

I assent.

(L.S.)

CENSU TABONE
President
21st July, 1992

ACT No. X of 1992

AN ACT to amend the Death and Donation Duty Act, Cap. 239.

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:—

Short Title
and
commencement.
Cap. 239.

1. (1) This Act may be cited as the Death and Donation Duty (Amendment) Act, 1992, and shall be read and construed as one with the Death and Donation Duty Act, hereinafter referred to as “the principal Act”.

(2) The provisions of sections 2 to 12 of this Act shall be deemed to have come into force on the 1st day of January, 1992 and shall apply to chargeable transmissions happening on or after that date.

(3) The provisions of section 13 of this Act shall be deemed to have come into force on 1st January, 1991 and shall apply to chargeable transmissions happening on or after that date.

Substitution
of section 5
of the
principal Act.

2. For section 5 of the principal Act, there shall be substituted the following:

“Imposi-
tion
of duty.

5. Subject to the provisions of this Act, duty shall be payable at the rate or rates specified in this Act on any transmission of the ownership or usufruct of any property, movable or immovable, or of any other real or personal right, being property or a right mentioned in section 7 of this Act, happening either on the death of any person through devolution by law or under a testamentary disposition by universal or singular title, or by way of gift in an *inter vivos* disposition.”.

3. For paragraph (a) of subsection (1A) of section 9 of the principal Act there shall be substituted the following:

Amendment of
section 9
of the
principal Act.

“(1A) (a) Notwithstanding any other provisions of this Act, but save as provided in this section, in assessing the duty chargeable under this Act, no account shall be taken of the first ten thousand Maltese liri of the net value of a dwelling house, being an ordinary residence of the person from whom the chargeable transmission originates, in any transmission *causa mortis* of the ownership or usufruct or of any real right over the said dwelling house:

Provided that where such dwelling house is not fully owned or otherwise held by the person from whom the chargeable transmission originates, the amount of the value that shall not be taken into account shall be such amount as is proportionate to Lm10,000 or the value of the dwelling house (whichever is the less) as the proportion of the share of the ownership or other title under which the dwelling house is held by such person is to the whole.”.

4. Section 11 of the principal Act shall be amended as follows:

Amendment of
section 11
of the
principal Act.

(a) in subsection (1) thereof, for the words “devolving, conferred or consolidating” there shall be substituted the words “devolving or conferred”; and

(b) subsection (5) thereof shall be deleted.

5. In section 12 of the principal Act, for the words “devolving, conferred or consolidating” there shall be substituted the words “devolving or conferred”.

Amendment of
section 12
of the
principal Act.

6. Paragraph (b) of subsection (4) of section 13 of the principal Act shall be deleted.

Amendment of
section 13
of the
principal Act.

7. In paragraph (a) of subsection (2) of section 14 of the principal Act, for the words “five thousand liri” there shall be substituted the words “six thousand Maltese Liri”.

Amendment of
section 14
of the
principal Act.

8. Subsection (2) of section 15 of the principal Act shall be deleted.

Amendment of
section 15
of the
principal Act.

9. Paragraph (c) of subsection (1) of section 38 of the principal Act shall be deleted.

Amendment of
section 38
of the
principal Act.

10. In paragraph (b) of subsection (3) of section 45 of the principal Act, for the words “devolving, conferred or consolidating” there shall be substituted the words “devolving or conferred”.

Amendment of
section 45
of the
principal Act.

11. Subsection (2) of section 53 of the principal Act shall be deleted, and the whole section shall be renumbered as section 53.

Amendment of
section 53
of the
principal Act.

Amendment of
section 54
of the
principal Act.

12. Section 54 of the principal Act shall be amended as follows:

- (a) subsections (2) and (3) thereof shall be deleted; and
- (b) subsection (4) thereof shall be renumbered as subsection (2).

Amendment of
section 56
of the
principal Act.

13. Section 56 of the principal Act shall be amended as follows:

- (a) for the English text of subsection (1) thereof, there shall be substituted the following:

“(1) Where a donor confers two or more gifts by way of *inter vivos* disposition to the same donee during a period of twelve consecutive months, separate assessments shall be raised in respect of each gift so conferred, but every such assessment shall bring to charge the aggregate value of the gift giving rise to it and of all the other gifts conferred during the preceding twelve months.”; and

- (b) for the word “eighteen” in the marginal note thereto, there shall be substituted the word “twelve”.

Passed by the House of Representatives at Sitting No. 39 of the 15th July, 1992.

LAWRENCE GONZI
Speaker

RICHARD J. CAUCHI
Clerk to the House of Representatives.

