Suppliment tal-Gazzetta tal-Gvern ta' Malta, Nru. 13,662, 12 ta' Ottubru, 1979
Taqsima C

Nru. 99

12. 10. 79

MALTA

KAMRA TAD-DEPUTATI

ABBOZZ ta' Liġi mressaq mill-Onorevoli Joseph F. Abela, M.P., Ministru tal-Finanzi, Dwana u Investimenti Finanzjarji tal-Poplu, u moqri għall-Ewwel Darba fis-Seduta tat-8 ta' Frar, 1979.

ATT biex jippreskrivi għall-perijodu tas-sena finanzjarja.

C. MIFSUD
Skrivan tal-Kamra tad-Deputati

HOUSE OF REPRESENTATIVES

A BILL introduced by the Honourable Joseph F. Abela, M.P. Minister of Finance, Customs and People's Financial Investments, and read the First time at the Sitting of the 8th February, 1979.

AN ACT to prescribe the period of the financial year.

C. MIFSUD
Clerk to the House of Representatives

ABBOZZ TA' LIĠI

msejjaħ

ATT biex jippreskrivi għall-perijodu tas-sena finanzjarja.

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.

1. Dan l-Att jista' jissejjaħ l-Att ta' l-1979 dwar is-Sena Finanzjarja.

Tmiem ta' sena finanzjarja.

2. Għall-finijiet tal-Kostituzzjoni, u kif provdut bl-artikolu 126 tagħha, qed jiġi b'dan preskritt li l-31 ta' Diċembru tkun id-data li fiha tintemm kull sena finanzjarja wara dik li ntemmet fil-31 ta' Marzu, 1979.

Emendi ta' Liġijiet fl-Iskeda.

3. Il-liġijiet speċifikati fl-ewwel kolonna ta' l-Iskeda li tinsab ma' dan l-Att għandu jkollhom effett skond l-emendi speċifikati fit-tieni kolonna ta' dik l-Iskeda.

SKEDA

Artikolu 3

L-Ewwel Kolonna Liġi	It-Tieni Kolonna Safejn għandha tiġi emendata
Att dwar id-Dazju tas-Sisa fuq is-Sigarretti magħdumin bil-Makna (Kap. 94)	Fis-subartikolu (3) ta' l-artikolu 7, minflok il-kliem "sal-wieħed u tletin ta' l-ewwel xahar ta' Marzu" għandhom jidħlu l-kliem "sal-wieħed u tletin ta' l-ewwel xahar ta' Diċembru".
Att dwar il-Protezzjoni ta' l-Erarju (Kap. 99)	Fil-paragrafu (a) tas-subartikolu (3) ta' l-artikolu 4, minflok il-kliem "li jibda fl-ewwel jum ta' Jannar u li jispiċċa fit-tletin ta' April" għandhom jidħlu l-kliem "li jibda fl-ewwel jum ta' Ottubru ta' dik is-sena u li jispiċċa fil-wieħed u tletin ta' Jannar tas-sena ta' wara".
Att dwar id-Dazju tas-Sisa fuq il-Birra (Kap. 112)	Fis-subartikolu (3) ta' l-artikolu 3, minflok il-kliem "sal-wieħed u tletin ta' Marzu" għandhom jidħlu l-kliem "sal-wieħed u tletin ta' Diċembru".
Ordinanza ta' l-1961 dwar ix-Xandir (Ord. Nru. XX ta' l-1961)	Fl-artikolu 2, minflok it-tifsira ta' "sena finanzjarja" għandha tidħol it-tifsira li ġejja: " "sena finanzjarja" għandha l-istess tifsir li għandha għall-finijiet tal-Kostituzzjoni;".
Ordinanza ta' l-1961 dwar Dazju tas-Sisa fuq *Crown Corks* u Konċentrati Mhux-alkoholiki (Ord. Nru. XXI ta' l-1961)	Fil-paragrafu 4 tat-Tieni Skeda, minflok il-kliem "sal-31 ta' Marzu" għandhom jidħlu l-kliem "sal-wieħed u tletin ta' Diċembru".
Ordinanza ta' l-1961 dwar il-Bank ta' Tifdil tal-Gvern ta' Malta (Ord. Nru. XXV ta' l-1961)	Fis-subartikolu (2) ta' l-artikolu 8, minflok il-kliem "għandu jiġi kalkolat sal-wieħed u tletin ġurnata ta' Marzu ta' kull sena" għandhom jidħlu l-kliem "għandu jiġi kalkolat, sas-sena 1979, sal-31 ta' Marzu u għal darb'oħra mill-1 ta' April sal-31 ta' Diċembru ta' dik is-sena, u, għal kull sena ta' wara, sal-31 ta' Diċembru ta' kull sena"; Fl-artikolu 11, minflok il-kliem "li ttemm f'kull wieħed u tletin ġurnata ta' Marzu" għandhom jidħlu l-kliem "li ttemm, sas-sena 1979, fil-31 ta' Marzu u għal darb'oħra matul id-disa' xhur li jtemmu fil-31 ta' Diċembru ta' dik is-sena, u wara matul is-sena li ttemm fil-31 ta' Diċembru ta' kull sena"; Fis-subartikolu (3) ta' l-artikolu 12, minflok il-kliem "Jekk fil-wieħed u tletin ġurnata ta' Marzu" għandhom jidħlu l-kliem "Jekk fil-31 ta' Marzu ta' kull sena sas-sena 1979, u għal darb' oħra fil-31 ta' Diċembru ta' l-istess sena, u jekk fil-31 ta' Diċembru f'kull sena li tiġi wara".
Att ta' l-1962 dwar l-Amministrazzjoni Finanzjarja u l-Verifika (Att Nru. I ta' l-1962)	Fl-artikolu 2, minflok it-tifsira ta' "sena finanzjarja" għandha tidħol it-tifsira li ġejja: " "sena finanzjarja" għandha l-istess tifsir li għandha għall-finijiet tal-Kostituzzjoni;".

L-Ewwel Kolonna Liġi	It-Tieni Kolonna Safejn għandha tiġi emendata
Att ta' l-1968 dwar it-Tarzna ta' Malta (Att Nru. XV ta' l-1968)	Minflok l-artikolu 15 għandu jidħol l-artikolu li ġej: "15. Is-sena finanzjarja tal-korporazzjoni tkun perijodu ta' tnax-il xahar li jtemm fil-31 ta' Diċembru: Iżda s-sena finanzjarja li bdiet fl-1 ta' April, 1979, tkun perijodu ta' disa' xhur li jtemm fil-31 ta' Diċembru, 1979;".
Att ta' l-1970 dwar *Savings Bonds* (Att Nru. XXXII ta' l-1970)	Fl-artikolu 2, minflok it-tifsira ta' "sena finanzjarja" għandha tidħol it-tifsira li ġejja: " "sena finanzjarja" għandha l-istess tifsir li għandha għall-finijiet tal-Kostituzzjoni;".
Att ta' l-1971 dwar *Premium Bonds* (Att Nru. VII ta' l-1971)	Fl-artikolu 2, minflok it-tifsira ta' "sena finanzjarja" għandha tidħol it-tifsira li ġejja: " "sena finanzjarja" għandha l-istess tifsir li għandha għall-finijiet tal-Kostituzzjoni;".
Att ta' l-1975 dwar il-Korporazzjoni Telemalta (Att Nru. XVI ta' l-1975)	Fl-artikolu 2, minflok it-tifsira ta' "sena finanzjarja" għandha tidħol it-tifsira li ġejja: " "sena finanzjarja" tfisser perijodu ta' tnax-il xahar li jtemm fit-tletin jum ta' Settembru: Iżda s-sena finanzjarja li bdiet fl-1 ta' April, 1979, għandha ttemm fil-31 ta' Marzu, 1980, u l-ewwel sena finanzjarja li tiġi wara għandha tibda fl-1 ta' April, 1980, u ttemm fit-30 ta' Settembru, 1981;".
Att ta' l-1976 dwar l-Awtorità tad-Djar (Att Nru. XV ta' l-1976)	Fl-artikolu 2, fit-tifsira ta' "sena finanzjarja", minflok il-kliem "fil-31 ta' Marzu" u "l-31 ta' Marzu" għandhom jidħlu rispettivament il-kliem "fit-30 ta' Settembru" u l-kliem "t-30 ta' Settembru".
Att ta' l-1977 dwar l-Enemalta (Att Nru. XVI ta' l-1977)	Fis-subartikolu (1) ta' l-artikolu 2, minflok it-tifsira ta' "sena finanzjarja" għandha tidħol it-tifsira li ġejja: " "sena finanzjarja" tfisser perijodu ta' tnax-il xahar li jtemm fit-tletin jum ta' Settembru: Iżda s-sena finanzjarja li bdiet fl-1 ta' April, 1979, għandha ttemm fil-31 ta' Marzu, 1980, u l-ewwel sena finanzjarja li tiġi wara għandha tibda fl-1 ta' April, 1980, u ttemm fit-30 ta' Settembru, 1981;".

Għanijiet u Raġunijiet

L-għan ewlieni ta' dan l-Abbozz huwa li b'effett minn din is-sena, is-sena finanzjarja tal-Gvern tibda ttemm fil-31 ta' Diċembru minflok fil-31 ta' Marzu. Is-sena finanzjarja ta' ċerti korpijiet mwaqqfin b'liġi kif ukoll xi snin finanzjarji stabbiliti għal għanijiet fiskali u għal għanijiet oħra qed jinbidlu wkoll minħabba t-tibdil ewlieni kif ukoll minħabba li xi wħud minn dawn il-korpijiet għandhom jissottomettu lill-Parlament l-estimi tagħhom separatament.

A BILL

entitled

AN ACT to prescribe the period of the financial year.

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. This Act may be cited as the Financial Year Act, 1979. Short title.

2. For the purposes of the Constitution, and as provided by section 126 thereof, it is hereby prescribed that the 31st day of December shall be the date on which every financial year, subsequent to that ending on the 31st March, 1979, shall end. End of financial year.

3. The enactments specified in the first column of the Schedule hereto shall have effect subject to the amendments specified in the second column of that Schedule. Amendments of Enactments in Schedule.

SCHEDULE

Section 3

First Column Enactment	Second Column Extent of Amendments
Machine-made Cigarettes (Excise Duty) Act (Cap. 94)	In subsection (3) of section 7, for the words "until the 31st March next following" there shall be substituted the words "until the thirty-first day of December next following".
Revenue (Safeguard) Act (Cap. 99)	In paragraph (a) of subsection (3) of section 4, for the words "beginning with the first day of January and ending with the thirtieth day of April" there shall be substituted the words "beginning with the first day of October of that year and ending with the thirty-first day of January of the next following year".
Beer (Excise Duty) Act (Cap. 112)	In subsection (3) of section 3, for the words "until the thirty-first day of March" there shall be substituted the words "until the thirty-first day of December".
Broadcasting Ordinance, 1961 (Ord. No. XX of 1961)	In section 2, for the definition of "financial year" there shall be substituted the following definition: " " financial year" has the same meaning as it has for the purposes of the Constitution;".
Excise Duty (Crown Corks and Non-Alcoholic Concentrates) Ordinance, 1961 (Ord. No. XXI of 1961)	In paragraph 4 of the Second Schedule, for the words "until the 31st day of March" there shall be substituted the words "until the thirty-first day of December".
Malta Government Savings Bank Ordinance, 1961 (Ord. No. XXV of 1961)	In subsection (2) of section 8, for the words "shall be calculated to the thirty-first day of March in every year" there shall be substituted the words "shall be calculated, until the year 1979, to 31st March and again from 1st April to 31st December of that year, and, for any subsequent year, to 31st December in every year"; In section 11, for the words "ending on each thirty-first day of March" there shall be substituted the words "ending, until the year 1979, on 31st March and again during the nine months ending on 31st December of that year, and subsequently during the year ending on 31st December of each year"; In subsection (3) of section 12, for the words "If on the thirty-first day of March" there shall be substituted the words "If on 31st March in any year until the year 1979, and again on 31st December of the said year, and if on 31st December in any subsequent year".
Financial Administration and Audit Act, 1962 (Act No. I of 1962)	In section 2, for the definition of "financial year" there shall be substituted the following definition: " "financial year" has the same meaning as it has for the purposes of the Constitution;".

First Column Enactment	Second Column Extent of Amendments
Malta Dockyard Act, 1968 (Act No. XV of 1968)	For section 15 there shall be substituted the following section: "15. The financial year of the corporation shall be a period of twelve months ending on 31st December: Provided that the financial year which began on 1st April, 1979, shall be a period of nine months ending on 31st December, 1979.".
Savings Bonds Act, 1970 (Act No. XXXII of 1970)	In section 2, for the definition of "financial year" there shall be substituted the following definition: " "financial year" has the same meaning as it has for the purposes of the Constitution;".
Premium Bonds Act, 1971 (Act No. VII of 1971)	In section 2, for the definition of "financial year" there shall be substituted the following definition: " " financial year" has the same meaning as it has for the purposes of the Constitution;".
Telemalta Corporation Act, 1975 (Act No. XVI of 1975)	In section 2, for the definition of "financial year" there shall be substituted the following definition: " "financial year" means the period of twelve months ending on the thirtieth day of September: Provided that the financial year which commenced on 1st April, 1979, shall end on 31st March, 1980, and the first financial year thereafter shall commence on 1st April, 1980, and end on 30th September, 1981;".
Housing Authority Act, 1976 (Act No. XV of 1976)	In section 2, in the definition of "financial year", for the words "31st March" and "the 31st day of March" there shall be substituted respectively the words "30th September" and the words "the 30th day of September".
Enemalta Act, 1977 (Act No. XVI of 1977)	In subsection (1) of section 2, for the definition of "financial year" there shall be substituted the following definition: " "financial year" means the period of twelve months ending on the thirtieth day of September: Provided that the financial year which commenced on 1st April, 1979, shall end on 31st March, 1980, and the first financial year thereafter shall commence on 1st April, 1980, and end on 30th September, 1981;".

Objects and Reasons

The main purpose of this Bill is to change with effect from this year, the Government's financial year from one ending on 31st March to one ending on 31st December. The financial years of certain statutory bodies as well as certain financial years established for fiscal and other purposes are also being changed to take account of the main change as well as the requirement of some of those bodies to submit to Parliament their own separate estimates.

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