

Nagħti l-kunsens tiegħi.

(L.S.)

EDWARD FENECH ADAMI
President

17 ta' Marzu, 2006

ATT Nru II ta' l-2006

ATT biex jimplimenta diversi miżuri ta' l-Estimi u miżuri amministrattivi oħra.

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

1. It-titolu fil-qosor ta' dan l-Att huwa l-Att ta' l-2006 li Titolu fil-qosor. Jimplimenta Miżuri ta' l-Estimi.

TAQSIMA I

2. (1) Din it-Taqsima temenda l-Ordinanza dwar il-Pensjonjinet u għandha tinqara u tiftiehem haġa waħda ma' l-Ordinanza dwar il-Pensjonijiet, hawnhekk iżjed 'il quddiem f'din it-Taqsima msejha "l-Ordinanza prinċipali". Emenda ta' l-Ordinanza dwar il-Pensjonijiet. Kap. 93.

(2) Din it-Taqsima għandha tidhol fis-seħh f'dik id-data li l-Ministru responsabbli għall-finanzi jista' jstabilixxi b'avviż fil-Gazzetta.

3. Minnufih wara l-ewwel proviso ta' l-artikolu 7(1)(g) ta' l-Ordinanza prinċipali, għandu jiżded il-proviso li ġej: Emenda ta' l-artikolu 7 ta' l-Ordinanza prinċipali.

"Izda wkoll meta uffiċjal ikun telaq mill-uffiċċju tiegħu fis-servizz ta' Malta wara 31 ta' Diċembru, 1978 sabiex jiehu impieg ma' l-Università ta' Malta, is-servizz ma' l-Università ta' Malta

ghandu jitqies bhala servizz mal-Gvern:".

Emenda ta' l-
artikolu 8A ta'
l-Ordinanza
prinċipali.

4. Fl-artikolu 8A ta' l-Ordinanza prinċipali, minnufih wara l-ahhar proviso ghandu jizdied il-proviso li ġej:

" Izda wkoll għall-għanijiet biex tiġi stabbilita d-data tat-tmiem tas-servizz mal-Gvern bil-għan li tiġi kalkolata l-kontribuzzjoni dovuta mill-kumpannija jew enti intiza għall-kost tal-pensjoni u, jew gratifikazzjoni, skond il-każ, dik id-data għandha tiġi meqjusa, u li kienet minn dejjem, jew id-data meta l-uffiċjal ġie imqabba għal servizz jew xort'ohra beda jaqdi dmirijietu mal-kumpannija jew enti minn fejn eventwalment irtira, jew id-data ta' meta l-uffiċjal beda l-impieg *full time* mal-kumpannija jew enti, liema data tiġi qabel."

Emenda ta' l-
artikolu 8E ta' l-
Ordinanza
prinċipali.

5. Fl-artikolu 8E(2) minnufih wara l-paragrafu (ċ) ghandu jizdied il-paragrafu ġdid li ġej:

" (d) Ambaxxatur, Kummissarju Għoli jew rappreżentant prinċipali iehor ta' Malta f'xi pajjiż iehor, meta jiġu mahtura mis-servizz pubbliku skond il-proviso ta' l-artikolu 111(1) tal-Kostituzzjoni ta' Malta u sakemm, qabel dik il-ħatra, id-detentur ta' xi waħda mill-karigi msemmija kien eliġibbli għal ħatra bhala kap ta' dipartiment tal-Gvern skond l-artikolu 92(4) tal-Kostituzzjoni ta' Malta."

TAQSIMA II

Emenda ta' l-
Att dwar it-
Taxxa fuq l-
Income.
Kap. 123.

6. (1) Din it-Taqsima temenda l-Att dwar it-Taxxa fuq l-*Income* u għandha tinqara u tiftiehem haġa waħda ma' l-Att dwar it-Taxxa fuq l-*Income*, hawnhekk iżjed 'l quddiem f'din it-Taqsima imsejjaħ "l-Att prinċipali".

(2) (a) Id-disposizzjonijiet ta' l-artikoli 7 u 8 għandhom jitqiesu li bdew fis-sehħ fl-1 ta' Novembru, 2005.

(b) Id-disposizzjonijiet ta' l-artikolu 9 għandhom jitqiesu li bdew fis-sehħ mis-sena ta' stima 2007.

Emenda ta' l-
artikolu 5 ta' l-
Att prinċipali.

7. L-artikolu 5 ta' l-Att prinċipali ghandu jiġi emendat kif ġej:

(a) fis-subartikolu (8), minflok il-kliem "imnaqqas kif imsemmi qabel." ghandu jidhol dan li ġej:

"imnaqqas kif imsemmi qabel:

Izda, sakemm ma jiġix awtorizzat mod iehor mill-Kummissarju, għandha tithallas taxxa proviżorja kif

provdut fl-artikolu 43(1)(b) ta' dak l-Att fuq kull trasferiment li japplika għalih dan is-subartikolu."; u

(b) is-subartikolu (9) għandu jiġi emendat kif ġej:

(i) fil-paragrafu (i), minflok il-kliem "li tkun kumpannija fi hdan il-grupp." għandu jidhol dan li ġej:

"li tkun kumpannija fi hdan il-grupp:

Izda l-Ministru jista' b'regoli jippreskrivi kondizzjonijiet għall-helsien mit-taxxa maħsub f'dan is-subartikolu li jkunu differenti minn dawk provduti f'dan il-paragrafu, u dawk ir-regoli jkunu japplikaw għal trasferimenti li jsiru wara dik id-data li tista' tkun preskritta."; u

(ii) fil-paragrafu (ii), minnufih wara l-kliem "tas-subparagrafi (a) u (b) ta' l-imsemmi paragrafu," għandhom jidhlu l-kliem "jew ta' regoli preskritti skond l-imsemmi paragrafu,".

8. Minnufih wara l-artikolu 5 ta' l-Att prinċipali għandu jiżdid l-artikolu ġdid li ġej:

Żieda ta' artikolu ġdid ma' l-Att prinċipali.

"Trasferimenti ta' proprjetà.

5A. (1) Minkejja kull disposizzjoni oħra ta' l-Atti dwar it-Taxxi, it-taxxa għandha tithallas fuq kull trasferiment li japplika għalih dan l-artikolu f'dak l-ammont, b'dik ir-rata u b'dak il-mod kif stabbilit f'dan l-artikolu.

(2) (a) F'dan l-artikolu, sakemm ir-rabta tal-kliem ma tehtiegħ xort'oħra -

"proġett" tfisser proprjetà li tkun ġiet żviluppata mis-sid f'iktar minn unità waħda trasferibbli jew maqsuma għal trasferiment f'iktar minn porzjoni waħda trasferibbli;

"proprjetà" tfisser kull proprjetà immobbli sitwata f'Malta u kull dritt fuq dik il-proprjetà;

"residenza tiegħu stess" għandha t-tifsira mogħtija lilha fl-artikolu 5(5)(ċ);

"trasferiment" ghandha t-tifsira moghtija lilha fl-artikolu 5(1)(b) u tinkludi kull assenjament jew ċessjoni ta' drittijiet fuq proprjetà, kull trasferiment ta' proprjetà minn kumpanija lis-soċji tagħha magħmul fil-kors ta' l-istralċ u kull ġrajja li titqies li hi trasferiment skond xi disposizzjoni ta' l-artikolu 5. Ma tinkludix qsim ta' proprjetà fejn ebda kumpens ma jkun dovut. Meta l-proprjetà tiġi trasferita permezz ta' att ta' permuta, il-partijiet jitqiesu li jkunu għamlu żewġ atti ta' trasferiment separati.

(b) Mingħajr ħsara għas-subartikolu (7), proprjetà assenjata lil wiehed li jkun qed jaqsam proprjetà b'att ta' qsim titqies li tkun ġiet akkwistata minn dak li jkun qed jaqsam fiż-żmien meta jkun akkwista s-sehem tiegħu indiviż qabel dak il-qsim u bis-saħħa ta' l-istess trasferiment *causa mortis* jew *inter vivos* li bihom kien akkwista dak is-sehem indiviż.

(ċ) Biex jiġi stabbilit jekk hux dovut kumpens fil-każ ta' kuntratt ta' qsim, għandhom jgħoddu d-disposizzjonijiet ta' l-artikolu 5(2)(d) *mutatis mutandis*.

(d) Kull qligħ jew profitti derivati mill-assenjament ta' xi dritt li jkun inkiseb skond konvenju għall-bejgħ, inkluż konvenju għat-trasferiment ta' proprjetà immobbli bi kwalunkwe mod jew konvenju dwar enfitewsi, għandhom jitqiesu fil-każijiet kollha li jkunu qligħ jew profitti derivati minn sengħa, negozju, professjoni jew vokazzjoni li jaqgħu taħt l-artikolu 4(1)(a): iżda biex jiġi stabbilit l-*income* totali li jkun ġej minn dak l-assenjament ma għandu jingħata ebda tnaqqis hlief kif u safejn jista' jiġi preskritt.

(3) Dan l-artikolu japplika għal kull trasferiment ta' proprjetà magħmul fi jew wara l-1 ta' Novembru 2005, bl-esklużjoni ta':

(a) trasferiment li dwaru jsehhu dawn il-kundizzjonijiet kollha li ġejjin:

Kap. 364.

(i) ikun inghata avviż ta' konvenju ta' bejgh jew ta' trasferiment dwar dak it-trasferiment lill-Kummissarju skond id-disposizzjonijiet ta' l-artikolu 3(6) ta' l-Att dwar it-Taxxa fuq Dokumenti u Trasferimenti jew ta' regoli magħmula taht dak l-Att sa mhux aktar tard mit-22 ta' Novembru, 2005, u

(ii) it-trasferiment isir fi jew wara l-1 ta' Novembru, 2005 izda mhux aktar tard mill-31 ta' Marzu, 2006 u jsir skond, u għall-prezz u skond l-istess pattijiet stabbiliti fil-konvenju ta' bejgh jew ta' trasferiment; u

(iii) jinghata avviż ta' dak it-trasferiment lill-Kummissarju skond l-Att imsemmi mhux aktar tard mill-15 ta' Mejju, 2006;

(iv) min qed jittrasferixxi jagħzel, permezz ta' dikjarazzjoni li għandha ssir lin-nutar fil-waqt tal-pubblikazzjoni ta' l-att tat-trasferiment u registrata fl-imsemmi att, li dan l-artikolu ma japplikax għal dak it-trasferiment;

(b) trasferiment ta' proprjetà li jsir mhux aktar tard minn hames snin wara d-data ta' l-akkwist tagħha jekk min jittrasferixxi jagħzel, permezz ta' dikjarazzjoni li għandha ssir lin-nutar fil-waqt tal-pubblikazzjoni ta' l-att tat-trasferiment u registrata fl-imsemmi att, li dan l-artikolu ma għandux japplika għal dak it-trasferiment:

Izda fil-każ ta' trasferiment li jsir fi jew wara l-1 ta' Marzu, 2006, ta' proprjetà li tagħmel parti minn proġett:

(i) għażla bhal dik tista' ssir biss jekk it-trasferiment ikun l-ewwel trasferiment magħmul mill-imsemmija persuna li tkun qed tittrasferixxi fi jew wara l-imsemmija data ta' proprjetà li tagħmel parti minn dak il-proġett; u

(ii) meta ssir għażla kif inghad din għandha tapplika wkoll għat-trasferimenti kollha sussegwenti ta' proprjetà li tagħmel parti minn dak il-proġett li jsiru mill-imsemmija persuna li tkun qed tittrasferixxi mhux aktar tard minn hames snin mid-data ta' l-akkwist tagħha, u dawk it-trasferimenti kollha jkunu għalhekk trasferimenti li ma japplikax għalihom dan l-artikolu:

Izda wkoll illi, għal biex jiġi stabbilit jekk il-proprjetà gietx trasferita mhux aktar tard minn hames snin wara l-akkwist tagħha, meta min ikun qed jittrasferixxi tkun kumpannija li kienet akkwistat il-proprjetà permezz ta' trasferiment li kien ikkwalifika għal eżenzjoni skond is-subartikolu (4)(f) jew l-artikolu 5(9) ("eżenzjoni tal-grupp"), hija għandha titqies li kienet akkwistat il-proprjetà fid-data li fiha l-proprjetà kienet giet akkwistata qabel minn kumpannija permezz ta' l-aħħar trasferiment li ma kienx jikkwalifika għall-eżenzjoni tal-grupp;

Kap. 246.

(ċ) trasferiment ta' proprjetà li tkun sitwata f'area speċjali msemmija, kif imfissra fl-Att dwar l-Akkwist ta' Proprjetà Immobbli minn Persuni Mhux Residenti, jekk isir minn persuna li kienet is-sid ta' dik il-proprjetà fid-data meta dik l-area saret għall-ewwel darba area speċjali msemmija u jekk min ikun qed jittrasferixxi jagħzel, permezz ta' dikjarazzjoni li għandha ssir lin-nutar fil-waqt tal-pubblikazzjoni ta' l-att tat-trasferiment u reġistrata fl-imsemmi att, li dan l-artikolu ma japplikax għal dak it-trasferiment:

Iżda -

(i) fi trasferiment li jsir fi jew wara l-1 ta' Marzu, 2006, għażla bħal dik tista' ssir biss jekk it-trasferiment ikun l-ewwel trasferiment ta' proprjetà li tkun sitwata f'dik l-area speċjali msemmija li jsir mill-imsemmija persuna li tkun qed tittrasferixxi fi jew wara l-imsemmija data; u

(ii) meta ssir għażla kif ingħad għandha tapplika għat-trasferimenti kollha sussegwenti ta' proprjetà li tkun sitwata f'dik l-area speċjali msemmija li jsiru f'kull żmien mill-imsemmija persuna li tkun qed tittrasferixxi, u dawk it-trasferimenti kollha jkunu għalhekk trasferimenti li ma japplikax għalihom dan l-artikolu;

(d) trasferiment li dwaru jseħhu dawn il-kundizzjonijiet kollha li ġejjin:

(i) il-proprjetà kienet, minnufih qabel it-trasferiment, komproprjetà ta' żewġ individwi u t-trasferiment isir minn wieħed minn dawk il-komproprjetarji lill-iehor;

Kap. 364.

(ii) fl-att ta' l-akkwist ta' dik il-proprjeta il-komproprjetarji kienu ghamlu dikjarazzjoni għall-finijiet ta' l-artikolu 32(4)(b) ta' l-Att dwar it-Taxxa fuq Dokumenti u Trasferimenti li huma kienu akkwistawha biex jistabbilixxu fiha jew jibnu fuqha r-residenza ordinarja unika tagħhom;

(iii) min qed jittrasferixxi jagħzel, permezz ta' dikjarazzjoni li għandha ssir lin-nutar fil-waqt tal-pubblikazzjoni ta' l-att tat-trasferiment u reġistrata fl-imsemmi att, li dan l-artikolu ma għandux japplika għal dak it-trasferiment;

(e) trasferiment li dwaru jsehhu dawn il-kundizzjonijiet kollha li ġejjin:

Kap. 88.

(i) ikun trasferiment ta' proprjeta lill-Gvern Malti skond akkwist ta' dik il-proprjeta li jkun magħmul skond l-Ordinanza dwar l-Akkwist ta' Artijiet għal Skopijiet Pubbliċi;

(ii) il-Gvern ikun ha pussess ta' dik il-proprjeta jew Ordni tal-President tkun inharġet dwarha qabel l-1 ta' Novembru, 2005 u jkun hemm evidenza ta' dan il-fatt f'ittra ffirmata mill-Kummissarju ta' l-Art li tiġi mehmuża ma' l-att tat-trasferiment. Min jittrasferixxi għandu jipproduċi l-imsemmija ittra lin-nutar li jipubblika l-att. In-nutar għandu jehmeż dik l-ittra ma' l-att tat-trasferiment u jagħti kopja awtentikata tagħha lill-Kummissarju b'dak il-mod li jista' jkun preskritt;

(iii) min qed jittrasferixxi jagħzel, permezz ta' dikjarazzjoni li għandha ssir lin-nutar fil-waqt tal-pubblikazzjoni ta' l-att tat-trasferiment u reġistrata fl-imsemmi att, li dan l-artikolu ma għandux japplika għal dak it-trasferiment;

(f) trasferiment magħmul permezz ta' bejgħ fl-irkant bil-qorti jew permezz ta' bejgħ fil-kors ta' stralċ mill-Qorti;

(g) trasferiment ta' proprjetà li tkun giet użata f'negozju għal żmien ta' mill-inqas tliet snin u li fi żmien sena titqiegħed flokha proprjetà ("il-proprjetà l-ġdida") li tiġi unikament użata għal għan simili fin-negozju:

Iżda -

(i) dan il-paragrafu japplika biss, u b'hekk għandu japplika l-artikolu 5(8), jekk min qed jittrasferixxi jagħzel hekk permezz ta' dikjarazzjoni li għandha ssir lin-nutar fil-waqt tal-pubblikazzjoni ta' l-att tat-trasferiment u reġistrata fl-imsemmi att;

(ii) meta, wara trasferiment li jkun applika għalih l-artikolu 5(8), inkluż trasferiment magħmul qabel l-1 ta' Novembru, 2005, il-proprjeta' l-ġdida titneħħa u dik it-tneħħija ma tikkwalifikax għall-helsien mit-taxxa taht l-artikolu 5(8), dik it-tneħħija tkun ukoll trasferiment li għalih ma japplikax dan l-artikolu 5A, u l-qligh li jirrizulta minnu jkun soġġett għat-taxxa skond l-artikolu 5 u stabbilit kif provdut fl-artikolu 5(8);

(h) trasferiment ta' proprjeta minn persuna li ma tkunx residenti f'Malta u li tkun residenti għall-finijiet ta' taxxa f'pajjiż iehor jekk dik il-persuna tipproduci lin-nutar li jipubblika l-att ta' trasferiment dikjarazzjoni ffirmata mill-awtoritajiet tat-taxxa tal-pajjiż tar-residenza tagħha li tikkonferma r-residenza ta' dik il-persuna f'dak il-pajjiż u li tiċcertifika li dik il-persuna hija soġġetta għat-taxxa f'dak il-pajjiż fuq il-qligħ jew profitti derivati minn trasferimenti ta' proprjeta immobbli f'Malta. In-nutar għandu jehmeż ma' l-att l-imsemmi ċertifikat fl-original tiegħu u jagħti kopja awtentikata tiegħu lill-Kummissarju b'dak il-mod li jista' jkun preskritt.

(4) Ma għandha tithallas ebda taxxa fuq trasferiment li japplika għalih dan l-artikolu meta t-trasferiment ikun:

(a) donazzjoni magħmula minn persuna:

(i) lill-konjuġi tagħha, lil dixxendent jew axxendent f'linja diretta tagħha, jew lill-konjuġi ta' xi dixxendent jew axxendent bħal dak, jew, fin-nuqqas ta' dixxendenti f'linja diretta, lil huha jew oħtha jew lil dixxendent ta' huha jew oħtha;

(ii) lil istituzzjoni filantropika approvata għall-finijiet ta' l-artikolu 12(1)(e);

(b) donazzjoni meqjusa li tkun saret skond l-artikolu 5(18)(b) jew 5(21)(b)(ii) minn persuna lil persuna jew istituzzjoni msemmija fil-paragrafu (a);

(ċ) trasferiment ta' proprjetà li kienet proprjetà ta' min għamel it-trasferiment u okkupata minnu bħala r-residenza tiegħu stess għal perijodu ta' mill-inqas tliet snin konsekuttivi li jiġu minnufih qabel id-data ta' trasferiment u sakemm il-proprjetà titneħħa fi żmien tmax-il xahar minn meta jitbattal il-fond:

Iżda:

(i) kull żmien li fih min qed jittrasferixxi okkupa l-proprjetà bħala r-residenza tiegħu stess bil-permess ta' l-Awtorità tad-Djar skond konvenju għall-bejgħ minn dik l-Awtorità għandu jitqies li jkun żmien li fih il-proprjetà kienet proprjetà ta' min qed jittrasferixxi;

(ii) meta l-proprjetà tkun intirtet minn min qed jittrasferixxi minn axxendent f'linja diretta, iż-żmien li fih l-imsemmi axxendent kien il-proprjetarju ta' dik ir-residenza u kien jokkupaha bħala r-residenza tiegħu stess għandu jitqies li jkun żmien li fih il-proprjetà kienet proprjetà ta' min qed jittrasferixxi;

(iii) meta min jittrasferixxi kien akkwista l-proprjetà taht assenjament li japplika għalih il-paragrafu (d) jew (e) ta' dan is-subartikolu, iż-żmien li fih il-proprjetà kienet proprjetà tal-persuna li kienet għamlet l-assenjament u użata minnha bħala r-residenza tagħha stess għandu jitqies żmien li fih il-proprjetà kienet proprjetà ta' min qed jittrasferixxi;

(iv) meta xi kundizzjoni għall-eżenzjoni taht dan il-paragrafu tkun sodisfatta biss dwar parti indiviża tal-proprjetà l-eżenzjoni għandha tiġi ristretta proporzjonalment;

(d) l-assenjament ta' proprjetà bejn il-konjuġi wara li ssir separazzjoni bil-qorti jew bil-kunsens tat-tnejn;

(e) l-assenjament ta' proprjetà li kienet tagħmel sehem mill-komunjoni ta' l-akkwisti bejn il-konjuġi jew kienet mod iehor proprjetà komuni bejniethom lil wiehed mill-konjuġi max-xoljiment tal-komunjoni, jew il-qsim ta' dik il-proprjetà bejn il-konjuġi jew bejn il-konjuġi li jibqa' ħaj u l-werrieta tal-konjuġi l-mejjet;

(f) trasferiment ta' proprjetà minn kumpannija għal kumpannija oħra li kieku kien trasferiment li kien japplika għalih l-artikolu 5 kien jikkwalifika għall-ħelsien mit-taxxa taht l-artikolu 5(9);

(g) it-trasferiment ta' proprjetà meta negozju jew soċjetà f'isem kollettiv li jkunu jirrendu jiġu inkorporati f'kumpannija b'responsabbiltà limitata, liema trasferiment jissodisfa l-kundizzjonijiet stabbiliti fl-artikolu 5(15);

(h) it-tqegħid ta' proprjetà fi *trust* jew id-distribuzzjoni jew ir-reverzjoni ta' proprjetà mqieghda fi *trust* meta, għall-finijiet ta' l-artikolu 5(18) sa (25), jitqies li ma jkun sar l-ebda trasferiment, jew li ma jkun sar l-ebda telf jew qligh;

(i) hliet kif jista' jigi preskritt mod ieħor, it-trasferiment minn persuna li d-dhul jew qligh kapitali tagħha mit-trasferiment ta' dik il-proprjetà huwa eżentat mit-taxxa skond l-artikolu 12(1), jew skond ordni ta' eżenzjoni magħmula skond l-artikolu 12(2), jew xi disposizzjoni oħra ta' l-Atti dwar it-Taxxi jew xi liġi oħra.

(5) (a) Bla hsara għad-disposizzjonijiet l-oħra ta' dan is-subartikolu, it-taxxa fuq trasferiment li għalih japplika dan l-artikolu tkun dovuta bir-rata ta' 12% tal-valur tat-trasferiment.

(b) Meta trasferiment li għalih japplika dan l-artikolu huwa trasferiment ta' proprjetà -

(i) li għet akkwistata minn min qed jittrasferixxi permezz ta' trasferiment *causa mortis* li għat wara l-24 ta' Novembru 1992; jew

(ii) li għet akkwistata minn min qed jittrasferixxi permezz ta' donazzjoni magħmula aktar minn hames snin qabel id-data tat-trasferiment inkwistjoni,

it-taxxa fuq dak it-trasferiment tkun dovuta bir-rata ta' 12% fuq l-eċċess, jekk ikun hemm, tal-valur tat-trasferiment fuq il-valur ta' l-akkwist.

(ċ) Meta trasferiment li għalih japplika dan l-artikolu huwa trasferiment ta' proprjetà li għet akkwistata minn min qed jittrasferixxi permezz ta' trasferiment *causa mortis* li għat qabel il-25 ta' Novembru 1992, it-taxxa fuq dak it-trasferiment tkun dovuta bir-rata ta' 7% tal-valur tat-trasferiment.

(6) (a) Il-valur tat-trasferiment ta' proprjetà huwa l-ogħla mill-valur tas-suq ta' dik il-proprjetà u l-prezz imħallas jew li jithallas għat-trasferiment. F'kuntratt ta' enfitewsi ċ-ċens li jithallas jiġi intaxxat bhala *income* skond id-disposizzjonijiet ta' l-artikolu 4 u ma jiġix inkluz fil-valur tat-trasferiment fil-każ ta' trasferiment li għalih japplika dan l-artikolu.

(b) Il-valur ta' l-akkwist ta' proprjetà għandu jiġi stabbilit b'dak il-mod li jista' jiġi preskritt.

(7) F'qasma ta' proprjetà fejn ikun dovut kumpens -

(a) kull persuna li jkun dovut lilha kumpens titqies li bieghet parti mill-proprjetà assenjata lilha. Dak il-bejgħ jitqies li jsir fid-data tal-qsim għal prezz ekwivalenti għall-kumpens;

(b) kull persuna li jkollha tagħti kumpens titqies li xtrat parti mill-proprjetà assenjata lilha. Dak ix-xiri jitqies li jsir fid-data tal-qsim għal prezz ekwivalenti għall-kumpens.

(8) (a) Meta trasferiment huwa trasferiment ta' proprjetà li kienet giet akkwistata permezz ta' iżjed minn akkwist wiehed, u t-taxxa li għandha tithallas fuq it-trasferimenti tal-partijiet hekk akkwistati jew fuq il-qligh jew pofitti derivati minnhom ikunu jridu jiġu stabbiliti, kieku dawk il-partijiet kellhom jiġu trasferiti separatament, skond disposizzjonijiet differenti ta' l-Atti dwar it-Taxxi, dawk id-disposizzjonijiet għandhom japplikaw daqs li kieku sar iktar minn trasferiment wiehed u l-valur tat-trasferiment ta' kull wiehed minn dawk it-trasferimenti għandu jiġi stabbilit separatament u b'dak il-mod li jista' jkun preskritt.

(b) Meta tiġi trasferita parti minn proprjetà il-valur ta' l-akkwist tal-parti li tiġi trasferita għandu jkun proporzjon tal-valur ta' l-akkwist tal-proprjetà shiha li jiġi stabbilit b'dak il-mod li jista' jkun preskritt.

(9) (a) Hlief kif jista' jkun preskritt, l-ammont li dwaru tkun dovuta taxxa skond dan l-artikolu ma għandu jitnaqqas b'ebda tnaqqis ikun x'ikun.

(b) L-ebda telf jew dejn li ma jistax jingabar li jirrizultaw minn, jew spejjeż magħmula dwar, trasferiment li għalih japplika dan l-artikolu ma jithallew jitnaqqsu minn xi *income* jew qligh kapitali.

(10) (a) It-taxxa li għandha tithallas fuq trasferiment li għalih japplika dan l-artikolu tkun finali u tkun separata u distinta mit-taxxa mħallsa jew li għandha tithallas taht xi disposizzjoni oħra ta' dan l-Att jew ta' l-Att dwar l-Amministrazzjoni tat-Taxxa. Ma għandhiex tkun disponibbli bħala kreditu kontra t-taxxa li jkollha tithallas minn xi persuna jew titqies għall-finijiet li jiġi stabbilit l-ammont ta' xi rifużjoni li għandha tithallas taht l-Atti msemmija.

(b) Bla ħsara għad-disposizzjonijiet l-oħra ta' dan l-artikolu, l-ebda taxxa ma tkun dovuta skond xi disposizzjoni ta' l-Atti dwar it-Taxxi fuq qligh jew profitti li jirrizultaw minn xi trasferiment li għalih japplika dan l-artikolu sal-limitu li dak il-qligh jew dawk il-profitti jkunu attribwibbli għal valur ta' trasferiment li jkun dikjarat korrettement fl-att tat-trasferiment jew stabbilit permezz ta' ordni bil-miktub li jkun magħmul taht is-subartikolu (12)(c) u li jkun sar finali u konklussiv.

(c) Kull persuna li tkun proprjetarja ta' proprjeta immobbli li tkun sitwata f'Malta ghandha zżomm kont f'dak il-mod li jista' jkun preskritt tad-dhul kollu u ta' l-ispejjeż li ghandhom x'jaqsmu ma' trasferimenti li ghalihom japplika dan l-artikolu b'zieda mar-records li ghandha zżomm skond id-disposizzjonijiet l-oħra ta' l-Atti dwar it-Taxxi.

(d) Kull kumpanija residenti f'Malta ghandha talloka l-profitti li jistgħu jitqassmu li jirriżultaw minn trasferimenti li ghalihom japplika dan l-artikolu fil-kont intaxxat f'Malta. L-imsemmija profitti li jistgħu jitqassmu ghandhom jiġu stabbiliti b'dak il-mod li jista' jkun preskritt u ghandhom jintwerew separatament mill-profitti l-oħra allokatu fl-imsemmi kont f'riserva li ghandha tissejjaħ ir-riserva ta' profitti minn trasferimenti ta' proprjeta. Profitti mqasmi mir-riserva ta' profitti minn trasferimenti ta' proprjeta lil kumpanija oħra residenti f'Malta ghandhom bl-istess mod jiġu allokatu fir-riserva ta' profitti minn trasferimenti ta' proprjeta tal-kumpanija li tirċevihom. Ebda taxxa ma ghandha tithallas skond l-Atti dwar it-Taxxi fuq distribuzzjonijiet li jsiru mir-riserva ta' profitti minn trasferimenti ta' proprjeta.

(e) Kull parti fi trasferiment li ghalih japplika dan l-artikolu jew f'konvenju ta' bejgħ li ghandu x'jaqsam ma' trasferiment bhal dak ghandha tagħti lill-Kummissarju dawk il-partikolaritajiet li ghandhom x'jaqsmu mat-trasferiment hekk kif il-Kummissarju jista' jehtieg jew kif jista' jkun preskritt.

(11) It-taxxa li għandha tithallas taht dan l-artikolu tkun dovuta minn min jittrasferixxi u għandha tintbagħat lill-Kummissarju fi żmien hmistax-il gurnata tax-xogħol mit-trasferiment relattiv. Hlief meta l-Kummissarju jordna mod ieħor, b'mod generali jew dwar każijiet partikolari, dan il-hlas għandu jsir min-nutar li jippubblika l-att ta' trasferiment permezz ta' *bank draft* jew *cheque* miġbud fuq il-kont personali ta' dak in-nutar li jkun pagabbli lill-Kummissarju.

(12) (a) Il-partijiet f'kull trasferiment ta' proprjetà għandhom l-obbligu li jiddikjaraw lin-nutar li jippubblika l-att ta' trasferiment il-fatti kollha li jiddeterminaw jekk it-trasferiment hux wieħed li japplika għalih dan l-artikolu u li jkunu rilevanti biex jiġi aċċertat l-ammont xieraq ta' taxxa li għandha tithallas jew xi eżenzjoni, inkluż il-valur li, fl-opinjoni tagħhom, juri raġonevolment il-valur fis-suq ta' l-imsemmija proprjetà, jekk dan il-valur ikun oghla mill-prezz tat-trasferiment.

(b) In-nutar li jippubblika att ta' trasferiment għandu jwissi lill-partijiet bl-importanza tal-verità tad-dikjarazzjonijiet li jagħmlu fl-att u għandu jniżżel fl-att il-fatt li hu jkun ta l-imsemmija twissija.

(ċ) Meta l-Kummissarju jidhirlu li -

(i) għandha tithallas taxxa fuq trasferiment li jiġi dikjarat fl-att li jkun trasferiment li fuqu ma għandhiex tithallas taxxa;

(ii) it-taxxa li għandha tithallas fuq trasferiment tkun, għal xi raġuni li tkun, iżjed minn dik li tiġi dikjarata fl-att li għandha tithallas,

huwa jista' johroġ ordni bil-miktub lil min ikun għamel it-trasferiment li fih jiddikjara t-taxxa li fl-opinjoni tiegħu għandha sewsew tithallas fiċ-ċirkostanzi u t-taxxa addizzjonali kif speċifikat fil-paragrafu (e).

(d) Ordni taht dan l-artikolu jista' jsir mhux iktar tard minn sitt snin minn tmiem is-sena li fiha jinghata avviż tat-trasferiment lill-Kummissarju:

Izda ordni li jsir biss minhabba l-fatt li l-valur tas-suq tal-proprjetà in kwistjoni jkun oghla mill-valur tat-trasferiment dikjarat fl-att -

(i) jista' jsir biss jekk il-valur tat-trasferiment dikjarat ikun inqas minn hamsa u tmenin fil-mija tal-valur tas-suq; u

(ii) ma jistax isir iktar tard minn tnax-il xahar wara d-data li fiha jinghata avviż tat-trasferiment lill-Kummissarju.

(e) It-taxxa addizzjonali msemmija fil-paragrafu (è) tkun ekwivalenti għad-differenza bejn l-ammont ta' taxxa li għandha tithallas kif dikjarat fl-att u l-ammont ta' taxxa li għandha tithallas skond l-ordni msemmi fil-paragrafu (è).

(f) It-taxxa addizzjonali msemmija fil-paragrafi (è) u (e) għandha tithallas minn min jittrasferixxi b'żieda mat-taxxa li għandha tithallas fuq il-valur ta' trasferiment tal-proprjetà skond id-disposizzjonijiet l-oħra ta' dan l-artikolu.

(g) Jekk xi ammont ta' taxxa dovut skond dan l-artikolu ma jithallasx lill-Kummissarju fiż-żmien mogħti fis-subartikolu (11), ikun dovut mghax fuqu bir-rata ta' wiehed fil-mija għal kull xahar jew parti minn xahar għaž-żmien li jagħlaq fil-gurnata li fiha dak l-ammont jithallas.

(h) Bla ħsara għad-disposizzjonijiet l-oħra ta' dan l-artikolu, id-disposizzjonijiet ta' l-Atti dwar it-Taxxi dwar il-ġbir u l-maħfra tat-taxxa, mghax u taxxa addizzjonali għandhom jghoddu għal kull taxxa, mghax u taxxa addizzjonali li jkunu dovuti taħt dan l-artikolu bħallikieku t-taxxa, mghax u taxxa addizzjonali msemmija f'dawk id-disposizzjonijiet kienu jinkludu wkoll it-taxxa, mghax u taxxa addizzjonali li huma dovuti u għandhom jithallsu taħt dan l-artikolu.

Kap. 372.

(i) Persuna li tittrasferixxi li ma taqbilx ma' ordni maħruġ lilha taħt il-paragrafu (ċ) ikollha l-istess jeddijiet li toġġezzjona għal dak l-ordni u li tappella minn deċiżjoni tal-Kummissarju li biha jiċhad dik l-oġġezzjoni daqs li kieku dak l-ordni kien stima maħruga taħt l-Att dwar l-Amministrazzjoni tat-Taxxa u d-disposizzjonijiet rilevanti ta' dak l-Att dwar oġġezzjonijiet u appelli għandhom japplikaw *mutatis mutandis*.

(13) Il-Ministru jista' jagħmel regoli għall-aħjar implimentazzjoni tad-disposizzjonijiet ta' dan l-artikolu u, mingħajr preġudizzju għall-ġeneralità ta' dak li ntqal qabel, dawk ir-regoli jistgħu jipprovdu għal:

(a) il-mod li bih għandu jiġi stabbilit il-valur ta' kull proprjetà jew ta' kull sehem minn proprjetà li għalihom japplika dan l-artikolu;

(b) il-mod li bih għandha tithallas u tingabar it-taxxa li għandha tithallas taħt dan l-artikolu u l-obbligi ta' kull persuna rigward il-ħlas ta' dik it-taxxa;

(ċ) il-mod li bih għandu jsir kull tqassim ta' taxxa li għandha tithallas għall-finijiet ta' dan l-artikolu; u

(d) kull haġa li tista' tiġi preskritta taħt dan l-artikolu."

Emenda ta' l-artikolu 56 ta' l-Att prinċipali.

9. Fis-subartikolu (17) ta' l-artikolu 56 ta' l-Att prinċipali, minnufih wara l-kliem "minkejja kull haġa kuntrarja li tinsab f'dan l-Att," għandhom jidhlu l-kliem "u sakemm dak l-individwu ma jagħżilx li dak l-*income* jiġi intaxxat skond ir-rati stabbiliti fis-subartikolu (1)(a) jew (1)(b)."

TAQSIMA III

Emenda ta' l-Att dwar is-Sigurtà Soċjali. Kap. 318.

10. (1) Din it-Taqsima temenda l-Att dwar is-Sigurtà Soċjali u għandha tinqara u tiftiehem haġa waħda ma' l-Att dwar is-Sigurtà Soċjali, hawnhekk iżjed 'l quddiem f'din it-Taqsima imsejjah "l-Att prinċipali".

(2) Din it-Taqsima għandha titqies li dahlet fis-sehħ fis-7 ta' Jannar, 2006.

Emenda ta' l-artikolu 2 ta' l-Att prinċipali.

11. Fl-artikolu 2(1) ta' l-Att prinċipali, fit-tifsira "persuna gravament disabilitata", fil-paragrafu (ċ) tagħha, minflok il-kliem "Cerebellar Ataxia; jew" għandhom jidhlu l-kliem "Cerebellar Ataxia;" u minnufih wara dawk il-kliem għandhom jiżdiedu l-kliem "Chronic-Granulomatous Disease; jew".

TAQSIMA IV

Emendi għall-Att dwar it-Taxxa fuq Dokumenti u Trasferimenti. Kap 364.

12. (1) Din it-Taqsima temenda l-Att dwar it-Taxxa fuq Dokumenti u Trasferimenti u għandha tinqara u tiftiehem haġa waħda ma' l-Att dwar it-Taxxa fuq Dokumenti u Trasferimenti, hawnhekk iżjed 'il quddiem f'din it-Taqsima msejjah "l-Att prinċipali".

(2) Din it-Taqsima għandha titqies li dahlet fis-sehħ fl-1 ta' Marzu, 2006.

Emenda ta' l-artikolu 42 ta' l-Att prinċipali.

13. It-tifsira ta' "grupp ta' kumpanniji" li tinsab fis-subartikolu (1) ta' l-artikolu 42 ta' l-Att prinċipali għandha tiġi emendata kif ġej:

(a) fil-paragrafu (ii) tagħha, minflok il-kliem "mill-istess attivisti." għandu jidhol il-kliem "mill-istess attivisti."; u

(b) minnufih wara l-paragrafu (ii) tagħha għandu jidhol dan il-proviso ġdid li ġej:

"Izda l-Ministru jista' b'regoli jippreskrivi tifsira oħra ta' "grupp ta' kumpanniji" u dik it-tifsira tkun tapplika għal trasferimenti li jsiru wara dik id-data li tista' tiġi preskrittra b'dawk ir-regoli."

TAQSIMA V

14. (1) Din it-Taqsima temenda l-Att dwar Taxxa tar-Registrazzjoni ta' Vetturi bil-Mutur u għandha tinqara u tiftiehem haġa waħda ma' l-Att dwar Taxxa tar-Registrazzjoni ta' Vetturi bil-Mutur, hawnhekk iżjed 'il quddiem f'din it-Taqsima msejjah "l-Att prinċipali".

Emenda ta' l-Att dwar Taxxa tar-Registrazzjoni ta' Vetturi bil-Mutur. Kap. 368.

(2) Din it-Taqsima għandha titqies li bdiet issehħ fl-1 ta' Novembru, 2005.

15. Fin-Numru tal-Kodiċi H.S. 87.04 fl-Ewwel Skeda li tinsab ma' l-Att prinċipali, għandhom isiru l-emendi li ġejjin:

Emenda ta' l-Ewwel Skeda li tinsab ma' l-Att prinċipali.

(a) in-Numru tal-Kodiċi VERA u rata ta' taxxa applikabbli għall-oġġetti li ġejjin, għandhom jiġu emendati kif ġej:-

(i) minflok il-kliem "1.044.010 2.2.1.1
 ġodda 36%" għandhom jidhlu l-kliem "1.044.011
 2.2.1.1 ġodda 24%";

(ii) minflok il-kliem "1.044.040 2.2.2.1
 ġodda 57.5%" għandhom jidhlu l-kliem "1.044.041
 2.2.2.1 ġodda 24%";

(iii) minflok il-kliem "1.045.010 2.3.1.1
 ġodda 36%" għandhom jidhlu l-kliem "1.045.011
 2.3.1.1 ġodda 24%";

(iv) minflok il-kliem "1.045.040 2.3.2.1
 ġodda 57.5%" għandhom jidhlu l-kliem "1.045.041
 2.3.2.1 ġodda 24%";

(v) minflok il-kliem "1.047.020 3.2.1.1
 ġodda 36%" għandhom jidhlu l-kliem "1.047.021
 3.2.1.1 ġodda 24%"; u

(vi) minflok il-kliem "1.047.050 3.2.2.1
 ġodda 57.5%" għandhom jidhlu l-kliem "1.047.051
 3.2.2.1 ġodda 24%", u

(b) minnufih wara l-kliem "1.048.050 4.3.2 Ohrajn
 57.5% iżda mhux inqas minn Lm3,190 kull vettura"
 għandu jidhol dan li ġej:

"1.048.060 4.3.3 *Tipper trucks* ġodda, b'piż
 gross ta' aktar minn 5 tunnelli, li l-kaxxa ta' quddiem

tagħhom tittella' b'mod pneumaticu jew idrawliku
... 0%

1.048.070 4.3.4. *Refuse disposal trucks*
godda b'piż gross ta' aktar minn 5 tunnelli
0%".

TAQSIMA VI

Emenda ta' l-
Att dwar id-
Dazju tas-Sisa.
Kap. 382.

16. (1) Din it-Taqsima temenda l-Att dwar id-Dazju tas-Sisa u għandha tinqara u tiftiehem haġa waħda ma' l-Att dwar id-Dazju tas-Sisa, hawnhekk iżjed 'il quddiem f'din it-Taqsima imsejjaħ "l-Att prinċipali".

(2) Din it-Taqsima għandha titqies li bdiet isseħħ fl-1 ta' Novembru, 2005.

Emenda tar-
Raba' Skeda ta'
l-Att prinċipali.

17. Ir-Raba' Skeda ta' l-Att prinċipali għandha tiġi emendata kif ġej:

(a) minflok il-kliem fil-kolonna 'Rate of Excise Duty' fil-partita "Leaded Petrol falling within CN Codes 2710.11.31, 2710.11.51 and 2710.11.59", għandhom jiġu sostitwiti dawn il-kliem li ġejjin:

"Lm 187.00 per 1000 litres.";

(b) minflok il-kliem fil-kolonna 'Rate of Excise Duty' fil-partita "Unleaded Petrol falling within CN Codes 2710.11.41, 2710.11.45 and 2710.11.49", għandhom jiġu sostitwiti dawn il-kliem li ġejjin:

"Lm 166.00 per 1000 litres";

(c) minflok il-kliem fil-kolonna 'Rate of Excise Duty' fil-partita "Inland Navigation between Malta and Gozo by vessels of a tonnage of 3,500 tons or more", għandhom jiġu sostitwiti dawn il-kliem li ġejjin:

"Lm 29.10 per 1000 litres";

(d) minflok il-kliem fil-kolonna 'Rate of Excise Duty' fil-partita "Natural Gas falling within CN Codes 2711.11.00 and 2711.21.00", għandhom jiġu sostitwiti dawn il-kliem li ġejjin:

"Lm 0.36 per 1 gigajoule, gross calorific value";

(e) minflok il-kliem fil-kolonna 'Rate of Excise Duty'

fil-partita "Electricity falling within CN Code 2716", għandhom jiġu sostitwiti dawn il-kliem li ġejjin:

"Lm 0.15 per MWh".

TAQSIMA VII

18. (1) Din it-Taqsima temenda l-Att dwar il-Harsien ta' l-Ambjent u għandha tinqara u tiftiehem haġa waħda ma' l-Att dwar il-Harsien ta' l-Ambjent hawnhekk iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".

Emenda ta' l-Att dwar il-Harsien ta' l-Ambjent. Kap. 435.

(2) Din it-Taqsima għandha titqies li bdiet isseħħ fl-1 ta' Jannar, 2006.

19. Minnufih wara s-subartikolu (2) ta' l-artikolu 9 ta' l-Att prinċipali, għandu jiżdied dan is-subartikolu ġdid li ġej:

Emenda ta' l-artikolu 9 ta' l-Att prinċipali.

"(3) Minkejja d-disposizzjonijiet l-oħra ta' dan l-Att u ta' kull liġi oħra, Skedi li jkunu jinsabu ma' regolamenti magħmula taħt dan l-Att jistgħu jsiru jew jiġu pubblikati bl-ilsien Ingliż biss."

TAQSIMA VIII

20. (1) Din it-Taqsima temenda l-Att dwar l-Eko-Kontribuzzjoni u għandha tinqara u tiftiehem haġa waħda ma' l-Att dwar l-Eko-Kontribuzzjoni, hawnhekk iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".

Emenda ta' l-Att dwar l-Eko-Kontribuzzjoni. Kap. 473.

(2) Din it-Taqsima għandha tibda' sseħħ f'dik id-data li l-Ministru responsabbli għall-Affarjiet Rurali u l-Ambjent jista', bi ftehim mal-Prim Ministru u Ministru responsabbli għall-finanzi, jistabbilixxi b'avviż fil-Gazzetta.

21. Fl-artikolu 2 ta' l-Att prinċipali, minflok it-tifsira "mqieghed fis-suq" għandu jidhol dan li ġej:

Emenda ta' l-artikolu 2 ta' l-Att prinċipali.

" "mqieghed fis-suq" tfisser meta prodott jiġi ttrasferit mill-istadju ta' manifattura jew meta prodott jingiebb għewwa Malta bil-ħsieb li jiġi mqassam fis-suq f'Malta, inkluż meta prodott jiġi hekk trasferit jew jingiebb Malta bil-ħsieb li jintuza għall-fini tal-kummerċ, negozju, professjoni jew vokazzjoni tal-persuna li qed tittrassferixxi jew iġġib il-prodott f'Malta;"

Mghoddi mill-Kamra tad-Deputati fis-Seduta Nru. 364 tat-13 ta' Marzu, 2006.

I assent.

(L.S.)

EDWARD FENECH ADAMI
President

17th March, 2006

ACT No. II of 2006

AN ACT to implement various budget measures and other administrative measures.

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. The short title of this Act is the Budget Measures Implementation Act, 2006. Short title.

PART I

2. (1) This Part amends the Pensions Ordinance, and shall be read and construed as one with the Pensions Ordinance, hereinafter in this Part referred to as "the principal Ordinance". Amendment of the Pensions Ordinance. Cap. 93.

(2) This Part shall come into force on such date as the Minister responsible for finance may, by notice in the Gazette, establish.

3. Immediately after the first proviso of article 7(1)(g) of the principal Ordinance, there shall be added the following proviso: Amendment of article 7 of the principal Ordinance.

" Provided further that where an officer relinquished his office in the service of Malta after 31 December, 1978 to take up employment with the University of Malta, service with the University of Malta shall be deemed to be service with Government:".

Amendment of article 8A of the principal Ordinance.

4. In article 8A of the principal Ordinance, immediately after the last proviso there shall be added the following proviso:

" "Provided further that for the purpose of establishing the date of the termination of the service with the Government with a view to calculating the contribution due by the company or entity towards the cost of pension and, or gratuity, as the case may be, such date shall be deemed to be, and to have always been, either the date when an officer was detailed for service or otherwise commenced performing his duties with the company or entity from which he eventually retired, or the date when an officer took up full time employment with the company or entity, whichever is the earlier."

Amendment of article 8E of the principal Ordinance.

5. In article 8E(2) of the principal Ordinance, immediately after paragraph (c) there shall be added the following new paragraph:

" (d) Ambassador, High Commissioner or other principal representative of Malta in any other country, when appointed from the public service in terms of the proviso to article 111(1) of the Constitution of Malta and provided that, prior to such appointment, the holder of any of the said offices was eligible for appointment as a head of a department of Government in terms of article 92(4) of the Constitution of Malta."

PART II

Amendment to the Income Tax Act. Cap. 123.

6. (1) This Part amends the Income Tax Act and shall be read and construed as one with the Income Tax Act, hereinafter in this Part referred to as "the principal Act".

(2) (a) The provisions of articles 7 and 8 shall be deemed to have come into force on 1st November, 2005.

(b) The provisions of article 9 shall be deemed to have come into force as from the year of assessment 2007.

Amendment of article 5 of the principal Act.

7. Article 5 of the principal Act shall be amended as follows:

(a) in sub-article (8), for "reduced as aforesaid." there shall be substituted the following:

"reduced as aforesaid:

Provided that, unless otherwise authorised by the Commissioner, provisional tax as provided in article 43(1)(b) of that Act shall be payable on any transfer to

which this sub-article applies."; and

(b) sub-article (9) shall be amended as follows:

(i) in paragraph (i), for the words "being the company within the group, took place.", there shall be substituted the following:

"being the company within the group, took place:

Provided that the Minister may by rules prescribe conditions for the relief envisaged in this sub-article that are different from those provided for in this paragraph, and those rules shall apply to transfers that are made after such date as may be prescribed."; and

(ii) in paragraph (ii), immediately after the words "of sub-paragraphs (a) and (b) of the said paragraph,", there shall be inserted the words "or of rules prescribed in accordance with the said paragraph,".

8. Immediately after article 5 of the principal Act there shall be added the following new article:

Addition of new article to the principal Act.

"Property transfers.

5A. (1) Notwithstanding any other provision of the Income Tax Acts, tax shall be chargeable and payable on any transfer to which this article applies in such amount, at such rate and in such manner as provided herein.

(2) (a) In this article, unless the context otherwise requires -

"own residence" has the meaning assigned to it in article 5(5)(c);

"project" means property that has been developed by the owner into more than one transferable unit or divided for transfer into more than one transferable portion;

"property" means any immovable property situated in Malta and any right over such property;

"transfer" has the meaning assigned to it in article 5(1)(b) and includes any assignment or cession of any rights over property, any transfer of property by a company to its shareholders in the course of winding up and any occurrence that is deemed to be a transfer in terms of any provision of article 5. It shall not include a partition of property where no owelty is due. When property is transferred by means of a deed of exchange the parties shall be deemed to have made two separate deeds of transfer.

(b) Saving the provisions of sub-article (7), property assigned to a co-partitioner under a deed of partition shall be deemed to have been acquired by that co-partitioner at the time that he had acquired his undivided share before that partition and by virtue of the same transfer *causa mortis* or *inter vivos* under which he had acquired that undivided share.

(c) In determining whether an owelty is due on a contract of partition, the provisions of article 5(2)(d) shall apply *mutatis mutandis*.

(d) Any gains or profits derived from the assignment of any right obtained in terms of a promise of sale (*konvenju*), including a promise to alienate in any manner immovable property or a promise in respect of emphyteusis, shall in all cases be deemed to be gains or profits derived from a trade, business, profession or vocation falling within the scope of article 4(1)(a): provided that for the purpose of ascertaining the total income resulting from any such assignment no deductions shall be allowable except as and to such extent as may be prescribed.

(3) Saving the other provisions of this article, this article applies to any transfer of property made on or after the 1st November, 2005, excluding:

(a) a transfer in respect of which all the following conditions are satisfied:

(i) a notice of a promise of sale or transfer relating to that transfer has been given to the Commissioner in accordance with the provisions of article 3(6) of the Duty on Documents and Transfers Act or of rules made under that Act by not later than the 22nd November, 2005;

(ii) the transfer is made on or after the 1st November, 2005 but not later than the 31st March, 2006 and is made pursuant to and for the consideration and at the same terms provided for in that promise of sale or transfer;

(iii) a notice of that transfer is given to the Commissioner in accordance with the said Act by not later than the 15th May, 2006;

(iv) the transferor elects, by means of a declaration made to the notary at the time of the publication of the deed of the transfer and recorded in the said deed, to exclude that transfer from the scope of this article;

Cap. 364.

(b) a transfer of property that is made not later than five years after the date of the acquisition thereof if the transferor elects, by means of a declaration made to the notary at the time of the publication of the deed of the transfer and recorded in the said deed, to exclude that transfer from the scope of this article:

Provided that in the case of a transfer that is made on or after the 1st March, 2006, of property that forms part of a project:

(i) an election as aforesaid may only be made if the transfer is the first transfer made by the said transferor, on or after the said date, of property forming part of that project; and

(ii) when an election as aforesaid has been made it shall also apply to all subsequent transfers of property forming part of that project made by the said transferor not later than five years from the date of the acquisition thereof, and all such transfers shall accordingly be transfers to which this article shall not apply:

Provided further that, for the purposes of determining whether the property has been transferred not later than five years from the date of its acquisition, where the transferor is a company that had acquired the property by means of a transfer that qualified for an exemption in terms of subarticle (4)(f) or article 5(9) ("intra-group exemption"), it shall be deemed to have acquired the property on the date on which the property had previously last been acquired by a company by means of a transfer that did not qualify for the intra-group exemption;

Cap. 246.

(c) a transfer of property situated within a special designated area, as defined in the Immovable Property (Acquisition by Non-Residents) Act, if it is made by the person who was the owner of that property on the date when that area first became a special designated area and if the transferor elects, by means of a declaration made to the notary at the time of the publication of the deed of the transfer and recorded in the said deed, to exclude that transfer from the scope of this article:

Provided that -

(i) in a transfer that is made on or after the 1st March, 2006, an election as aforesaid may only be made if the transfer is the first transfer of property situated within that special designated area made by the said transferor on or after the said date; and

(ii) when an election as aforesaid has been made it shall also apply to all subsequent transfers of property situated within that special designated area, made at any date by the said transferor, and all such transfers shall accordingly be transfers to which this article shall not apply;

(d) a transfer in respect of which all the following conditions are satisfied:

(i) the property was, immediately before the transfer, co-owned by two individuals and the transfer is made by one of the co-owners to the other;

(ii) the co-owners had, for the purposes of article 32(4)(a) of the Duty on Documents and Transfers Act, declared in the deed of the acquisition of that property that they had acquired it for the purpose of establishing therein or constructing thereon their sole ordinary residence;

(iii) the transferor elects, by means of a declaration made to the notary at the time of the publication of the deed of the transfer and recorded in the said deed, to exclude that transfer from the scope of this article;

(e) a transfer in respect of which all the following conditions are satisfied:

Cap. 88.

(i) it is a transfer of property to the Government of Malta made pursuant to an acquisition of that property in terms of the Land Acquisition (Public Purposes) Ordinance;

(ii) the Government had taken possession of that property, or an Order of the President has been issued in respect thereof, before the 1st November, 2005 and this fact is evidenced by a letter signed by the Commissioner of Land and attached to the deed of transfer. The transferor shall produce that letter to the notary publishing the deed. The notary shall attach that letter to the deed of the transfer and shall deliver a certified copy thereof to the Commissioner in such manner as may be prescribed;

(iii) the transferor elects, by means of a declaration made to the notary at the time of the publication of the deed of the transfer and recorded in the said deed, to exclude that transfer from the scope of this article;

(f) a transfer made by means of a judicial sale by auction or in the course of a winding up by the Court;

(g) a transfer of property that had been used in a business for a period of at least three years and that is replaced within one year by property ("the new property") used solely for a similar purpose of the business:

Provided that:

(i) this paragraph shall only apply, and accordingly article 5(8) shall apply, if the transferor so elects by means of a declaration made to the notary at the time of the publication of the deed of the transfer and recorded in the said deed;

(ii) when, subsequent to a transfer to which article 5(8) applied, including a transfer made before 1st November, 2005, the new property is disposed of and that disposal does not qualify for the tax relief under article 5(8), that disposal shall also be a transfer to which this article 5A does not apply, and the gains derived therefrom shall be subject to tax in accordance with article 5 and determined as provided in article 5(8);

(h) a transfer of property by a person who is not resident in Malta and who is resident for tax purposes in another country if that person produces to the notary who publishes the deed of transfer a statement signed by the tax authorities of the country of that person's residence that confirms that person's residence in that country and that certifies that that person is subject to tax in that country on gains or profits derived from the transfer of immovable property situated in Malta. The notary shall attach that statement to the deed and shall deliver an authenticated copy thereof to the Commissioner in such manner as may be prescribed.

(4) No tax shall be chargeable on a transfer to which this article applies where that transfer is:

(a) a donation made by a person:

(i) to his spouse, to his descendant or ascendant in the direct line, or to the spouse of any such descendant or ascendant, or, in the absence of any descendants in the direct line, to his brother or sister or to a descendant of his brother or sister,

(ii) to a philanthropic institution approved for the purposes of article 12(1)(e);

(b) a donation deemed to have been made in terms of article 5(18)(b) or 5(21)(b)(ii) by a person to a person or institution mentioned in paragraph (a);

(c) a transfer of property that has been owned and occupied by the transferor as his own residence for a period of at least three consecutive years immediately preceding the date of transfer and provided that the property is disposed of within twelve months of vacating the premises:

Provided that:

(i) any period during which the transferor has occupied the property as his own residence with the permission of the Housing Authority pursuant to a promise of sale (*konvenju*) by that Authority shall be deemed to be a period during which the transferor owned that property;

(ii) where the property was inherited by the transferor from a direct ascendant, the period during which the said ascendant had owned and occupied the property as his own residence shall be deemed to be a period during which the property had been owned by the transferor;

(iii) where the transferor had acquired the property under an assignment to which paragraph (d) or (e) refers, the period during which the person making that assignment had owned the property and used it as his own residence shall be deemed to be a period during which the property had been owned by the transferor;

(iv) where any condition for the exemption under this paragraph is satisfied in respect only of an undivided part of the property the exemption shall be restricted proportionately;

(d) the assignment of property between spouses consequent to a judicial or consensual separation;

(e) the assignment of property that formed part of the community of acquests between the spouses or was otherwise owned in common between them, to one of the spouses on the dissolution of the community, or the partition of such property between the spouses or the surviving spouse and the heirs of the deceased spouse;

(f) a transfer of property from one company to another which, if it were a transfer to which article 5 applied, would qualify for tax relief under article 5(9);

(g) the transfer of property upon the incorporation of a business or a partnership *en nom collectif* as a going concern into a limited liability company that satisfies the conditions laid down in article 5(15);

(h) the settlement of property on trust or the distribution or reversion of property settled on trust where, for the purposes of the provisions of article 5(18) to (25), it is deemed that no transfer has taken place, or that no loss or gain has arisen;

(i) except as may be otherwise prescribed, the transfer of property by a person whose income or capital gains from the transfer of that property is exempt from tax in terms of article 12(1), or an exemption order made under article 12(2), or any other provision of the Income Tax Acts or any other law.

(5) (a) Subject to the other provisions of this sub-article, the tax on a transfer to which this article applies shall be chargeable at the rate of 12% of the transfer value.

(b) When a transfer to which this article applies is a transfer of property -

(i) that was acquired by the transferor in terms of a transfer *causa mortis* that happened after the 24th November, 1992; or

(ii) that was acquired by the transferor in terms of a donation made more than five years before the date of the transfer in question,

the tax thereon shall be chargeable at 12% of the excess, if any, of the transfer value over its acquisition value.

(c) When a transfer to which this article applies is a transfer of property that was acquired by the transferor in terms of a transfer *causa mortis* that happened before the 25th November, 1992, the tax thereon shall be chargeable at the rate of 7% of the transfer value.

(6) (a) The transfer value of property is the higher of the market value of that property and the consideration paid or payable for the transfer. In a contract of emphyteusis the ground rent payable shall be chargeable as income in accordance with the provisions of article 4 and shall not be included in the transfer value of a transfer to which this article applies.

(b) The acquisition value of property shall be determined in such manner as may be prescribed.

(7) In a partition of property where an owelty is paid -

(a) any person to whom an owelty is due shall be deemed to have sold part of the property assigned to him. That sale shall be deemed to be made on the date of the partition for a consideration equivalent to the owelty; and

(b) any person by whom an owelty is due shall be deemed to have bought part of the property assigned to him. That purchase shall be deemed to be made on the date of the partition for a consideration equivalent to the owelty.

(8) (a) When a transfer is a transfer of property that was acquired under more than one acquisition, and the tax chargeable on the transfers of the parts so acquired or on the gains or profits derived therefrom would fall, if those parts were transferred separately, to be determined in accordance with different provisions of the Income Tax Acts, those provisions shall apply as if more than one transfer has taken place and the transfer value of each such transfer shall be determined separately and in such manner as may be prescribed.

(b) When property is transferred in part the acquisition value of the part that is transferred shall be a proportion of the acquisition value of the whole determined in such manner as may be prescribed.

(9) (a) Except as may be prescribed, the amount on which tax is chargeable in accordance with this article shall not be reduced by any deduction whatsoever.

(b) No losses or bad debts arising from, or expenditure incurred in respect of, a transfer to which this article applies shall be allowable as a deduction against any income or capital gains.

Cap. 372.

(10) (a) Tax payable on a transfer to which this article applies shall be final and shall be separate and distinct from that paid or payable under any other provisions of this Act or of the Income Tax Management Act. It shall not be available as a credit against the tax liability of any person or taken into account for the purpose of determining the amount of any refund payable under the said Acts. No provisional tax shall be payable under article 43 of the Income Tax Management Act in respect of any transfer to which this article applies.

(b) Saving the other provisions of this article, no tax shall be chargeable in terms of any provision of the Income Tax Acts on gains or profits derived from any transfer to which this article applies to the extent that those gains or profits are correctly declared in the deed of the transfer or determined by means of an order in writing that is made under sub-article (12)(c) and that has become final and conclusive.

(c) Any person who owns immovable property situated in Malta shall keep an account in such manner as may be prescribed of all proceeds and expenditure relating to transfers to which this article applies in addition to any other accounts and records that he is required to keep in accordance with the other provisions of the Income Tax Acts.

(d) Every company resident in Malta shall allocate the distributable profits derived from transfers to which this article applies to the Maltese taxed account. The said distributable profits shall be determined in such manner as may be prescribed and shall be shown separately from the other profits allocated to the said account in a reserve to be called the property transfers reserve. Profits distributed out of the property transfers reserve to another company resident in Malta shall likewise be allocated to the recipient's property transfers reserve. No tax shall be chargeable in terms of the Income Tax Acts on distributions out of the property transfers reserve.

(e) Any party to a transfer to which this article applies or to a promise of sale relating to such a transfer shall furnish the Commissioner with such particulars relating to that transfer as the Commissioner may require or as may be prescribed.

(11) Tax chargeable under this article shall be due by the transferor and shall be remitted to the Commissioner within fifteen working days of the relative transfer. Except where the Commissioner orders otherwise, either in a general manner or in respect of particular cases, this payment is to be made by the notary who publishes the transfer deed by means of a bank draft or a cheque drawn on that notary's personal bank account, payable to the Commissioner.

(12) (a) The parties to any transfer of property shall be obliged to declare to the notary publishing the deed of transfer all the facts that determine if the transfer is one to which this article applies and that are relevant for ascertaining the proper amount of tax chargeable or any exemption, including the value which, in their opinion, reasonably reflects the market value of the said property, if this value is higher than the consideration for the transfer.

(b) The notary publishing a deed of transfer shall warn the parties about the importance of the truthfulness of declarations made therein and shall record in the deed the fact that he has given the said warning.

(c) Where it appears to the Commissioner that -

(i) tax is chargeable on a transfer which is declared in the deed to be a transfer on which no tax is payable; or

(ii) the tax chargeable on a transfer is, for any reason, more than that declared to be payable in the deed,

he may issue an order in writing to the transferor stating therein the tax which in his opinion is properly chargeable in the circumstances and the additional tax as specified in paragraph (e).

(d) An order under this sub-article may be made not later than six years from the end of the year in which the transfer is notified to the Commissioner:

Provided that an order that is made solely on account of the fact that the market value of the property in question is higher than the transfer value declared in the deed -

(i) may only be made if the declared transfer value is less than eighty-five per cent of the market value; and

(ii) may not be made later than twelve months after the date on which the transfer is notified to the Commissioner.

(e) The additional tax referred to in paragraph (c) shall be equivalent to the difference between the amount of tax payable as declared in the deed and the amount of tax payable in accordance with the order referred to in paragraph (c).

(f) The additional tax referred to in paragraphs (c) and (e) shall be payable by the transferor in addition to the tax which is payable on the transfer value of the property in accordance with the other provisions of this article.

(g) If any amount of tax due in accordance with this article is not remitted to the Commissioner within the time set out in subarticle (11), interest shall be charged thereon at the rate of one per cent per month or part thereof for the period ending on the day on which that amount is remitted.

(h) Saving the other provisions of this article, the provisions of the Income Tax Acts relating to the collection and remission of the tax, interest and additional tax shall apply to any tax, interest and additional tax due under this article as if the tax, interest and additional tax referred to in the said provisions included also the tax, interest and additional tax chargeable and payable under this article.

Cap. 372.

(i) A transferor who disagrees with an order served upon him under paragraph (c) shall have the same rights to object to that order and to appeal from a decision of the Commissioner refusing that objection as if that order were an assessment issued under the Income Tax Management Act and the relevant provisions of that Act relating to objections and appeals shall apply *mutatis mutandis*.

(13) The Minister may make rules for the better implementation of the provisions of this article and, without prejudice to the generality of the foregoing, such rules may provide for:

(a) the manner in which the value of any property or of any part of property to which this article applies is to be determined;

(b) the manner in which the tax due under this article is to be paid and collected and the obligations of any person in respect of the payment of such tax;

(c) the manner in which any apportionment of tax due is to be made for the purposes of this article; and

(d) any matter that may be prescribed under this article."

Amendment of article 56 of the principal Act.

9. In sub-article (17) of article 56 of the principal Act, immediately after the words "notwithstanding anything to the contrary contained in this Act," there shall be added the words "and unless such individual opts to have the said income charged to tax at the rates laid down in sub-article (1)(a) or (1)(b),".

PART III

Amendment to the Social Security Act. Cap. 318.

10. (1) This Part amends the Social Security Act and shall be read and construed as one with the Social Security Act, hereinafter in this Part referred to as "the principal Act".

(2) This Part shall be deemed to have come into force on the

7th January 2006.

11. In article 2(1) of the principal Act, in the definition of "severely disabled person", in paragraph (c) thereof, for the words "Cerebellar Ataxia; or" there shall be substituted the words "Cerebellar Ataxia;" and immediately thereafter there shall be inserted the words "Chronic-Granulomatous Disease; or".

Amendment to article 2 of the principal Act.

PART IV

12. (1) This Part amends the Duty on Documents and Transfers Act and it shall be read and construed as one with the Duty on Documents and Transfers Act, hereinafter in this Part referred to as "the principal Act".

Amendment of the Duty on Documents and Transfers Act. Cap. 364.

(2) This Part shall be deemed to have come into force on the 1st March, 2006.

13. The definition of "a group of companies" in sub-article (1) of article 42 of the principal Act shall be amended as follows:

Amendment of article 42 of the principal Act.

(a) in paragraph (ii) thereof, for the words "the same shareholders." there shall be substituted the words "the same shareholders:"; and

(b) immediately after paragraph (ii) thereof, there shall be added the following new proviso:

"Provided that the Minister may by rules prescribe another definition of "group of companies" and that definition shall apply to transfers made after such date as may be prescribed by those rules."

PART V

14. (1) This Part amends the Motor Vehicles Registration Tax Act and shall be read and construed as one with the Motor Vehicles Registration Tax Act, hereinafter in this Part referred to as "the principal Act".

Amendment to the Motor Vehicles Registration Tax Act. Cap. 368.

(2) This Part shall be deemed to have come into force on the 1st November, 2005.

15. H.S. Code No. 87.04 in the First Schedule to the principal Act, shall be amended as follows:

Amendment of the First Schedule to the principal Act.

(a) the VERA Code Number and rate of tax applicable to the following items shall be amended as follows:-

(i) for the words "1.044.010 2.2.1.1 New36%" there shall be substituted the words "1.044.011 2.2.1.1 New24%";

(ii) for the words "1.044.040 2.2.2.1 New57.5%" there shall be substituted the words "1.044.041 2.2.2.1 New24%";

(iii) for the words "1.045.010 2.3.1.1 New36%" there shall be substituted the words "1.045.011 2.3.1.1 New24%";

(iv) for the words "1.045.040 2.3.2.1 New57.5%" there shall be substituted the words "1.045.041 2.3.2.1 New24%";

(v) for the words "1.047.020 3.2.1.1 New36%" there shall be substituted the words "1.047.021 3.2.1.1 New24%"; and

(vi) for the words "1.047.050 3.2.2.1 New57.5%" there shall be substituted the words "1.047.051 3.2.2.1 New24%"; and

(b) immediately after the words "1.048.050 4.3.2 Other57.5% but not less than Lm3,190 per vehicle" there shall be inserted the following:

"1.048.060 4.3.3 New tipper trucks, with a g.v.w. exceeding 5 tonnes, whose front end of the platform can be pneumatically or hydraulically raised 0%

1.048.070 4.3.4. New refuse disposal trucks with a g.v.w. exceeding 5 tonnes 0%".

PART VI

Amendment to the Excise Duty Act. Cap. 382

16. (1) This Part amends the Excise Duty Act and shall be read and construed as one with the Excise Duty Act hereinafter in this Part referred to as "the principal Act."

(2) This Part shall be deemed to have come into force on 1st November, 2005.

Amendment to the Fourth Schedule of the principal Act.

17. The Fourth Schedule to the principal Act shall be amended as follows:

(a) for the words in the 'Rate of Excise Duty' column thereof in respect of the item "Leaded Petrol falling within CN Codes 2710.11.31, 2710.11.51 and 2710.11.59", there shall be substituted the following:

"Lm 187.00 per 1000 litres.";

(b) for the words in the 'Rate of Excise Duty' column thereof in respect of the item "Unleaded Petrol falling within CN Codes 2710.11.41, 2710.11.45 and 2710.11.49", there shall be substituted the following:

"Lm 166.00 per 1000 litres";

(c) for the words in the 'Rate of Excise Duty' column thereof in respect of the item "Inland Navigation between Malta and Gozo by vessels of a tonnage of 3,500 tons or more", there shall be substituted the following:

"Lm 29.10 per 1000 litres";

(d) for the words in the 'Rate of Excise Duty' column thereof in respect of the item "Natural Gas falling within CN Codes 2711.11.00 and 2711.21.00", there shall be substituted the following:

"Lm 0.36 per 1 gigajoule, gross calorific value";

(e) for the words in the 'Rate of Excise Duty' column thereof in respect of the item "Electricity falling within CN Code 2716", there shall be substituted the following:

"Lm 0.15 per MWh".

PART VII

18. (1) This Part amends the Environment Protection Act and shall be read and construed as one with the Environment Protection Act, hereinafter in this Part referred to as "the principal Act".

Amendment to the Environment Protection Act. Cap. 435.

(2) This Part shall be deemed to have come into force on the 1st January, 2006.

19. Immediately after sub-article (2) of article 9 of the principal Act, there shall be added the following new sub-article:

Amendment to article 9 of the principal Act.

"(3) Notwithstanding the other provisions of this Act or

of any other law, Schedules annexed to regulations made under this Act may be made or published in the English language only."

PART VIII

Amendment of
the Eco-
Contribution
Act.
Cap. 473.

20. (1) This Part amends the Eco-Contribution Act, and shall be read and construed as one with the Eco-Contribution Act, hereinafter in this Part referred to as "the principal Act".

(2) This Part shall come into force on such date as the Minister for Rural Affairs and the Environment may, with the concurrence of the Prime Minister and the Minister responsible for finance may, by notice in the Gazette, establish.

Amendment of
article 2 of the
principal Act.

21. In article 2 of the principal Act, the definition "placed on the market" shall be substituted by the following:

" "placed on the market" means when a product is transferred from the manufacturing stage or when a product is brought into Malta with the intention of distribution on the market in Malta, including when a product is so transferred or brought into Malta for use in the trade, business, profession or vocation of the person transferring or bringing the product into Malta;"

Passed by the House of Representatives at Sitting No. 364 of the 13th March, 2006.