I assent.

(L.S.)

PAUL XUEREB
Acting President

15th March, 1988

ACT No. VIII of 1988

AN ACT further to amend the Death and Donation Duty Act, 1973.

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. Act No. XLVII of 1973.

1. (1) This Act may be cited as the Death and Donation Duty (Amendment) Act, 1988, and shall be read and construed as one with the Death and Donation Duty Act, 1973, hereinafter referred to as "the principal Act".

(2) The provisions of this Act other than this section and section 4, shall be deemed to have come into force on the 1st January, 1988, in respect of chargeable transmissions happening on the death of a person on or after that date.

Amendment of section 9 of the principal Act.

2. Immediately after paragraph (f) of subsection (1) of section 9 of the principal Act, there shall be added the following new paragraph:

"(g) any property, and any right relating or annexed thereto, otherwise liable to duty in accordance with section 7 of this Act, being property or a right situated outside Malta and devolving to the surviving spouse of the person from whom the chargeable transmission originates where such person is:

(i) an individual who has been granted a residence permit under section 7 of the Immigration Act, 1970; or

(ii) an individual born in Malta who, during the last twenty-five years of his life, has resided abroad for an aggregate period of not less than twenty years.".

Amendment of section 14 of the principal Act.

3. In paragraph (a) of subsection (2) of section 14 of the principal Act, for the words "the first three thousand pounds" there shall be substituted the words "the first three thousand five hundred Maltese liri".

Amendment of section 41 of the principal Act.

4. In paragraph (a) of subsection (1) of section 41 of the principal Act, for the words "at least thirty years" there shall be substituted the words "at least twenty years".

Passed by the House of Representatives at Sitting No. 79 of the 9th March, 1988.

JIMMY FARRUGIA
Speaker

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

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