

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

Exemption from Duties on donations made
to Societas Christianae and to the
Jesuit Novitiate, Malta

His Grace the Archbishop has recommended an application to exempt the Societas Doctrinae Christianae from payment of duty amounting to £18.13s.2d on a plot of ground (valued £150) in Mercy Street, Qrendi, which was donated by one Mr Raymond Ellul.

2. The purpose for which the donation was made does not emerge from the relative Deed, but the General Secretary of the Society has stated that premises for the teaching of Catechism are being built on this site and have, in fact, already been partly completed.

3. The application is also supported by the Commissioner of Inland Revenue who considers that the teaching of religious doctrine is charitable, philanthropic and in the public interest.

4. In the present instance legal advice was sought on the point as to whether it would be proper to exempt a donation from payment of duty in cases in which the relative deed did not specify that the donation was being made for a philanthropic purpose.

5. The Attorney General advises that exemption may be granted.

6. Hon. Ministers may wish to agree that His Excellency be advised to authorize - in terms of section 98(a) of the Succession and Donation Duties Ordinance - the exemption from duty (£18.13s.2d) on the donation in question (Sec 188/62).

7. His Excellency may also be advised, if Hon. Ministers agree, to authorize exemption of duty amounting to £37.19s.2d on a similar case of a ~~donation of~~ two tenements donated to the Jesuits Novitiate, Loyola House, Naxxar (dealt with in file OPM 973/62).

9th December, 1962.