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**MALTA**

**KAMRA TAD-DEPUTATI**

**HOUSE OF REPRESENTATIVES**

ABBOZZ ta' Ligi mressaq mill-Onorevoli Joseph Cassar, M.P., Deputat Prim Ministru Anzjan u Ministru tal-Gustizzja u Affarijiet tal-Parlament u moqri għall-Ewwel darba fis-Seduta tat-18 ta' Lulju, 1984.

A BILL introduced by the Honourable Joseph Cassar, M.P., Senior Deputy Prime Minister and Minister of Justice and Parliamentary Affairs and read the First time at the Sitting of the 18th July, 1984.

ATT biex ikompli jemenda l-Att ta' 1-1973 dwar il-Bastimenti Merkantili.

AN ACT further to amend the Merchant Shipping Act, 1973.

C. MIFSUD

*Skrivan tal-Kamra tad-Deputati*

C. MIFSUD

*Clerk to the House of Representatives*

## ABBOZZ TA' LIĠI

### msejjah

*ATT biex ikompli jemenda l-Att ta' l-1973 dwar il-Bastimenti Merkantili.*

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

1. Dan l-Att jista' jissejjah l-Att ta' l-1986 li jemenda l-Att dwar il-Bastimenti Merkantili, u għandu jinqara u jiftiehem haġa waħda ma' l-Att ta' l-1973 dwar il-Bastimenti Merkantili, hawnhekk iżjed 'il quddiem imsejjah "l-Att prinċipali". Titolu fil-qosor.
2. L-artikolu 6 ta l-Att prinċipali għandu jiġi emendat kif ġej: Emenda ta' l-artikolu 6 ta' l-Att prinċipali.
  - (a) il-provediment li hemm għandu jingħata numru ġdid bħala subartikolu (1); u
  - (b) minnufih wara s-subartikolu (1) kif enumerat mill-ġdid għandu jidhol dan is-subartikolu ġdid:
 

“(2) Il-Ministru jista' bi ftehim mal-Ministru responsabbli għall-finanzi, permezz ta' regolamenti li jagħmel, jemenda, iżid ma', ibiddel, iħassar jew jissostitwixxi l-Ewwel Skeda li hemm ma' dan l-Att.”
3. Minflok it-tifsira ta' "bastiment eżentat" fis-subartikolu (1) ta' l-artikolu 85 ta' l-Att prinċipali għandu jidhol dan li ġej: Emenda ta' l-artikolu 85 ta' l-Att prinċipali.

““bastiment eżentat” tfisser jew bastiment li hu dikjarat bħala bastiment eżentat mill-Ministru skond l-artikolu 85A ta' dan l-Att, jew bastiment li jkun għal kolloxx proprjetà ta' kumpannija jew kumpanniji registrati skond din it-Taqsima ta' dan l-Att, li jkun bastiment ta' mhux inqas minn elf tunnellata netta mħaddem fil-ġarr ta' merkanzija jew ta' passigġieri registrat taħt it-Taqsima II ta' dan l-Att u li dwaru jkunu tħallsu kif imiss id-drittijiet ta' registrazzjoni msemmija fl-artikolu 6 ta' dan l-Att.”

Zieda ta' l-artikolu ġdid 85A ma' l-Att prinċipali.

4. Minnufih wara l-artikolu 85 ta' l-Att prinċipali għandu jiddied l-artikolu 85A li ġej:

"Il-Ministru jista' jiddikjara bastiment bħala bastiment eżentat.

85A. (1) Il-Ministru jista' bi ftehim mal-Ministru responsabbli għall-finanzi u suġġett għal kull kondizzjoni li jidhirlu xierqa, jiddikjara li jkun bastiment eżentat, bastiment ta' kull tunnellaġġ nett, ikun x'ikun it-tħaddim tiegħu jew ix-xogħol li fih ikun użat, li, kieku ma kienx għal dak it-tunnellaġġ, tħaddim jew xogħol, kien xorta oħra jissodisfa l-htigiet l-oħra kollha ta' bastiment eżentat taht is-subartikolu (1) ta' l-artikolu 85 ta' dan l-Att.

(2) Kumpannija kwalifikata li tkun sid ta' bastimenti Maltin li tixtieq li jkollha bastiment kif imsemmi fis-subartikolu (1) ta' dan l-artikolu, dikjarat li hu bastiment eżentat għandha tapplika bil-miktub lill-Ministru sabiex ikollha l-bastiment hekk dikjarat, billi ddahhal fl-applikazzjoni l-partikolaritajiet imsemmijin fis-subartikolu (2) ta' l-artikolu 85 ta' dan l-Att; u l-kumpannija tgħarraf lill-Ministru minn żmien għal żmien bil-miktub b'kull tibdil li jista' jsir f'dawn il-partikolaritajiet.

(3) Kull dikjarazzjoni li ssir mill-Ministru skond is-subartikolu (1) ta' dan l-artikolu għandha tiġi pubblikata fil-Gazzetta."

Emenda ta' l-artikolu 86 ta' l-Att prinċipali.

5. L-artikolu 86 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

(a) fis-subartikolu (1) tiegħu minflok il-kliem "li tinsab fis-subartikolu (2) ta' dan l-artikolu" għandhom jidhlu l-kliem "li tinsab fis-subartikolu (3) ta' dan l-artikolu";

(b) is-subartikolu (2) tiegħu għandu jiġi numerat mill-ġdid bħala subartikolu (3), u minflok il-kliem "msemmija fis-subartikolu (1) ta' dan l-artikolu" għandhom jidhlu l-kliem "msemmija fis-subartikoli (1) u (2) ta' dan l-artikolu"; u

(ċ) minnufih wara s-subartikolu (1) tiegħu għandu jiddied is-subartikolu ġdid li ġej:

"(2) (a) Minkejja kull haġa li tinsab fl-Att ta' l-1948 dwar it-Taxxa fuq l-*Income*, jew f'xi liġi oħra li tissostitwixxi dak l-Att, jekk il-kondizzjoni li hemm fis-subartikolu (3) ta' dan l-artikolu tiġi mħarsa, ma tithallas ebda taxxa taht dak l-Att minn xi persuna li ma tkunx residenti f'Malta, fuq imgħax imħallas lilha minn xi kumpannija registrata skond it-Taqsima III ta' dan l-Att dwar xi self li jkun sar jew xi dejn ieħor dovut minn dik il-kumpannija sabiex issir is-sid ta' bastiment eżentat jew sabiex bastiment eżentat ikun jista' jithaddem fil-waqt li jkun bastiment eżentat:

Izda dik l-eżenzjoni mit-taxxa ma tapplikax —

(i) dwar xi sena li fiha l-imsemmija persuna tkun qed tagħmel xogħol jew negozju f'Malta permezz ta' stabbiliment permanenti sitwat hemmhekk;

(ii) kemm-il darba l-Kummissarju tat-Taxxi Interni ma jkunx sodisfatt li l-persuna li taqla' l-imegħax tkun is-sid benefiċċjarju tiegħu.

(b) Għall-fini ta' dan is-subartikolu, l-espressjoni "residenti f'Malta" għandha l-istess tifsir mogħti lilha bl-artikolu 2 ta' l-Att ta' l-1948 dwar it-Taxxa fuq l-*Income*."

6. L-artikolu 87 ta' l-Att prinċipali għandu jiġi emendat kif ġej: Emenda ta' l-artikolu 87 ta' l-Att prinċipali.
- (a) minflok in-nota marginali tiegħu għandu jidhol dan li ġej:

"Eżenzjoni mit-taxxa tal-mewt u tad-donazzjoni"; u

(b) fis-subartikolu (1) tiegħu minflok il-kliem "fl-Ordinanza dwar it-Taxxa tas-Suċċessjoni u Donazzjoni jew f'xi liġi oħra li tissostitwixxi dik l-Ordinanza", "skond dik l-Ordinanza" u "skond l-imsemmija Ordinanza" għandhom jidhlu rispettivament il-kliem "fl-Att ta' l-1973 dwar it-Taxxa tal-Mewt u tad-Donazzjoni, jew f'xi liġi oħra li tissostitwixxi dak l-Att", "skond dak l-Att" u "skond l-imsemmi Att".

7. L-artikolu 88 ta' l-Att prinċipali għandu jiġi emendat kif ġej: Emenda ta' l-artikolu 88 ta' l-Att prinċipali.
- (a) minflok in-nota marginali tiegħu għandu jidhol dan li ġej:

"Eżenzjoni minn taxxa fuq dokumenti"; u

(b) minflok il-kliem "fl-Ordinanza dwar it-Taxxa tal-Boll, jew f'xi liġi oħra li tissostitwixxi dik l-Ordinanza, ma għandha tiffallas ebda taxxa tal-boll" għandhom jidhlu l-kliem "fl-Att ta' l-1981 dwar it-Taxxa fuq Dokumenti, jew f'xi liġi oħra li tissostitwixxi dak l-Att, ebda taxxa dovuta skond dak l-Att ma għandha tiffallas".

8. Fl-artikolu 213 ta' l-Att prinċipali minflok il-kliem "fis-17 ta' Ġunju, 1960" għandhom jidhlu l-kliem "fl-1 ta' Novembru, 1974 u l-Protocol tagħha ffirmat f'Londra fis-17 ta' Frar, 1978". Emenda ta' l-artikolu 213 ta' l-Att prinċipali.

### Għanijiet u Raġunijiet

L-Għan ewlieni ta' dan l-Abbozz huwa li jagħti s-setgħa lill-Ministru responsabbli għall-bastimenti li jiddikjara bastimenti jkun xi jkun it-tunnellaġġ nett tagħhom, it-thaddim jew xogħol li fih ikunu wżati bħala bastimenti eżentati għall-fini tal-ħlas tat-taxxa fuq l-*income*, tat-taxxa tal-mewt u tad-donazzjoni u tat-taxxa fuq dokumenti u li jeżenta persuni li ma jkunux residenti f'Malta mit-taxxa fuq l-*income* dwar imghax fuq self u dejn li jithallas lilhom dwar ix-xiri u t-thaddim ta' bastimenti eżentati.

L-Abbozz jipprovdi wkoll għar-riferenza addizzjonali fl-Att dwar il-Bastimenti Merkantili għall-Konvenzjoni dwar il-Ħarsien mill-Periklu ta' l-1974.

**A BILL  
entitled**

*AN ACT further to amend the Merchant Shipping Act, 1973.*

BE IT ENACTED by the President, by and with the advice and consent of the House of Representatives, in this present Parliament assembled and by the authority of the same, as follows:—

Short title.

1. This Act may be cited as the Merchant Shipping (Amendment) Act, 1986, and shall be read and construed as one with the Merchant Shipping Act, 1973, hereinafter referred to as "the principal Act".

Amendment of section 6 of the principal Act.

2. Section 6 of the principal Act shall be amended as follows:

(a) the present provision shall be renumbered as subsection (1); and

(b) immediately after subsection (1) as renumbered there shall be added the following new subsection:

"(2) The Minister may with the concurrence of the Minister responsible for finance, by regulations amend, add to, vary, revoke or substitute the First Schedule to this Act."

Amendment of section 85 of the principal Act.

3. For the definition of "exempted ship" in subsection (1) of section 85 of the principal Act there shall be substituted the following:

" "exempted ship" means either a ship declared to be an exempted ship by the Minister in terms of section 85A of this Act, or a ship owned entirely by a company or companies registered under this Part of this Act, being a ship of not less than one thousand net tons engaged in the carriage of goods or passengers registered under Part II of this Act and in respect of which the registration fees provided for in section 6 of this Act have been duly paid;".

4. Immediately after section 85 of the principal Act there shall be added the following new section 85A:

Addition of  
new section  
85A to the  
principal Act.

85A. (1) The Minister may with the concurrence of the Minister responsible for finance and subject to such conditions as he may deem appropriate, declare to be an exempted ship, a ship of any net tonnage, irrespective of operations or trade in which engaged, which but for such tonnage, operations or trade would otherwise satisfy all other requirements of an exempted ship under subsection (1) of section 85 of this Act.

"Minister  
may  
declare a  
ship to be  
an exempted  
ship.

(2) A company qualified to own Maltese ships wishing to have a ship as is referred to in subsection (1) of this section declared to be an exempted ship shall apply to the Minister in writing to have the ship so declared, entering in the application the particulars mentioned in subsection (2) of section 85 of this Act; and shall notify the Minister in writing from time to time of any alterations in such particulars.

(3) Any declaration made by the Minister in accordance with subsection (1) of this section shall be published in the Gazette."

5. Section 86 of the principal Act shall be amended as follows:

Amendment of  
section 86 of  
the principal  
Act.

(a) in subsection (1) thereof for the words "contained in subsection (2) of this section" there shall be substituted the words "contained in subsection (3) of this section";

(b) subsection (2) thereof shall be renumbered as subsection (3), and for the words "referred to in subsection (1) of this section" there shall be substituted the words "referred to in subsections (1) and (2) of this section"; and

(c) immediately after subsection (1) thereof there shall be added the following new subsection:

"(2) (a) Notwithstanding anything contained in the Income Tax Act, 1948, or in any enactment replacing that Act, if the condition contained in subsection (3) of this section is complied with, no tax under that Act shall be payable by any person who is not resident in Malta, on interest payable to him by any company registered in terms of Part III of this Act in respect of any loan raised or other debt due by such company for the purpose of acquiring the ownership of an exempted ship or for the purpose of the operation of an exempted ship while she was an exempted ship:

Provided that such exemption from tax shall not apply —

(i) in respect of any year in which the said person is engaged in trade or business in Malta through a permanent establishment situated therein;

(ii) unless the Commissioner of Inland Revenue is satisfied that the person to whom the interest accrues is the beneficial owner thereof.

(b) For the purpose of this subsection, the expression "resident in Malta" has the same meaning as is assigned to it by section 2 of the Income Tax Act, 1948."

Amendment of section 87 of the principal Act.

6. Section 87 of the principal Act shall be amended as follows:  
(a) for the marginal note thereto there shall be substituted the following:

“Exemption from death and donation duties” ;and

(b) in subsection (1) thereof for the words “the Succession and Donation Duties Ordinance, or in any enactment replacing that Ordinance”, “under that Ordinance” and “under the said Ordinance” there shall be substituted respectively the words “the Death and Donation Duty Act, 1973, or in any enactment replacing that Act”, “under that Act” and “under the said Act”.

Amendment of section 88 of the principal Act.

7. Section 88 of the principal Act shall be amended as follows:  
(a) for the marginal note thereto there shall be substituted the following:

“Exemption from duty on documents”; and

(b) for the words “the Stamp Duties Ordinance, or in any enactment replacing that Ordinance, no stamp duty shall be payable” there shall be substituted the words “the Duty on Documents Act, 1981, or in any enactment replacing the Act, no duty chargeable in accordance with that Act shall be payable”.

Amendment of section 213 of the principal Act.

8. In section 213 of the principal Act, for the words “on 17th June, 1960” there shall be substituted the words “on 1st November, 1974 and the Protocol thereto signed in London on 17th February, 1978”.

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### Objects and Reasons

The Object of the Bill is mainly to empower the Minister responsible for shipping to declare ships irrespective of net tonnage and of operations or trade in which engaged as exempted ships for the purpose of the payment of income tax, death and donation duties and duties on documents, and to exempt non-resident persons from income tax in respect of interest on loans and debts payable to them in respect of the purchase and operation of exempted ships.

The Bill also provides for the additional reference in the Merchant Shipping Act to the Safety of Life at Sea Convention, 1974.