

MEMORANDUM FOR THE CABINET  
BY THE HON. MINISTER OF ECONOMIC PLANNING & FINANCE

Exemption from Succession Duty on a bequest  
made by the late Mr Peter Micallef

Mr Pietro P. Micallef, who died in March 1960, bequeathed as a legacy to the Capuchin Fathers four tenements and a plot of land at Ghajn Dwieli (Pawla) for the purpose of erecting a Church and Convent for the Capuchin Community.

2. The testamentary executor has applied for exemption from duties, amounting to £288.1s.6d and His Grace the Archbishop recommends the application.

3. The Commissioner of Inland Revenue reports that two of the tenements have already been provisionally converted into a Chapel and a small Friary, and that the Chapel has been opened for public worship. The Commissioner of Inland Revenue considers that the legacy qualifies for exemption under Section 52(1) of the Succession and Donation Duties Ordinance, which provides that "bequests for charitable or philanthropic purposes or for any other object the achievement of which appears to the Government to be in the public interest" shall be exempt from death duties.

4. In the circumstances, Hon. Ministers may wish to agree that the Governor be advised to authorise the exemption mentioned in paragraph 2 above.

13th November, 1962.