I assent.

(L.S.)

AGATHA BARBARA
President

21st May, 1982

ACT No. V of 1982

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.

1. This Act may be cited as the Death and Donation Duty (Amendment) Act, 1982, and shall be read and construed as one with the Death and Donation Duty Act, 1973, hereinafter referred to as "the principal Act".

Amendment of section 41 of the principal Act.

2. Section 41 of the principal Act shall be amended as follows:

(a) for paragraph (a) of subsection (1) thereof there shall be substituted the following:

"(a) where such property came to the said persons by onerous title, or was assigned to such persons under a deed of partition, or was acquired by such persons before the first day of January, 1918 under any title, or came to the said persons under a chargeable transmission happening at least thirty years before the date of the deed, to record in the deed all relevant details;", and

(b) in paragraph (b) of subsection (1) thereof, for the words "came to the said" to the words "deed of partition)" there shall be substituted the words "not being property assigned to the said persons under a deed of partition, came to the said persons under a chargeable transmission, other than a transmission referred to in paragraph (a) of this subsection";

(c) at the end of subsection (1) thereof there shall be added the following proviso:

"Provided that the provisions of this subsection shall not apply where the property is transferred by the Government.";

and

(d) subsection (2) thereof shall be amended as follows:

(i) for the words "under a chargeable transmission" there shall be substituted the words "under any chargeable transmission other than a transmission referred to in paragraph (a) of subsection (1) of this section", and

(ii) for the proviso thereto there shall be substituted the following new proviso:

"Provided that the Commissioner may, subject to such conditions as he may deem fit to impose, authorise the notary to proceed with the relative deed notwithstanding that the duty has not been paid.".

Amendment of section 41 of the principal Act.

3. For subsection (4) of section 41 of the principal Act there shall be substituted the following:

"(4) If a notary contravenes the provisions of subsection (1) or (2) of this section, or fails to comply with the conditions of an authorisation issued in terms of the proviso to the said subsection (2), he shall, in addition to the penalties contemplated in Part X of this Act, be liable for the payment of the relative duty.".

Amendment of section 55 of the principal Act.

4. In subsection (5) of section 55 of the principal Act for the words "any of the periods referred" there shall be substituted the words "the period referred".

Amendment of section 71 of the principal Act.

5. In subsection (10) of section 71 of the principal Act for the words "of the proviso to paragraph" there shall be substituted the words "of the provisions of paragraph".

Passed by the House of Representatives at Sitting No. 22 of the 19th May, 1982.

DANIEL MICALLEF
Speaker

C. MIFSUD
Clerk to the House of Representatives

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