Nru. 173

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MALTA

KAMRA TAD-DEPUTATI

ABBOZZ ta' Liġi mressaq mill-Onorevoli Wistin Abela, M.P., Deputat Prim Ministru u Ministru tal-Finanzi u tad-Dwana u moqri għall-Ewwel darba fis-Seduta ta' l-14 ta' Jannar, 1987.

ATT biex ikompli jemenda l-Att ta' l-1974 dwar it-Taxxa tad-Divertimenti.

P. Muscat Terribile
Aġent Skrivan tal-Kamra tad-Deputati

HOUSE OF REPRESENTATIVES

A BILL introduced by the Honourable Wistin Abela, M.P., Deputy Prime Minister and Minister of Finance and Customs and read the First time at the Sitting of the 14th January, 1987.

AN ACT further to amend the Entertainments Tax Act, 1974.

P. Muscat Terribile
Acting Clerk to the House of Representatives

ABBOZZ TA' LIĠI

msejjaħ

ATT biex ikompli jemenda l-Att ta' l-1974 dwar it-Taxxa tad-Divertimenti.

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:—

Titolu fil-qosor u bidu fis-seħħ.

1. (1) Dan l-Att jista' jissejjaħ l-Att ta' l-1987 li jemenda l-Att dwar it-Taxxa tad-Divertimenti, u għandu jinqara u jiftiehem ħaġa waħda ma' l-Att ta' l-1974 dwar it-Taxxa tad-Divertimenti, hawnhekk iżjed 'il quddiem imsejjaħ "l-Att prinċipali".

(2) Id-dispożizzjonijiet ta' dan l-Att għandhom jibdew iseħħu f'dik id-data li l-Ministru responsabbli għall-finanzi jista' jistabbilixxi b'avviż fil-Gazzetta.

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

2. L-artikolu 6 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

(a) fis-subartikolu (1) tiegħu minflok il-kliem "fl-artikolu 5 ta' dan l-Att" għandhom jidħlu l-kliem "fl-artikolu 5 ta' dan l-Att, minbarra għall-wiri ta' film,";

(b) is-subartikoli (2) u (3) tiegħu għandhom jiġu rispettivament enumerati mill-ġdid bħala s-subartikoli (3) u (4); u

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

"(2) Ir-rati tat-taxxa dwar divertiment li jkun jikkonsisti f'wiri ta' film ikunu kif ġej:

(a) meta l-prezz ikun ħames ċenteżmi jew inqas kull persuna ... ... Xejn

(b) meta l-prezz ikun iżjed minn ħames ċenteżmi kull persuna, iżda inqas minn għoxrin ċenteżmu ... ... 20% tiegħu

(ċ) meta l-prezz ikun iżjed minn għoxrin ċenteżmu kull persuna ... ... 25% tiegħu".

Għanijiet u Raġunijiet

L-Għan ta' dan l-Abbozz huwa li jagħti tnaqqis fir-rati tat-taxxa tad-divertimenti dwar wiri li jsir f'ċinema.

A BILL

entitled

AN ACT further to amend the Entertainments Tax Act, 1974.

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 and commencement.

1. (1) This Act may be cited as the Entertainments Tax (Amendment) Act, 1987, and shall be read and construed as one with the Entertainments Tax Act, 1974, hereinafter referred to as "the principal Act".

(2) The provisions of this Act shall have effect from such date as the Minister responsible for finance may by notice in the Gazette appoint.

Amendment of section 6 of the principal Act.

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

(a) in subsection (1) thereof for the words "section 5 of this Act" there shall be substituted the words "section 5 of this Act, other than a film show,";

(b) subsections (2) and (3) thereof shall be renumbered respectively as subsections (3) and (4); and

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

"(2) The rates of tax in respect of entertainment consisting of a film show, shall be as follows:

(a) where the price is five cents or less per person ... ... Nil

(b) where the price is more than five cents per person, but less than twenty cents	20% thereof
(c) where the price is more than twenty cents per person	25% thereof".

Objects and Reasons

The Object of this Bill is to grant a reduction in the rates of entertainments tax in respect of cinema shows.

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