa.

Taxxa fuq valuri negozjabbli.

42. (1) Taxxa ta' żewġ liri għal kull mitt lira jew parti minnha ta' l-ammont jew valur ta' dak li jkollu jingħata bi ħlas jew tal-valur reali, skond liema jkun l-oghla, ta' valur negozjabbli għandha titħallas:

(a) fuq kull dokument li bih jiġi trasferit *inter vivos* valur negozjabbli barrani lil, jew minn, xi persuna f'Malta:

Iżda ma titħallas ebda taxxa meta dak it-trasferiment isir permezz ta' bank lokali;

(b) fuq kull dokument li bih valur negozjabbli, barra minn dawk imsemmija fil-paragrafu (a) ta' dan is-subartikolu, ikun trasferit lil jew minn persuna f'Malta:

Iżda ma għandha titħallas ebda taxxa meta dak it-trasferiment ikun jinvolvi l-iskambju ta' ishma minn kumpannija għall-oħra fil-kuntest ta' grupp ta' kumpanniji mar-ristrutturazzjoni tal-kumpannija meta jsiru *mergers, demergers,* amalgamazzjonijiet u rijorganizzazzjonijiet; u

(ċ) ma' kull avviż tat-trasferiment *causa mortis* ta' ishma ta' kumpanniji magħmul skond l-artikolu 46 ta' dan l-Att.

F'dan is-subartikolu, "grupp ta' kumpanniji" tfisser:

(i) kumpannija matriċi u s-sussidjarji tagħha; kumpannija titqies li hija waħda sussidjarja jekk iktar minn ħamsin fil-mija ta' l-ishma votanti tagħha jkunu proprjetà benefika tal-kumpannija matriċi tagħha; u

(ii) kumpanniji li jkunu kontrollati minn, u proprjetà benefika ta', direttament jew indirettament sal-limitu ta' iktar minn ħamsin fil-mija mill-istess attivisti.

(2) Ma' l-allokazzjoni ta' kull azzjoni jew *stock* maħruġ ġdid ta' kumpannija anonima li tkun reġistrata skond l-artikolu 74 ta' l-Ordinanza dwar is-Soċjetajiet Kummerċjali, it-taxxa li għandha titħallas taħt dan l-artikolu tkun bir-rata ta' għaxar ċenteżmi għal ħamsa u għoxrin lira jew parti minnhom tal-valur reali ta' l-azzjoni jew ta' l-i*stock* minkejja li l-azzjoni jew l-i*stock* hekk allokat jew maħruġ ma jkunx tħallas għal kollox, sakemm it-taxxa li għandha titħallas taħt dan is-subartikolu ma għandha f'ebda każ tkun inqas minn lira. Kap. 168

43. Kull trasferiment *inter vivos* ta' valuri negozjabbli magħmul f'Malta għandu, taħt il-piena ta' nullità, isir bil-miktub. Trasferimenti ta' valuri negozjabbli jsir bil-miktub.

44. Meta t-trasferiment ta' kull valur negozjabbli barrani jiġi magħmul barra minn Malta fuq ordni mogħti direttament f'Malta minn xi persuna, dik il-persuna għandha tagħti avviż bil-miktub lill-Kummissarju ta' dak it-trasferiment b'dak il-mod u f'dak iż-żmien li jista' jiġi stabbilit: Taxxa fuq valuri negozjabbli mixtrija barra minn Malta.

Iżda ma jingħatax avviż meta ma jkollha titħallas ebda taxxa taħt xi waħda mid-dispożizzjonijiet ta' dan l-Att.

45. Meta xi persuna tonqos li tippreżenta lill-Kummissarju jew lill-uffiċjal imsemmi fl-artikolu 19, xi dokument suġġett għat-taxxa, jitqies li t-taxxa fuq dak id-dokument ma tħallsitx u l-Kummissarju jkun jista' jipproċedi għall-ġbir tat-taxxa u l-penali dovuta skond id-dispożizzjonijiet ta' dan l-Att. Nuqqas li jkunu preżentati kitbiet, eċċ.

Min jirċievi *causa mortis* irid jagħti avviż.

46. (1) Persuna li jgħaddu għal għandha *causa mortis* ishma f'kumpannija ta' responsabbiltà limitata reġistrata f'Malta (hawnhekk iżjed 'il quddiem imsejħa "min jirċievi *causa mortis*") għandha mhux aktar tard minn dak iż-żmien li jiġi wara l-ġrajja tat-trasferiment *causa mortis* hekk kif jiġi stabbilit, jagħti avviż lir-Reġistratur tas-Soċjetajiet maħtur skond l-Ordinanza dwar Soċjetajiet Kummerċjali.

Kap. 168.

(2) L-avviż imsemmi fis-subartikolu (1) ta' dan l-artikolu għandu jkun fih dawk il-partikolaritajiet tal-persuna li minnha jkun oriġina t-trasferiment *causa mortis* u ta' min jirċievi *causa mortis*, id-dettalji dwar l-ishma li huma l-oġġett tat-trasferiment u l-mod li bih l-ishma jkunu għaddew għal għand min irċevihom *causa mortis*, hekk kif jista' jiġi stabbilit.

(3) Ir-Reġistratur tas-Soċjetajiet għandu jirreġistra l-avviż imsemmi fis-subartikolu (1) ta' dan l-artikolu f'reġistru li jkun miftuħ għall-ispezzjon pubbliku, u li jinżamm u jkollu dak l-indiċi li jsir b'dak il-mod li jista' jiġi stabbilit.

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

47. Kull sensal, mandatarju, jew persuna oħra li bħala intermedjarju jittrasferixxi xi valur negozjabbli li għalih jirreferi l-artikolu 42, għandu jagħmel id-dokument li juri dak it-trasferiment jekk it-trasferiment jiġi magħmul f'Malta jew jekk it-trasferiment jiġi magħmul barra minn Malta, jagħti avviż ta' dak it-trasferiment lill-persuna li għaliha jkun aġixxa fi żmien jumejn mit-trasferiment.

Penali għall-ksur ta' l-artikoli 32, 33, 36 sa 44, 46 u 47.

48. Salv kif provdut xort'oħra f'dan l-Att kull min jonqos li jħares id-dispożizzjonijiet ta' l-artikoli 32, 33, 36, 37, 38, 39, 40, 41, 42, 43, 44, 46 jew 47 ta' dan l-Att jeħel penali ta' mhux inqas minn għaxar liri iżda mhux iżjed minn ħames mitt lira għal kull nuqqas.

Min għandu jħallas it-taxxa fuq it-trasferiment.

49. Bla ħsara għad-dispożizzjonijiet ta' l-artikolu 50 ta' dan l-Att, il-persuna li tittrasferixxi fi trasferiment *inter vivos* u dik li lilha jsir it-trasferiment, u meta t-trasferiment jiġi magħmul b'att pubbliku jew fil-każ ta' dikjarazzjoni magħmula skond l-artikolu 33, in-nutar li jippubblika l-att relattiv, għandhom ikunu responsabbli *in solidum* għall-ħlas tat-taxxa dovuta fuq dak it-trasferiment jew att:

Iżda:

(a) l-obbligu tan-nutar li jippublika dak l-att ikun limitat għat-taxxa dovuta fuq dak it-trasferiment stabbilit fuq il-bażi ta':

(i) id-dikjarazzjonijiet magħmula skond il-paragrafu (d) tas-subartikolu (4) ta' l-artikolu 32 ta' dan l-Att, tas-subartikolu (3) ta' l-artikolu 33 ta' dan l-Att u ta' l-artikolu 35 ta' dan l-Att meta magħmula għal għanijiet ta' xi ħelsien mit-taxxa mogħti taħt dak l-artikolu, fejn jgħodd;

(ii) il-valur dikjarat fil-kuntratt; u

(iii) il-penalitajiet maħsuba fl-artikoli 50 u 51 ta' dan l-Att;

(b) n-nutar ikollu privileġġ speċjali dwar it-taxxa li għandha titħallas u li tkun tħallset minnu fuq xi trasferiment magħmul jew dikjarazzjoni magħmula b'att pubbliku, fuq il-proprjetà trasferita;

Il-privileġġ speċjali mogħti b'dan l-artikolu għandu jkun reġistrat min-nutar fi żmien xahrejn mid-data ta' dak l-att u għandu

jkollu l-istess preferenza bħall- privileġġi maħsuba fil-paragrafu (ċ) ta' l-artikolu 2010 tal-Kodiċi Ċivili; Kap. 16.

(ċ) it-taxxa dovuta fuq ċedola ta' fidwa ta' ċens għandha titħallas mill-enfitewta; u

(d) it-taxxa dovuta fuq il-*memorandum* ta' xi bejgħ bl-irkant għandha titħallas mill-irkantatur, u x-xerrej ma jkunx intitolat li jieħu dak il-mobbli jekk l-ammont hekk imħallas ma jingħatax lura lill-irkantatur.

Responsabbiltà tan-nutara.

50. Kull nutar li —

(a) jonqos li jħallas it-taxxa dovuta kollha jew parti minnha taħt id-dispożizzjonijiet ta' dan l-Att fuq xi att riċevut minnu; jew

(b) jonqos li jsemmi f'dak l-att l-ammont ta' taxxa hekk dovuta; jew

(ċ) jonqos li jikkonforma ruħu ma' kull taxxa imposta fuqu b'regolament li jsir taħt dan l-Att,

ikun ħati ta reat u jeħel, meta jinsab ħati, penali ta' mhux inqas minn ħames liri iżda mhux iżjed minn mitejn lira, u l-proviso li hemm ma' l-artikolu 11 ta' dan l-Att għandu jgħodd għal dan l-artikolu.

Nutar jagħti avviż ta' atti suġġetti għat-taxxa.

51. (1) Meta nutar jirċievi att ta' trasferiment ta' xi proprjetà immobbli jew att li jkun fih dikjarazzjoni magħmula skond l-artikolu 33 ta' dan l-Att, sew jekk dak l-att ikun suġġett għat-taxxa skond id-dispożizzjonijiet ta' dan l-Att sew jekk le, huwa għandu, fiż-żmien li jista' jiġi stabbilit għall-ħlas ta' xi taxxa, u flimkien ma' dak il-ħlas, jekk ikun hemm, jagħti avviż ta' dak l-att lill-Kummissarju b'dak il-mod u li jkun fih dawk il-partikolaritajiet li jistgħu jiġu stabbiliti:

Iżda ma jingħata ebda avviż meta l-proprjetà tkun qed tingħata lill-Gvern jew lill-Awtorità tad-Djar.

(2) Kull nutar li jonqos li jagħti dak l-avviż jew li jagħti partikolaritajiet jew dettalji mhux korretti jew mhux kompleti jeħel penali ta' mhux inqas minn ħames liri u mhux iżjed minn mitejn lira.

Il-Kummissarju jiddeċiedi u jistma t-taxxa dovuta.

52. (1) Meta l-Kummissarju jkun sodisfatt li l-prezz jew dak li jkollu jingħata bi ħlas jew valur għal immobbli kif dikjarat f'kuntratt ta' trasferiment jew f'dikjarazzjoni ta' trasferiment *causa mortis* magħmula skond l-artikolu 33 ta' dan l-Att, ikun inqas minn ħamsa u tmenin fil-mija tal-valur reali jew ta' dak li jkollu jingħata bi ħlas kif stabbilit mill-Kummissarju, jew ikun inqas minn dak li jkollu jingħata bi ħlas li jirriżulta lill-Kummissarju li jkun fil-fatt tħallas mal-att, jew meta dikjarazzjoni li kellha ssir skond l-artikolu 33 ta' dan l-Att ma tkunx saret, huwa għandu jgħaddi biex jiddeċiedi b'ordni bil-miktub l-ammont ta' taxxa dovuta fuq id-differenza bejn il-valur jew dak li jkollu jingħata

bi ħlas dikjarati fil-kuntratt u l-valur jew dak li jkollu jingħata bi ħlas għall-immobbli kif stabbilit jew kif jirriżulta lill-Kummissarju li jkun attwalment tħallas jew it-taxxa li kellha titħallas fuq dikjarazzjoni, skond il-każ, u għandu jagħmel stima skond il-każ:

Iżda meta dikjarazzjoni ma tkunx saret kif imsemmi qabel, ebda ħaġa f'dan is-subartikolu ma għandha titqies li teżenta lil min jirċievi *causa mortis* minn kull obbligazzjoni biex jagħmel id-dikjarazzjoni relattiva skond l-artikolu 33 ta' dan l-Att iżda kull taxxa imħallsa wara li ssir stima għandha wkoll titqies f'kull dikjarazzjoni oħra li ssir warajha;

Iżda wkoll meta dikjarazzjoni ma tkunx saret kif imsemmi qabel il-Kummissarju ma jistax iwettaq setgħatu taħt dan l-artikolu wara li jiskadu tletin sena mill-ġrajja tat-trasferiment *causa mortis*.

(2) Jekk il-Kummissarju jkun sodisfatt li d-dikjarazzjoni msemmija fil-paragrafu (d) tas-subartikolu (4) ta' l-artikolu 32 ta' dan l-Att jew li dikjarazzjoni magħmula għall-fini ta' xi konċessjoni taħt l-artikolu 33 ta' dan l-Att, ma tkunx sħiħa, korretta u vera f'kull dettall huwa għandu jgħaddi biex jistabbilixxi b'ordni bil-miktub l-ammont ta' taxxa dovuta li tkun id-differenza bejn it-taxxa li tkun hekk sew dovuta fin-nuqqas ta' dawk id-dikjarazzjonijiet skond il-każ, u t-taxxa mħallsa fuq il-kuntratt.

(3) Fi trasferiment *inter vivos* il-persuna li tittrasferixxi u dik li tirċievi t-trasferiment għandhom ikunu responsabbli *in solidum* għall-ħlas tat-taxxa dovuta msemmija f'dan l-artikolu.

(4) Meta fil-fehma tal-Kummissarju il-kuntratt tat-trasferiment jew l-att tad-dikjarazzjoni magħmul skond l-artikolu 33 ta' dan l-att ma jirriflettix il-kundizzjonijiet veri tat-trasferiment, il-persuna li tittrasferixxi *inter vivos* u il-persuna li tirċievi t-trasferiment jkunu responsabbli jħallsu taxxa addizzjonali li tkun daqs għaxar darbiet id-differenza bejn it-taxxa mħallsa fuq dak il-kuntratt u t-taxxa dovuta kif ikun ġie deċiż mill-Kummissarju:

Iżda huwa min jirċievi t-trasferiment biss li jkollu jħallas kull taxxa jew taxxa addizzjonali stmata jekk dan ikun biss għaliex xi dikjarazzjoni msemmija fis-subartikolu (2) ma tkunx sħiħa, korretta u vera.

(5) Salvi d-dispożizzjonijiet l-oħra ta' dan l-artikolu, il-Kummissarju jista' jagħmel stima skond kif hemm provdut f'dan l-artikolu, f'kull żmien, fi żmien sena mill-jum li fih il-Kummissarju jkun irċieva l-avviż imsemmi fl-artikolu 51 ta' dan l-Att:

Iżda fil-każ ta' avviż dwar dikjarazzjoni ta' trasferiment *causa mortis* dik l-istima għandha ssir fi żmien sitt snin minn meta dak l-avviż ikun ġie riċevut.

TAQSIMA IV

Dokumenti li fuqhom għandha titħallas it-Taxxa qabel ma jsir użu minnhom

Taxxa fuq dokumenti magħmulin barra minn Malta.

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

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

TAQSIMA V

Stimi – Oġġezzjonijiet – Appelli

Notifika ta' likwidazzjonijiet.

54. Il-Kummissarju għandu jara li jiġi notifikat lill-persuna li jkollha tħallas it-taxxa, jew lir-rappreżentanti legali ta' dik il-persuna, avviż li juri l-ammont ta' taxxa li għandha titħallas skond id-dispożizzjonijiet ta' dan l-Att, u li juri d-drittijiet tagħha taħt l-artikolu 56 ta' dan l-Att.

Data tan-notifika ta' l-avviż.

55. Likwidazzjoni għandha għall-finijiet kollha ta' dan l-Att titqies li saret mill-Kummissarju fid-data tan-notifika ta' l-imsemmi avviż.

Oġġezzjonijiet kontra likwidazzjonijiet.

56. (1) Jekk xi persuna notifikata jew li tintlaqat b'avviż ta' likwidazzjoni tkun tixtieq tikkontesta dik il-likwidazzjoni, hi tista' tapplika għand il-Kummissarju għal revoka jew għal reviżjoni tagħha b'avviż ta' oġġezzjoni bil-miktub li jispeċifika r-raġunijiet għall-oġġezzjoni għall-likwidazzjoni u li jsir fi żmien tletin ġurnata mid-data tan-notifika ta' l-avviż imsemmi qabel:

Iżda l-Kummissarju għandu jtawwal l-imsemmi żmien skond kif ikun xieraq fiċ-ċirkostanzi meta jkun sodisfatt li l-persuna ma setgħetx tikkontesta l-likwidazzjoni minħabba nuqqas minn Malta, mard jew kull raġuni xierqa oħra.

(2) Meta xi persuna li tkun oġġezzjonat għal likwidazzjoni tiftiehem mal-Kummissarju dwar l-ammont ta' taxxa li għandha titħallas dwar il-likwidazzjoni, din għandha tiġi emendata skond il-ftehim, u l-avviż tat-taxxa li għandha titħallas għandu jiġi notifikat lil dik il-persuna.

(3) Jekk ma jintlaħaqx ftehim kif provdut fis-subartikolu (2) ta' dan l-artikolu, il-Kummissarju għandu jiddeċiedi t-taxxa b'ordni bil-miktub u jinnotifika lill-persuna li toġġezzjona avviż li hu jirrifjuta li jemenda l-likwidazzjoni kif mitlub minn dik il-persuna.

Twaqqif ta' Bord ta' Kummissarji Speċjali.

57. (1) Il-President ta' Malta jista' b'avviż fil-Gazzetta jaħtar Bord ta' Kummissarji Speċjali għat-Taxxa fuq Dokumenti u Trasferimenti li jkun magħmul minn *Chairman* u minn żewġ persuni oħra sabiex jisimgħu u jiddeċiedu appelli skond id-dispożizzjonijiet ta' l-artikolu 58 ta' dan l-Att. Il-President ta' Malta jista' wkoll jaħtar tliet persuni oħra biex jagħmluha ta' Kummissarji Speċjali, wieħed biex joqgħod minflok iċ-*Chairman* u kull wieħed mit-tnejn l-oħra biex joqogħdu minflok xi wieħed mill-Kummissarji Speċjali l-oħra kull meta ċ-*Chairman* jew xi wieħed mill-Kummissarji Speċjali l-oħra, skond il-każ, ma jkunx jista' għal xi raġuni, jaqdi dmirijietu. Kemm iċ-*Chairman* kif ukoll is-sostitut *Chairman* ikunu maġistrat jew maġistrat irtirat.

(2) Persuna ma tkunx tista' tiġi nominata lanqas ma tista' tkompli bħala Kummissarju Speċjali sakemm tkun membru tal-Kamra tad-Deputati.

(3) Kull Kummissarju Speċjali għandu jibqa' fil-kariga għal dak iż-żmien li jista' jiġi speċifikat fil-ħatra tiegħu, jew, meta ma jiġi speċifikat xejn dwar dan, għal żmien sena.

(4) Il-Kummissarju għandu jippubblika d-deċiżjonijiet kollha mogħtija mill-Bord fuq punti ta' liġi.

(5) Il-Bord ikollu s-setgħa li jsejjaħ lil kull persuna sabiex tixhed jew iġġib kotba jew dokumenti oħra quddiemu, u ċ-*Chairman* ikollu s-setgħa li jagħti l-ġurament lil kull persuna li tersaq quddiem il-Bord.

(6) Il-Kummissarji Speċjali ma jkunux personalment responsabbli għal kull egħmil jew nuqqas tal-Bord magħmul jew li naqas li jsir *in bona fide* matul il-proċedimenti tal-Bord.

(7) Il-Ministru jista' jagħmel regoli li jirregolaw l-appelli lill-Bord u, bla ħsara għall-ġeneralità ta' dak li ntqal qabel, jista' jagħmel regoli:

(a) li jippreskrivu l-mod li bih appell għandu jsir lill-Bord;

(b) li jippreskrivu l-proċedura li l-Bord għandu juża fis-smiegħ ta' appell u r-*records* li għandhom jinżammu mill-Bord;

(ċ) li jippreskrivu l-mod li bih il-Bord għandu jitlaqqa' u l-postijiet fejn u l-ħinijiet li fihom il-Bord għandu jagħmel il-laqgħat;

(d) li jippreskrivu d-drittijiet li għandhom jitħallsu dwar appelli lill-Bord; u

(e) b'mod ġenerali sabiex id-dispożizzjonijiet ta' din it-Taqsima dwar il-Bord ikunu jistgħu jseħħu aħjar.

Appelli lill-Bord tal-Kummissarji Speċjali.

58. (1) Kull persuna illi tħoss ruħha aggravata b'likwidazzjoni, u ma tkunx ftehmet mal-Kummissarju dwar l-ammont ta' taxxa li għandu jitħallas kif provdut fis-subartikolu (1) ta' l-artikolu 56 ta' dan l-Att, tista' tagħmel appell lill-Bord fi żmien tletin ġurnata mid-data tan-notifika lilha ta' avviż tar-ritjut tal-Kummissarju li jemenda l-likwidazzjoni kif mitlub.

(2) Kull persuna li tappella għandha tidher quddiem il-Bord jew personalment jew b'mezz ta' aġent.

(3) Il-piż tal-prova illi l-likwidazzjoni li dwarha jsir l-ilment hija eċċessiva jkun ta' l-appellant.

(4) Bla ħsara għad-dispożizzjonijiet tas-subartikolu (3) ta' dan l-artikolu, il-Bord għandu jikkonferma, inaqqas, iżid jew jannulla l-likwidazzjoni jew jagħmel dak l-ordni dwarha li jidhirlu xieraq, iżda kull tnaqqis jew żieda bħal dawk jistgħu jsiru biss dwar dawk il-kapijiet tad-deċiżjoni tal-Kummissarju li kontra tagħhom ikun sar appell. Avviż tad-deċiżjoni tal-Bord, tad-data tagħha, u ta' kull emenda fil-likwidazzjoni għandu jintbagħat lill-Kummissarju illi jordna li kopja ta' dak l-avviż tiġi notifikata hekk kif provdut fl-artikolu 61 ta' dan l-Att lill-persuna li tappella, flimkien ma' avviż li jgħarraf lil dik il-persuna bid-drittijiet tagħha skond l-artikolu 59 ta' dan l-Att:

Iżda fil-każ ta' dikjarazzjoni meħtieġa li ssir taħt l-artikolu 33 ta' dan l-Att jew ta' avviż meħtieġ li jsir skond l-artikolu 46 ta' dan l-Att, il-Bord għandu sommarjament jiċħad kull appell quddiemu u jikkonferma l-likwidazzjoni li dwarha jkun sar l-ilment kemm-il darba ma tinġiebx quddiemu prova *prima facie* li sad-data li fiha jkun sar l-appell, tkun saret dik id-dikjarazzjoni, jew ikun sar dak l-avviż, skond il-każ.

(5) Appell magħmul lill-Bord ma jistax jiġi irtirat jew ċedut ħlief bil-kunsens tal-Kummissarju.

(6) Il-Bord jista' jordna l-korrezzjoni ta' kull żball aritmetiku li jagħmel f'xi deċiżjoni tiegħu fuq rikors ippreżentat minn xi waħda mill-partijiet fi żmien għaxart ijiem mid-data tan-notifika lilha ta' dik id-deċiżjoni u notifikat lill-parti l-oħra.

Appelli lill-Qorti ta' l-Appell.

59. (1) Kull persuna li, wara li tkun appellat lill-Bord, tħoss ruħha aggravata b'din id-deċiżjoni, tista' tappella kontra d-deċiżjoni, fuq punt ta' liġi biss, lill-Qorti ta' l-Appell, b'rikors ippreżentat fi żmien tletin ġurnata mid-data tan-notifika lilha tad-deċiżjoni tal-Bord.

(2) Il-Kummissarju jista', jekk ma jkunx sodisfatt bid-deċiżjonijiet tal-Bord, jappella kontra d-deċiżjoni, fuq punt ta' liġi biss, lill-Qorti ta' l-Appell b'rikors ippreżentat fi żmien tletin ġurnata mid-data tad-deċiżjoni tal-Bord.

(3) Kemm-il darba regoli magħmulin taħt dan l-Att ma jipprovdux żmien itwal, għandu jingħata lill-partijiet avviż ta' sebat ijiem sħaħ tad-data iffissata għas-smiegħ ta' l-Appell.

(4) Il-qorti tista' tikkonferma, tnaqqas, iżżid jew tannulla l-likwidazzjoni kif stabbilita mill-Bord jew tagħmel dak l-ordni dwarha kif jidhrilha xieraq, iżda kull tnaqqis jew żieda bħal dawk jistgħu jsiru biss dwar dawk il-kapijiet tad-deċiżjoni tal-Bord li kontra tagħhom ikun sar l-appell.

(5) Avviż ta' l-ammont ta' taxxa li għandu jitħallas skond il-likwidazzjoni kif deċiża mill-qorti għandu jiġi notifikat mill-Kummissarju hekk kif provdut fl-artikolu 61 ta' dan l-Att.

(6) Il-Bord imwaqqaf skond l-artikolu 29 tal-Kodiċi ta' Organizzazzjoni u Proċedura Ċivili jista' jagħmel regoli dwar appelli lill-Qorti ta' l-Appell taħt dan l-artikolu, u jippreskrivi d-drittijiet li għandhom jitħallsu għal dawk l-appelli. Kap. 12

Meta likwidazzjonijiet jew likwidazzjonijiet emendati jkunu finali u konkluživi.

60. Meta ma tkun saret ebda oġġezzjoni jew appell validu kontra likwidazzjoni, jew meta l-ammont tat-taxxa jkun ġie miftiehem skond is-subartikolu (2) ta' l-artikolu 56 ta' dan l-Att, jew meta appell ikun ġie irtirat jew ċedut, jew meta l-ammont tat-taxxa li għandha titħallas ikun ġie stabbilit wara oġġezzjoni jew appell, il-likwidazzjoni kif magħmula jew miftehma jew kif stabbilita wara oġġezzjoni jew appell, skond il-każ, tkun finali u konkluživa għall-finijiet kollha ta' dan l-Att:

Iżda ebda ħaġa f'din it-Taqsima ta' dan l-Att ma ttellef lill-Kummissarju milli jagħti xi ħlas lura jew milli jagħmel aġġustament skond id-dispożizzjonijiet ta' l-artikolu 62 ta' dan l-Att jew milli jagħmel xi likwidazzjoni jew likwidazzjoni addizzjonali li ma timplikax li tinfetaħ mill-ġdid xi kwistjoni li tkun ġiet deċiża fuq appell.

Notifika ta' avviżi.

61. (1) Avviż mogħti mill-Kummissarju għall-finijiet ta' dan l-Att għandu jiġi notifikat lill-persuna li lilha jkun indirizzat jew personalment jew billi jintbagħat bil-posta reġistrata fl-indirizz tan-negozju jew privat tagħha l-aħħar magħruf.

(2) Fil-każ ta' servizz b'posta reġistrata, kemm-il darba ma jiġix ippruvat il-kuntrarju, l-avviż jitqies li ġie notifikat:

(a) fil-każ ta' persuna li tirrisjedi f'Malta, mhux iktar tard mit-tielet jum wara d-data li jiġi impostat;

(b) fil-każ ta' persuna li ma tkunx hekk tirrisjedi, fil-jum li jiġi wara dak li fih l-avviż kien jiġi riċevut normalment bil-posta.

TAQSIMA VI

Ħlas lura ta' Taxxa

Ħlas lura ta' taxxa.

62. (1) Il-Kummissarju jista' bla ħsara għal dawk il-kondizzjonijiet li jistgħu jiġu stabbiliti jagħti ħlas lura tat-taxxa meta —

(a) xi dokument ikun ġie bi żball imħassar, imqatta', jew ikun sar mhux tajjeb għall-użu qabel ma jiġi magħmul; 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 jingħieb qabel dan isir u li t-taxxa dwar id-dokument fiż-żmien li ssir il-bidla tkun diġà tħallset; jew

(d) l-ammont riċevut mill-Kummissarju ma kienx dovut; jew

(e) minħabba żball fil-kalkolu, kienet tħallset taxxa żejda; jew

(f) dokument magħmul għall-għanijiet ta' reġistrazzjoni jew biex jiġi ppreżentat lil awtorità stabbilita b'liġi ma jkunx aċċettat minħabba li ma jaqbilx mal-ħtiġijiet ta' l-awtorità li tkun, meta d-dokument, sew jekk ikun jiftiehem li jkollu xi validità bejn il-partijiet sew jekk le, jonqos li jilħaq l-għan li għalih ikun ġie magħmul.

(2) Talbiet għall-ħlas lura ta' xi taxxa taħt dan l-artikolu għandhom isiru b'dak il-mod u f'dak iż-żmien li jista' jiġi hekk stabbilit.

(3) Meta fil-każ tal-persuna imsemmija fil-paragrafu (a) tas-subartikolu (4) ta' l-artikolu 32 ta' dan l-Att li takkwista t-tieni residenza tagħha kif imfisser fl-istess artikolu tingħieb prova għas-sodisfazzjon tal-Kummissarju li r-residenza li kellu qabel inbiegħet fi żmien sena mid-data ta' l-akkwist tat-tieni residenza tiegħu, dik il-persuna jkollha jedd għall-għoti ta' ħlas lura tat-taxxa mħallsa żejjed fuq it-taxxa kif sew dovuta għall-akkwist ta' dik ir-residenza kif stabbilit taħt id-dispożizzjonijiet ta' l-artikoli 32 u 40 ta' dan l-Att.

(4) Ebda ħaġa li hemm f'dan l-artikolu ma 'għandha titqies jew titħaddem sabiex tiġi qabel jew tidħol minflok id-dispożizzjonijiet ta' l-artikolu 56 ta' dan l-Att.

TAQSIMA VII

Ħarsien tat-Taxxa

Proċedimenti tal-qorti eċċ., dwar proprjetà taxxabbli.

63. (1) Ebda persuna li hi marbuta li tagħmel dikjarazzjoni jew li ddaħħal avviż dwar trasferiment *causa mortis* dwar trasferiment taxxabbli jew li għandha tħallas it-taxxa skond xi dispożizzjonijiet ta' dan l-Att ma tista', wara li jgħaddi ż-żmien preskritt għall-għemil ta' dik id-dikjarazzjoni jew avviż tibda jew tmexxi proċedimenti legali, jew tagħmel xi talba f'xi dipartiment tal-Gvern, dwar xi proprjetà li għandha tidħol f'dik id-dikjarazzjoni jew avviż jekk ma jiġix muri li d-dikjarazzjoni jew avviż tkun saret kif imiss u tinkludi l-proprjetà li għaliha jirreferu l-proċedimenti jew it-talba.

(2) In-nuqqas tal-prova li d-dikjarazzjoni jew l-avviż tkun saret jista' jiġi eċċepit mill-partijiet f'kull stadju tal-proċedimenti legali, u f'kull każ għandu jitqajjem mill-qorti *ex officio*. Il-proċedimenti legali għandhom imbagħad jitwaqqfu minnufih u ma jistgħux jitkomplew qabel ma jiġi rimedjat in-nuqqas mill-persuna responsabbli għalih jew minn xi persuna oħra interessata.

(3) Fil-każijiet imsemmijin f'dan l-artikolu, il-qorti għandha tagħti kull direttiva meħtieġa sabiex il-proprjetà li tkun l-oġġett tal-proċedimenti legali ma ġġarrab ebda preġudizzju.

(4) Id-dispożizzjonijiet ta' dan l-artikolu ma jgħoddux wara li jgħaddu għaxar snin mit-trasferiment *causa mortis* relattiv.

Reġistrazzjoni ta' trasferimenti ta' ishma.

64. (1) Meta trasferiment *causa mortis* ikun suġġett għat-taxxa taħt dan l-Att, ebda persuna jew awtorità ma għandhom jirreġistraw xi trasferiment ta' ishma ta' kumpannija f'isem min jirċevihom *causa mortis* jew f'isem xi persuna oħra li titlob permezz ta' min jirċevihom jew taħtu qabel ma taċċerta li jkun ingħata avviż ta' dak it-trasferiment lir-Reġistratur tas-Soċjetajiet skond dan l-Att.

(2) Kull persuna li tmur kontra dan l-artikolu jkollha tħallas it-taxxa relattiva.

Dmirijiet tan-nutara fl-egħmil ta' kuntratti dwar proprjetà immobbli.

65. (1) Ikun id-dmir ta' kull nutar li jippubblika kuntratt ta' qsim, ta' bejgħ, għoti, assenjazzjoni jew trasferiment ieħor ta' proprjetà immobbli jew ta' jeddijiet marbutin magħha, li jiddikjara fl-att jekk il-proprjetà li tkun tkunx ġiet għand il-kondividendi, il-bejjiegħa, il-konċedenti, iċ-ċedenti jew oħrajn li jittrasferixxu b'titolu oneruż jew bi trasferiment *causa mortis* jew xort'oħra, u —

(a) meta dik il-proprjetà tkun ġiet għand l-imsemmija persuni b'titolu oneruż, jew tkun ġiet assenjata lil dawk il-persuni b'kuntratt ta' qsim, jew tkun ġiet akkwistata minn dawk il-persuni taħt xi titolu jkun li jkun, minbarra trasferiment *causa mortis*, jew ġiet għand l-imsemmija persuni bi trasferiment *causa mortis* li jkun sar mill-inqas għoxrin sena qabel id-data tal-kuntratt, jew ġiet għand l-imsemmija persuni bi trasferiment taxxabbli msemmi fl-artikolu 3 ta' l-Att ta' l-1993 li Jħassar l-Att dwar it-Taxxa tal-Mewt u tad-Donazzjoni, li jirreġistra fil-kuntratt id-dettalji kollha rilevanti;

(b) meta dik il-proprjetà, li ma tkunx proprjetà assenjata lill-imsemmija persuni taħt kuntratt ta' qsim, tkun ġiet għand l-imsemmija persuni bi trasferiment *causa mortis*, barra minn trasferiment kif hemm imsemmi fil-paragrafu (a) ta' dan is-subartikolu, juri fil-kuntratt id-data li fiha d-dikjarazzjoni dwar it-trasferiment *causa mortis* tkun saret u jagħti d-dettalji kollha tal-kuntratt li bih tkun saret id-dikjarazzjoni:

Iżda d-dispożizzjonijiet ta' dan is-subartikolu ma japplikawx meta l-proprjetà tiġi trasferita mill-Gvern.

(2) Ebda att imsemmi fis-subartikolu (1) ta' dan l-artikolu ma għandu jiġi ippubblikat meta l-proprjetà tkun ġiet għand il-kondividenti, il-bejjiegħa, il-konċedenti, iċ-ċedenti jew oħrajn li

jittrasferixxu bi trasferiment *causa mortis* barra minn trasferiment imsemmi fil-paragrafu (a) tas-subartikolu (1) ta' dan l-artikolu kemm-il darba ma tkunx ġiet ippreżentata d-dikjarazzjoni relattiva tat-trasferiment *causa mortis*.

(3) Jekk nutar jikser id-dispożizzjonijiet tas-subartikolu (1) ta' dan l-artikolu, huwa jkun ħati ta' reat u meta jinstab ħati jeħel ammenda ta' mhux inqas minn għaxar liri u mhux iktar minn mitt lira għal kull kontravvenzjoni, u l-proviso li hemm ma' l-artikolu 11 ta' dan l-Att għandha tgħodd ukoll għal dan l-artikolu.

(4) Jekk nutar jikser id-dispożizzjonijiet tas-subartikolu (1) jew (2) ta' dan l-artikolu, ikun obbligat għall-ħlas tad-doppju tat-taxxa relattiva.

Proprjetà immobbli mibjugħa b'subbasta.

66. (1) Meta xi proprjetà immobbli jew jeddijiet marbutin magħha jinbiegħu b'subbasta, ir-Reġistratur tal-Qorti li taħt l-awtorità tagħha jsir il-bejgħ bl-irkant għandu, wara li jinnotifika lill-persuna jew lill-persuni li jidhru li jkollhom interess fiha, jibgħat lill-Kummissarju mill-prezz depożitat fil-qorti, bi preferenza fuq kull persuna oħra li ma jkollhiex dritt aqwa minn dak tal-Gvern skond is-subartikolu (4) ta' dan l-artikolu, l-ammont ta' kull taxxa li tista' tkun fadal titħallas dwar il-proprjetà jew il-jeddijiet mibjugħa.

(2) Kull parti interessata tista' toġġezzjona għar-rimessa fuq imsemmija b'ċitazzjoni ippreżentata kontra l-Kummissarju fi żmien sitt ijiem tax-xogħol minn meta tirċievi n-notifika tar-reġistratur.

(3) Ebda offerta *animo compensandi* li ssir f'bejgħ bis-subbasta ta' proprjetà immobbli jew ta' jeddijiet marbutin magħha ma għandha tiġi approvata għall-finijiet ta' l-artikolu 331 tal-Kodiċi ta' Organizzazzjoni u Proċedura Ċivili kemm-il darba ma jkunx muri li t-taxxa fuq il-proprjetà fil-bejgħ tkun tħallset. Kap. 12

(4) (a) Il-Gvern ikollu privileġġ speċjali dwar it-taxxa li għandha titħallas taħt din it-Taqsima ta' dan l-Att fuq kull proprjetà li tiġi trasferita *causa mortis*.

(b) Dwar proprjetà immobbli, il-privileġġ speċjali mogħti lill-Gvern b'dan l-artikolu ma għandux jolqot:

(i) drittijiet reali akkwistati minn terzi fuq il-proprjetà trasferita qabel ma jiġri t-trasferiment *causa mortis;* jew

(ii) terzi li jkollhom fil-pussess tagħhom il-proprjetà.

Iżda l-privileġġ imsemmi ma għandux jolqot —

(i) il-privileġġ jew ipoteka reġistrati mill-krediturì ta' dik il-persuna qabel mewtha jew fi żmien tlett xhur minn mewtha jew f'kull żmien iqsar stabbilit bil-liġi;

(ii) id-drittijiet ta' dawk il-krediturì li jkunu talbu l-firda tal-proprjetà mħollija tal-persuna msemmija minn dik tal-werrieta tiegħu:

Iżda wkoll, dan il-beneficċju ma għandux ikun jgħodd għal legatarji li setgħu kisbu dik il-firda tal-proprjetà imħollija.

(ċ) Il-privileġġ speċjali mogħti b'dan is-subartikolu fuq il-proprjetà immobbli għandu jiġi reġistrat mill-Kummissarju fi żmien xahrejn mid-data meta l-istima relattiva magħmula skond id-dispożizzjonijiet ta' dan l-Att issir finali u konklusiva u għandu jiggradwa minnufih wara l-privileġġi maħsubin fl-artikolu 2010 tal-Kodiċi Ċivili.

Indennizz mogħti.

67. Kull persuna li b'xi dispożizzjoni ta' din it-Taqsima ta' dan l-Att hi meħtieġa jew awtorizzata li tagħmel xi ħaġa għall-ħarsien tat-taxxa hi, u b'dan qed tiġi, indennizzata kontra kull persuna tkun liema tkun għal kull ħaġa magħmula minnha skond jew bis-saħħa ta' xi waħda minn dawk id-dispożizzjonijiet.

TAQSIMA VIII

Dispożizzjonijiet Transitorji

Riserva.
Kap. 294

68. (1) Kull eżenzjoni mogħtija bis-saħħa tad-dispożizzjonijiet ta' l-Att dwar it-Taxxa fuq Dokumenti jew ta' l-Ordinanza dwar it-Taxxa tal-Boll, imħassra bl-imsemmi Att, għandha titqies li tkun ingħatat mill-Ministru bis-saħħa tas-setgħat lilu mogħtija bl-artikolu 23 ta' dan l-Att.

(2) Sa dak iż-żmien li jsiru regolamenti taħt dan l-Att, ir-regolamenti magħmulin taħt l-Att dwar it-Taxxa fuq Dokumenti jew taħt kull liġi li baqgħet tapplika bis-saħħa tagħha, għandhom, meta dawn ikunu xorta jgħoddu, jitqiesu li jkunu saru taħt dan l-Att.

Tħassir ta' l-Att dwar it-Taxxa fuq Dokumenti.
Kap. 294.

69. (1) Bla ħsara għad-dispożizzjonijiet ta' din it-Taqsima, l-Att dwar it-Taxxa fuq Dokumenti, hawnhekk iżjed 'il quddiem f'dan l-Att imsejjaħ "l-Att", huwa b'dan imħassar.

(2) Minkejja t-tħassir ta' l-Att, id-dispożizzjonijiet tiegħu għandhom jibqgħu jgħoddu fid-data jew wara d-data tad-dħul fis-seħħ ta' dan l-Att dwar kull kwistjoni li tkun għadha pendenti qabel dik id-data.

(3) Il-Bord ta' Kummissjoni Speċjali għat-Taxxa fuq Dokumenti magħmul taħt l-Att għandu jibqa' jopera bħala l-Bord ta'

Kummissarji Speċjali għat-Taxxa fuq Dokumenti u Trasferimenti stabbilit b'dan l-Att, u kull appell pendenti qabel il-bidu fis-seħħ ta' dan l-Att quddiem il-Bord ta' Kummissarji Speċjali għat-Taxxa fuq Dokumenti għandu jkompli jinstama' quddiem il-Bord ta' Kummissarji Speċjali għat-Taxxa fuq Dokumenti u Trasferimenti u kull appell li taħt l-Att jista' jsir quddiem il-Bord ta' Kummissarji Speċjali għat-Taxxa fuq Dokumenti għandu jsir quddiem il-Bord ta' Kummissarji Speċjali għat-Taxxa fuq Dokumenti u Trasferimenti.

(4) Ir-Regoli ta' l-1990 dwar Appelli lill-Bord ta' Kummissarji Speċjali għat-taxxa fuq Dokumenti għandhom jgħoddu għall-Bord ta' Kummissarji Speċjali għat-Taxxa fuq Dokumenti u Trasferimenti bħallikieku dawn saru taħt is-subartikolu (7) ta' l-artikolu 57 ta' dan l-Att. A.L. 10 ta' l-1990

(5) Is-setgħat mogħtija bis-subartikolu (6) ta' l-artikolu 59 ta' dan l-Att għandhom ikunu jgħoddu wkoll għall-għemil ta' regoli li jkollhom x'jaqsmu ma' appelli magħmulin mill-Bord ta' Kummissarji Speċjali għat-Taxxa fuq Dokumenti.

(6) Minkejja kull ħaġa li hemm fl-artikolu 1 ta' dan l-Att, id-dispożizzjonijiet ta' l-artikoli 10 u 52 ta' dan l-Att m'għandhomx japplikaw għal dawk id-dokumenti hemm imsemmija magħmula u ppublikati bejn il-25 ta' Novembru, 1992 u d-data tal-pubblikazzjoni ta' dan l-Att, u minkejja t-tħassir ta' l-Att dwar it-Taxxa fuq Dokumenti, id-dispożizzjonijiet ta' l-artikoli 10 u 53 ta' l-imsemmi Att dwar it-Taxxa fuq Dokumenti għandhom ikomplu japplikaw għal dawk id-dokumenti magħmula jew ippublikati bejn dawk id-dati.

70. (1) Meta dwar xi avveniment li ma jkunx trasferiment *causa mortis* jew il-fidwa ta' ċens b'ċedola ta' depożitu li tiġi preżentata fil-Qorti, li ġara fil-25 ta' Novembru, 1992 jew wara, iżda qabel id-dħul fis-seħħ ta' dan l-Att, it-taxxa tkun tħallset jew ikollha titħallas b'rata iktar baxxa minn dik li tgħodd għal dik it-transazzjoni li kieku dik it-transazzjoni tkun ġrat wara d-dħul fis-seħħ ta' dan l-Att, għandha titħallas lill-Kummissarju d-differenza bejn it-taxxa li għandha titħallas li kieku dak l-avveniment kien jaqa' taħt id-dispożizzjonijiet ta' dan l-Att u t-taxxa attwalment imħallsa jew li għandha titħallas fi żmien xahar kalendarju wara d-dħul fis-seħħ ta' dan l-Att, u kull obbligazzjoni jew responsabbilità ta' ħlas ta' taxxa, li kellha dak l-avveniment jaqa' taħt id-dispożizzjonijiet ta' dan l-Att, għandhom isejjħu lil dik il-persuna li kienet tkun hekk responsabbli għar-rigward tad-differenza fit-taxxa li għandha titħallas skond dan l-artikolu: Trasferimenti magħmulin fil-25 ta' Novembru, 1992, jew wara.

Iżda ebda ħaġa li tinsab f'dan is-subartikolu ma għandha titqies li timponi xi obbligazzjoni jew responsabbilità fuq nutar għal xi taxxa li jirriżulta li tkun teċċedi dik li tkun ġiet dikjarata fuq il-kuntratt bħala li kellha titħallas.

(2) Meta trasferiment *causa mortis* ikun ġara qabel il-pubblikazzjoni ta' dan l-Att, iżda wara d-dħul fis-seħħ ta' dan l-Att dwar trasferiment *causa mortis,* ebda obbligazzjoni jew responsabbilità ma għandha ssejjaħ lil xi persuna għal xi nuqqas li tikkonforma ruħha ma xi waħda mid-dispożizzjonijiet ta' dan l-Att qabel id-data tal-pubblikazzjoni ta' dan l-Att, b'dan illi kull obbligazzjoni jew responsabbilità li kienet tkun, ħlief għad-dispożizzjonijiet ta' dan is-subartikolu, ta' piż fuq xi persuna, għandha tkun ta' piż fuq dik il-persuna fid-data tal-pubblikazzjoni ta' dan l-Att bħallikieku t-trasferiment *causa mortis* ġara fid-data tal-pubblikazzjoni ta' dan l-Att:

Iżda meta, dwar trasferidment *causa mortis,* bejn id-data tal-bidu fis-seħħ ta' dan l-Att u d-data tal-pubblikazzjoni ta' dan l-Att, persuna tkun wettqet għemil biex tikkonforma ruħha ma' xi waħda mid-dispożizzjonijiet ta' dan l-Att, iżda dak l-għemil twettaq b'mod mhux għal kollox skond id-dispożizzjonijiet ta' dan l-Att dwar trasferimenti *causa mortis* , dik il-persuna għandha, fiż-żmien speċifikat f'dan is-subartikolu, tagħmel dawk l-emendi fl-għemil imwettaq bħalma hu meħtieġ sabiex l-għemil imwettaq ikun għal kollox jaqbel mad-dispożizzjonijiet ta' dan l-Att u, jekk dik il-persuna tonqos milli tagħmel dawk l-emendi, hija għandha għall-finijiet u għanijiet ta' dan l-Att, titqies li tkun wettqet dak l-għemil wara l-pubblikazzjoni ta' dan l-Att.

Kif tapplika t-Taqsima VII ta' dan l-Att.

71. Id-dispożizzjonijiet tat-Taqsima VII ta' dan l-Att ma għandhomx japplikaw għal trasferimenti *causa mortis* li jiġru qabel il-25 ta' Novembru, 1992.

Ħelsien minn responsabbilità f'ċerti każijiet.

72. (1) Ħadd ma jista' jieħu ebda azzjoni kontra nutar li qabel il-pubblikazzjoni ta' dan l-Att ikun aġixxa b'mod konformi ma' kull ordni jew direttiva mogħtija mill-Ministru jew mill-Kummissarju dwar il-ġbir u ħlas tat-taxxa, u li jkun ġabar mingħand dik il-persuna taxxa iktar minn dik li kellha titħallas skond dan l-Att, u f'każ bħal dan, in-nutar għandu jgħaddi lill-Kummissarju kull taxxa hekk miġbura iżda li tkun għadha ma tħallsietx lill-Kummissarju fid-data tal-pubblikazzjoni ta' dan l-Att f'dak iż-żmien li seta' ġie stabbilit f'dawk l-ordnijiet jew direttivi.

(2) Meta nutar ikun ġabar u ħallas taxxa iżjed milli kienet dovuta skond dan l-Att, u wkoll skond l-ordni jew direttiva msemmija, il-persuna li mingħandha tkun inġabret xi taxxa bħal dik minn nutar kif imsemmi qabel, ikollha jedd titlob ħlas lura ta' dak l-ammont ta' taxxa hekk miġbur iktar mingħand il-Kummissarju skond id-dispożizzjonijiet ta' l-artikolu 54 ta' dan l-Att.

73. Kull permess maħruġ mill-Kummissarju bejn il-25 ta' Novembru, 1992 u d-data tal-pubblikazzjoni ta' dan l-Att, li jkun wieħed li nħareġ bis-saħħa ta' u skond l-artikolu 42 ta' l-Att dwar it-Taxxa tal-Mewt u tad-Donazzjoni, għandu, meta jinthemez ma' l-att ta' trasferiment minn nutar flimkien ma' kull dikjarazzjoni magħmula skond l-imsemmi Att, għall-finijiet ta' dan l-Att jitqies bħala dikjarazzjoni magħmula skond is-subartikolu (1) ta' l-artikolu 65 ta' dan l-Att.

Ċerti atti pubblikati wara l-25 ta' Novembru, 1992.

Kap. 239

Mgħoddi mill-Kamra tad-Deputati fis-Seduta Nru. 159 tas-7 ta' Lulju, 1993.

LAWRENCE GONZI
Speaker

RICHARD J. CAUCHI
Skrivan tal-Kamra tad-Deputati

DUTY ON DOCUMENTS AND TRANSFERS ACT, 1993

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I assent.

(L.S.)

ĊENSU TABONE
President

16th July, 1993

ACT No. XVII of 1993

AN ACT to provide in place of the Duty on Documents Act for the imposition of duty on certain documents and transfers.

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 and commencement.

1. (1) This Act may be cited as the Duty on Documents and Transfers Act, 1993.

(2) Subject to the provisions of Part VIII of this Act the provisions of this Act relative to the transfer *causa mortis* or *intervivos* of immovable property or any real rights thereon, and relative to the transfer of marketable securities happening *causa mortis*, shall be deemed to have come into force on the 25th November, 1992.

(3) The provisions of subsection (1) of section 69 of this Act shall in respect of any duty chargeable in accordance with Title V of Part III of the Duty on Documents Act on receipts contained in any public deed shall be deemed to have come into force on the 25th November, 1992. Cap. 294.

(4) The provisions of this Act other than those referred to in subsections (2) and (3) hereof shall come into force on the date of the publication of this Act in the Gazette.

Interpretation.

2. In this Act, unless the context otherwise requires —

"Board" means the Board of Special Commissioners for Duty on Documents and Transfers appointed under section 57 of this Act;

"body of persons" includes any partnership, fellowship or society of persons, whether corporate or unincorporate or whether vested with legal personality or not;

"Commissioner" means the Commissioner of Inland Revenue;

"court" means any of the courts mentioned in sections 3 and 4 of the Code of Organisation and Civil Procedure and any board or tribunal established by law;

"document" includes policy of insurance, bill of sale, a notarial deed and a schedule of redemption of ground-rent filed in Court;

"duty" means the duty imposed by this Act;

Cap. 16.

"immovable things" has the meaning assigned to it in section 311 of the Civil Code;

"insurance" does not include re-insurance, and expressions which are derivatives thereof or related thereto shall be construed accordingly;

"Malta" has the same meaning as is assigned to it by section 124 of the Constitution of Malta;

"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;

"person" includes a body of persons;

"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;

"prescribed" means prescribed by regulations under this Act;

Cap. 12.

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

"special Commissioner" means a member of the Board appointed under section 57 of this Act;

"transfer" includes any assignment, conveyance, sale, partition, donation, settlement of dowry, sale by instalments, redemption of ground-rent and any acquisition under any other title, but, except where specifically provided in this Act, does not include any transfer *causa mortis*;

"usufruct" includes the right of use, the right of habitation and any other similar or analogous right of enjoyment.

PART II

General Provisions

Duty.

3. (1) There shall be levied by the Commissioner on account of the Government, the duty specified in this Act in accordance with the provisions contained in this Act.

(2) The duty chargeable under this Act shall be applied according to the intrinsic nature and effects of the transaction to which it refers even where the apparent title or form does not correspond to such nature or effect.

(3) Where a transaction which reduces or would reduce the amount of duty payable under this Act is artificial or fictitious or has not in fact been given effect to, the Commissioner may disregard any such transaction and shall determine the duty in accordance with subsection (2) hereof.

Documents subject to duty.

4. 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.

Manner of payment of duty.

5. (1) Payment of duty in respect of any document or transfer executed in Malta shall be made at such place and in such manner, evidenced in such manner and effected within such term as may be prescribed.

(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 and shall be made in such place and in such manner, and shall be evidenced in such manner as may be prescribed.

(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;

(c) a schedule of redemption of ground-rent shall be deemed to be complete when it is filed in court.

Duty on documents executed outside Malta.

6. (1) A document 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.

(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 four 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 real 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 real value so declared.

Commissioner to determine and assess the duty chargeable.

10. (1) Saving the provisions of section 52 of this Act, 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 shall proceed to determine by order in writing the amount of the duty chargeable and shall raise an assessment accordingly.

(2) Where the value assessed by the Commissioner as aforesaid exeeds the value expressed or declared in the document by more than fifteen per centum of the value assessed by the Commissioner, the person liable to pay duty shall, in addition to the duty chargeable in accordance with subsection (1) 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 Commissioner as aforesaid.

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 guilty of an offence under this Act, and shall on conviction be liable to a fine (*ammenda*) of not less than five liri and not more than twenty-five liri and to the payment of the duty due, to be assessed by the 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:

Liability of notaries as to declaration of value.

Provided that prosecution under this section shall only be commenced at the instance of the Commissioner, and that no such prosecution shall take place where the notary, upon a notice in writing by the Commissioner, admits liability to pay such penalty and such duty as may be declared to be due by the Commissioner, in which case such penalty and duty shall be due by the notary to the Commissioner as a civil debt.

12. The Minister may by rules prescribe the manner in which the value of property or of the consideration for a transfer is to be assessed for the purposes of the payment of duty calculated *ad valorem*.

Manner of calculating value for purposes of *ad valorem* duties.

13. 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.

14. (1) Where the production of a document has not been allowed in terms of section 13 of this Act, the Registrar of the Courts, the arbitrator or the 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 liri and not more than twenty-five liri.

15. (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.

16. (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

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

brought by the Commissioner before the courts of civil jurisdiction, and the provisions of section 466 of the Code of Organization 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 fifteen 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 in the cases to which the proviso to section 11 of this Act applies; or where, in the opinion of the Commissioner, the default would not be adequately punished by the application of the penalty in its minimum.

Prescription for offence.

17. Saving the cases where a longer period of prescription applies, criminal actions for offence under this Act is barred by the lapse of five years.

Limitation of action for recovery of duty and penalty.

18. Save as otherwise expressly provided, 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.

Power of public officers authorized to examine documents, etc.

19. (1) The Commissioner, or any officer authorized by him in writing, shall at all times have full and free access to all buildings, places, books or other documents, for any of the purposes of this Act, and for that purpose may make extracts from or copies of any such books or other documents.

(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 who shall make a report to the Commissioner of any offence against this Act which may come to their notice during such examination;

Provided that the provisions of this subsection shall not preclude any such officer as is referred to in subsection (1) from inspecting acts intervivos at the premises or elsewhere of a notary for the purpose of ascertaining compliance with this Act.

(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 and any such officer who otherwise discloses such result, shall be guilty of an offence and shall, on conviction, be liable to a fine (*multa*) of not less than one hundred liri and not more than one thousand liri, or to imprisonment for a period not exceeding six months, or to both such fine (*multa*) and imprisonment.

(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 liri or to imprisonment for a term not exceeding six months or to both such fine and imprisonment. Cap. 9.

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.

Exemption from penalty.

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.

Power to make regulations.

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 —

(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 liri for any failure to comply therewith, which penalty shall be recoverable as is provided in section 16 of this Act.

Power of Minister to grant exemptions.

23. The Minister may by order direct that a specified document or transfer chargeable with duty under this Act be exempt from duty in whole or in part.

Power of Commissioner to remit or reduce certain penalties and additional duty.

24. The Commissioner shall have power to remit or reduce in his discretion any additional duty or any penalty incurred under this Act.

PART III

Documents chargeable with Duty on their Origin

TITLE I

Insurance Policies

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

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

26. (1) Duty shall not be charged on any 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 but such exemption shall not apply in respect of any other additional purposes.

(2) A duty of one lira 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.

Cap. 104.

Duty on policies of insurance not otherwise specifically provided for.

27. There shall be charged on every policy of insurance in respect of which sections 25 and 26 do not make specific provision, a duty of three cents for every lira 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;

Provided that the minimum duty chargeable under this section shall be one lira.

Endorsement of policies of insurance.

28. (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 one lira.

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

29. 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

(b) in the capacity of insured, makes or effects or knowingly procures to be made or effected, 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 liri but not exceeding one hundred liri.

Liability to pay duty on policies of insurance.

30. (1) 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.

(2) Any person who fails to comply with the provisions of subsection (1) of this section shall be liable to pay a penalty of not less than ten liri but not exceeding one hundred liri.

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

31. 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 liri but not exceeding one hundred liri.

TITLE II

Sales and Other Transfers

Duty on sales and other transfers.

32. (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 is transferred to any person, and on every declaration made in accordance with section 33 of this Act a duty of Lm7 for every Lm100 or part thereof of the amount or value of the consideration for the transfer of such thing or of the value of such thing, whichever is the higher.

(2) Where the transfer other than a transfer *causa mortis*, requires a permit by the Minister under the Immovable Property (Acquisition by Non-Residents) Act, the duty chargeable in virtue of subsection (1) shall be increased by ten per cent of the amount or value of the consideration for the transfer of the immovable property or of the value of the immovable property, whichever is the higher. For the purposes of this subsection "immovable property" has the same meaning assigned to it by section 2 of the said Immovable Property (Acquisition by Non-Residents) Act.

Cap. 246.

Provided that the duty as aforesaid shall not be so increased where the immovable property falls under paragraph (a) of the proviso to subsection (1) of section 5 of the Immovable Property (Acquisition by Non-Residents) Act, and this fact results from the permit issued by the Minister in terms of the said Act.

(3) Notwithstanding any other provisions of this Act, no duty shall be charged on the assignment of immovables between spouses consequent to a consensual or judicial separation between the spouses, or the dissolution of the community of acquests existing between them or on any partition of property held in common between spouses, being community property or otherwise on the death of one spouse between the surviving spouse and the heirs of the deceased spouse.

(4) (a) Subject to the provisions of paragraph (b) hereof, in the case of a person who does not require a permit by the Minister as is referred to in subsection (2) of this section and who acquires *inter vivos*, any immovable property or any real right over such property for the purpose of establishing therein or constructing thereon his sole, ordinary residence, or who redeems any ground-rent or other burthen imposed on any such property acquired by

him by any title *inter vivos*, duty under this Title in respect of the first Lm20,000 or such greater amount as may be prescribed, of the aggregate value of the consideration paid for the acquisition and for the redemption of such property shall be charged at the rate of Lm3.50 per Lm100 or part thereof;

(b) Where such residence is acquired by an emphyteutical or subemphyteutical grant made for a period exceeding fifty years, even though the relative ground-rent may be revised at stated intervals of time, and there is also payable on such deed any other consideration, the duty chargeable under this Act shall be reckoned as follows:

(i) where the aggregate value of the consideration paid or payable together with the ground-rent imposed on the deed, capitalised at the rate of five per centum, do not exceed Lm20,000 or such greater amount as may be prescribed in accordance with paragraph (a) hereof; in respect of the said ground-rent at fifty per centum of the result obtained by applying the rates specified in subsection (i) of section 40 of this Act and at the rate of Lm3.50 for every Lm100 or part thereof in respect of any other consideration; and

(ii) where the aggregate value of the consideration paid or payable together with the ground-rent capitalised as in subparagraph (i) hereof (hereinafter in this paragraph called "the aggregate consideration") exceeds Lm20,000 or such greater amount as may be prescribed in accordance with paragraph (a) hereof there shall be first calculated a duty in respect of the ground-rent capitalised at fifty per centum of the result obtained by applying the rates specified in subsection (1) of section 40 of this Act and at the rate of Lm3.50 for every Lm100 or part thereof in respect of any other consideration, hereinafter called "the initial duty", and then adding thereto a further duty reckoned by multiplying the initial duty aforesaid by the difference between the aggregate consideration and Lm20,000 and dividing the result by the aggregate consideration.

(c) Where such property is not fully acquired by such person the amount of the value that shall be charged at the rates specified in this subsection shall be such amount as is proportionate to Lm20,000 or the value of the property (whichever is the less) as the proportion of the share so acquired by such person is to the whole;

(d) The notary who receives any deed to which this section refers shall record in the deed a declaration by the person so acquiring the immovable that the said property is being acquired by him for the purpose stated in paragraph (a) of this subsection and the said notary shall warn the said person of the importance of the truthfulness of such declaration.

(e) For the purposes of this section "residence" shall also include a garage attached to or underlying such residence or a garage situated in the same block of residential apartments of which the residence forms part or a garage of not more than 30 square metres situated within five hundred metres of such residence or block of apartments, where such garage has been acquired together with such residence on the same deed.

(5) Where any duty chargeable in respect of any immovable property transferred *causa mortis* has been paid, or no duty is payable on such transfer, and the notary declares on the relative deed that the property in question came to the co-owners through a transfer *causa mortis* and that a complete declaration, including the property to which the partition refers, has been duly made in accordance with section 33 of this Act, the duty chargeable under this section on deeds partitioning such immovable property between co-owners shall not be levied. The notary shall on any such deed give the relevant details of all the declarations made in accordance with section 33 of this Act.

Declaration of transfers *causa mortis*.

33. (1) It shall be the duty of every person to whom immovable property is transferred *causa mortis,* (hereinafter in this section referred to as "transferee *causa mortis*") to make a declaration of such transfer by means of a public deed within such term as may be prescribed.

(2) The public deed referred to in subsection (1) of this section (hereinafter referred to as declaration") shall contain:

(a) such particulars as may be prescribed in respect of the transferee *causa mortis* and of the person from whom the transfer *causa mortis* originates;

(b) the date and place of death of the person from whom such transfer *causa mortis* originates;

(c) such particulars as may be prescribed of all the immovable property or rights thereon transferred to the transferee *causa mortis*; and

(d) such details as may be prescribed of the manner in which the property devolved on the transferee *causa mortis*.

(3) The declaration shall also contain a statement by the transferee *causa mortis* of the true value of each property or share therein transferred to him, and the provisions of section 11 of this Act shall apply in relation to such statement.

Cap. 55.

(4) Section 50 of the Notarial Profession and Notarial Archives Act shall apply to a declaration referred to in this section as if such declaration were any of the acts referred to in subsection (1) of the said section 50.

(5) Heirs or legatees who do not intend to declare or who have not yet declared their intention to accept the inheritance or the

legacy may nonetheless make the declaration referred to in subsection (1) of this section, but such declaration shall not of itself be evidence of his acceptance of the inheritance or of the legacy.

(6) Tutors or curators of heirs and legatees, curators of vacant inheritances and testamentary executors shall be responsible to make the declaration referred to in subsection (1) of this section in like manner as the transferee *causa mortis*. If in any particular case there is more than one tutor, curator or executor, they shall be jointly and severally responsible for compliance with such obligation.

(7) Where the opening of a succession takes place in consequence of the long absence of any person from Malta, a transfer *causa mortis* shall be deemed to have taken place on the date when a judgement given by a court declaring that the person is presumed to be dead becomes a *res judicata*. If no such judgement is given, the said transfer *causa mortis* shall be deemed to have taken place on the date of the court order granting the absolute possession of the property of the absent person and the absolute exercise of the rights depending on his death.

Rebate of Duty on Declarations.

34. The duty due in accordance with section 32 of this Act on declarations shall be rebated to such extent and in such circumstances as may be prescribed.

Special rules applicable to declarations.

35. (1) Saving the provisions of section 34 of this Act in assessing the duty chargeable on declarations in accordance with this Act no account shall be taken of:

(a) (i) The first ten thousand liri or such other greater amount as may be prescribed of the value of a dwelling house, being an ordinary residence of the person from whom the transfer *causa mortis* originates, in any transfer *causa mortis* of the ownership or usufruct or of any real right over the said dwelling house:

Provided that where such dwelling house is not fully owned or otherwise held by the person from whom the transfer *causa mortis* originates, the amount of the value that shall not be taken into account shall be such amount as is proportionate to Lm10,000 or such other greater amount as may be prescribed as aforesaid or the value of the dwelling house (whichever is the less) as the proportion of the share of the ownership or other title under which the dwelling house is held by such person is to the whole.

Provided further that where such dwelling house is transferred to more than one transferee *causa mortis,* the amount of the value that shall not be taken into account shall be such proportion of the amount arrived at in accordance with the first proviso hereof as is equal to the proportion of the share held by the person from whom the transfer *causa mortis* originates that is transferred to the transferee *causa mortis*.

(ii) Where in respect of the dwelling house to which this subsection refers, relief has also been granted in terms of section 6 of the Home Ownership (Encouragement) Act, the relief granted under this subsection and under the said section 6 of the said Act, shall not be compounded, but the person otherwise liable to pay duty shall have the right to opt for the relief which is more advantageous to him.

(b) The value of the usufruct of any property chargeable under this Act bequeathed by the person from whom the transfer *causa mortis* originates in favour of his surviving spouse.

(2) Saving the exemptions granted in subsection (1) of this section:

(i) where such property consists of a dwelling house, being the ordinary residence of the person from whom the transfer originates, and where such dwelling house is also occupied at the time of such transfer *causa mortis* by any one or more of the transferees *causa mortis,* duty shall be charged at the rate of Lm3.50 for every one hundred liri or part thereof of such share transferred to each transferee *causa mortis* as represents that part of the value of such dwelling house which exceeds Lm10,000 but not Lm20,000, or such greater amounts as may be prescribed; and where such dwelling house was not fully owned or otherwise held by the person from whom the transfer *causa mortis* originated, the amount of the value chargeable at the said rate shall be such amount as is proportionate to Lm10,000 or to that part of its value which exceeds Lm10,000 but not Lm20,000 or such greater amounts as may be prescribed as aforesaid, and the value of such house (whichever is the less) as the proportion of the share of the ownership or other title under which the dwelling house was held by such person was to the whole; and

(ii) where such property consists of a dwelling house not being a dwelling house to which subparagraph (i) refers, but being the ordinary residence occupied by any one or more of the transferees *causa mortis* in a transfer *causa mortis* of the ownership or usufruct of any real right over the said dwelling house, duty shall be charged at the rate of Lm3.50 for every one hundred liri or part thereof of the first Lm20,000 or such greater amount as may be prescribed as aforesaid, of the value of such dwelling house; and where such dwelling house was not fully owned or otherwise held by the person from whom the transfer *causa mortis* originated, the amount of the value chargeable at the said rate shall be such amount as is proportionate to Lm20,000 or such greater amount as may be prescribed as aforesaid, or the value of the dwelling house (whichever is the less) as the proportion of the share of the ownership or other title under which the dwelling house was held by such person was to the whole.

(3) Where the declaration is made more than one year after the happening of the transfer *causa mortis* there shall be payable together with the duty assessed in accordance with this Act interest at the rate of eight per centum per annum, or such rate as may be prescribed, on any duty remaining unpaid in respect of each year or part thereof that elapses between the first anniversary of the date of the transfer *causa mortis* and the date of the making of the declaration.

(4) Where a declaration refers to a usufruct that is transferred *causa mortis* to several persons jointly or successively, or jointly and successively, the duty on the said declaration in respect of such transfer *causa mortis* shall be levied only at the commencement of the usufruct.

(5) Notwithstanding any other provision of this Act, the following provisions of this section shall apply to a declaration in respect of a transfer *causa mortis* subject to a suspensive condition which is not merely protestative:—

(a) the declaration shall be made and the duty shall be due and paid by the administrator of the inheritance, or in the absence of an administrator by the heirs, in accordance with the provisions of this Act, notwithstanding the contingent nature of the transfer *causa mortis*, subject to any right of reimbursement against the person benefitting under the said transfer *causa mortis*.

(b) the duty chargeable under this Part shall be assessed as if the transfer was one in favour of the person standing to benefit from the transfer, failing the contingency.

(6) When the contingency referred to in subsection (5) happens, or where effect is given to the transfer of property before the happening of the contingency —

(a) a declaration making a statement of the happening of the contingency, or that effect has been given to the transfer *causa mortis*, shall be given by the transferee *causa mortis* benefitting thereunder; and such transferee *causa mortis* shall, in addition to any reimbursement of duty, be also liable for the payment of any duty assessed in virtue of the provisions of this subsection; and

(b) the happening of the contingency or the earlier transfer as aforesaid shall be deemed to be a transfer *causa mortis* and the transferee *causa mortis* benefitting thereunder shall reimburse to any person having made a declaration and paid duty in accordance with subsection (5) hereof the duty so paid, and shall where the duty payable pursuant to this subsection is more than the duty paid pursuant to subsection (5) only the difference between such duties shall be payable, and where the duty payable is less he shall be entitled to a refund paid in excess.

Duty on assignment of a debt, etc.

36. There shall be charged on any 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, a duty of Lm2.60 for every Lm100 or part thereof of the amount or value of the consideration of such transfer or the value of the thing transferred, whichever is the higher.

Duty on a transfer of a motor car.

37. Any document whereby any motor car as defined in the Traffic Regulation Ordinance is transferred, shall be chargeable with duty at the rate of three liri per one hundred liri or part thereof of the amount or value of the consideration for the transfer of such motor car or the value of such motor car, whichever is the higher.

Where a transfer is to be made in writing.

38. (1) Saving any law which prescribes a public deed, and saving the case of redemption of ground-rent by the filing of a schedule of deposit in court, every transfer to which sections 36 and 37 of this Act refer shall, under pain of nullity, be made in writing.

(2) No transfer of any 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.

39. (1) Where, in an auction sale of movables, the total amount payable for the article or articles purchased by any one person, other than ships, aircraft and articles of food and drink, exceeds one hundred liri or such amount as may be prescribed, there shall be charged on the memorandum wherein such sale is recorded and to which this section applies, a duty of two liri and sixty cents for every one hundred liri 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 in such manner as may be prescribed.

(3) Any auctioneer failing or omitting to comply with the provisions of this section or of any regulation made thereunder shall be liable to a penalty of not less than ten liri but not exceedidng one hundred liri for each such failure or omission.

Emphyteutical grants.

40. (1) There shall be charged on every contract of emphyteusis or sub-emphyteusis a duty to be assessed in respect of the yearly ground-rent or increase in the yearly ground-rent, as the case may be, as follows:—

if the term does not exceed twenty five years	twelve liri per one hundred liri or part thereof

where the term exceeds twenty-five years but does not exceed fifty years	sixty liri per one hundred liri or part thereof
where the term exceeds fifty years but does not exceed seventy-five years	eighty liri per one hundred liri or part thereof
where the term exceeds seventy-five years	one hundred liri per one hundred liri or part thereof

(2) (a) 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.

(b) Where in an emphyteutical grant the groundrent may be revised or increased at stated intervals of time during the duration of such grant, the amount of groundrent shall, for the purpose of the assessment of duty, be reckoned as is provided in paragraphs (c) and (d) of this subsection.

(c) Where the groundrent is to be revised or increased at specified amounts or rates:

(i) where the duration of the grant is for a perpetual period of time, the amount of groundrent specified in the deed shall be increased by the specified amount or rate as it would increase in one hundred years and duty shall be charged on the amount of the groundrent so increased; and

(ii) where the duration of the groundrent is for a definite period of time the amount of groundrent specified in the deed shall be increased by the specified amount or rate for the duration of such grant and duty shall be charged on the amount of groundrent so increased:

Provided that the duty charged under this subparagraph may in no case be more than that which would be chargeable had the grant been one as is referred to in subparagraph (i) of this paragraph.

(d) Where the groundrent is to be revised or increased in relation to the rate of inflation or in relation to a rate which cannot be quantified at the time of the grant:

(i) where the duration of the grant is for a perpetual period of time the amount of groundrent specified in the deed

shall be increased by an amount equivalent to three per centum for each year for one hundred years and duty shall be charged on the amount of the groundrent so increased; and

(ii) where the duration of the grant is for a definite period of time the amount of groundrent specified in the deed shall be increased by an amount equivalent to three per centum of the original groundrent in respect of each year or part thereof specified in the deed, and duty shall be charged on the average between the amount of groundrent so increased and the amount specified in the deed:

Provided that the duty charged under this subparagraph shall in no case be more than that which would be chargeable had the grant been one as is referred to in subparagraph (i) of this paragraph.

(3) Where an ordinary residence, as defined in section 32 of this Act, is acquired by an emphyteutical or sub-emphyteutical grant for a period exceeding fifty years, even though the relative ground-rent may be revised at stated intervals of time, the duty chargeable under this Act on the first Lm1,000 or such greater amount as may be prescribed of the yearly ground-rent shall be reckoned at fifty per centum of the result obtained by applying the rates specified in subsection (1) of this section:

Provided that where, together with the imposition of ground-rent, there is also payable any other consideration the duty shall be reckoned at the rates established in paragraph (b) of subsection (4) of section 32 of this Act.

Duty on contracts of exchange.

41. A contract of exchange shall be deemed to constitute one transfer and the duty chargeable thereon shall be assessed on the higher of the values of the things transferred:

Provided that if different rates apply, duty shall be charged on the value of either of the things transferred at the rate or rates which attract the higher amount of duty.

Duty on transfer of marketable securities.

42. (1) A duty of two liri for every one hundred liri or part thereof of the amount or value of the consideration or the real value, whichever is the higher, of the marketable security shall be charged:

(a) on every document whereby any foreign marketable security is transferred *inter vivos* to, or by any person in Malta:

Provided that no duty shall be chargeable where such transfer is effected through a local bank;

(b) on every document whereby a marketable security other than those mentioned in paragraph (a) hereof is transferred to or by any person in Malta:

Provided that no duty shall be chargeable where such transfer involves the exchange of shares from one company to another within a group of companies on restructuring of holding upon mergers, demergers, amalgamation and reorganisations; and

(c) on every notice of the transfer *causa mortis* of company shares made in accordance with section 46 of this Act.

In this subsection, "a group of companies" means:

(i) a holding company and its subsidiaries; a company shall be deemed to be a subsidiary if more than fifty per cent of its voting shares are beneficially owned by its holding company; and

(ii) companies which are controlled and beneficially owned directly or indirectly to the extent of more than fifty per cent by the same shareholders.

(2) On the allotment of any newly issued share or stock of a limited liability company registered in terms of section 74 of the Commercial Partnerships Ordinance, the duty to be charged under this section shall be at the rate of ten cents for every twenty-five liri 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 provided that the tax payable under this subsection shall in no case be less than one lira. Cap. 168.

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

44. 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 in such manner and in such term as may be prescribed: Duty on marketable securities purchased abroad.

Provided that notice shall not be given where duty is not chargeable under any of the provisions of this Act.

45. Where any person fails to produce to the Commissioner, or to the officer referred to in section 19 of this Act, 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 this Act. Failure to produce writings, etc.

46. (1) A person to whom shares in a limited liability company registered in Malta, are transmitted *causa mortis* (hereinafter in this section referred to as a "transferee *causa mortis*") shall not later than such term after the happening of the transfer *causa mortis* as may be prescribed, give notice to the Registrar of Partnerships, appointed in accordance with the Commercial Partnerships Ordinance. Transferees *causa mortis* to give notice. Cap. 168.

(2) The notice referred to in subsection (1) of this section shall contain such particulars of the person from whom the transfer *causa mortis* originates and of the transferee *causa mortis* , the details of the shares being the object of the transfer and the manner in which the shares devolved on the transferee *causa mortis,* as may be prescribed.

(3) The Registrar of Partnerships shall register the notice referred to in subsection (1) of this section in a register which shall be open to public inspection, and which shall be kept and indexed in such manner as may be prescribed.

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

47. Any broker, agent or other person who as an intermediary transfers any marketable security to which section 45 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.

Penalty for contravening sections 32, 33 36 to 44, 46 and 47.

48. Save as otherwise provided in this Act any person who fails to comply with any of the provisions of sections 32, 33, 36, 37, 38, 39, 40, 41, 42, 43, 44, 46 or 47 of this Act shall be liable to a penalty of not less than ten liri but not exceedidng five hundred liri for each omission.

By whom duty on transfers is due.

49. Saving the provisions of section 50 of this Act, the transferor in a transfer *inter vivos* and the transferee, and where the transfer is effected by public deed or in the case of a declaration made in terms of section 33 the notary publishing the relative deed, shall be jointly and severally liable to pay the duty chargeable on such transfer or deed:

Provided that:

(a) the liability of the notary publishing such deed shall be limited to the duty chargeable on such transfer established on the basis of:

(i) the declarations made in terms of paragraph (d) of subsection (4) of section 32 of this Act, of subsection (3) of section 33 of this Act and of section 35 of this Act when made for purposes of any relief granted under that section, where applicable;

(ii) the value declared in the deed; and

(iii) the penalties contemplated in sections 50 and 51 of this Act;

(b) the notary shall have a special privilege in respect of the duty payable and paid by him on any transfer effected or declaration made by a public deed, over the immovable transferred;

The special privilege granted by this section shall be registered by the notary within two months from the date of such deed and shall have the same rank as the privileges contemplated in paragraph (c) of section 2010 of the Civil Code;

(c) the duty chargeable on a schedule of redemption of ground-rent shall be paid by the emphyteuta; and

(d) 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. Cap. 16.

Liability of notaries.

50. 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) fails to mention in such deed the amount of duty so chargeable; or

(c) fails to comply with any duty imposed on him by any regulation under this Act,

shall be guilty of an offence and shall be liable on conviction to a penalty of not less than five liri but not exceeding two hundred liri; and the proviso to section 11 of this Act shall apply to this section.

Notary to give notice of deeds subject to duty.

51. (1) Where a notary receives a deed of transfer of any immovable property or a deed containing a declaration made in accordance with section 33 of this Act, whether duty is chargeable thereon in accordance with this Act or otherwise, he shall, within such time as may be prescribed for the payment of any duty, and together with such payment, if any, give notice of such deed to the Commissioner in such form and containing such particulars as may be prescribed:

Provided that no notice shall be given where the Government or the Housing Authority is the transferee.

(2) Any notary who fails to give such notice or gives incorrect or incomplete particulars or details shall incur a penalty of not less than five liri and not more than two hundred liri.

Commissioner to determine and assess the duty chargeable.

52. (1) Where the Commissioner is satisfied that the price or consideration, or the value of an immovable as declared in a deed of transfer or in a declaration of a transfer *causa mortis* made in accordance with section 33 of this Act, is less than eighty five per centum of the real value or consideration as established by the Commissioner, or is less than the consideration that results to the Commissioner to have been actually paid on the deed, or where a declaration that ought to be made in terms of section 33 of this Act has not been made, he shall proceed to determine by order in writing the amount of duty chargeable on the difference between the value or consideration declared in the deed and the value or consideration of the immovable as established or as results to the Commissioner to have been actually paid or the duty that would have been payable on a declaration, as the case may be and shall raise an assessment accordingly:

Provided that where a declaration has not been made as aforesaid, nothing in this subsection shall be construed as exempting the transferee *causa mortis* from any obligation to make the relative declaration in accordance with section 33 of this Act but any duty paid following an assessment shall be taken into account in any declaration made subsequent thereto;

Provided further that where a declaration has not been made as aforesaid the Commissioner may not exercise his powers under this section after the lapse of thirty years from the happening of the transfer *causa mortis*.

(2) If the Commissioner is satisfied that the declaration referred to in paragraph (d) of subsection (4) of section 32 of this Act or that any statement made for the purpose of any relief under section 33 of this Act, is not complete, correct and true in all details he shall proceed to determine by order in writing the amount of the duty chargeable being the difference between the duty properly chargeable in the absence of such declaration or such statement, as the case may be and the duty paid on the deed.

(3) In a transfer *inter vivos*, the transferor and the transferee shall be jointly and severally liable to pay the duty referred to in this section.

(4) Where in the opinion of the Commissioner the deed of transfer or the deed of declaration made in accordance with section 33 of this Act does not reflect the true conditions of the transfer, the transferor in a transfer *inter vivos* and the transferee shall each be liable to pay an additional duty equal to ten times the difference between the duty paid on such deed and the duty chargeable as determined by the Commissioner:

Provided that only the transferee shall be liable to any duty or additional duty assessed only because the declaration or statement referred to in subsection (2) is not complete, correct and true.

(5) Saving the other provisions of this section, the Commissioner may raise an assessment as provided in this section, at any time, within one year from the day of the receipt by the Commissioner of the notice referred to in section 51 of this Act:

Provided that in the case of a notice in respect of a declaration of a transfer *causa mortis* such assessment may be made within six years of the receipt of such notice.

PART IV

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

Duty on documents made outside Malta.

53. (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

Assessments — Objections — Appeals

Service of assessments.

54. The Commissioner shall cause to be served on the person liable to pay the duty, or on his lawful representative, a notice stating the amount of duty payable in accordance with the provisions of this Act, and indicating his rights under section 56 hereof.

Date of notice.

55. An assessment shall for all purposes of this Act be deemed to have been made by the Commissioner on the date of service of the notice aforesaid.

Objections against assessments.

56. (1) If any person served with or affected by a notice of assessment wishes to contest that assessment, he may apply to the Commissioner for its revocation or revision by a notice of objection in writing specifying the grounds of the objection to the assessment and made within thirty days from the date of the service of the notice aforesaid:

Provided that the Commissioner shall extend the said period as may be reasonable in the circumstances if he is satisfied that that person was prevented from contesting the assessment owing to sickness, or absence from Malta, or any other reasonable cause.

(2) Where any person who has objected to an assessment agrees with the Commissioner as to the amount of duty payable thereunder, the assessment shall be amended accordingly, and notice of the duty payable shall be served upon such person.

(3) If no agreement is reached as provided in subsection (2) of this section, the Commissioner shall determine the duty by order in writing and serve on the person objecting a notice of his refusal to amend the assessment as desired by such person.

Establishment of Board of Special Commissioners.

57. (1) The President of Malta may by notice in the Gazette appoint a Board of Special Commissioners for Duty on Documents and Transfers consisting of a Chairman and two other persons for the

purpose of hearing and determining appeals in accordance with the provisions of section 58 of this Act. The President of Malta may also appoint three other persons to act as Special Commissioners, one to replace the Chairman and any one of the other two to replace any of the other Special Commissioners whenever the Chairman or any of the other Special Commissioners, as the case may be, is, for any reason, unable to carry out his functions. Both the Chairman and the substitute Chairman shall be a Magistrate or a retired Magistrate.

(2) A person shall be disqualified from being appointed or from continuing to be a Special Commissioner so long as he is a member of the House of Representatives.

(3) Every Special Commissioner shall hold office for such period as may be specified in his appointment, or, where not so specified, for a period of one year.

(4) The Commissioner shall publish all decisions given by the Board on points of law.

(5) The Board shall have power to summon any person to give evidence or to produce books or other documents before it, and the Chairman shall have the power to administer the oath to any person appearing before the Board.

(6) The Special Commissioners shall not be personally liable for any act or default of the Board done or omitted to be done in good faith in the course of the proceedings of the Board.

(7) The Minister may make rules governing appeals to the Board and, without prejudice to the generality of the foregoing, may make rules:

(a) prescribing the manner in which an appeal shall be made to the Board;

(b) prescribing the procedure to be adopted by the Board in hearing an appeal and the records to be kept by the Board;

(c) prescribing the manner in which the Board shall be convened and the places where and the times at which the Board shall hold sittings;

(d) prescribing fees to be paid in respect of appeals to the Board; and

(e) generally for the better carrying out of the provisions of this Part relating to the Board.

Appeals to the Board of Special Commissioners.

58. (1) Any person who feels aggrieved by an assessment, and has not agreed with the Commissioner on the amount of duty payable as provided in subsection (1) of section 56 of this Act, may enter an appeal

to the Board within thirty days from the date of the service upon him of a notice of the refusal of the Commissioner to amend the assessment as desired.

(2) Every person appealing shall appear before the Board either in person or by an agent.

(3) The onus of proving that the assessment complained of is excessive shall be on the appellant.

(4) Subject to the provisions of subsection (3) of this section, the Board shall confirm, reduce, increase or annul the assessment or make such order thereon as it may deem appropriate, but any such reduction or increase may refer only to those heads of the Commissioner's decision against which an appeal is entered. Notice of the Board's decision, of the date thereof, and of any amendment to the assessment shall be sent to the Commissioner who shall cause a copy thereof to be served in the manner provided in section 61 of this Act to the person appealing, together with a notice informing such person of his rights under section 59 of this Act:

Provided that in the case of a declaration that is required to be made in terms of section 33 of this Act or of a notice that is required to be made in terms of section 46 of this Act, the Board shall summarily reject any appeal before it and confirm the assessment complained of, unless *prima facie* evidence is brought before it that such declaration or notice, as the case may be, has been made by the date on which the appeal was entered.

(5) An appeal to the Board shall not be withdrawn or discontinued except with the consent of the Commissioner.

(6) The Board may order the correction of any arithmetical error incurred in any of its decisions on an application filed by either party within ten days from the service upon him of such decision and served on the other party.

Appeals to the Court of Appeal.

59. (1) Any person who, having appealed to the Board, feels aggrieved by this decision, may appeal against the decision, on a question of law only, to the Court of Appeal by an application filed within thirty days from the date of service upon him of the decision of the Board.

(2) The Commissioner may, if he is dissatisfied with the decision of the Board, appeal against the decision, on a question of law only, to the Court of Appeal by an application filed within thirty days from the date of the Board's decision.

(3) Unless rules made hereunder provide a longer period, seven clear days' notice shall be given to the parties of the date fixed for the hearing of the appeal.

(4) The Court may confirm, reduce, increase or annul the assessment as determined by the Board or make such order thereon as it may deem appropriate but any such reduction or increase may refer only to those heads of the Board's decision against which an appeal is entered.

(5) Notice of the amount of duty payable under the assessment as determined by the Court shall be served by the Commissioner in the manner provided in section 61 of this Act.

(6) The Board established under section 29 of the Code of Organisation and Civil Procedure may make rules concerning appeals to the Court of Appeal under this section, and prescribing the fees to be paid on such appeals.

When assessments or amended assessments are final and conclusive.

60. Where no valid objection or appeal has been lodged against an assessment, or where the amount of the duty has been agreed to under subsection (2) of section 56 of this Act, or where an appeal has been withdrawn or discontinued, or where the amount of duty payable has been determined on objection or appeal, the assessment as made or agreed to or determined on objection or appeal, as the case may be, shall be final and conclusive for all purposes of this Act:

Provided that nothing in this Part of this Act shall prevent the Commissioner from making any refund or adjustment under the provisions of section 62 of this Act or any assessment or additional assessment which does not involve re-opening any matter which has already been determined on appeal.

Service of notices.

61. (1) A notice given by the Commissioner for the purposes of this Act shall be served on the person to whom it is addressed either personally or by being sent by registered post to his last known business or private address.

(2) In the case of service by registered post, unless the contrary is proved, the notice shall be deemed to have been served:

(a) in the case of a person residing in Malta, not later than the third day succeeding the day of postage; and

(b) in the case of a person not so residing, on the day succeeding that on which the notice would have been received in the ordinary course by post.

PART VI

Refund of Duty

Refund of duty.

62. (1) The Commissioner may, subject to such conditions as may be prescribed, refund the duty where —

(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.

(2) Claims for the refund of any duty under this section shall be made in such manner and within such period as may be prescribed.

(3) Where in the case of the person mentioned in paragraph (a) of subsection (4) of section 32 of this Act who acquires a second residence as defined in the same section it is proved to the satisfaction of the Commissioner that his former residence was sold within one year from the date of acquisition of his second residence, such person shall be entitled to a refund of the duty paid in excess of the duty properly chargeable in respect of the acquisition of such residence as established under the provisions of sections 32 and 40 of this Act.

(4) Nothing in this section contained shall be deemed or made use of to supersede or replace the provisions of section 56 of this Act.

PART VII

Protection of the Duty

Court proceedings etc., in respect of chargeable property.

63. (1) No person bound to make a declaration or lodge a notice in respect of a transfer *causa mortis* or liable for the payment of the duty under any of the provisions of this Act may, after the lapse of the time prescribed for the making of such a declaration or notice, institute or prosecute any legal proceedings, or make any claim in any Government department, in respect of any property which should be included in such a declaration or notice unless it is shown that the declaration or notice as the case may be has been made and includes the property to which the proceedings or claim refers.

(2) The default of proof that the declaration or notice has been made may be pleaded by the parties at any stage of the legal proceedings, and shall in all cases be raised by the court *ex officio*. The legal proceedings shall thereupon be stayed forthwith and shall not be prosecuted until the omission is rectified by the person liable therefor or by any other interested party.

(3) In the cases referred to in this section, the court shall give the necessary directions in order that the property forming the subject-matter of the legal proceedings shall not suffer any prejudice.

(4) The provisions of this section shall not apply after the lapse of ten years from the relative transfer *causa mortis*.

Registration of share transfers.

64. (1) No person or authority shall, where a transfer *causa mortis* is subject to duty under this Act register any transfer of company shares in the name of a transferee *causa mortis* or any other person claiming through or under him before ascertaining that a notice of such transfer has been lodged with the Registrar of Partnerships in accordance with this Act.

(2) Any person acting in contravention of this section shall be liable for the payment of the relative duty.

Duties of notaries in the execution of deeds concerning immovable property.

65. (1) It shall be duty of every notary executing any deed of partition, sale, grant, assignment or other transfer of immovable property or of rights annexed thereto, to state in the deed whether the property in question came to the partitioners, sellers, grantors, assignors, or other transferors by onerous title or under a transfer *causa mortis* or otherwise, and —

(a) where such property came to the said persons by onerous title, or was assigned to such persons under a deed of partition, or was acquired by such persons under any title, other than by a transfer *causa mortis*, or came to the said persons under a transfer *causa mortis* happening at least twenty years before the date of the deed, or came to the said persons under a chargeable transmission referred to in section 3 of the Death and Donation Duty (Repeal) Act, 1993, to record in the deed all relevant details;

(b) where such property, not being property assigned to the said persons under a deed of partition, came to the said persons under a transfer *causa mortis*, other than by a transfer as is referred to in paragraph (a) of this subsection, to indicate in the deed the date on which a declaration in respect of the transfer *causa mortis* was made giving all details of the deed whereby the declaration was made:

Provided that the provisions of this subsection shall not apply where the property is transferred by the Government.

(2) No deed referred to in subsection (1) of this section shall be executed where the property has come to the partitioners, sellers, grantors, assignors or other transferors under any transfer *causa mortis*

other than a transfer referred to in paragraph (a) of subsection (1) of this section unless the relative declaration of the transfer *causa mortis* has been made.

(3) If a notary contravenes the provisions of subsection (1) of this section, he shall be guilty of an offence and shall be liable, on conviction, to a fine (*ammenda*) of not less than ten liri and not exceeding one hundred liri for each contravention, and the proviso to section 11 of this Act shall apply to this section.

(4) If a notary contravenes the provisions of subsections (1) or (2) of this section, he shall be liable for the payment of double the relative duty.

Immovable property sold by judicial auction.

66. (1) Where any immovable property or rights annexed thereto are sold by judicial auction, the Registrar of the Court under the authority of which the sale has taken place shall, after notifying the person or persons appearing to be interested therein, remit to the Commissioner from the proceeds lodged in court, with preference over any other person not having a prior claim to that of the Government as provided in subsection (4) of this section, the amount of any duty which may still be due in respect of the property or rights sold.

(2) Any interested party may oppose the remittance aforesaid by writ of summons filed against the Commissioner within six working days from the receipt of the Registrar's notification.

(3) No bid *animo compensandi* made in any judicial sale by auction of immovable property or rights annexed thereto shall be approved for the purposes of section 331 of the Code of Organization and Civil Procedure unless it is shown that the duty to which the property affected by the sale may be subject has been paid.

(4) (a) Government shall have a special privilege in respect of the duty payable under this Act over all the property transferred *causa mortis*.

(b) With regard to immovable property, the special privilege granted to Government by this section shall not affect:

(i) real rights acquired by third parties over the property in question before the happening of the transfer *causa mortis*; or

(ii) third parties in possession of the property.

Provided that the said special privilege shall not affect —

(i) the privilege or hypothec registered by the creditors of such person before his death or within three months of his death or any shorter period established by law;

(ii) the rights of those creditors who have demanded the separation of the said person's estate from that of his heirs:

Provided further that this benefit shall not apply to the legatees who may have obtained such separation of estates.

(c) The special privilege granted by this subsection over immovable property shall be registered by the Commissioner within two months from the date on which the relative assessment raised in accordance with the provisions of this Act becomes final and conclusive and shall rank immediately after the privileges contemplated in section 2010 of the Civil Code.

Indemnification granted.

67. Every person required or authorized by any of the provisions of this Act to do anything for the protection of the duty shall be and is hereby indemnified against any person whomsoever for anything done by him in pursuance or by virtue of any of those provisions.

PART VIII

Transitory Provisions

Saving.

68. (1) Any exemptions granted under the provisions of the Duty on Documents Act and of the Stamp Duties Ordinance, repealed by the said Act, shall be deemed to have been granted by the Minister under the powers vested in him by section 23 of this Act.

(2) Until such time as regulations are made under this Act, regulations made under the Duty on Documents Act or any law saved thereunder, shall, where applicable be deemed to have been made under this Act.

Repeal of Duty on Documents Act. Cap. 294.

69. (1) Subject to the provisions of this part the Duty on Documents Act, hereinafter in this section referred to as "the Act," is hereby repealed.

(2) Notwithstanding the repeal of the Act, the provisions thereof shall continue to apply on or after the date of the coming into force of this Act in respect of any matter pending before such date.

(3) The Board of Special Commissioners for Duty on Documents constituted under the Act shall continue to operate as the Board of Special Commissioners for Duty on Documents and Transfers established under this Act, and any appeal pending before the coming into force of this Act before the Board of Special Commissioners for Duty on Documents shall continue to be heard before the Board of Special Commissioners for Duty on Documents and Transfers and any appeal which under the Act could be made before the Board of Special Commissioners for Duty on Documents shall be made before the Board of Special Commissioners for Duty on Documents and Transfers.

(4) The Appeals (Board of Special Commissioners for Duty on Documents) Rules, 1990 shall apply to the Board of Special Commissioners for Duty on Documents and Transfers as if they were made under subsection (7) of section 57 of this Act.

(5) The powers vested under subsection (6) of section 59 of this Act shall also apply to the making of rules relative to appeals made from the Board of Special Commissioners for Duty on Documents.

(6) Notwithstanding anything contained in section 1 of this Act, the provisions of sections 10 and 52 of this Act shall not apply in relation to the documents therein mentioned made or published between the 25th November, 1992 and the date of the publication of this Act, and notwithstanding the repeal of the Duty on Documents Act, the provisions of sections 10 and 53 of the said Duty on Documents Act shall continue to apply to such documents made or published between such dates.

Transfers made on or after the 25th November, 1992.

70. (1) Where in respect of any matter not being a transfer *causa mortis* or the redemption of groundrent by schedule of deposit filed in court, happening on or after the 25th November, 1992 but before the coming into force of this Act, duty has been paid or is payable at a rate lower than that applicable to such transaction had such transaction occurred after the coming into force of this Act, there shall be paid to the Commissioner the difference between the duty payable had such matter been governed by the provisions of this Act and the duty actually paid or payable, within one calendar month after the coming into force of this Act, and any obligation or liability relative to the payment of duty, had such matter been governed by the provisions of this Act, shall attach on the person who would have been so liable in respect of the difference in duty payable in accordance with this section:

Provided that nothing in this subsection contained shall be deemed to impose any obligation or liability on any notary for any duty resulting to be in excess of that declared to be payable on the deed.

(2) Where a transfer *causa mortis* has occurred before the publication of this Act, but after the coming into force of this Act, in relation to transfers *causa mortis,* no obligation or liability shall attach on any person for any failure to conform with any of the provisons of this Act, before the date of the publication of this Act, so however that any obligation or liability which would, but for the provisions of this subsection, have been incumbent on any person, shall become incumbent upon him on the date of the publication of this Act as if the transfer *causa mortis* occurred on the date of the publication of this Act:

Provided that where, in relation to transfers *causa mortis,* between the date of the coming into force of this Act and the date of publication of this Act, any person has done any act in fulfilment of any of the provisions of this Act, but such act was done not fully in accordance with the provisions of this Act in relation to transfers *causa mortis,* such person shall, within the time specified in this subsection, make such corrections to the act done as is required so that the act done shall be fully in accordance with the provisions of this Act and, on failure to make such corrections, such person shall, for all intents and purposes of this Act, be deemed to have made such act after the publication of this Act.

Applicability of Part VII of this Act.

71. The provisions of Part VII of this Act shall not apply to transfers *causa mortis* happening before the 25th November, 1992.

Exemption of liability in certain cases.

72. (1) No action shall be competent to any person against any notary who before the publication of this Act has acted in conformity with any instructions or directives given by the Minister or the Commissioner, in respect of the collection and payment of duty, and has collected from such person any duty in excess of that which is payable in accordance with this Act, in any such case, the notary shall remit to the Commissioner any duty so collected but not yet paid to the Commissioner on the date of the publication of this Act within such time as may have been established on such instructions or directives.

(2) Where any notary has collected and paid duty in excess of that due in accordance with this Act but also in accordance with the instructions as aforesaid, the person from whom any such duty has been collected by the notary as aforesaid, shall have a right to claim a refund for such amount collected in excess as aforesaid from the Commissioner in accordance with the provisions of section 62 of this Act.

Certain deeds published after the 25th November, 1992. Cap. 239.

73. Any permit issued by the Commissioner between the 25th November 1992 and the date of publication of this Act, purporting to be issued in virtue and in accordance of section 42 of the Death and Donation Duty Act, shall, where annexed to the deed of transfer by the notary together with any declaration made in accordance with the said Act, for the purposes of this Act, be deemed to be a declaration made in accordance with subsection (1) of section 65 of this Act.

Passed by the House of Representatives at Sitting No. 159 of the 7th July, 1993.

LAWRENCE GONZI
Speaker

RICHARD J. CAUCHI
Clerk to the House of Representatives

Ippubblikat mid-Dipartiment ta' l-Informazzjoni – Kastilja — *Published by the Department of Information – Castille*
Mitbugħ fl-Istamperija tal-Gvern — *Printed at the Government Printing Press*

Prezz 36c — *Price 36c*