

MALTA

ATT Nru. XXVIII ta' l-1988

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

ATT sabiex jipprovdi għall-ghoti ta' ċerti inċentivi sabiex iħajjar persuni jsiru Sid Darhom.

ACT No. XXVIII of 1988

AN ACT enacted by the Parliament of Malta.

AN ACT to make provision for the granting of certain incentives for the encouragement of Home Ownership.

Naghti l-kunsens tieghi.

(L.S.)

PAUL XUEREB
Agent President

28 ta' Ottubru, 1988

ATT Nru. XXVIII ta' l-1988

ATT sabiex jipprovdi għall-għoti ta' ċerti incentivi sabiex ihajjar persuni jsiru sid darhom.

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

1. Dan l-Att jista' jissejjaħ l-Att ta' l-1988 biex ihajjar Persuni jsiru Sid Darhom. Titolu
fil-qosor.

2. F'dan l-Att, kemm-il darba r-rabta tal-kliem ma tehtiegħ xort'oħra: Tifsir.

“Awtorità tad-Djar” tfisser l-awtorità mwaqqfa bl-artikolu 3 ta' l-Att ta' l-1976 dwar l-Awtorità tad-Djar; Att Nru. XV
ta' l-1976

“benefiċjarju” tfisser il-persuna li jingħatawliha xi incentivi msemmija fl-artikolu 3 ta' dan l-Att;

“dar ta' abitazzjoni” għandha l-istess tifsira mogħtija lilha taht l-Ordinanza ta' l-1959 li Tneħħi l-Kontroll tad-Djar; Ord. Nru. XIXA
ta' l-1959

“Ministru” tfisser il-Ministru responsabbli għad-djar, u tinkludi kull Segretarju Parlamentari b'responsabbiltà għad-djar;

“Segretarju tad-Djar” għandha l-istess tifsira mogħtija lilha fl-Att ta' l-1949 dwar id-Djar; u Att Nru. II
ta' l-1949

“użufrutt” għandha l-istess tifsira mogħtija lilha fl-artikolu 2 ta' l-Att ta' l-1973 dwar it-Taxxa tal-Mewt u tad-Donazzjoni. Att Nru. XLVII
ta' l-1973

3. L-Awtorità tad-Djar jew is-Segretarju tad-Djar jistgħu jagħmlu regolamenti bl-approvazzjoni tal-Ministru, li jipprovdu għal skemi biex f'Malta ihajjru persuni jsiru sid darhom, fejn persuni jiġu Incentivi
għall-akkwist
tad-djar.

mħajjra jakkwistaw dar ta' abitazzjoni biex jużawha bhala residenza tagħhom infushom billi jingħataw l-inċentivi kollha jew xi waħda jew iktar minn dawn l-inċentivi li ġejjin:

Att XXXI
ta' l-1981

(a) helsien mit-taxxa li tithallas taht l-Att ta' l-1981 dwar it-Taxxa fuq Dokumenti;

(b) helsien mit-taxxa li tithallas taht l-Att ta l-1973 dwar it-Taxxa tal-Mewt u tad-Donazzjoni;

(ċ) il-jedd li wiehed jirregistra dar ta' abitazzjoni bhala dar ta' abitazzjoni mnehhija mill-kontroll taht l-Ordinanza ta' l-1959 li Tneħhi l-Kontroll tad-Djar.

Dokumentazzjoni
ta' l-ghoti
ta' inċentivi.

4. (1) L-ghoti ta' xi waħda mill-inċentivi taht l-artikolu 3 ta' dan l-Att għandu jsir u jiġi dokumentat b'ċertifikat li jinħareġ mill-Awtorità tad-Djar jew mis-Segretarju tad-Djar skond il-każ.

(2) Hlief għall-iskopijiet tal-paragrafu (b) ta' l-artikolu 5 ta' dan l-Att, ċertifikat mahruġ taht is-subartikolu (1) ta' dan l-artikolu għandu jkollu effett biss jekk jiġi anness ma' l-att li bih id-dar ta' abitazzjoni li għalih jirreferi tkun ġiet akkwistata.

(3) Ċertifikat mahruġ taht is-subartikolu (1) ta' dan l-artikolu għandu jkun fih il-partikolaritajiet kollha tal-benefiċjarju, deskrizzjoni shiha tad-dar ta' abitazzjoni li għall-akkwist tagħha jkunu qegħdin jingħataw l-inċentivi taht dan l-Att, kif ukoll l-inċentivi speċifiċi li jkunu qegħdin jingħataw skond l-iskema.

(4) Bla preġudizzju għal kull responsabbiltà taht xi liġi oħra, min jiffalsifika ċertifikat li juri li jkun inħareġ taht is-subartikolu (1) ta' dan l-artikolu, jew li xjentement jagħmel użu minn dak id-dokument falsifikat jew minn kopja tiegħu ikun ħati ta' reat u jehel meta jinstab ħati multa ta' elf lira jew priġunerija għal żmien ta' mhux iżjed minn sentejn jew dik il-multu u priġunerija flimkien.

Helsien
mit-taxxa fuq
dokumenti.

5. Helsien mit-taxxa taht l-Att ta' l-1981 dwar it-Taxxa fuq Dokumenti, jista' jikkonsisti fl-eżenzjonijiet kollha jew f'xi waħda jew iktar mill-eżenzjonijiet li ġejjin mit-taxxa li tingħabar skond dak l-Att, jiġifieri:

(a) eżenzjoni mit-taxxa dovuta taht it-*Titlu III* tat-*Taqsim*a III ta' dak l-Att fuq l-att li bih id-dar ta' abitazzjoni li tkun qegħda tiġi akkwistata taht l-*Iskema* tkun qegħda tiġi trasferita lill-benefiċjarju;

(b) eżenzjoni mit-taxxa dovuta taht it-*Titlu IV* tat-*Taqsim*a III ta' dak l-Att fuq xi stima jew valutazzjoni tad-dar ta' abitazzjoni li tkun qegħda tiġi akkwistata taht l-*Iskema* in konnessjoni ma':

(i) it-trasferiment tagħha lill-benefiċjarju;

(ii) l-ghoti ta' xi self minn xi bank jew minn xi istituzzjoni oħra lill-benefiċjarju bil-ghan li tiġi akkwistata dik id-dar ta' abitazzjoni;

(ċ) eżenzjoni mit-taxxa dovuta taht it-*Titlu V* tat-*Taqsim* III ta' dak l-*Att* fuq l-irċevuta għall-*ħlas* tal-*prezz* jew *konsiderazzjoni* oħra li għalihom id-dar ta' abitazzjoni li tkun qegħda tiġi akkwistata taht l-*Iskema* tkun qegħda tiġi *trasferita* lill-*benefiċjarju*;

u meta dik l-eżenzjoni tkun giet mogħtija it-*taxxi* msemmija ma jkunux sal-*limiti* ta' dik l-eżenzjoni dovuti.

6. (1) Meta jingħata *ħelsien* mit-*taxxa* taht l-*Att* ta' l-1973 dwar it-*Taxxa* tal-*Mewt* u tad-*Donazzjoni* mal-*mewt* tal-*benefiċjarju*, u meta l-*benefiċjarju* jkun miżżewweġ filwaqt ta' l-*akkwist* tad-*dar* ta' abitazzjoni, ukoll mal-*mewt* ta' żewġ jew mart il-*benefiċjarju*, ma għandha tithallas ebda *taxxa* taht l-*imsemmi Att*, minħabba fi jew għar-*rigward* tad-*dar* ta' abitazzjoni akkwistata taht l-*iskema* fil-*każijiet* li ġejjin:

ħelsien
mit-*Taxxa*
tal-*Mewt* u
tad-*Donazzjoni*.

(a) mat-*trasferiment* permezz tad-*devoluzzjoni* b'liġi jew taht *dispożizzjoni* testamentarja b'titolu *universali* jew *partikulari* tad-*drittijiet* tal-*benefiċjarju* jew ta' żewġ jew mart il-*benefiċjarju* fuq id-dar ta' abitazzjoni;

(b) mat-*trasferiment* *causa mortis* ta' l-*użufrutt* tad-*dar* ta' abitazzjoni jew tas-*sehem* fiha, favur il-*benefiċjarju* jew l-*armla* jew l-*armel* tal-*benefiċjarju*; u

(ċ) mal-*konsolidazzjoni* ta' l-*użufrutt* imsemmi fil-*paragrafu* (b) ta' dan is-*subartikolu* man-*nuda* *proprjetà* tad-*dar* ta' abitazzjoni, meta jintemm l-*użufrutt*.

(2) L-eżenzjoni mogħtija taht is-*subartikolu* (1) ta' dan l-*artikolu* ma għandhiex tapplika għal xi parti mill-*valur* ta' dik id-dar ta' abitazzjoni li tkun teċċedi s-sebat elef *lira*.

7. Meta jingħata d-*dritt* li tiġi *reġistrata* dar ta' abitazzjoni bħala dar ta' abitazzjoni mneħħija mill-*kontroll* taht l-*Ordinanza* ta' l-1959 li Tneħħi l-*Kontroll* tad-*Djar*, dik id-dar ta' abitazzjoni tkun tista' tiġi *reġistrata* bħala dar ta' abitazzjoni mneħħija mill-*kontroll* bis-*sahħa* ta' u skond il-*paragrafu* (e) ta' l-*artikolu* 3 ta' l-*imsemmija* *Ordinanza*.

Jedd li tiġi
reġistrata
bħala dar
imneħħija
mill-*kontroll*.

8. L-*artikolu* 3 ta' l-*Ordinanza* ta' l-1959 li Tneħħi l-*Kontroll* tad-*Djar*, għandu jiġi emendat kif ġej:

Emenda ta'
l-*Ordinanza*
ta' l-1959
li Tneħħi
l-*Kontroll*
tad-*Djar*.

(a) minflok il-*kliem* “il-*gurnata* inkluża.” fil-*paragrafu* (d) tiegħu għandhom jidhlu l-*kliem* “il-*gurnata* inkluża; jew”; u

(b) minnufih wara l-*paragrafu* (d) tiegħu għandu jizdied dan li ġej:

“(e) kienet giet akkwistata taht *skema* bħal dik imsemmija fl-*Att* ta' l-1988 biex ihajjar persuni jsiru sid darhom, u li dwarha il-*jedd* biex tiġi *reġistrata* bħala dar ta' abitazzjoni mneħħija mill-*kontroll* ikun ingħata bħala *incentiv* skond dak l-*Att*; jew

(f) tkun, fid-data meta ssir l-applikazzjoni, okkupata mis-sid bhala residenza ordinarja tieghu u tkun giet hekk okkupata minnu, taht kull titolu, matul il-perijodu ta' ghaxar snin minnufih qabel id-data ta' l-applikazzjoni. Ghal finijiet ta' dan il-paragrafu l-espressjoni "residenza ordinarja" ma tinkludix residenza tas-sajf."

Skemi
maghmulin
qabel il-bidu
fis-sehh ta'
dan l-Att.

9. L-Iskemi ppublikati permezz ta' l-Avvizi tal-Gvern Numri 127, 128, 129 u 130 fil-Gazzetta tal-Gvern tas-16 ta' Frar, 1988, ghandhom jitqiesu li huma maghmula b'regolamenti maghmula bis-sahha ta' u skond l-artikolu 3 ta' dan l-Att.

Mghoddi mill-Kamra tad-Deputati fis-Seduta Nru. 144 tas-17 ta' Ottubru, 1988.

LAWRENCE GONZI
Speaker

P. MUSCAT TERRIBILE
Skrivan tal-Kamra tad-Deputati

I assent.

(L.S.)

PAUL XUEREB
Acting President

28th October, 1988

ACT No. XXVIII of 1988

AN ACT to make provision for the granting of certain incentives for the encouragement of Home Ownership.

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

1. (1) This Act may be cited as the Home Ownership Short title.
(Encouragement) Act, 1988.
2. In this Act unless the context otherwise requires: Interpretation.
 - “beneficiary” means the person to whom any of the incentives, referred to in Section 3 of this Act, are granted;
 - “dwelling-house” has the same meaning assigned to it under Ord. XIXA
the Housing (Decontrol) Ordinance, 1959; of 1959
 - “Housing Authority” means the authority established by Act XV
Section 3 of the Housing Authority Act, 1976; of 1976
 - “Housing Secretary” has the same meaning assigned to it by Act II
the Housing Act, 1949; of 1949
 - “Minister” means the Minister responsible for housing, and includes any Parliamentary Secretary with responsibility for housing; and
 - “usufruct” has the same meaning assigned to it in Section 2 of Act XLVII
the Death and Donations Duty Act, 1973. of 1973
3. The Housing Authority or the Housing Secretary may make Incentives for
regulations with the approval of the Minister, providing for schemes for home-ownership.

the encouragement of home-ownership in Malta, whereby persons are encouraged to acquire a dwelling house for their own residence by being granted all or any one or more of the following incentives:

Act XXXI
of 1981

(a) relief from the duty chargeable under the Duty on Documents Act, 1981;

(b) relief from the duty chargeable under the Death and Donations Duty Act, 1973;

(c) the right to register the dwelling house as a decontrolled dwelling-house under the Housing (Decontrol) Ordinance, 1959.

Evidence
of grant of
incentives.

4. (1) The grant of any of the incentives under section 3 of this Act shall be made and shall be evidenced by a certificate which shall be issued by the Housing Authority or the Housing Secretary, as the case may require.

(2) Except for the purposes of paragraph (b) of section 5 of this Act, a certificate issued under subsection (1) of this section shall have effect only if it is annexed to the deed whereby the dwelling-house to which it refers is acquired.

(3) A certificate issued under subsection (1) of this section shall contain the full particulars of the beneficiary, a full description of the dwelling-house for the acquisition of which the incentives under this Act are being granted and the specific incentives being granted in accordance with the scheme.

(4) Without prejudice to any liability under any other law any person who forges a certificate purporting to be issued under subsection (1) of this section, or who shall knowingly make use of such forged document or of a copy thereof, shall be guilty of an offence and shall on conviction be liable to a fine (*multa*) of one thousand Maltese Liri or to imprisonment for a term not exceeding two years or to both such fine and imprisonment.

Relief from
duty on
documents.

5. A relief from duty under the Duty on Documents Act, 1981, may consist in all or in any one or more of the following exemptions from the duties chargeable under the said Act, that is to say:

(a) an exemption from the duty chargeable under Title III of Part III of the said Act on the deed whereby the dwelling house being acquired under the scheme is transferred to the beneficiary;

(b) an exemption from the duty chargeable under Title IV of Part III of the said Act, on any appraisal or valuation of the dwelling house being acquired under the scheme in connection with:

(i) its transfer to the beneficiary;

(ii) the grant of any loan by any bank or other institution to the beneficiary for the purpose of the acquisition of such dwelling-house;

(c) an exemption from the duty chargeable under Title V of Part III of the said Act, on the receipt for the payment of the price or other consideration for which the dwelling-house being acquired under the scheme is transferred to the beneficiary;

and where relief has been so granted the duties aforesaid shall, to the extent of the relief, not be chargeable.

6. (1) Where relief from duty under the Death and Donations Duty Act, 1973, is granted, on the death of the beneficiary, and where the beneficiary is married at the time of the acquisition of the dwelling-house, also on the death of the beneficiary's spouse, no duty shall be payable under the said Act, on account of or in relation to the dwelling-house acquired under the scheme on any of the following:

Relief from
Death and
Donations
Duty.

(a) on the transmission through devolution by law or under a testamentary disposition by universal or particular title of the rights of the beneficiary or of the beneficiary's spouse over the dwelling-house;

(b) on the transmission *causa mortis* of the usufruct of the dwelling-house or share therein, in favour of the beneficiary or the widow or widower of the beneficiary; and

(c) on the consolidation of the usufruct referred to in paragraph (b) hereof with the *nuda proprietas* of the dwelling-house, on the termination of the usufruct.

(2) The exemption granted under subsection (1) of this section shall not apply to any part of the value of such dwelling-house in excess of seven thousand liri.

7. Where the right to register the dwelling-house as a decontrolled dwelling-house under the Housing (Decontrol) Ordinance, 1959, is granted, such dwelling-house shall be capable of being registered as a decontrolled dwelling-house under and in accordance with paragraph (e) of section 3 of the said Ordinance.

Right to
register as a
decontrolled
dwelling-house.

8. Section 3 of the Housing (Decontrol) Ordinance, 1959, shall be amended as follows:

Amendment to
the Housing
(Decontrol)
Ordinance,
1959.

(a) for the words "appointed day." in paragraph (d) thereof there shall be substituted the words "appointed day; or"; and

(b) immediately after paragraph (d) thereof there shall be added to the following:

"(e) was acquired under a scheme as is referred to in the Home Ownership (Encouragement) Act, 1988, and in respect of which the right to register as a decontrolled dwelling-house has been granted as an incentive in accordance with that Act; or

(f) is on the date of the application, occupied by the owner as his ordinary residence and has been so occupied by him, under any title, throughout the period of ten years immediately preceding the date of the application. For the purpose of this paragraph the expression "ordinary residence" does not include a summer residence."

Schemes
made before
the coming
into force
of this
Act.

9. The Schemes published by Government Notices Numbers 127, 128, 129 and 130 in the Government Gazette of the 16th February, 1988 shall be deemed to be made by regulations made in virtue of and according to section 3 of this Act.

Passed by the House of Representatives at Sitting No. 144 of the 17th October, 1988.

P. MUSCAT TERRIBILE
Clerk to the House of Representatives

LAWRENCE GONZI
Speaker