

Nru. 23

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MALTA

KAMRA TAD-DEPUTATI

ABBOZZ ta' Ligi mressaq mill-Onorevoli John Attard Montalto, M.P., Ministru ta' l-Affarijiet Ekonomiċi u ta' l-Industrija, u moqri għall-Ewwel darba fis-Seduta tal-5 ta' Mejju, 1997.

ATT biex jemenda l-Att dwar il-Portijiet Hielsa ta' Malta, Kap. 334.

RICHARD J. CAUCHI
Skrivan tal-Kamra tad-Deputati

HOUSE OF REPRESENTATIVES

A BILL introduced by the Honourable John Attard Montalto, M.P. Minister for Economic Affairs and Industry, and read the First time at the Sitting of the 5th May, 1997.

AN ACT to amend the Malta Freeports Act, Cap. 334.

RICHARD J. CAUCHI
Clerk of the House of Representatives

ABBOZZ TA' LIĠI msejjah

ATT biex jemenda l-Att dwar il-Portijiet Hielsa ta' Malta, Kap. 334.

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. Dan l-Att jista' jissejjaħ l-Att ta' l-1997 li jemenda l-Att dwar il-Portijiet Hielsa ta' Malta, u għandu jinqara u jiftiehem haġa waħda ma' l-Att dwar il-Portijiet Hielsa ta' Malta, hawnhekk iżjed 'il quddiem imsejjah "l-Att prinċipali".

Titolu fil-qosor.

Kap. 334

2. Is-subartikolu (1) ta' l-artikolu 2 ta' l-Att prinċipali għandu jigi emendat kif ġej:

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

(a) minnufih wara t-tifsira "*accountant* u uditur pubbliku ċertifikat" u qabel it-tifsira "Awtorità" għandha tiżdied din it-tifsira ġdida li ġejja:

“l-Atti dwar it-Taxxi” hija riferenza kollettiva għall-Att dwar it-Taxxa fuq l-*Income* u għall-Att ta' l-1994 dwar l-Amministrazzjoni tat-Taxxa;”;

Kap. 123

Att XVIII ta' l-1994

(b) fin-nota marginali li hemm biswit it-tifsira "dazju tad-dwana" minflok il-kliem "Kap. 265" għandhom jidhlu l-kliem "Kap. 337";

(c) minflok it-tifsira "liġijiet tas-sisa" għandu jidhol dan li ġej:—

“liġijiet tas-sisa” tfisser:

l-Att ta' l-1993 dwar id-Dazju tas-Sisa fuq il-Birra; u

Att XXII ta' l-1993

l-Att ta' l-1995 dwar Dazju tas-Sisa;”;

Att XVI ta' l-1994

(d) fit-tifsira “taxxa fuq *l-income*” minflok il-kliem “dwar it-Taxxa fuq *l-Income*.” ghandhom jidhlu l-kliem “dwar it-Taxxa fuq *l-Income*, u l-Att ta’ l-1994 dwar l-Amministrazzjoni tat-Taxxa.” u fin-nota marginali li tinsab magħha ghandhom jizjed l-kliem “Att XVIII ta’ l-1994”.

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

3. Fis-subartikolu (5) ta’ l-artikolu 5 ta’ l-Att prinċipali, minflok il-kliem “mill-Ordinanza dwar is-Socjetajiet Kummerċjali,” ghandhom jidhlu l-kliem “mill-Att ta’ l-1995 dwar il-Kumpanniji,” u minflok in-nota marginali “Kap. 168” ghandhom jidhlu l-kliem “Att XXV ta’ l-1995.”.

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

4. Minnufih wara l-proviso li hemm mal-paragrafu (ċ) tas-subartikolu (1) ta’ l-artikolu 6 ta’ l-Att prinċipali ghandu jizjed dan il-proviso li ġej:—

“Izda wkoll, enfitewsi għal żmien għal mhux iżjed minn hamsin sena m’ghandux jitqies li jkun titolu simili għal bejgh;”.

Emenda ta’
l-artikolu 16
ta’ l-Att prinċipali.

5. Fis-subartikolu (6) ta’ l-artikolu 16 ta’ l-Att prinċipali, minflok in-nota marginali “Kap. 265” li hemm biswitu, ghandhom jidhlu l-kliem “Kap. 337”.

Emenda ta’
l-artikolu 18
ta’ l-Att prinċipali.

6. Fis-subartikolu (2) ta’ l-artikolu 18 ta’ l-Att prinċipali, minflok il-kliem “l-Att dwar it-Taxxa fuq *l-Income*” kull fejn dawn jinsabu, ghandhom jidhlu l-kliem “l-Att dwar it-Taxxi”, u n-noti marginali “Kap. 123” ghandhom jithassru.

Emenda ta’
l-artikolu 20
ta’ l-Att prinċipali.

7. Fl-artikolu 20 ta’ l-Att prinċipali minflok il-kliem “l-Att dwar it-Taxxa fuq Dokumenti,” ghandhom jidhlu l-kliem “Att ta’ l-1993 dwar it-Taxxa fuq Dokumenti u Trasferimenti,” u minflok “Kap. 294” fin-nota marginali biswitu, ghandhom jidhlu l-kliem “Att XVII ta’ l-1993.”.

Emenda ta’
l-artikolu 25
ta’ l-Att prinċipali.

8. Fis-subartikolu (2) ta’ l-artikolu 25, minflok il-kliem minn “l-Ordinanza dwar Socjetajiet Kummerċjali” sa “l-imsemmija Ordinanza.” ghandhom jidhlu l-kliem “l-Att ta’ l-1995 dwar il-Kumpanniji, u għall-finijiet ta’ dan is-subartikolu ghandhom japplikaw id-dispożizzjonijiet ta’ l-artikoli 179 u 181 ta’ l-imsemmi Att.”, u minflok “Kap. 168” fin-nota marginali biswitu, ghandhom jidhlu l-kliem “Att XXV ta’ l-1995.”.

Għanijiet u Raġunijiet

L-għan ta’ l-Abbozz hu sabiex johroġ ċar x’inhu t-tifsir tad-dispożizzjonijiet ta’ l-artikolu 6 ta’ l-Att dwar il-Portijiet Hielsa ta’ Malta, Kap. 334, u sabiex jibdel ċerti riferenzi għal ċerti liġijiet li ġew imħassra li hemm f’dak l-Att għal-liġijiet li issa dahlu minflokhom.

**A BILL
entitled**

AN ACT to amend the Malta Freeports Act, Cap. 334.

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 Malta Freeports (Amendment) Act, 1997, and shall be read and construed as one with the Malta Freeports Act, hereinafter referred to as “the principal Act”.

Short title.

Cap. 334.

2. Subsection (1) of section 2 of the principal Act shall be amended as follows:

Amendment of section 2 of the principal Act.

(a) for the marginal note to the definition of “customs duty” for the words “Cap. 265” there shall be substituted the words “Cap. 337”;

(b) for the definition of “excise laws” there shall be substituted the following:—

““excise laws” means:

the Beer (Excise Duty) Act, 1993; and

Act XXII of 1993

the Excise Duty Act, 1995;”;

Act XVI of 1995

(c) in the definition of “income tax” for the words “Income Tax Act;” there shall be substituted the words “Income Tax Act and the Income Tax Management Act, 1994;” and the words “Act XVIII of 1994” shall be added as a marginal note thereto; and

(d) immediately after the definition of “income tax” there shall be added the following new definition:

“Income Tax Acts” means a collective reference to the Income Tax Act and the Income Tax Management Act, 1994;”.

Cap. 123
Act XVIII of 1994

Amendment of
section 5 of the
principal Act.

3. In subsection (5) of section 5 of the principal Act, for the words “by the Commercial Partnerships Ordinance,” there shall be substituted the words “by the Companies Act, 1995,” and for the marginal note “Cap. 168” there shall be substituted the words “Act XXV of 1995”.

Amendment of
section 6 of the
principal Act.

4. Immediately after the proviso to paragraph (c) of subsection (1) of section 6 of the principal Act there shall be added the following proviso:—

“Provided further that a temporary emphyteusis for not more than fifty years shall not be considered to be a title similar to sale;”.

Amendment of
section 16 of the
principal Act.

5. In subsection (6) of section 16 of the principal Act, for the marginal note “Cap. 265” therein, there shall be substituted the words “Cap. 337”.

Amendment of
section 18 of the
principal Act.

6. In subsection (2) of section 18 of the principal Act, for the words “Income Tax Act,” wherever these occur, there shall be substituted the words “Income Tax Acts,” and the marginal notes “Cap. 123” shall be deleted.

Amendment of
section 20 of the
principal Act.

7. In section 20 of the principal Act for the words “Duty on Documents Act,” there shall be substituted the words “Duty on Documents and Transfers Act, 1993,” and for “Cap. 294.” in the marginal note therein, there shall be substituted the words “Act XVII of 1993”.

Amendment of
section 25 of the
principal Act.

8. In subsection (2) of section 25, for the words from “Commercial Partnerships Ordinance” to “shall apply.” there shall be substituted the words “Companies Act, 1995, and for the purposes of this subsection the provisions of sections 179 and 181 of the said Act shall apply.”, and for “Cap. 168” in the marginal note therein, there shall be substituted the words “Act XXV of 1995”.

Objects and Reasons

The object of the Bill is to clarify the meaning of the provisions of section 6 of the Malta Freeports Act, Cap. 334, and to change certain references to certain laws that have been repealed in the said Act to the laws now substituting them.