

## **Nru. 8**

---

26. 11. 98

### **MALTA**

---

#### **KAMRA TAD-DEPUTATI**

---

**ABBOZZ ta' Ligi mressaq mill-Onorevoli John Dalli, M.P., Ministru tal-Finanzi, u moqri ghall-Ewwel darba fis-Seduta tal-25 ta' Novembru, 1998.**

**ATT biex ikompli jemenda l-Att ta' l-1995 dwar Dazju tas-Sisa.**

#### **HOUSE OF REPRESENTATIVES**

---

**A BILL introduced by the Honourable John Dalli, M.P., Minister of Finance, and read the First time at the Sitting of the 25th November, 1998.**

**AN ACT further to amend the Excise Duty Act, 1995.**

---

**RICHARD J. CAUCHI**

*Skrivan tal-Kamra tad-Deputati*

---

**RICHARD J. CAUCHI**

*Clerk of the House of Representatives*

## ABBOZZ TA' LIĠI msejjah

*ATT biex ikompli jemenda l-Att ta' l-1995 dwar Dazju tas-Sisa.*

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. (1) Dan l-Att jista' jissejjah l-Att ta' l-1998 li jemenda l-Att dwar Dazju tas-Sisa (Emenda Nru. 3), u għandu jinqara u jiftiehem haġa waħda ma' l-Att ta' l-1995 dwar Dazju tas-Sisa, hawnhekk iżjed 'il-quddiem imsejjah "l-Att prinċipal".

Titolu fil-qosor u bidu fis-sehh.

Att XVI ta' l-1995.

(2) Dan l-Att għandu jitqies li beda jsehh fil-25 ta' Novembru, 1998, hlief għall-paragrafu (b) ta' l-artikolu 3 li għandu jidhol fis-sehh fl-1 ta' Jannar, 1999.

2. It-Tielet Skeda li tinsab ma' l-Att prinċipali għandha tiġi emendata kif ġej:

Emenda tat-Tielet Skeda li tinsab ma' l-Att prinċipali.

(a) minflok il-partita "Sigaretti klassifikati fl-intestatura Nru. 24.02 tat-Tariffa tad-Dwana:" u l-kliem fl-ewwel u t-tieni kolonna relattivi għaliha, għandu jidhol dan li ġej:

<p>“ Sigaretti klassifikati fl-intestatura Nru. 24.02 tat-Tariffa tad-Dwana: – Ta' tul totali ta' mhux iżjed minn 75mm</p>	<p>47c3 kull pakkett ta' 20 jew parti minnu</p>
<p>– Ta' tul totali ta' iżjed minn 75mm</p>	<p>55c1 kull pakkett ta' 20 jew parti minnu</p>

”; u

(b) minnufih wara l-partita “Tabakk, imqatta’ jew mhux imqatta’ u mhallat iżda mhux manifatturat aktar għall-produzzjoni industrijali tas-sigaretti (2)” fl-ewwel kolonna u l-figura “0” fit-tieni kolonna relattiva għaliha, għandhom jiddaħhlu il-partita ġdida u l-kliem ġdid li ġejjin fl-ewwel u tieni kolonna rispettivament:

– Tabakk tat-tipjip ieħor, kemm jekk ikun fih, jew ma jkunx fih, xi sostituti tat-tabakk f’xi proporzjon li jkun	Lm17.50,0 kull kg.
--	-----------------------

Emenda tar-Raba’  
Skeda li tinsab ma’  
l-Att prinċipali.

3. Ir-Raba’ skeda li tinsab ma’ l-Att prinċipali għandha tiġi emendata kif ġej:

(a) minflok il-kliem “Spirtu għall-vetturi bil-mutur b’kontenut ta’ ċomb ta’ mhux aktar minn 0.013g/l” u l-kliem “– Ohrajn” fl-ewwel kolonna tagħha u l-kliem relattivi għalihom fit-tieni kolonna ta’ l-istess, għandu jidhol dan li ġej:

– Spirtu tal-vetturi bil-mutur b’kontenut ta’ ċomb ta’ mhux aktar minn 0.013g/l	Lm172.00,0 kull 1000 litru
– Ohrajn	Lm158.00,0 kull 1000 litru

(b) minflok il-kliem “Lm86.00,0 kull 1000 litru” fit-tieni kolonna relattiva għall-partita “Żejt għall-htigijiet tad-dar (Pitrolju), *aviation turbine fuels* u *white spirit*; żjut minbarra żjut lubrifikanti jew idrawliċi b’densita’ ta’ 0.780 sa 0.810 esklussiv f’temperatura ta’ 15°C, klassifikati fl-intestatura Nru. 27.10 tat-Tariffa tad-Dwana”, għandhom jidhlu l-kliem “Lm31.00,0 kull 1000 litru”.

### Għanijiet u Raġunijiet

L-għan ta’ dan l-Abbozz huwa biex joghlew ir-rati ta’ dazji tas-sisa fuq is-sigaretti, biex tiddaħħal rata ta’ dazju tas-sisa fuq tabakk mhux impurtat għall-produzzjoni industrijali tas-sigaretti u biex jonqos id-dazju tas-sisa fuq il-pitrolju.

**A BILL  
entitled**

*AN ACT further to amend the Excise Duty Act, 1995.*

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. (1) This Act may be cited as the Excise Duty (Amendment) (No. 3) Act, 1998, and shall be read and construed as one with the Excise Duty Act, 1995, hereinafter referred to as “the principal Act”.

Short title and commencement.  
Act XVI of 1995.

(2) This Act shall be deemed to have come into force on the 25th November, 1998, with the exception of paragraph (b) of section 3 which shall come into force on the 1st January, 1999.

2. The Third Schedule to the principal Act shall be amended as follows:

Amendment of Third Schedule to the principal Act.

(a) for the item “Cigarettes classified in Customs Tariff heading No. 24.02:” and the words in the first and second columns relative thereto, there shall be substituted the following:

Cigarettes classified in Customs Tariff Heading No. 24.02	
– Of an overall length not exceeding 75 mm	47c3 per pkt of 20 or part thereof
– Of an overall length exceeding 75 mm	55c1 per pkt of 20 or part thereof

”; and

(b) immediately following item “– Tobacco, cut or uncut and blended but not further manufactured for the industrial production of cigarettes (2)” in the first column and the figure “0” in the second column relative thereto, there shall be inserted the following new item and words in the first and second column respectively:

– Other smoking tobacco, whether or not containing tobacco substitutes in any proportion	Lm17.50,0 per kg.
--	-------------------

Amendment of the Fourth Schedule to the principal Act.

3. The Fourth Schedule to the principal Act shall be amended as follows:

(a) for the words “– Motor spirit with a lead content not exceeding 0.013 g/l” and the words “– Other” in the first column thereof and for the words relative thereto in the second column of the same, there shall be substituted the following:

– Motor spirit with a lead content not exceeding 0.013 g/l	Lm172.00,0 per 1,000 litres
– Other	Lm158.00,0 per 1,000 litres

(b) for the words “Lm86.00,0 per 1000 litres” in the second column relative to the item “Oil for household purposes (Kerosene), aviation turbine fuels and white spirits; oils other than lubricating or hydraulic oils with a density of 0.780 to 0.810 exclusive at a temperature of 15°C, classified in Customs Tariff Heading No. 27.10”, there shall be substituted the words “Lm31.00,0 per 1000 litres”.

### Objects and Reasons

The object of this Bill is to increase the rates of excise duty on cigarettes, to introduce a rate of excise duty on tobacco not imported for the industrial production of cigarettes and to reduce excise duty on kerosene.