

MALTA

ATT Nru. XXII ta' l-1985

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

ATT biex ikompli jemenda l-Att ta' l-1981 dwar it-Taxxa fuq Dokumenti.

ACT No. XXII of 1985

AN ACT enacted by the Parliament of Malta.

AN ACT further to amend the Duty on Documents Act, 1981.

Nagħti l-kunsens tiegħi.

(L.S.)

AGATHA BARBARA
President

4 ta' Diċembru, 1985

ATT Nru. XXII ta' l-1985

ATT biex ikompli jemenda l-Att ta' l-1981 dwar it-Taxxa fuq Dokumenti.

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

1. (1) Dan l-Att jista' jissejjaħ l-Att ta' l-1985 li jemenda l-Att dwar it-Taxxa fuq Dokumenti (Emenda Nru. 2), u għandu jinqara u jftiehem haġa waħda ma' l-Att ta' l-1981 dwar it-Taxxa fuq Dokumenti, hawnhekk iżjed 'il quddiem imsejjaħ "l-Att prinċipali".

Titolu fil-qosor u bidu fis-sehħ.

Att Nru. XXXI ta' l-1981.

(2) Dan l-Att għandu jibda jsehħ fil-5 ta' Diċembru, 1985.

2. Minflok l-artikolu 38 ta' l-Att prinċipali għandu jidhol dan li ġej:—

Sostituzzjoni ta' l-artikolu 38 ta' l-Att prinċipali.

38. (1) Għandha tithallas fuq kull dokument u fuq kull sentenza, digriet jew ordni ta' kull Qorti jew awtorità oħra legittima, li bihom haġa immobbli jew xi dritt rejali fuq xi immobbli jiġi trasferit lil xi persuna, taxxa ta' Lm3.50c 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.

"Taxxa fuq bejgħ u trasferimenti oħra.

(2) Għandha tithallas fuq kull dokument u fuq kull sentenza, digriet jew ordni ta' kull Qorti jew awtorità oħra legittima li bihom xi bastiment jew ajruplan jew xi interessi f'xi bastiment jew ajruplan jiġu trasferiti lil xi persuna, taxxa ta' Lm2.60c 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.

(3) Id-dispożizzjonijiet tas-subartikolu (2) ta' dan l-artikolu għandhom jgħoddu għaċ-ċessjoni ta' krediti jew jeddijiet oħra, imsemmija fis-Sub-Titlu VII tat-Titlu VI tat-

Kap. 23 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.”.

Zieda ta' artikolu ġdid 62A ma' l-Att prinċipali. **3.** Minnufih wara l-artikolu 62 ta' l-Att prinċipali għandu jżiedied l-artikolu ġdid li ġej:

“Taxxa tal-boll.

62A. (1) Għandha tithallas taxxa ta' għaxar ċenteżmi fuq daww il-formuli ta' applikazzjoni jew dokumenti oħra li jsir lil, jew ikunu meħtieġa minn, daww id-dipartimenti tal-Gvern jew daww il-korpi statutorji, kif jiġi preskritt b'regolamenti.

(2) Il-ħlas ta' dik it-taxxa għandu jiġi muri bit-waħħil ta' bolli tal-pustaġġ tal-valur ta' għaxar ċenteżmi, fuq id-dokument li dwaru għandha tithallas it-taxxa kif intqal qabel, liema bolli ta' pustaġġ għandhom jitwaħħlu fuq id-dokument u kanċellati mill-persuna li tagħmel użu minn dak id-dokument jew li tipprezentah billi tikteb minn naħa għall-oħra tal-bolli d-data tal-prezentata tad-dokument.

(3) Ebda formula jew dokument, li skond xi regolamenti li jkunu fis-seħħ, fuqu għandha tithallas taxxa tal-boll ma jkun jista' jiġi aċċettat meta jiġi pprezentat f'xi dipartiment jew korp kemm-il darba ma jkollux fuqu l-bolli.

(4) Id-dispożizzjonijiet ta' dan l-artikolu m'għandhomx japplikaw għal xi formula jew dokument meta l-formula jew id-dokument jiġi pprezentat minn dipartiment tal-Gvern.”.

Mghoddi mill-Kamra tad-Deputati fis-Seduta Nru. 304 ta' 1-4 ta' Diċembru, 1985.

DANIEL MICALLEF
Speaker

C. MIFSUD
Skriwan tal-Kamra tad-Deputati

I assent.

(L.S.)

AGATHA BARBARA
President

4th December, 1985

ACT No. XXII of 1985

AN ACT further to amend the Duty on Documents Act, 1981.

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

1. (1) This Act may be cited as the Duty on Documents (Amendment) (No. 2) Act, 1985, and shall be read and construed as one with the Duty on Documents Act, 1981, hereinafter referred to as “the principal Act”.

Short title and commencement.

Act No. XXXI of 1981

(2) This Act shall come into force on 5th December, 1985.

2. For section 38 of the principal Act there shall be substituted the following:

Substitution of section 38 of the principal Act.

“Duty on sales and other transfers.

38. (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, a duty of Lm3.50c 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) There shall be charged on every document and on every judgement, decree or order of any Court or other lawful authority, whereby any ship or aircraft or interest in any ship or aircraft is transferred to any person, a duty of Lm2.60c for every Lm100 or part thereof of the amount or value of the consideration for the transfer of such thing or the value of such thing, whichever is the higher.

(3) The provisions of subsection (2) of this section shall apply to an 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.”.

Addition of new section 62A to the principal Act.

3. Immediately after section 62 of the principal Act there shall be added the following new section:

“Stamp duty.

62A. (1) There shall be charged a duty of ten cents on such application forms or other documents made to or required by such departments of Government or such statutory bodies, as may be prescribed by regulations.

(2) Payment of such duty shall be denoted by the affixing of postage stamps to the value of ten cents, on the document chargeable with duty as aforesaid, which postage stamps shall be affixed on the document and cancelled by the person making use of or presenting the document by writing across the stamps the date of the presentation of the document.

(3) No such form or document, which in accordance with any regulations in force, is chargeable with stamp duty shall be acceptable for presentation in any department or body unless duly stamped.

(4) The provisions of this section shall not apply to any form or document where the form or document is presented by a Government department.”.

Passed by the House of Representatives at Sitting No. 304 of the 4th December, 1985.

DANIEL MICALIEF
Speaker

C. MIFSUD
Clerk to the House of Representatives