

**MALTA**

**ATT Nru. II ta' l-1987**

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

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

**ACT No. II of 1987**

AN ACT enacted by the Parliament of Malta,

**AN ACT further to amend the Entertain-  
ments Tax Act, 1974.**

Nagħti l-kunsens tiegħi.

(L.S.)

AGATHA BARBARA  
President

29 ta' Jannar, 1987

**ATT Nru. II ta' l-1987**

*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:—

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 haġa waħda ma' l-Att ta' l-1974 dwar it-Taxxa tad-Divertimenti, hawnhekk iżjed 'il quddiem imsejjaħ "l-Att prinċipali".

Titolu fil-qosor  
u bidu fis-seħh.

(2) Id-dispożizzjonijiet ta' dan l-Att għandhom jitqiesu li dahlu fis-seħh fl-1 ta' Jannar, 1987.

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

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

(a) fis-subartikolu (1) tiegħu minflok il-kliem "fl-artikolu 5 ta' dan l-Att" għandhom jidhru 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) mjinnufih wara s-subartikolu (1) tiegħu għandu jidhri 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 hames centez-  
mi 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”.

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Mgħoddi mill-Kamra tad-Deputati fis-Seduta Nru. 435 tas-26 ta' Jannar, 1987.

**PAUL XUEREB**  
*Speaker*

**P. MUSCAT TERRIBILE**  
*Aġent Skrivani tal-Kamra tad-Deputati*

I assent.

(L.S.)

AGATHA BARBARA  
President

29th January, 1987

## ACT No. II of 1987

*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:—

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”. Short title and commencement.

(2) The provisions of this Act shall be deemed to have come into force on the 1st January, 1987.

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

(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”.

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Passed by the House of Representatives at Sitting No. 435 of the 26th January,  
1987.

**PAUL XUEREB**  
*Speaker*

**P. MUSCAT TERRIBILE**  
*Acting Clerk to the House of Representatives*