

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

Exemption from Succession Duty on a Bequest made
by the late Grazio Borg, Francesco Borg
and Giuseppa Borg

Grazio Borg, Francesco Borg and Giuseppa Borg (brothers and sister who died on 10.1.60, 6.9.60 and 9.5.62 respectively), each owning one-third of the tenement at 58, Tower Street, Mosta, by their wills - dated 5th June, 1959 - in the records of Notary Dr Joseph Spiteri LL.D., left their respective shares of the house in question to the Archpriest of Mosta to be used for the purpose of instructing girls in Christian Doctrine.

2. Prof. V. Caruana, on behalf of Michelina Borg (widow of Grazio), is now requesting that this property be exempted from Succession Duty on philanthropic grounds.

3. The request is recommended because the teaching of Catechism is regarded as being a charitable and philanthropic purpose as well as an object the achievement of which is in the public interest - and as such the present legacy qualifies for exemption under section 52(1)(a) of the Succession and Donation Duties Ordinance.

4. Hon. Ministers are asked whether they agree that His Excellency the Governor be advised to authorise the exemption asked for, which involves a total duty of £74.6s.3d.

18th January, 1963.