

Nru. 3

26. 11. 98

MALTA

KAMRA TAD-DEPUTATI

ABBOZZ ta' Liġi mressaq mill-Onorevoli Josef Bonnici, M.P., Ministru ghas-Servizzi Ekonomiċi, f'isem il-Ministru tal-Finanzi, u moqri għall-Ewwel darba fis-Seduta tat-3 ta' Novembru, 1998.

ATT biex jemenda l-Att dwar il-Protezzjoni ta' l-Erarju, Kap. 62.

RICHARD J. CAUCHI
Skrivan tal-Kamra tad-Deputati

HOUSE OF REPRESENTATIVES

A BILL introduced by the Honourable Josef Bonnici, M.P., Minister for Economic Services, on behalf of the Minister of Finance, and read the First time at the Sitting of the 3rd November, 1998.

AN ACT to amend the Revenue Safeguard Act, Cap. 62.

RICHARD J. CAUCHI
Clerk of the House of Representatives

ABBOZZ TA' LIĠI imsejjah

ATT biex jemenda l-Att dwar il-Protezzjoni ta' l-Erarju, Kap. 62

IL-PRESIDENT, bil-parir u l-kunsens tal-Kamra tad-Deputati, imlaqqgħa f'dan il-Parlament, u bl-awtorità ta' l-istess, hareġ b'liġi dan li ġej:-

1. Dan l-Att jista' jissejjah l-Att ta' l-1998 biex jemenda l-Att dwar il-Protezzjoni ta' l-Erarju, u għandu jinqara u jiftiehem haġa waħda ma' l-Att dwar il-Protezzjoni ta' l-Erarju, hawnhekk iżjed 'il quddiem imsejjah "l-Att prinċipali".

Titolu fil-qosor u bidu fis-sehh.
Kap. 62.

2. Minflok l-artikolu 2 ta' l-Att prinċipali, għandu jidhol dan li ġej:

Sostituzzjoni ta' l-artikolu 2 ta' l-Att prinċipali.

"Dazju ġdid jew miżjud.

2. (1) Kull meta Ministru jagħti avviż lill-Iskrivan tal-Kamra tad-Deputati ta' abbozz ta' liġi dwar dazju ġdid jew dwar żieda ta' dazju li għà jkun hemm, dak id-dazju ġdid jew dik iż-żieda ta' dazju għandhom jittiehdu u jingabru, minn dik l-awtorità li tiġi stabbilita fl-abbozz bhala responsabbli għall-ġbir relattiv minn dak in-nhar li tinhareġ Proklama biex tgharraf li hareġ avviż kif imsemmi qabel.

(2) Għall-ghanijiet ta' dan l-Att il-kelma "dazju" tfisser u tinkludi kull taxxa, minkejja kif din tista' tissejjah, li tingabar fuq oġġetti jew servizzi meta dawn jiġu importati, manifatturati jew provvisti skond il-każ, kif ukoll kull taxxa, haraġ, hlas, kontribuzzjoni, nol jew imposta ohra u b'mod generali kull dhul li jista' jkun dovut lill-Gvern."

Emenda ta' l-
artikolu 4 ta' l-Att
prinċipali.

3. Minflok is-subartikolu (2) ta' l-artikolu 4 ta' l-Att prinċipali ghandu jidhol dan li ġej:

“(2) Il-Kontrullur jew kull min ikollu awtorità taht xi liġi li jkollha x'taqsam mal-ġbir ta' xi dazju, jista' bl-istess mod, matul kull perijodu kif imsemmi qabel, jirrifjuta li jippermetti li jittiehed xi prodott jew li jinharġu faxex, bolol jew ċertifikati li jkunu jindikaw li sar il-hlas ta' dazju dwar kwantitajiet li jkunu iżjed minn dawk li fil-fehma tiegħu jkunu raġonevoli fiċ-ċirkostanzi.”.

Ghanijiet u Raġunijiet

L-ghan ewlieni ta' l-Abbozz hu sabiex iwessa' l-iskop ta' l-Att dwar il-Protezzjoni ta' l-Erarju sabiex ikun ikopri wkoll taxxi fuq prodotti mhux biss meta dawn jiġu importati, kif ukoll biex ikopri t-taxxa fuq il-provvista ta' servizzi u dhul iehor tal-Gvern.

**A BILL
entitled**

AN ACT to amend the Revenue Safeguard Act, Cap. 62

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:—

1. This Act may be cited as the Revenue (Safeguard) (Amendment) Act 1998, and shall be read and construed as one with the Revenue (Safeguard) Act, hereinafter referred to as “the principal Act”.

Short title.

Cap. 62.

2. For section 2 of the principal Act, there shall be substituted the following:

Substitution of section 2 of the principal Act.

“New or increase of duty.

2. (1) Whenever notice is given by a Minister to the Clerk of the House of Representatives of a bill having as its object the imposition of a new duty or the increase of an existing duty, such new duty or increase of duty shall be levied and collected by the authority designated in the bill to be responsible for its collection as from the day on which a Proclamation has been issued to that effect that notice as aforesaid has been given.

(2) For the purposes of this Act the term “duty” means and includes any tax, however called, leviable on goods or services upon their importation, manufacture or supply as the case may be, as well as any other tax, tribute, fee, contribution, fare or impost and in general any revenue that may be due to the Government.”.

Amendmet of
section 4 of the
principal Act.

3. For subsection (2) of section 4 of the principal Act there shall be substituted the following:

“(2) The Comptroller or any person having authority under any law in connection with the collection of a duty, may likewise, during any period as aforesaid, refuse to allow the release of any product or the issue of any bands, stamps or certificates denoting the payment of a duty in respect of quantities exceeding those which appear to him to be reasonable in the circumstances.”.

Objects and Reasons

The main purpose of the Bill is to widen the scope of the Revenue (Safeguard) Act to cover also taxes on products other than on their importation, as well as to cover taxes on the supply of services and other revenues.