der not to restrict the many because of the needs of the few, to provide a special unit in the form of a small prison hospital where the needs of the criminal patient could be adequately met. However, for the courts to continue to commit to conventional hospitals such offenders whose abnormal behaviour constitutes a real threat to other patients and staff is unrealistic, to say the least.

I would like to conclude with a plea to all my legal and medical colleagues not to allow my list of shortcomings and criticisms to overshadow my praise and admiration for the way in which justice is done and is seen to be done in the Maltese Courts of Law.

CIVIL PARTNERSHIPS AND JURIDICAL PERSONALITY

GUIDO SALIBA

IN regulating Civil Partnerships the Maltese legislator certainly did not intend conferring on them legal personality. This can be concluded by reference to Italian law of the same period i.e. the Civil Code of 1865, and by analogy from a consideration of the historical aspects of the question in the case of commercial partnerships.

Before examining the status of civil partnership in the Italian Civil Code it may be apposite to explore the antecedents of the definition of the contract of partnership contained in Sec. 1738 of our Civil Code – originally Art. 1404 of Ord. VII of 1868.

> Partnership is a contract whereby two or more persons agree to place a thing in common, with a view to sharing the benefit which may derive therefrom.

This is basically the same definition as that of the Roman *societas*, as indeed is the notion of civil partnerships in practically all continental codes including the English Partnership Act of 1890. Under Roman Law the *societas* was considered to be a con-

sensual contract, bilateral and plurilateral. By means of this contract two or more persons agreed to pool goods or services, or both, having as their object the exercise of an economic enterprise in common with the intention of dividing the benefits according to an established proportion or, in the absence of an agreement, in equal parts. Voet held that *Societas est contractus juris gentium, bonae fidei, consensu constans, semper re honesta, de lucri et damni communione.* Still in classical times it was not essential that the purpose of the *societas* be profit nor that there be an economic activity, as there could be a *societas* for the common enjoyment of property or service. In the modern concept, the intention of sharing the profits and specifically of becoming partners is essential. Yet this does not affect the status of partnership.

In Roman Law a partnership was not an incorporated association. Roman Law only bestowed on the *societas* an internal contractual bond existing between two or more parties to the contract. Though *societas* was distinguished from *condominium,* the legal relationship between the parties was considered to be that existing between co-owners. There were no special tribunals to which matters arising out of *societas* were referred. The debts of a *societas* were apparently joint though not joint and several. The *heres* of a deceased partner could not succeed to the rights of the deceased even by express stipulation. All this makes it quite clear that no juridical personality was attributed to a *societas.*

The general provisions of our contract of partnership have been inspired by the French Civil Code. Our section 1738 is in fact a literal translation of section 1832 of the French Civil Code. In its turn the French institute owed its ancestry to Roman Law though by that time it was a rather distant relative. Still BAUDRY-LACANTINERIE and WAHL rightly assumed that in 1804 there was no manifest intention in the Code Napoléon to change the status quo ante namely that civil partnerships did not constitute a *personnalité morale.* POTHIER who was the source of the definition of the Code Napoléon considered the partners as co-owners in regard to the indivision of things held in partnership. He recognizes in each partner the right to create obligations in regard to and also alienate, things belonging to the partnership, if not in their entirety, at least in regard to that part which is equivalent to his share. He gives to the division a retroactive effect by means of which each partner is deemed to have been always owner of things or property constituting his share, whatever other solution may be compatible with the

personification of a civil partnership.

It is safe to argue, in the circumstances of both its immediate and remote ancestry, that by direct analogy and inference the civil partnerships envisaged in our code were not intended by the legislator in 1868 to have juristic personality.

According to the Italian Code of 1865 partnership is a contract (Art. 1697) which produces solely a bond of obligation between the parties; there is a coming together of individuals who enter into reciprocal obligation to co-operate through their combined activity or through financial means to pursue a common policy, to divide profits, and therefore it is a contractual reunion of a number of individuals, not a new entity.[1] There existed reciprocal obligations between individuals, but this internal state of obligation does not alter their juridical status of owners of property, of contracting parties, of parties in judicial proceedings. It is the parties in their own name who perform juridical acts, who acquire rights individually, who personally assume obligations, being responsible thereto with their own property. While the internal partnership bond can produce effects between those whom it binds together, it does not actually have any effects on third parties. In regard to these, the partners do not present themselves as such, but as individuals, as persons having rights and entering into obligations and not as an entity distinct from them as individuals.

Italian doctrine used to deny the grant of juridical personality to civil partnerships. Among these were Giorgi, Pacifici-Mazzoni, Chironi, Vighi and Cuturi. RODINO, however, tended to recognize in partnerships an external efficacy to which third parties granted recognition which was binding in their regard. VITALEVI[2] declared that partnership was not a legal person, but actually an abstract juridical unit. DE ROSSI asked himself *Sono le Società Civili Enti Collettivi Distinti Dalle Persone Dei Soci?* (Napoli, 1899) and replied in the negative. Yet he criticised the legislator for falling short of a logical principle of law: partnership presented all the essential characteristics of juridical personality in that recognition, he asserted, was not an essential element but a condition so that the institute could function.

The primary reasons adduced by the draftsmen of the 1882 Italian Commercial Code for Art. 8 which 'included any commercial

[1]Dernberg, Bürgerliches Recht, Vol. II, 2, 335
[2]Communione Vol. I pp. 77, 81 e Vol. II p. 620

partnership' in the definition of the term *trader* was to remove any doubt about the legal personality of commercial partnership, a personality that was denied to *associazioni in partecipazione.* It is therefore quite in order to deduce that such personality was denied even more emphatically in the case of civil partnerships. It was only by Act XXX of 1927 that this amendment was introduced in our Commercial Code. Yet even in these instances, recognition of legal personality was only indirect. The Maltese legislator finally made the situation juris et de jure in 1962 when in Sec. 3(2) of the Commercial Partnerships Ordinance it was provided that 'a commercial partnership has a legal personality distinct from that of its members.' Up to date the law ut sic has been singularly silent on the question of making a civil partnership a legal *persona.*

One feature peculiar to the English law of partnership, and distinguishing it from the laws of other European countries and of Scotland, has been and (in large measure) still is, the persistency with which the *firm,* as distinguished from the partners composing it, was ignored both at law and in equity.[3] As no one can owe money to oneself, it was held that no debt could exist between any member of a firm and the firm itself. This non-recognition of the firm was a defect in the law of partnership, declared LINDLEY.[4] He said that, had English law assimilated Scots Law, the difficulties of suing and being sued, and of dealing with partners abroad, would have been greatly diminished. The firm is not a corporate body in England because it is a joint enterprise, all partners are taken to be each other's agents in respect of all acts done in or about the partnership business, and, for convenience they may sue and be sued in the name of the *firm.* Thus, as a general rule, any act done in furtherance of the business by one partner binds the rest even though he has done it without their authority. This rule is, in the nature of things, subject to certain exceptions.[5] In Scotland a firm is a legal person distinct from the partners of whom it is composed, but an individual partner may be charged on a dec-

[3]Sec. 4(1) of the Partnership Act, 1890, gives the meaning of *firm* as those 'persons who have entered into partnership with one another.' Sec. 1 defines *partnership* as 'the relation which subsists between personal carrying on business in common with a view of profit.' Sec. 45 provides that 'the expression *business* includes every trade, occupation or profession.'

[4]On Partnership, 12th Edition, 1962 p. 5.

[5]Philip Jones, Introduction to English Law p. 96

ree or diligence[6] directed against the firm, and on payment of the debts is entitled to relief pro rata from the firm and its other members.[7]

The Italian Civil Code of 1942 practically annulled the two motives justifying the existence of civil partnerships in the previous Code, and which in fact still exist in other countries, including ours. The first consideration was the fact that the notion of the enterprise was more or less limited to that of commercial enterprises with the result that the activities of production, that could be either of a commercial or of an agricultural nature, became juridically extraneous to such sphere of activities. The second reason was based on a wider notion of partnership that was extended to include – as Art. 1697 of the Repealed Civil Code of Italy provided – every contract by means of which 'two or more persons agreed to place something in common with a view to sharing the benefit which may derive therefrom'. Note the use of the exact words of our own section 1738.

The present general notion is that by means of the contract of partnership two or more persons contribute things or services for the exercise in common of an economic activity with a view to dividing the profits (Art. 2247). The 1942 Civil Code achieved a masterly stroke in regulating together commercial partnerships and a single type of civil partnership – the *società semplice.*

The new Code substituted the old variety of civil partnership by a completely new type. Like the *società civile* of the 1865 Code, the new type of partnership can be best explained in a purely negative manner in that it can be defined as a partnership which is not intended to exercise acts of trade. It is obvious from the provisions of Art. 2247, that the *società semplice* does not have elements that are identifiable with the generic ones of the other types of partnership. These have at least one common denominator, that is the exercise of a commercial activity. The 'commercial' partnerships are established in accordance with one of the types regulated by Chapter III and other subsequent chapters in Title V. Unless the partners had decided to establish their partnership to conform to one of the seven types envisaged by the new Code[8] the partnership

[6] diligence = security for a debt

[7] Sec. 4(2) of the Partnership Act

[8] società in nome collettivo (Art. 2291), in accomandita semplice (art. 2313), in accomandita per azioni (2462), per azioni (2325), a responsabi-

is that of the new concept – *società semplice.*

Therefore the *società semplice* is one which does not cater for nor is it connected with commercial activities or enterprises. This, in effect, excludes from the sphere of activities, functions or interests of the *società semplice* such economic activities that are qualified by Art. 2195 as being of a commercial character. These are (a) industrial undertakings connected with the production of wealth or of services, (b) the acts of an intermediary in the circulation of wealth, (c) any undertaking relating to transport by land, sea or air, (d) banking and insurance transactions, and (e) other acts auxiliary to the transactions or undertakings previously mentioned. So that a *società semplice* can be directed to an unlimited number of uses that range the whole gamut of economic acts, which must, however, exclude completely and irrevocably those listed above and which fall under the description of 'commercial' or 'act of trade'. It is almost essential that not only must the activities of the *società semplice* be non-commercial but in addition it must not be organized on the lines of any of the other seven types of commercial partnerships.

The *società semplice,* as a type of partnership, is an invention of the 1942 Italian Civil Code. It is a type that does not have precedents in Italian legislative tradition nor has it a counterpart in corresponding figures of other legislation.

Though the *società semplice* can only be described, as has already been pointed out, in negative terms, as was the case with the *società civile,* yet it has a structure that is radically different from civil partnerships and such as to interrupt every continuity between the two institutes.

The *società civile* was still substantially the ancient *societas* of Roman law preserving throughout its long existence its pristine characteristics of satisfying the needs of transactions connected with agriculture and, by and large, of non-commercial acts.

It has been possible for the *società semplice* to become, in the present Italian Code, the prototype of the entire category of the so-called 'personal' partnerships. In fact the Civil Code attributes to it norms and notions that are, in principle, meant also to regulate

lità limitata (2472, 2476), cooperativa a responsabilità illimitate, and cooperativa a responsabilità limitata per quote o per azioni (2511, 2513, 2514, 2541). The series is completed by the società di armamento fra comproprietari di navi (Art. 278-286 cod. navig.)

partnerships en nom collectif (Art. 2293) and, in so far as applicable with regard to this latter type of partnership by analogy or contrast, also those norms applicable to the *società in accomandita semplice.*

It appears to be based on the commercial partnership pattern though essentially it cannot have any commercial connections. The *società semplice* has become once again – as had the old civil partnership – an edifice, and an important one, in the agrarian and economic structure of Italy.

According to Art. 2266 the *società semplice* acquires rights and assumes obligations through the partners who have the power to represent it, and appears in judicial proceedings in the person of such partners. The things contributed by the partners and the successive increments thereto form the *patrimonio sociale* that serves to satisfy the claims of creditors of the partnership with the exception of those personal creditors of the partner who will have to request anticipated separation of the assets of the debtor partner from those of the partnership if it is proved that the other assets of the debtor are insufficient to meet the claim (Art. 2270). Moreover creditors of the partnership could sue not only the *patrimonio sociale* but also the individual partners, all held personally and jointly and severally liable for the debts of the partnership. The creditor of the partnership does not have the duty to enforce his rights first on the assets of the partnership: however the partner called upon to settle the debts of the partnership may exempt himself from paying by indicating the partnership's assets over which the creditor's claim can easily be enforced.[9]

The *società semplice* is very similar to commercial partnerships yet in comparison to their abundant variety, but which in effect are hardly distinguishable in essence one from the other, it is a singular and unique type.[10] It is not correct, therefore, to say, argues Brunetti,[11] that the *società semplice* corresponds to the old civil partnerships, as was claimed by Potzulu.[12] Brunetti holds that

[9] Prof. Francesco Calgano: Nuovissimo Digesto Italiano Vol. XVII pp. 545-61

[10] Mossa, 'La Nuova Scienza del Diritto Commerciale' in Rivista del Diritto Commercial, 1° p. 144

[11] Trattato del Diritto delle Società, p. 335

[12] in Panorama del Codice Civile in Giurisprudenza Italiana, 1941 IV, c. 137.

structurally the *società semplice* resembles the commercial partnership of persons.

The Minister piloting the new code declared that the *società semplice* is the most elementary type of partnership.[13] Yet, if it is correct to say that a group of partners or a partnership and the *patrimonio sociale* are clearly distinct from the individual partners and their own *patrimonio,* it can hardly be called an elementary organization. In a later statement[14] the Minister said 'the patrimonial autonomy is recognized within determinate limits.' This is proved by the fact that in its internal relations the partnership recognizes the right to the individual partner of his own share, which at the liquidation stage is attributed to him after that the partnership's debts are paid. Now Brunetti agrees, with Potzulu, that the autonomy of the partnership funds is less rigid than in any other type of partnership since the particular creditor of a partner cannot exercise his rights on the common funds but can only exercise an action on the share due to his creditor in accordance with Art. 2270. Yet there is without doubt autonomy, and this can hardly justify calling the new type of partnership the 'most elementary'.

The Minister stated that it was exactly in the recognition of patrimonial autonomy that there is substantial difference between the regulation of the *società semplice* and that of the società civile of the code of 1865.

The *società semplice* is a true and proper partnership, the characteristic feature of which is undoubtedly derived, within certain limits, from the features of traditional commercial partnerships. However certain fundamental differences exist between the *società semplice* and other types of partnership, among which *in primis,* absence of publicity, and other decisive differences are met regarding the contract of partnership, regime of responsibility, dissolution, winding up and so on.[15]

This explains why provisions have been adopted as Art. 2267, 2268, 2270 and 2271 that were limited to commercial partnerships in the Codes of 1865 and 1882.[16]

Finally it ought to be noted that the partnership property of the *società semplice* as is the case with other partnerships of a per-

[13] Rel. Min. n. 931
[14] Rel. Min. n. 932
[15] Romano-Pavoni, Teoria delle Società, p. 134
[16] Brunetti, Trattato del Diritto delle Società p. 347 & n. 24

sonal nature, belongs to the group: rights thereto or relative to it do not pertain to A and B, and C etc. but to A, B, C *together* i.e. collectively; no one possesses a share of the things forming the *patrimonio sociale* but each one naturally has an interest in it.[17]

The German Code regulates civil partnerships.[18] Some associations, though formed for commercial purposes e.g. associations of artisans or professional people (which are only civil partnerships), ad hoc syndicates and many cartels, are governed by the Civil Code. Civil partnership is not in fact a legal person since the Civil Code deals only with two types of juristic persons in private law: Associations *(Vereine)* and Foundations *(Stiftungen)*. These are considered as corporations in German law. Unincorporated associations, according to Sec. 54, are legally treated as if they were partnerships. Members of the association acting in the unregistered association's name are held to be personally responsible since the association does not enjoy the benefit of the personality distinct from that of its members.

The 'open' commercial partnership is not a legal person, yet it can under, and because of, the *firma* acquire rights, including real property, and incur liabilities, and sue and be sued. As a rule an unregistered association cannot be a plaintiff in civil proceedings. Still it appears that it is being accorded the same benefit as the 'open' commercial partnership. The Federal Supreme Court has since the late Fifties begun to relax the rule of incapacity to be plaintiffs. On the other hand unincorporated associations can be defendants in accordance with a special rule of the Code of Civil Procedure (Sec. 50(2)). Their property can be the subject of bankruptcy proceedings. They are therefore treated as if they were incorporated associations like the *Vereine,* but they cannot be entered as owners of real property in the Land Register. Since civil partnerships are, in all the aspects that matter, similar to unregistered associations that in turn are given treatment identical to the 'open' commercial partnership, it follows that civil partnership too enjoys the same benefits.

It appears therefore that though civil partnerships, 'open' commercial partnerships, and unregistered associations are not endowed with juristic personality in German law, the Courts are directing these bodies along the road to becoming legal *personae.* If this is

[17] idem

[18] Gesellschaft des bürgerlichen Recht in sections 705-740

not exactly the case, and even if it may not actually be the intention of the German Courts to do so, yet such partnerships and associations are being allowed to enjoy some of the more important qualities of a juristic person, at least in judicial proceedings.

The idea of legal personality of civil partnership prevails in French doctrine and jurisprudence,[18] but, warns FERRARA,[19] one must really be on one's guard against this apparent authority not only because such doctrine is not based on any serious argument, and is in fact admitted as being a jurisprudential creation, but because French writers speak of personality in such a wide and far-from-precise sense, that it is not possible to give it a juridical content.

THIRY[20] and other writers put forward the theory that civil partnerships have a patrimonial autonomy, implying thereby a position analogous to that of legal personality. This, of course, does not necessarily follow.[21]

The French Law of 24th July, 1966 expressly recognizes *personnalité morale* in all types of partnerships. So both Civil and Commercial partnerships have this common characteristic. An analysis of the notion of juridical personality in respect of partnership in modern French legal doctrine shows:

(a) the present concept is that juridical personality has been linked from the beginning to the notion of the *patrimoine d'affectation.* According to this concept the possession of a *patrimoine,* meant for the realization of a purpose, supposes a *personnalité morale.*

There are also two other concepts: either (i) juridical personality actually exists whereby from the moment that a group of persons constitutes a distinct centre of interest, it has a collective will and a particular activity directed towards an end and so it has a real personality analogous to that of individuals, or (ii) juridical personality does not actually exist except by means of a fiction; personality is conceded by the legislator to certain groups that have to fulfil certain functional conditions without having recourse to this or that element which could justify the presence of a juridical person.

[19] Planiol et Ripert. Droit Civil Vol. II n. 1956 et

[20] Des apports existants dans les societés civiles entre les associés et les tiers.

[21] but see 'Conclusion', last para.

(b) the French concept in fact varies in doctrine according to jurists. Yet it is held from the very start that an association is endowed with *personnalité morale* if it possesses a patrimony. The next argument is that there is no patrimony without there being a person; that a person has of necessity a patrimony, and that a person, has but one patrimony. It follows then that a *Societé* is presumed to have a patrimony distinct from that of the partners and so it is a persona.

It seems then logical to assimilate the *personnalité morale* of partnerships with the physical personality of individuals. Just as the physical personality has a name, a residence, a capacity, a nationality, so the French partnership, both civil and commercial, has a name, a partnership residence (which is its domicile), a capacity, and equally a nationality.

Article 5 of the law of 24th July, 1966 established the date of assumption of juridical personality from the date of registration in the commercial register. The French legislature introduced this provision out of consideration for the laws of common market countries such as Germany, Italy, Holland. But the French solution concerns only commercial partnerships and not civil partnerships. These continue to acquire in full right the *personnalité morale* at the moment of conclusion of the contract. Civil partnerships are in effect not subject to the formalities of commercial partnerships.[22]

It is worthwhile considering the advantages and disadvantages of recognition of moral or juridical personality in civil partnerships.

If civil partnership is a juridical person, the capital or assets of the partnership will constitute surety for the creditors of the partnership. In regard to the social assets such creditors will have preference over the personal creditors of the partners. This is the position relating to commercial partnerships.

But if civil partnership is just a mere group of individuals, personal creditors will have equal rights over the assets of the partnership.

In the case of a civil partnership being a *persona juridica* it will be this 'person' that will be the owner of the partnership's assets. As a result of this notion immovables of the partnership cannot be subjected to hypothecation by the partners.

[22]Michel de Juglart, Benjamin Ippolito, Cours de Droit Commercial 2[e] Vol. pp. 65-68

If the civil partnership is not vested with personality the partners are co-owners of things placed in common in such manner that each of them is reputed, at the dissolution of the partnership, to have had ab initio ownership of the things which the division of assets has attributed to his share.[24]

Another point that is to be very carefully examined in all its possible aspects and implications is the liability of the civil partnership qua *persona* in relation to damages. In a somewhat analogous case, the German *Verein* is held responsible for any act giving rise to a claim for damages done by the board or a member of the board or any agent of the *Verein* provided that the act was done in the exercise of the official duties of such member or agent. This applies alike to contractual or delictual damages.[25]

There had been at one time a discussion on whether it was advisable to introduce limited liability in civil partnerships. The notion of 'limited liability' in this regard is frought with dangers. Arguments for and against are many and it is not at all clear that any party will actually benefit by such limited liability. In fact nothing was done in this respect. It may be a good exercise to go deeply into the problems involved in an attempt to update not only the notion but also the actual functions of the civil partnerships. The specific point was one of the subjects of discussion in the Congresses of the International Bar Association since 1968 and a negative vote was given to it in the 1970 Tokyo Conference. It is said that the only country in which professional partnerships with limited liability have been created is Holland, but, even here, there has been an objection raised by the State lawyers and it is now unlikely that such limited liability partnerships will be allowed.

Our Courts have held the view that a civil partnership is not a juridical person. This is deduced from a decision which held that a civil partnership, just as an association, can be represented judicially by persons named as mandataries. Their representation is in any such case confined to the limits of their relative mandate. This is the substance of the judgement of A. Parnis, J. in *Grech vs Darmanin (15 Gennaio 1907 – Vol. XX – III – 1)*

Such mandate is to be expressly stipulated in the statute of the association or contract/agreement of partnership. In the absence

[24] Marcadé et Pont, Spiegazione del Codice Napoleone Vol. VIII parte 2na pp. 105-7

[25] Sec. 31 of the German Civil Code.

of such express mandate then the *soċjetà ċivili* is represented by the entire committee or by a person that is so chosen or authorized by the committee in a committee meeting. This was held by the Court of Appeal in *Joseph Fenech ne vs Fortunato Petroni et. (L. A. Camilleri C.J., Montanaro Gauci, Harding JJ. – 5 ta' April 1954 – Vol. XXXVIII-I-125)*

In 1953 in *re Francis Sarè vs Salv. Cacciattolo et (9 ta' Jannar 1953 – Vol. XXXVII-II-617)* the late Judge Alberto Magri held: *'il-General Workers Union, bħala enti morali... M'hemmx dubbju li l-G.W.U. hija waħda minn dawk li jissejjħu "società civili", rikonoxxuta jew permessa mill-liġi; kull min jinkiteb fiha jidħol f'rapporti kontrattwali magħha.'* Apart from the merits of the case, the learned Judge must have somehow confused the issue. The General Workers Union is not and cannot under the circumstances of its existence be a civil partnership. It is a trade union and it is from this status that it assumes its juridical personality granted to it legislatively by the Trade Unions and Trade Disputes Ordinance 1945.

Both doctrine and jurisprudence, as well as the more recent codes, have fallen in line with the spirit of the changing times. It is considered that the time has come to revise the old concept of civil partnership as being a type radically different from commercial partnerships, corporations, or registered associations.

The exigencies of modern life, where specialisation is a sine qua non, render it almost imperative for professionals such as lawyers, doctors, architects, engineers to form associations or partnerships. In this way they can give better and quicker service to their clients. The community at large will be much better off with the improved standard of service. However, since it will often be the case that a person seeking the service of a partnership of professionals may be served by different members of the partnership, there ought not to be the financial burden on such members to bear responsibility either individually or jointly and severally. In any case this notion is neither strange nor revolutionary. A patient claiming damages that he has suffered because of the negligence of the house surgeon or house physician or nurse at a hospital sues the board of governors of the hospital and not the individual concerned. Such cases are commonplace in the U.K.

It is submitted that there are in actual fact many more advantages and benefits accruing from granting legal personality to civil partnerships than withholding such personality even though this

may be considered by theorists as a legal fiction.

Finally it may be agreed that by definition a civil partnership has the principal attributes of a juridical personality: (a) plurality of members; (b) common purpose i.e. a will of its own; (c) social patrimony i.e. since it has assets it will also have to have liabilities, and so has debtors as well as creditors. What is missing is the will of the legislator that as RICCI points out, is necessary to put the official seal on what already exists. Since this official blessing in the form of grant of legal personality, even though it may be called juridical fiction, had been granted at first by the Courts and later by a law ad hoc on commercial partnerships, the next logical step would be to grant by statute legal personality to civil partnerships.

TAQSIR TAS-SENTENZI TAL-BORD TAT-TAXXA TA' L-INCOME (1956)

Kawża Nru. 1/1956 deċiża fid-19 ta' Novembru, 1956

L-appellant neguzjant ta' textiles appella mill-assessment għax deherlu li kien eċċessiv.

Il-Bord f'dan il-każ iffissa l-gross profit fuq kalkolu tar-rata medja fuq is-sales.

F'dan il-każ il-Bord ma ammettix tnaqqis ta' l-ispejjeż ta' car, u osserva li l-ispiża għax xiri ta' cash registrar kienet ta' natura kapitali. Inoltri l-Bord ammetta d-deduzzjoni ta' l-ispejjeż ta' vjaġġ l-Ingilterra għax l-ammont ma kienx eċċessiv.

Kwistjoni ta' kontijiet.

Kawża Nru. 2/1956 deċiża fl-14 ta' Frar, 1956

Dan l-appell ġie dikjarat irritu u null għax preżentat xhur wara li għalaq it-terminu legali.

Appell — fuori termine — null —