

Naghti l-kunsens tieghi.

(L.S.)

GUIDO DE MARCO
President

22 ta' Marzu, 2002

ATT Nru. II ta' l-2002

ATT biex jimplimenta diversi miżuri ta' l-Estimi u miżuri amministrattivi oħra.

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

1. It-titolu fil-qosor ta' dan l-Att hu l-Att ta' l-2002 li Titolu fil-qosor. Jimplimenta Miżuri ta' l-Estimi.

TAQSIMA I

2. (1) Din it-Taqsima temenda l-Att dwar it-Taxxa tar-Emendi ta' l-Att
dwar it-Taxxa
tar-
Registrazzjoni
ta' Vetturi bil-
Mutur.
Kap. 368. Registrazzjoni ta' Vetturi bil-Mutur u għandha tingħara u tiftiehem haga wahda ma' l-Att dwar it-Taxxa tar-Registrazzjoni ta' Vetturi bil-Mutur, hawnhekk iżjed 'l quddiem f'din it-Taqsima imsejjah "l-Att prinċipali".

(2) Id-disposizzjonijiet ta' din it-Taqsima għandhom jitqiesu li bdew isehhu fl-1 ta' Jannar, 2002, minbarra l-paragrafu (a) ta' l-artikolu 7 li għandu jġi fis-sehħ fl-1 ta' April, 2002.

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

3. Fl-artikolu 2 ta' l-Att prinċipali, minnufih qabel it-tifsira ta' "vettura bil-mutur", ghandha tiżdied din it-tifsira ġdida li ġejja:

" "vettura b'reġistrazzjoni temporanja" tfisser vettura bil-mutur li tkun importata f'Malta u ġiet reġistrata bil-hsieb li terġa' tiġi esportata fi żmien disghin ġurnata -

(a) mid-data ta' l-importazzjoni taghha f'Malta, jew

(b) mir-rilaxx tal-vettura minn mahżen ta' depożt, skond id-dispożizzjonijiet ta' l-artikolu 17A;"

Emenda ta' l-artikolu 10 ta' l-Att prinċipali.

4. Is-subartikolu (3) ta' l-artikolu 10 ta' l-Att prinċipali ghandu jiġi emendat kif ġej:

(a) il-kliem minn "mhux aktar tard minn hames snin" sal-kliem "skond dan l-Att" fil-paragrafu (a) tiegħu ghandhom jithassru;

(b) minflok il-kliem "skond il-każ." ghandhom jidhlu l-kliem "skond il-każ:"; u

(ċ) minnufih fit-tarf tiegħu ghandu jiżdied il-proviso li ġej:

"Izda d-dispożizzjonijiet ta' dan is-subartikolu ma ghandhomx japplikaw jekk il-bidla fil-klassifika ma ssirx qabel ghelug il-hames snin wara tmien is-sena li ma' tula tkun saret il-klassifika oriġinali -

(i) fejn il-vettura bil-mutur tkun ġiet reġistrata għall-cwwel darba taht dan l-Att qabel il-31 ta' Dicembru, 2001, jew

(ii) ta' bidla fil-klassifika ta' vettura bil-mutur *self-drive short term*, jew vettura bil-mutur *self-drive long term* jew vettura misjuqa minn *chauffeur*."

Żieda ta' l-artikolu 17A ma' l-Att prinċipali.

5. Minnufih wara l-artikolu 17 ta' l-Att prinċipali ghandu jiżdied l-artikolu ġdid li ġej:

"Vetturi b'reġistrazzjoni temporanja.

17A. (1) Fir-rigward ta' vetturi b'reġistrazzjoni temporanja li jissodisfaw il-kondizzjonijiet msemmija f'dan l-artikolu, it-taxxa dovuta hija kif speċifikat fir-Raba Skeda ta' dan l-Att.

(2) L-ebda vettura bil-mutur ma tista' tiġi registrata bhala vettura b'registrazzjoni temporanja sakemm l-importatur ma jiffirmax dikjarazzjoni kif tista' tehtieg l-Awtorità minn żmien għall-iehor, li dik il-vettura bil-mutur se tiġi importata biss sabiex tiġi esportata mill-ġdid.

(3) Jekk wara li jgħaddu disghin ġurnata mid-data ta' l-importazzjoni tal-vettura b'registrazzjoni temporanja, l-importatur jonqos li jipprezenta kull dokumentazzjoni kif tista' tehtieg l-Awtorità minn żmien għal iehor, li juru li l-istess vettura li tkun giet registrata bhala vettura b'registrazzjoni temporanja fil-fatt giet esportata mill-ġdid qabel tmiem l-imsemmi perjodu ta' disghin ġurnata, tkun dovuta taxxa ulterjuri ekwivalenti għall-ammont ta' taxxa li kienet tkun dovuta fid-data li fiha il-perjodu li fih il-vettura kellha tiġi esportata jaghlaq, skond il-kategorija rispettiva ta' dik il-vettura bil-mutur kif speċifikata fl-Ewwel, it-Tieni jew it-Tielet Skeda ta' dan l-Att:

Iżda l-Awtorità tista' testendi l-imsemmi perjodu ta' disghin ġurnata imsemmi f'dan is-subartikolu fuq talba bil-miktub ta' l-importatur jew sid il-vettura bil-mutur, liema rikjesta bil-miktub trid issir mhux aktar tard mit-tmiem ta' l-istess perjodu ta' disghin ġurnata, b'perjodu iehor ta' tletin ġurnata.

(4) Jekk wara li l-istess vettura b'registrazzjoni temporanja tkun giet esportata mill-ġdid skond kif imfisser fis-subartikolu (3), dik il-vettura b'registrazzjoni temporanja terġa' tiġi importata, ukoll jekk minghajr żieda, bidla jew adattament li skond l-artikolu 10 issarraff f'bidla fil-klassifika ta' dik il-vettura li kieku ma kenitx vettura b'registrazzjoni temporanja, tkun dovuta taxxa ulterjuri ekwivalenti għat-taxxa li kienet tkun dovuta fid-data ta' importazzjoni mill-ġdid ta' dik il-vettura bil-mutur skond il-kategorija rispettiva ta' dik il-vettura bil-mutur kif speċifikata fl-Ewwel, it-Tieni jew it-Tielet Skeda annessa ma' dan l-Att.

(5) L-ebda vettura b'registrazzjoni temporanja ma tista' tinsaq fit-triq minghajr awtorizzazzjoni speċifika għal dak il-ghan mill-Awtorità."

Emenda ta' l-artikolu 19 ta' l-Att prinċipali.

6. Is-subartikolu (1) ta' l-artikolu 19 ta' l-Att prinċipali għandu jiġi sostitwit b'dan li ġej:

"(1) Bla ħsara għad-disposizzjonijiet ta' l-artikolu 17A, ma għandha tithallas ebda taxxa bis-saħħa ta' dan l-Att fuq vettura bil-mutur li tiġi importata f'Malta bil-għan li tiġi esportata bħala merkanzija mingħajr ma tintuża f'Malta u li tinheles mid-dwana għal dan il-għan kemm-il darba dik l-esportazzjoni issir direttament minn maħżen ta' depożt sakemm dik il-vettura ma terġax tiġi importata għewwa Malta."

Emendi ta' l-Iskedi ta' l-Att prinċipali.

7. L-Iskedi ta' l-Att prinċipali għandhom jiġu emendati kif ġej:

(a) L-Ewwel Skeda għandha tiġi sostitwita b'dan li ġej:

Num-ru tal-Kodiċi H.S.	Numru tal-Kodiċi VERA	Oġġetti	Rata ta' Taxxa
87.03		Karozzi bil-mutur u vetturi ohra bil-mutur mahsuba l-aktar għall-garr ta' persuni (minbarra dawk ta' l-intestatura Nru. 87.02), inklużi <i>station wagons</i> u karozzi tat-tlielaq:	
	1.03.00.01	(A) Vetturi mahsuba speċjalment għas-sewqan fuq is-silġ, karozzi għall- <i>golf</i> u vetturi simili	50.5%
		(B) Vetturi ohra, b'makna ta' kombustjoni interna li tixghel bi <i>spark</i> /b'kumpressjoni:	
		(1) ta' ċilindrata ta' mhux aktar minn 1000cc:	
	1.03.01.01	- <i>Chassis</i> iffittjati b'makna u kabina	50.5%
	1.03.02.01	- Vetturi ta' struttura unitarja (<i>monocoque</i>) iffittjati b'makna u <i>body</i> li jikkonsisti biss f'kabina tas-sewwieq u fi pjattaforma ta' wara mingħajr armar	50.5%
	1.03.03.01	- Vetturi ohra, ġodda:	
		(a) Għal użu bħala vetturi bil-mutur għall-kiri:	
	1.03.03.01A	(i) vetturi misjuqa minn <i>chauffeur</i>	30%
	1.03.03.01B1	(ii) vetturi <i>self-drive</i> mahsuba għal kirja fil-qasir	30%
	1.03.03.01B2	(iii) vetturi <i>self-drive</i> mahsuba għal kirja fit-tul	50.5%
	1.03.03.01L	(iv) ohrajn	50.5%

1.03.03.01C-F	(b) Ambulanzi, vannijiet tal-habs, karożzi tal-mejtin, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil-mutur ta' din is-sub intestatura	48.5%
1.03.03.01G	(c) <i>Taxi-cars</i>	20%
1.03.03.01H	(d) Għal użu ieħor	50.5%
1.03.04.01	- Vetturi oħra, użati:	
	(a) Għal użu bħala vetturi bil-mutur għall-kiri:	
1.03.04.01A	(i) vetturi misjuqa minn <i>chauffeur</i>	30% izda mhux inqas minn Lm640 kull vettura
1.03.04.01B1	(ii) vetturi <i>self-drive</i> mahsuba għal kirja fil-qasir	30% izda mhux inqas minn Lm640 kull vettura
1.03.04.01B2	(iii) vetturi <i>self-drive</i> mahsuba għal kirja fit-tul	50.5% izda mhux inqas minn Lm1070 kull vettura
1.03.04.01L	(iv) oħrajn	50.5% izda mhux inqas minn Lm1070 kull vettura
1.03.04.01C-F	(b) Ambulanzi, vannijiet tal-habs, karożzi tal-mejtin, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil-mutur ta' din is-sub intestatura	48.5% izda mhux inqas minn Lm1030 kull vettura
1.03.04.01GA	(c) <i>Taxi-cars</i>	20% izda mhux inqas minn Lm430 kull vettura
1.03.04.01HC	(d) Għal użu ieħor	50.5% izda mhux inqas minn Lm1070 kull vettura
	(2) ta' ċilindrata ta' aktar minn 1000cc izda mhux aktar minn 1300cc:	
1.03.10.01	- <i>Chassis</i> iffittjati b'makna u kabina	50.5%

1.03.11.01	- Vetturi ta' struttura unitarja (<i>monocoque</i>) iffittjati b'makna u <i>body</i> li jikkonsisti biss f'kabina tas-sewwieq u fi pjattaforma ta' wara minghajr armar	50.5%
1.03.12.01	- Vetturi ohra, ġodda:	
	(a) Ghal użu bhala vetturi bil-mutur għall-kiri:	
1.03.12.01A	(i) vetturi misjuqa minn <i>chauffeur</i>	30%
1.03.12.01B1	(ii) vetturi <i>self-drive</i> mahsuba għal kirja fil-qasir	30%
1.03.12.01B2	(iii) vetturi <i>self-drive</i> mahsuba għal kirja fit-tul	50.5%
1.03.12.01L	(iv) ohrajn	50.5%
1.03.12.01C-F	(b) Ambulanzi, vannijiet tal-habs, karozzi tal-mejtin, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil-mutur ta' din is-sub intestatura	48.5%
1.03.12.01GA	(c) <i>Taxi-cars</i>	20%
1.03.12.01HC	(d) Għal użu ichor	50.5%
1.03.13.01	- Vetturi ohra, uzati:	
	(a) Għal użu bhala vetturi bil-mutur għall-kiri:	
1.03.13.01A	(i) vetturi misjuqa minn <i>chauffeur</i>	30% izda mhux inqas minn Lm810 kull vettura
1.03134.01B1	(ii) vetturi <i>self-drive</i> mahsuba għal kirja fil-qasir	30% izda mhux inqas minn Lm810 kull vettura
1.03.13.01B2	(iii) vetturi <i>self-drive</i> mahsuba għal kirja fit-tul	50.5% izda mhux inqas minn Lm1350 kull vettura
1.03.13.01L	(iv) ohrajn	50.5% izda mhux inqas minn Lm1350 kull vettura

1.03.13.01C-F	(b) Ambulanzi, vannijiet tal-habs, karożzi tal-mejtin, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil-mutur ta' din is-sub intestatura	48.5% iżda mhux inqas minn Lm1300 kull vettura
1.03.13.01GA	(c) <i>Taxi-cars</i>	20% iżda mhux inqas minn Lm540 kull vettura
1.03.13.01HC	(d) Għal użu ieħor	50.5% iżda mhux inqas minn Lm1350 kull vettura
	(3) ta' ċilindrata ta' aktar minn 1300cc iżda mhux aktar minn 1500cc:	
1.03.20.01	- <i>Chassis</i> iffittjati b'makna u kabina	53%
1.03.21.01	- Vetturi ta' struttura unitarja (<i>monocoque</i>) iffittjati b'makna u <i>body</i> li jikkonsisti biss f'kabina tas-sewwieq u fi pjattaforma ta' wara minghajr armar	53%
1.03.22.01	- Vetturi oħra, godda:	
	(a) Għal użu bħala vetturi bil-mutur għall-kiri:	
1.03.22.01A	(i) vetturi misjuqa minn <i>chauffeur</i>	30%
1.03.22.01B1	(ii) vetturi <i>self-drive</i> mahsuba għal kirja fil-qasir	30%
1.03.22.01B2	(iii) vetturi <i>self-drive</i> mahsuba għal kirja fit-tul	53%
1.03.22.01L	(iv) oħrajn	53%
1.03.22.01C-F	(b) Ambulanzi, vannijiet tal-habs, karożzi tal-mejtin, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil-mutur ta' din is-sub intestatura	48.5%
1.03.22.01GA	(c) <i>Taxi-cars</i>	20%
1.03.22.01HC	(d) Għal użu ieħor	53%
	- Vetturi oħra, użati:	
	(a) Għal użu bħala vetturi bil-mutur għall-kiri:	
1.03.23.01A	(i) vetturi misjuqa minn <i>chauffeur</i>	30% iżda mhux inqas minn Lm900 kull vettura

1.03.23.01B1	(ii) vetturi <i>self-drive</i> mahsuba ghal kirja fil-qasir	30% izda mhux inqas minn Lm900 kull vettura
1.03.23.01B2	(iii) vetturi <i>self-drive</i> mahsuba ghal kirja fit-tul	53% izda mhux inqas minn Lm1600 kull vettura
1.03.23.01L	(iv) ohrajn	53% izda mhux inqas minn Lm1600 kull vettura
1.03.23.01C-F	(b) Ambulanzi, vannijiet tal-habs, karozzi tal-mejtin, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil-mutur ta' din is-sub intestatura	48.5% izda mhux inqas minn Lm1460 kull vettura
1.03.23.01GA	(c) <i>Taxi-cars</i>	20% izda mhux inqas minn Lm610 kull vettura
1.03.23.01.HC	(d) Ghal użu iehor	53% izda mhux inqas minn Lm1600 kull vettura
	(4) ta' cilindrata ta' aktar minn 1500cc izda mhux aktar minn 1800cc:	
1.03.30.01	- <i>Chassis</i> iffittjati b'makna u kabina	60%
1.03.31.01	- Vetturi ta' struttura unitarja (<i>monocoque</i>) iffittjati b'makna u <i>body</i> li jikkonsisti biss f'kabina tas-sewwieq u fi pjattaforma ta' wara minghajr armar	60%
1.03.32.01	- Vetturi ohra, godda:	
	(a) Ghal użu bhala vetturi bil-mutur għall-kiri:	
1.03.32.01A	(i) vetturi misjuqa minn <i>chauffeur</i>	30%
1.03.32.01B1	(ii) vetturi <i>self-drive</i> mahsuba ghal kirja fil-qasir	30%
1.03.32.01B2	(iii) vetturi <i>self-drive</i> mahsuba ghal kirja fit-tul	60%
1.03.32.01L	(iv) ohrajn	60%

1.03.32.01C-F	(b) Ambulanzi, vannijiet tal-habs, karożzi tal-mejtin, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil-mutur ta' din is-sub intestatura	48.5%
1.03.32.01GA	(c) <i>Taxi-cars</i>	20%
1.03.32.01HC	(d) Ghal użu iehor	60%
1.03.33.01	- Vetturi ohra, użati:	
	(a) Ghal użu bhala vetturi bil-mutur għall-kiri:	
1.03.33.01A	(i) vetturi misjuqa minn <i>chauffeur</i>	30% izda mhux inqas minn Lm1390 kull vettura
1.03.33.01B1	(ii) vetturi <i>self-drive</i> mahsuba għal kirja fil-qasir	30% izda mhux inqas minn Lm1390 kull vettura
1.03.33.01B2	(iii) vetturi <i>self-drive</i> mahsuba għal kirja fit-tul	60% izda mhux inqas minn Lm2770 kull vettura
1.03.33.01L	(iv) ohrajn	60% izda mhux inqas minn Lm2770 kull vettura
1.03.33.01C-F	(b) Ambulanzi, vannijiet tal-habs, karożzi tal-mejtin, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil-mutur ta' din is-sub intestatura	48.5% izda mhux inqas minn Lm2240 kull vettura
1.03.33.01GA	(c) <i>Taxi-cars</i>	20% izda mhux inqas minn Lm930 kull vettura
1.03.33.01HC	(d) Ghal użu iehor	60% izda mhux inqas minn Lm2770 kull vettura
	(5) ta' ċilindrata ta' aktar minn 1800cc izda mhux aktar minn 2000cc:	
1.03.40.01	- <i>Chassis</i> iffittjati b'makna u kabina	65%

1.03.41.01	- Vetturi ta' struttura unitarja (<i>monocoque</i>) iffittjati b'makna u <i>body</i> li jikkonsisti biss f'kabina tas-sewwieq u fi pjattaforma ta' wara minghajr armar	65%
1.03.42.01	- Vetturi ohra, ġodda:	
	(a) Ghal użu bhala vetturi bil-mutur għall-kiri:	
1.03.42.01A	(i) vetturi misjuqa minn <i>chauffeur</i>	30%
1.03.42.01B1	(ii) vetturi <i>self-drive</i> mahsuba għal kirja fil-qasir	30%
1.03.42.01B2	(iii) vetturi <i>self-drive</i> mahsuba għal kirja fit-tul	65%
1.03.42.01L	(iv) ohrajn	65%
1.03.42.01C-F	(b) Ambulanzi, vannijiet tal-habs, karozzi tal-mejtin, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil-mutur ta' din is-sub intestatura	48.5%
1.03.42.01GA	(c) <i>Taxi-cars</i>	20%
1.03.42.01HC	(d) Għal użu ichor	65%
1.03.43.01	- Vetturi ohra, uzati:	
	(a) Għal użu bhala vetturi bil-mutur għall-kiri:	
1.03.43.01A	(i) vetturi misjuqa minn <i>chauffeur</i>	30% izda mhux inqas minn Lm1850 kull vettura
1.03.43.01B1	(ii) vetturi <i>self-drive</i> mahsuba għal kirja fil-qasir	30% izda mhux inqas minn Lm1850 kull vettura
1.03.43.01B2	(iii) vetturi <i>self-drive</i> mahsuba għal kirja fit-tul	65% izda mhux inqas minn Lm4000 kull vettura
1.03.43.01L	(iv) ohrajn	65% izda mhux inqas minn Lm4000 kull vettura

1.03.43.01C-F	(b) Ambulanzi, vannijiet tal-habs, karożzi tal-mejtin, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil-mutur ta' din is-sub intestatura	48.5% izda mhux inqas minn Lm2990 kull vettura
1.03.43.01GA	(c) <i>Taxi-cars</i>	20% izda mhux inqas minn Lm1230 kull vettura
1.03.43.01HC	(d) Ghal użu iehor	65% izda mhux inqas minn Lm4000 kull vettura
	(6) ta' ċilindrata ta' mhux aktar minn 2000cc izda mhux aktar minn 2500cc:	
1.03.50.01	- <i>Chassis</i> iffittjati b'makna u kabina	75%
1.03.51.01	- Vetturi ta' struttura unitarja (<i>monocoque</i>) iffittjati b'makna u <i>body</i> li jikkonsisti biss f'kabina tas-sewwieq u fi pjattaforma ta' wara minghajr armar	75%
1.03.52.01	- Vetturi ohra, ġodda:	
	(a) Ghal użu bhala vetturi bil-mutur għall-kiri:	
1.03.52.01A	(i) vetturi misjuqa minn <i>chauffeur</i>	30%
1.03.52.01B1	(ii) vetturi <i>self-drive</i> mahsuba għal kirja fil-qasir	30%
1.03.52.01B2	(iii) vetturi <i>self-drive</i> mahsuba għal kirja fit-tul	75%
1.03.52.01L	(iv) oħrajn	75%
1.03.52.01C-F	(b) Ambulanzi, vannijiet tal-habs, karożzi tal-mejtin, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil-mutur ta' din is-sub intestatura	48.5%
1.03.52.01GA	(c) <i>Taxi-cars</i>	20%
1.03.52.01HC	(d) Ghal użu iehor	75%
1.03.53.01	Vetturi ohra, użati:	
	(a) Ghal użu bhala vetturi bil-mutur għall-kiri:	
1.03.53.01A	(i) vetturi misjuqa minn <i>chauffeur</i>	30% izda mhux inqas minn Lm2800 kull vettura

1.03.53.01B1	(ii) vetturi <i>self-drive</i> mahsuba ghal kirja fil-qasir	30% izda mhux inqas minn Lm2800 kull vettura
1.03.53.01B2	(iii) vetturi <i>self-drive</i> mahsuba ghal kirja fit-tul	75% izda mhux inqas minn Lm7000 kull vettura
1.03.53.01L	(iv) ohrajn	75% izda mhux inqas minn Lm7000 kull vettura
1.03.53.01C-F	(b) Ambulanzi, vannijiet tal-habs, karożzi tal-mejtin, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil-mutur ta' din is-sub intestatura	48.5% izda mhux inqas minn Lm4600 kull vettura
1.03.53.01GA	(c) <i>Taxi-cars</i>	20% izda mhux inqas minn Lm1870 kull vettura
1.03.53.01HC	(d) Ghal uzu ichor	75% izda mhux inqas minn Lm7000 kull vettura
(7) ta' ċilindrata ta' mhux aktar minn 2500cc iżda aktar minn 3000cc:		
1.03.60.01	- <i>Chassis</i> iffittjati b'makna u kabina	75%
1.03.61.01	- Vetturi ta' struttura unitarja (<i>monocoque</i>) iffittjati b'makna u <i>body</i> li jikkonsisti biss f'kabina tas-sewwieq u fi pjattaforma ta' wara minghajr armar	75%
1.03.62.01	- Vetturi ohra, godda:	
(a) Ghal uzu bhala vetturi bil-mutur għall-kiri:		
1.03.62.01A	(i) vetturi misjuqa minn <i>chauffeur</i>	30%
1.03.62.01B1	(ii) vetturi <i>self-drive</i> mahsuba ghal kirja fil-qasir	30%
1.03.62.01B2	(iii) vetturi <i>self-drive</i> mahsuba ghal kirja fit-tul	75%
1.03.62.01L	(iv) ohrajn	75%

1.03.62.01C-F	(b) Ambulanzi, vannijiet tal-habs, karozzi tal-mejtin, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil-mutur ta' din is-sub intestatura	48.5%
1.03.62.01GA	(c) <i>Taxi-cars</i>	20%
1.03.62.01HC	(d) Ghal użu iehor	75%
1.03.63.01	- Vetturi ohra, użati:	
	(a) Ghal użu bhala vetturi bil-mutur għall-kiri:	
1.03.63.01A	(i) vetturi misjuqa minn <i>chauffeur</i>	30% izda mhux inqas minn Lm3200 kull vettura
1.03.63.01B1	(ii) vetturi <i>self-drive</i> mahsuba għal kirja fil-qasir	30% izda mhux inqas minn Lm3200 kull vettura
1.03.63.01B2	(iii) vetturi <i>self-drive</i> mahsuba għal kirja fit-tul	75% izda mhux inqas minn Lm8000 kull vettura
1.03.63.01L	(iv) ohrajn	75% izda mhux inqas minn Lm8000 kull vettura
1.03.63.01C-F	(b) Ambulanzi, vannijiet tal-habs, karozzi tal-mejtin, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil-mutur ta' din is-sub intestatura	48.5% izda mhux inqas minn Lm5200 kull vettura
1.03.63.01GA	(c) <i>Taxi-cars</i>	20% izda mhux inqas minn Lm2140 kull vettura
1.03.63.01HC	(d) Ghal użu iehor	75% izda mhux inqas minn Lm8000 kull vettura
	(8) ta' ċilindrata ta' aktar minn 3000cc:	
1.03.70.01	- <i>Chassis</i> iffittjati b'makna u kabina	75%

1.03.71.01	- Vetturi ta' struttura unitarja (<i>monocoque</i>) iffittjati b'makna u <i>body</i> li jikkonsisti biss f'kabina tas-sewwieq u fi pjattaforma ta' wara minghajr armar	75%
1.03.72.01	- Vetturi ohra, godda:	
	(a) Ghal użu bhala vetturi bil-mutur għall-kiri:	
1.03.72.01A	(i) vetturi misjuqa minn <i>chauffeur</i>	30%
1.03.72.01B1	(ii) vetturi <i>self-drive</i> mahsuba għal kirja fil-qasir	30%
1.03.72.01B2	(iii) vetturi <i>self-drive</i> mahsuba għal kirja fit-tul	75%
1.03.72.01L	(iv) oħrajn	75%
1.03.72.01C-F	(b) Ambulanzi, vannijiet tal-habs, karozzi tal-mejtin, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil-mutur ta' din is-sub intestatura	48.5%
1.03.72.01GA	(c) <i>Taxi-cars</i>	20%
1.03.72.01HC	(d) Għal użu ieħor	75%
1.03.73.01	- Vetturi ohra, użati:	
	(a) Għal użu bhala vetturi bil-mutur għall-kiri:	
1.03.73.01A	(i) vetturi misjuqa minn <i>chauffeur</i>	30% izda mhux aktar minn Lm4000 kull vettura
1.03.73.01B1	(ii) vetturi <i>self-drive</i> mahsuba għal kirja fil-qasir	30% izda mhux aktar minn Lm4000 kull vettura
1.03.73.01B2	(iii) vetturi <i>self-drive</i> mahsuba għal kirja fit-tul	75% izda mhux aktar minn Lm10000 kull vettura
1.03.73.01L	(iv) oħrajn	75% izda mhux aktar minn Lm10000 kull vettura

1.03.73.01C-F	(b) Ambulanzi, vannijiet tal-habs, karozzi tal-mejtin, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil-mutur ta' din is-sub intestatura	48.5% izda mhux aktar minn Lm6500 kull vettura
1.03.73.01GA	(c) <i>Taxi-cars</i>	20% izda mhux inqas minn Lm2700 kull vettura
1.03.73.01HC	(d) Ghal użu ichor	75% izda mhux aktar minn Lm10000 kull vettura
(C) Vetturi elettrici:		
1.03.80.01	(i) vetturi elettrici bil-batterija	16.5%
1.03.81.01	(ii) vetturi elettrici ibridi bil-petrol (jew <i>diesel</i>)	16.5%
(D) Ohrajn:		
1.03.90.01	- <i>Chassis</i> iffittjati b'makna u kabina	60%
1.03.91.01	- Vetturi ta' struttura unitarja (<i>monocoque</i>) iffittjati b'makna u <i>body</i> li jikkonsisti biss f'kabina tas-sewwieq u fi pjattaforma ta' wara minghajr armar	60%
1.03.93.01	- Ohrajn:	
1.03.93.01A	--- godda	60%
1.03.93.01B	--- Ohrajn	60%

(b) Minnufih wara t-Ticlet Skeda ghandha tiżdid din l-Iskeda ġdida li ġejja:

"IR-RABA' SKEDA

(Artikolu 17A)

Taxxa ta' registrazzjoni għall-vetturi b'registrazzjoni temporanja

<i>Oggetti</i>	<i>Rata ta' Taxxa</i>
Vetturi b'registrazzjoni temporanja	Lm 100".

TAQSIMA II

Emendi ta' l-Att
dwar Dazju tas-
Sisa.
Kap. 382.

8. (1) Din it-Taqsima temenda l-Att dwar Dazju tas-Sisa u ghandha tinqara u tiftiehem haga wahda ma' l-Att dwar Dazju tas-Sisa, hawnhekk iżjed 'l quddiem f'din it-Taqsima imsejjah "l-Att prinċipali".

(2) Id-disposizzjonijiet ta' din it-Taqsima ghandhom jidhlu fis-sehh kif ġej:

(a) id-disposizzjonijiet li hemm fil-paragrafu (a) ta' l-artikolu 26 u fl-artikoli 27 u 28 taghha ghandhom jitqiesu li bdew isehhu fl-21 ta' Novembru, 2001; u

(b) id-disposizzjonijiet l-oħra ta' din it-Taqsima ghandhom jidhlu fis-sehh u jkollhom effett fi u b'effett minn dik id-data jew dati li l-Ministru responsabbli ghad-dwana jista' b'ordni jistabbilixxi, u jistgħu jiġu hekk stabbiliti dati differenti għal disposizzjonijiet differenti u għanijiet differenti ta' dawk id-disposizzjonijiet.

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

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

"2. F'dan il-Att kemm-il darba r-rabta tal-kliem ma tehtiegx xort'ohra:

"arrangament ta' sospensjoni" tfisser arrangament ta' taxxa applikat għall-produzzjoni, pproċessar, żamma u ċaqliq ta' prodotti, bid-dazju tas-sisa sospiż;

"dazju" u "dazju tas-sisa" jfissru d-dazju impost b'dan l-Att;

"Kontrollur" għandha l-istess tifsira mogħtija lilha fl-Ordinanza tad-Dwana;

"kustodju ta' mahżen awtorizzat" tfisser persuna naturali jew legali awtorizzata mill-Kontrollur tad-Dwana biex tipproduċi, tipproċessa, iżzomm, tilqa' u tibghat prodotti soġġetti għal dazju tas-sisa fil-kors tan-negozju taghha, filwaqt li d-dazju tas-sisa jkun sospiż taht arrangamenti ta' magazzinaġġ tas-sisa;

"mahżen tas-sisa" tfisser post fejn l-oġġetti suġġetti għal dazju tas-sisa jiġu prodotti, proċessati, miżmuma, milqugha jew mibghuta taht arrangamenti għas-sospensjoni tad-dazju minn kustodju ta' mahżen awtorizzat fil-kors tan-negozju tiegħu, taht

dawk il-kondizzjonijiet imposti mill-Kontrollur;

"Ministru" tfisser il-Ministru responsabbli ghad-dwana;

"negozjant mhux reġistrat" tfisser persuna naturali jew legali minghajr *status* ta' kustodju ta' mahżen awtorizzat, li ghandha jedd, fil-kors tan-negozju taghha, li tilqa' u, jew timporta ta' kultant prodotti sugġetti ghad-dazju tas-sisa taht arrangamenti ghas-sospensjoni tad-dazju. Dan it-tip ta' negoizjant ma jista' la jzomm u lanqas jibghat prodotti taht l-arrangamenti ghas-sospensjoni tad-dazju tas-sisa. Kull negoizjant mhux reġistrat ghandu jiggarrantixxi l-hlas tad-dazju tas-sisa lill-awtoritajiet tas-sisa qabel ma jintbaghtu l-oggetti;

"negoizjant reġistrat" tfisser persuna naturali jew legali minghajr *status* ta' kustodju ta' mahżen awtorizzat, li tkun awtorizzata mill-Kontrollur biex tilqa' u, jew timporta, fil-kors tan-negoizju taghha, prodotti sugġetti ghad-dazju tas-sisa taht arrangamenti ghas-sospensjoni tad-dazju. Dan it-tip ta' negoizjant ma jista' la jzomm u lanqas jibghat prodotti bhal dawk taht arrangamenti ghas-sospensjoni tad-dazju tas-sisa;

"oggetti dazjabbli" tfisser kull oggett ta' klassi jew deskrizzjoni kif huma elenkati fl-Ewwel Skeda li tinsab ma' dan il-Att;

"produzzjoni ta' birra" jew "il-produzzjoni tal-birra" ghandhom jiftiehm bhal l-proċess li bih tigi prodotta l-birra mill-fermentazzjoni tal-most u kull proċess li bih birra ta' densità jew gravità speċifika iktar baxxa tinhareg minn birra, tkun xi tkun l-origini taghha, ta' densità jew gravità speċifika oghla. Ghandha tinkludi wkoll it-tahlit ta' birra ma' kull xorb mhux alkoholiku u li fuq ebda wiehed minnhom ma jkun thallas dazju tas-sisa hekk li t-tahlita rizultanti jkun fiha qawwa alkoholika attwali bhala volum li tiċċedi 0.5% vol;

"rilaxx ghall-konsum" tfisser:

(a) kull hrug, inkluż hrug irregolari, minn arrangament ta' sospensjoni;

(b) kull manifattura, inkluza manifattura irregolari, ta' prodotti dazjabbli li ma jkunux f'xi arrangament ta' sospensjoni;

(c) kull importazzjoni ta' oggetti dazjabbli, inkluza l-importazzjoni irregolari, fejn dawk il-prodotti ma

jkunux tqiegħdu taht arrangament ta' sospensjoni;

"skeda relevanti" tfisser l-Iskeda li tinsab ma' dan l-Att li fiha hemm stabbiliti r-rati ta' dazju u d-disposizzjonijiet speċifiċi dwar oġġetti dazjabbli partikolari;

"Tariffa tad-Dwana" tfisser it-tariffa li hemm fl-Ewwel Skeda li tinsab ma' l-Att dwar id-Dazji ta' Importazzjoni;

"uffiċjal inkarigat" tfisser kull uffiċjal li jkollu awtorità legittima li jwettaq dmirijiet taht dan l-Att;

"xorb mhux alkoholiku" tfisser xarba mhux alkoholika li tinsab taht l-intestatura 22.02 tat-Tariffa tad-Dwana."

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

10. Minflok l-artikolu 4 ta' l-Att prinċipali, għandu jidhol dan li ġej:

"4. (1) Oġġetti dazjabbli jkunu suġġetti għad-dazju fil-waqt tal-produzzjoni tagħhom jew ta' l-importazzjoni tagħhom f'Malta, iżda meta l-oġġetti dazjabbli jitqiegħdu taht xi proċedura tad-Dwana mad-dhul tagħhom f'Malta, l-importazzjoni għandha titqies li ssehħ meta huma jhallu l-proċedura tad-Dwana.

(2) Id-dazju tas-sisa għandu jithallas meta jsir ir-rilaxx għall-konsum jew meta jkunu reġistrati xi nuqqasijiet.

(3) Il-kondizzjonijiet li tahtom isir il-hlas u r-rata ta' dazju tas-sisa li għandha tiġi adottata għandhom ikunu dawġ fis-sehħ fid-data li fiha jsir ir-rilaxx għall-konsum jew li fiha jkunu reġistrati xi nuqqasijiet."

Sostituzzjoni ta' l-artikolu 5 ta' l-Att prinċipali.

11. Minflok l-artikolu 5 ta' l-Att prinċipali, għandu jidhol dan li ġej:

"5. Salv kif jiġi pprovdut mod ichor f'dan l-Att jew kif jiġi preskritt b'regolamenti li jsiru bis-sahħa tiegħu, oġġetti li jkunu suġġetti għad-dazju ma għandhomx ikunu rilaxxati għall-konsum kemm-il darba ma jkunx thallas id-dazju fuq dawġ l-oġġetti."

Emenda ta' l-artikolu 8 ta' l-Att prinċipali.

12. Fl-artikolu 8 ta' l-Att prinċipali, minflok is-subartikolu (1) tiegħu għandu jidhol dan li ġej:

"(1) Ir-responsabbiltà għall-hlas ta' dazju fuq oġġetti dazjabbli tinkombi fuq il-kustodju tal-mahżen awtorizzat, fuq in-negozjant reġistrat jew in-negozjant mhux reġistrat, skond kif

ikun il-każ."

13. Minflok l-artikolu 9 ta' l-Att prinċipali u n-nota marginali tiegħu, għandu jidhol dan li ġej:

Sostituzzjoni ta' l-artikolu 9 ta' l-Att prinċipali.

"Produzzjoni, ipproċessar u żamma ta' oġġetti tas-sisa.

9. (1) Il-Kontrollur għandu jiddetermina r-regoli li jolqtu l-produzzjoni, l-ipproċessar u ż-żamma ta' prodotti suġġetti għad-dazju tas-sisa, bla hsara għad-disposizzjonijiet tar-regolamenti relattivi.

(2) Il-produzzjoni, l-ipproċessar u ż-żamma ta' prodotti suġġetti għad-dazju tas-sisa, meta dan id-dazju ma jkunx thallas, għandu jsir f'maħżen tas-sisa.

(3) (a) Il-ftuh u t-thaddim ta' maħżen tas-sisa jkunu suġġetti għall-awtorizzazzjoni tal-Kontrollur.

(b) L-applikazzjonijiet għar-registrazzjoni ta' maħżen tas-sisa għandhom isiru lill-Kontrollur b'dak il-mod, u għandu jkun fihom dak it-tagħrif u jkollhom mehmuża magħhom dawk id-dokumenti, pjanti u ċertifikati, li jistgħu jiġu preskritti.

(ċ) Iċ-ċertifikat tar-registrazzjoni għandu jinhareġ f'dawk iċ-ċirkostanzi u b'dak il-mod, u jkun validu għal dak iż-żmien u suġġett għal dawk il-kondizzjonijiet, li jistgħu jiġu preskritti.

(d) Għandha tintalab registrazzjoni separata għar-rigward ta' kull maħżen tas-sisa.

(4) Bla hsara għal kull regolament magħmul taht dan l-Att, is-subartikolu (2) ma japplikax għall-produzzjoni ta' oġġetti dazjabbli li jiġu unikament prodotti minhabba:

(a) f'operazzjonijiet li matulhom kwantitajiet żgħar u neglīgibbli ta' oġġetti dazjabbli, hekk kif jiġi stabbilit, jinkisbu b'mod inċidentali;

(b) fil-produzzjoni ta' birra, inbid u xorb ichor fermentat magħmulin fid-dar, li ma jiġux prodotti għal skopijiet kummerċjali; u

(ċ) f'dawk l-operazzjonijiet l-oħra li jistgħu jiġu preskritti."

Sostituzzjoni ta' l-artikolu 10 ta' l-Att prinċipali.

14. Minflok l-artikolu 10 ta' l-Att prinċipali, ghandu jidhol dan li ġej:

"**10.** (1) Kustodju ta' mahżen awtorizzat ikun mehtieg li:

(a) jipprovdi garanzija, jekk ikun mehtieg, li tkopri l-produzzjoni, l-ipproċessar u ż-żamma u garanzija ta' bilfors biex tkopri ċ-ċaqliq, li l-kondizzjonijiet dwarha ghandhom jiġu stabbiliti mill-Kontrollur;

(b) jikkonforma ruħu mal-htigiet preskritti mill-Kontrollur;

(ċ) iżomm, għal kull mahżen tas-sisa, kull rendikont ta' stokk u ċaqliq ta' prodotti;

(d) jipproduċi l-prodotti kull meta jkun hekk mehtieg; u

(e) jagħti l-kunsens tiegħu għal kull sorveljar u kontroll fuq l-istokk."

Żieda ta' l-artikolu 10A ma' l-Att prinċipali.

15. Minnufih wara l-artikolu 10 ta' l-Att prinċipali, ghandu jiżdied dan l-artikolu ġdid li ġej:

"Id-destinarju jista' jkun negozjant professjonali.

10A. (1) Minkejja d-disposizzjonijiet ta' l-artikolu 10, id-destinarju jista' jkun negozjant professjonali bla *status* ta' kustodju ta' mahżen awtorizzat. Dan in-negozjant jista', fil-kors tan-negozju tiegħu, jilqa' prodotti suġġetti għad-dazju tas-sisa taht arrangamenti ta' sospensjoni ta' dazju. Iżda, huwa la jista' iżomm u lanqas jibgħat dawk il-prodotti taht arrangamenti ta' sospensjoni ta' dazju.

(2) Tali negozjant jista', qabel ma jibda jilqa' l-oġġetti, jitlob li jiġi registrat mill-Kontrollur.

(3) Negozjant registrat ghandu jikkonforma ruħu mal-kondizzjonijiet li ġejjin:

(a) jiggerantixxi l-hlas tad-dazju tas-sisa taht il-kondizzjonijiet preskritti mill-Kontrollur, bla hsara għall-artikolu 10 li jippreskrivi l-obbligu tal-kustodju tal-mahżen awtorizzat u, jekk ikun il-kaz, tat-trasportatur;

(b) iżomm kull rendikont tat-tqassim tal-prodotti;

(ċ) jipproduċi l-prodotti kull meta jkun hekk mehtieġ; u

(d) jagħti l-kunsens tiegħu għal-kull sorveljar u kontroll fuq l-istokk."

16. Fl-artikolu 11 ta' l-Att prinċipali, minflok il-kliem "stabbiliment ta' produzzjoni jew l-awtorizzazzjoni ta' mahżen ta' depożt" għandhom jidhlu l-kliem "mahżen tas-sisa". Emenda ta' l-artikolu 11 ta' l-Att prinċipali.

17. Fl-artikolu 12 ta' l-Att prinċipali, minflok il-kliem "fi stabbiliment ta' produzzjoni jew f'mahżen ta' depożt" għandhom jidhlu l-kliem "f'mahżen tas-sisa". Emenda ta' l-artikolu 12 ta' l-Att prinċipali.

18. Fl-artikolu 13 ta' l-Att prinċipali, is-subartikolu (1) tiegħu għandu jiġi emendat kif ġej: Emenda ta' l-artikolu 13 ta' l-Att prinċipali.

(a) fil-paragrafu (d) tiegħu minflok il-kliem "produttur ta' oġġetti dazjabbli jew minn kustodju ta' mahżen ta' depożt" għandhom jidhlu il-kliem "kustodju ta' mahżen awtorizzat"; u

(b) fil-paragrafu (e) tiegħu minflok il-kliem "xi stabbiliment ta' produzzjoni" għandhom jidhlu l-kliem "xi mahżen tas-sisa".

19. L-artikolu 14 ta' l-Att prinċipali għandu jiġi emendat kif ġej: Emenda ta' l-artikolu 14 ta' l-Att prinċipali.

(a) fil-paragrafu (a) tas-subartikolu (1) tiegħu, minflok il-kliem "fl-artikolu 9(5)" għandhom jidhlu l-kliem "fl-artikolu 9(4)";

(b) fis-subartikolu (4) tiegħu, minflok il-kliem "minn stabbiliment ta' produzzjoni jew minn mahżen ta' depożt" għandhom jidhlu il-kliem "minn mahżen tas-sisa"; u

(ċ) fis-subartikolu (5) tiegħu minflok il-kliem "mill-produttur jew mill-kustodju ta' depożt" għandhom jidhlu l-kliem "mill-kustodju ta' mahżen awtorizzat", u l-kliem "jew għaċ-ċirkolazzjoni hielsa" għandhom jithassru.

20. Fis-subartikolu (1) ta' l-artikolu 15 ta' l-Att prinċipali, il-kliem "jew għal ċirkolazzjoni hielsa" għandhom jithassru. Emenda ta' l-artikolu 15 ta' l-Att prinċipali.

21. L-artikolu 16 ta' l-Att prinċipali għandu jiġi emendat kif ġej: Emenda ta' l-artikolu 16 ta' l-Att prinċipali.

(a) fis-subartikolu (1) tiegħu:

(i) fil-paragrafu (b), minflok il-kliem "stabbiliment ta' produzzjoni registrat" għandhom jidhlu l-kliem "mahżen tas-

sisas";

(ii) fil-paragrafu (ċ), minflok il-kliem "stabbiliment ta' produzzjoni registrat jew f'mahzen ta' depożt" u "stabbiliment ta' produzzjoni jew mahzen ta' depożt" ghandhom f'kull każ jidhlu l-kliem "mahzen tas-sisa"; u

(iii) fil-paragrafu (i), minflok il-kliem "stabbiliment ta' produzzjoni ikun registrat jew mahzen ta' depożt ikun awtorizzat" ghandhom jidhlu l-kliem "mahzen tas-sisa jkun registrat"; u

(b) fis-subartikolu (2) tieghu, il-kliem "jew ghal ċirkolazzjoni hielsa" ghandhom jithassru.

Emenda ta' l-artikolu 17 ta' l-Att prinċipali.

22. L-artikolu 17 ta' l-Att prinċipali ghandu jiġi emendat kif ġej:

(a) fil-paragrafu (b) tieghu, minflok il-kliem "stabbiliment ta' produzzjoni registrat jew minn jew 'il barra minn xi mahzen ta' depożt" ghandhom jidhlu l-kliem "xi mahzen tas-sisa"; u

(b) fil-paragrafu (ċ) tieghu, minflok il-kliem "xi stabbiliment ta' produzzjoni, mahzen ta' depożt" ghandhom jidhlu l-kliem "xi mahzen tas-sisa".

Emenda ta' l-artikolu 18 ta' l-Att prinċipali.

23. L-artikolu 18 ta' l-Att prinċipali ghandu jiġi emendat kif ġej:

(a) fis-subartikolu (1) tieghu, minflok il-kliem "stabbiliment ta' produzzjoni jew mahzen ta' depożt" u "l-istabbiliment ta' produzzjoni jkun registrat f'isimha jew ikun awtorizzat ghandha il-mahzen ta' depożt skond il-każ" ghandhom jidhlu l-kliem "mahzen tas-sisa" u "l-mahzen tas-sisa jkun registrat f'isimha" rispettivament; u

(b) fis-subartikolu (2) tieghu, minflok il-kliem "jkun registrat stabbiliment ta' produzzjoni jew il-persuna li f'isimha jkun awtorizzat mahzen ta' depożt" ghandhom jidhlu l-kliem "jkun registrat mahzen tas-sisa".

Emenda ta' l-artikolu 20 ta' l-Att prinċipali.

24. Fl-artikolu 20 ta' l-Att prinċipali, minflok il-kliem "produttur jew kustodju ta' oġġetti dazjabbli" u "produttur, kustodju" ghandhom f'kull każ jidhlu il-kliem "kustodju ta' mahzen awtorizzat".

Emenda ta' l-artikolu 21 ta' l-Att prinċipali.

25. L-artikolu 21 ta' l-Att prinċipali ghandu jiġi emendat kif ġej:

(a) fis-subartikolu (1) tiegħu, minflok il-kliem "maħżen ta' depożt" u "ta' l-istabbiliment tal-produzzjoni" għandhom jidhlu l-kliem "maħżen tas-sisa" u "tal-maħżen tas-sisa" rispettivament, u minflok il-kliem "kustodju", "produttur" u "produttur jew kustodja" għandhom jidhlu f'kull każ il-kliem "kustodju ta' maħżen awtorizzat"; u

(b) fis-subartikolu (2) tiegħu, minflok il-kelma "manifattur" għandhom jidhlu l-kliem "kustodju ta' maħżen awtorizzat".

26. Il-versjoni bl-Ingliż tat-Tieni Skeda li tinsab ma' l-Att prinċipali għandha tiġi emendata kif ġej:

Emenda tat-Tieni Skeda ta' l-Att prinċipali.

(a) taht il-partita "BEER", minnufih wara l-paragrafu li jispiċċa bil-kliem "200,000 hectolitres of beer." għandu jidhol dan li ġej:

"Products containing a mixture of beer with non-alcoholic drinks. Lm0.08 per hectolitre per degree Plato";

u

(b) minnufih wara l-partita "EXEMPTIONS" għandha tidhol il-partita ġdida li ġejja:

"DENATURANTS approved by the Comptroller of Customs

1. In the manufacture of Mineralised Methylated Spirit the denaturant should be composed of:

Base:

- 90% vol. ethanol
- 9.5% vol. wood naphtha, and
- 0.5% vol. crude pyridine

To each 1,000 litres of which is added:

- 3.75 litres of mineral naphtha (petroleum oil) and
- 1.50 ppm of methyl violet.

2. In the manufacture of Industrial Methylated Spirit the denaturant should be composed of:

Base:

- 90% vol. ethanol
- 10% vol. wood naphtha

To each 1,000 litres of which is added:

- 0.5% vol. crude pyridine

3. In the manufacture of Other denaturant spirits the denaturant should be composed of:

- When for Industrial use (excluding pharmaceutical industry):

10 ppm denatonium benzoate irrespective of the alcoholic strength of the alcohol to be denatured

- When for Surgical or Pharmaceutical use

Either:

- 90% vol ethanol
- 10% vol isopropyl alcohol

(This type of denatured alcohol is normally used in pharmaceutical industrial plants)

or:

- 95% vol ethanol
- 5% vol wood naphtha

To each 100 litres of which is added

- 0.5% vol methyl salicylate
- 2.0% vol diethyl phthalate
- 2.5% castor oil

(This type of denatured alcohol is commercially referred to as Surgical Spirit)".

Emenda tat-
Tielet Skeda ta'
l-Att prinċipali.

27. Il-versjoni bl-Ingliż tat-Tielet Skeda li tinsab ma' l-Att prinċipali ghandha tiġi emendata kif ġej:

(a) minflok il-kliem li jidhru fil-kolonna "Rate of Excise Duty" relattivi għall-partita "Cigarettes" għandu jidhol dan li ġej:

"53.1% of the retail price plus Lm0.06,0 but not less than Lm0.59,1 per packet of 20 or part thereof."; u

(b) minflok il-kliem li jidhru fil-kolonna "Rate of Excise Duty" relattivi għall-partita "Hand Rolling Tobacco", għandhom jidhlu l-kliem "Lm20 per kg."

28. Il-versjoni bl-Ingliż tar-Raba' Skeda li tinsab ma' l-Att prinċipali għandha tiġi emendata kif ġej:

Emenda tar-Raba' Skeda ta' l-Att prinċipali.

(a) taht il-partita "Gas Oil", minnufih qabel il-kliem "If used for power generation" fl-Ewwel Kolonna u l-figura "0" relattiva fit-Tieni Kolonna, għandu jidhol dan li ġej fl-Ewwel u t-Tieni Kolonna rispettivament:

"If used in the following maritime commercial activities:

Inland Navigation between Malta and Gozo

Harbour Cruises

Tugging activities

Bunkering operations

Dredging operations

Lm61 per 1000 litres";

(b) taht il-partita "Kerosene", minnufih qabel il-kliem "If used for heating purposes" fl-Ewwel Kolonna u l-figura "0" relattiva fit-Tieni Kolonna, għandu jidhol dan li ġej fl-Ewwel u t-Tieni Kolonna rispettivament:

"If used for air navigation Lm31 per 1000 litres " between Malta and Gozo:

TAQSIMA III

29. (1) Din it-Taqsima temenda l-Att dwar id-Dazji ta' Importazzjoni u għandha tinqara u tiftiehem haġa waħda ma' l-Att dwar id-Dazji ta' Importazzjoni, hawnhekk iżjed 'l quddiem f'din it-Taqsima imsejjah "l-Att prinċipali".

Emendi ta' l-Att dwar id-Dazji ta' Importazzjoni. Kap. 337.

(2) (a) Id-disposizzjonijiet tas-subartikolu (1) ta' l-artikolu 32 għandhom jitqiesu li ġew fis-seħh fl-1 ta' Jannar, 2002, u d-disposizzjonijiet tal-paragrafu (ii) tas-subartikolu (2) ta' l-artikolu 32 għandhom jitqiesu li dahlu fis-seħh fl-1 ta' April, 2002.

(b) Id-disposizzjonijiet ta' l-artikoli l-oħra f'din it-Taqsima għandhom jidhlu fis-schħ f'dik id-data li l-Ministru responsabbli għad-dwana jista' b'ordni fil-Gazzetta jistabilixxi.

Żieda ta' l-artikolu 36A ma' l-Att prinċipali.

30. Minnufih wara l-artikolu 36 ta' l-Att prinċipali għandu jidhol l-artikolu ġdid li ġej:

"Kodiċi tad-Dwana.

36A.(1) Id-disposizzjonijiet tal-Kodiċi tad-Dwana li hemm fir-Raba' Skeda li tinsab ma' dan l-Att għandhom japplikaw għal dak kollu li jinsab fiha minkejja kull haga kuntrarja li hemm fl-Att jew f'xi liġi oħra.

(2) Il-Ministru jista' b'regolamenti jagħmel disposizzjonijiet biex jimplimenta d-disposizzjonijiet tal-Kodiċi tad-Dwana li hemm fir-Raba' Skeda li tinsab ma' dan l-Att."

Sostituzzjoni tar-Raba' Skeda ta' l-Att prinċipali.

31. Minflok ir-Raba' Skeda li tinsab ma' l-Att prinċipali għandha tidhol ir-Raba' skeda li hemm fl-Anness B li jinsab ma' dan l-Att.

Emenda ta' l-Ewwel Skeda ta' l-Att prinċipali.

32. (1) Fil-versjoni fl-ilsien Inġliż ta' l-Ewwel Skeda li tinsab ma' l-Att prinċipali, minflok il-figuri relattivi għall-"H.S. Code Numbers" fl-Ewwel Kolonna f'dik l-Iskeda li jikkorrispondu ma' "l-H.S. Code Numbers" fl-Ewwel Kolonna fl-Anness A li tinsab ma' dan il-Att għandhom jidhlu il-figuri relattivi għall-istess "H.S. Code Numbers" li jidhru fit-Tieni Kolonna ta' l-istess Anness A.

(2) (i) Fit-test Inġliż ta' l-Ewwel Skeda li tinsab ma' l-Att prinċipali għandhom jidhlu f'posthom skond l-ordni numerikali fil-Kolonna "HS Code Number", "Description" u "Import Duty" rispettivament il-kliem u l-figuri li jidhru hawn taht:

"HS CODE"	DESCRIPTION	IMPORT DUTY
2309.90.20.00	- - PREPARATIONS OF A KIND USED IN ANIMAL FEED* REFERRED TO IN ADDITIONAL NOTE 5 TO CH 23	0
2710.91.00.00	- - WASTE OILS* CONTAINING POLYCHLORINATED BIPHENYLS, TERPHENYLS OR PBBS	3.5

2710.99.00.00	- - WASTE OILS* NES IN HS27109100* PETROLEUM OR FROM BITUMINOUS SUBSTANCES	3.5
3006.70.00.00	- GEL PREPARATIONS FOR HUMAN/VET MEDICINE AS LUBRICANT FOR SURGERY/EXAMINATION	6.5
3006.80.00.00	- WASTE PHARMACEUTICALS	0
3825.10.00.00	- MUNICIPAL WASTE	6.5
3825.20.00.00	- SEWAGE SLUDGE	6.5
3825.30.00.00	- CLINICAL WASTE	6.5
3825.41.00.00	- - HALOGENATED WASTE ORGANIC PRODUCTS	6.5
3825.49.00.00	- - WASTE ORGANIC SOLVENTS* NOT HALOGENATED OR HS38254100	6.5
3825.50.00.00	- WASTES OF METAL-PICKLING LIQUORS, HYDRAULIC FLUID, BRAKE & ANTI-FREEZE FLUID	6.5
3825.81.00.00	- - WASTES FROM CHEMICAL/ALLIED INDUSTRIES* NES* MAINLY WITH ORGANIC CONSTITUENT	6.5

3825.69.00.00	- - WASTES FROM CHEMICAL OR ALLIED INDUSTRIES* MAINLY WITHOUT ORGANIC CONSTITUENT	6.5
3825.90.00.00	- RESIDUAL PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES* NES: WASTE OF CH NOTE 6	6.5"; u

(ii) fit-test Ingliz ta' l-Ewwel Skeda li tinsab ma' l-Att prinċipali, l-'ADDITIONAL NOTES' li hemm għall-Kapitolu 87 għandhom jiġu emendati kif ġej:

(a) il-paragrafu 1 għandu jithassar il-kliem "and the minimum value prescribed in each case shall not apply." u minflok il-kliem "of this Act," għandu jidhol il-kliem "of this Act."; u

(b) il-paragrafu 2 għandu jithassar kollu.

TAQSIMA IV

Emendi ta' l-Att dwar il-Kontroll fuq il-Kambju. Kap. 345.

33. (1) Din it-Taqsima temenda l-Att dwar il-Kontroll fuq il-Kambju u għandha tinqara u tiftichem haga wahda ma' l-Att dwar il-Kontroll fuq il-Kambju, hawnhekk iżjed 'l quddiem f'din it-Taqsima imsejjah "l-Att prinċipali".

(2) Id-disposizzjonijiet ta' din it-Taqsima għandhom jitqiesu li bdew isehhu fit-3 ta' Dicembru, 2001.

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

34. Minnufih wara t-tifsira ta' "kupun" fl-artikolu 2 ta' l-Att prinċipali għandha tidhol din it-tifsira ġdida li ġejja:

" "assi eligibbli" tfisser depożiti kif imfisser fl-Att dwar il-Kummerċ Bankarju, titoli inklużi azzjonijiet u *stock* fil-kapital ta' kumpannija, *debentures*, ċertifikati ta' depożitu, *bonds*, karti tal-flus u kull strument ieħor li jirrikonoxxi obbligi ta' debitu, unitajiet fi skema ta' investment kollettiv, poloz ta' assigurazzjoni fit-tul fuq il-hajja u vitalizzi, kemm jekk ikunu relatati ma' xi indiċi kemm jekk le, ingotti tal-metal prezzjuż, *warrants*, opzjonijiet, *futures* u derivattivi ohra kif ukoll istrumenti finanzjarji ohra li jiġu kuntrattati għal finijiet ta' investment, u tinkludi wkoll kull assi ohra li jistgħu u jiġu stabbiliti minn żmien għal żmien mill-Ministru b'avviż fil-Gazzetta;"

35. L-artikolu 39 ta' l-Att prinċipali għandu jiġi enumerat mill-gdid bhala s-subartikolu (1) tiegħu, u minnufih wara s-subartikolu (1) kif enumerat mill-gdid, għandhom jidhlu dawn is-subartikoli godda li ġejjin:

Emenda ta' l-artikolu 39 ta' l-Att prinċipali.

"(2) Kull persuna li, wara li tkun irregistrat xi assi eliġibbli skond u matul il-perjodu li jista' jiġi stabbilit f'xi skema li tista' minn żmien għal żmien issir mill-Ministru, li kieku ma kienx għad-disposizzjonijiet ta' dan is-subartikolu, kienet tinstab hatja li tkun kisret xi restrizzjoni, projbizzjoni jew hteġa taht is-subartikolu (1), għandha tiġi meqjusa bhallikieku ma tkun għamlet ebda reat taht dan l-artikolu fil-perjodu qabel dik ir-registrazzjoni, fir-rigward ta' tali assi eliġibbli hekk registriati jew flus jew oġġetti oħra rrapprezentati minn tali assi eliġibbli hekk registriati.

(3) Il-Ministru jista' b'regolamenti taht dan is-subartikolu, jagħmel skemi għar-registrazzjoni ta' assi eliġibbli u mar-registrazzjoni ta' dawk l-assi eliġibbli skond dik l-iskema, id-disposizzjonijiet tas-subartikolu (2) għandhom japplikaw u l-assi eliġibbli hekk registriati jistgħu jkomplu jiġu miżmuma kif miżmuma qabel id-data tar-registrazzjoni mingħajr il-hteġa ta' ebda permess taht dan l-Att.

(4) (a) Skema magħmula mill-Ministru skond is-subartikolu (3) tista' timponi dawk il-kondizzjonijiet li l-Ministru jidhirlu li jkunu xierqa u tista', mingħajr preġudizzju għall-generalità ta' dan hawn qabel imsemmi, tinkludi -

(i) il-hlas ta' dak id-dritt li jista' jiġi stabbilit fl-iskema li ma jkunx dritt ta' aktar piż mit-taxxa li kieku kienet tkun dovuta taht il-ligijiet relevanti;

(ii) il-mod kif għandu jithallas u jiġi registrat dak id-dritt;

(iii) il-mod kif għandha ssir u tiġi registrata; u

(iv) dawk iċ-ċirkostanzi li tahtom kull assi jista' ma jiġix registrat.

(b) Għall-finijiet tal-paragrafu (a), il-frazi "ligijiet relevanti" għandha l-istess tifsira bħalma hu mogħti lilha fl-artikolu 9B ta' l-Att dwar it-Taxxa fuq l-*Income*".

TAQSIMA V

Emendi ta' l-Att dwar it-Taxxa fuq Dokumenti u Trasferimenti. Kap. 364.

36. (1) Din it-Taqsima temenda l-Att dwar it-Taxxa fuq Dokumenti u Trasferimenti u ghandha tinqara u tiftichem haga wahda ma' l-Att dwar it-Taxxa fuq Dokumenti u Trasferimenti, hawnhekk iżjed 'l quddiem f'din it-Taqsima imsejjah "l-Att prinċipali".

(2) Id-disposizzjonijiet ta' din it-Taqsima jidhlu fis-schh fl-1 ta' Jannar, 2002.

Emenda ta' l-artikolu 27 ta' l-Att prinċipali.

37. L-Artikolu 27 ta' l-Att prinċipali ghandu jigi emendat kif ġej:

(a) minnufih wara l-kliem "somma wahda bhala *compounded premium*," ghandhom jidhlu l-kliem "jew b'mod ichor jithallas biss *premium* wiehed,"; u

(b) minnufih wara l-ewwel proviso tiegħu, ghandu jidhol dan il-proviso ġdid li ġej:

"Izda wkoll meta l-*premium* li jithallas ikun inqas minn hames liri, l-inqas taxxa li tithallas tonqos ghal hamsin fil-mija ta' l-ammont ta' *premium* hekk imhallas:".

Thassir ta' l-artikolu 36 ta' l-Att prinċipali.

38. L-artikolu 36 ta' l-Att prinċipali ghandu jithassar.

Thassir ta' l-artikolu 38 ta' l-Att prinċipali.

39. L-artikolu 38 ta' l-Att prinċipali ghandu jithassar.

Emenda ta' l-artikolu 48 ta' l-Att prinċipali.

40. Fl-artikolu 48 ta' l-Att prinċipali, minflok il-kliem "l-artikoli 32, 33, 36, 38" ghandhom jidhlu l-kliem "l-artikoli 32, 33,".

TAQSIMA VI

Emendi ta' l-Att dwar it-Taxxa fuq l-*Income*. Kap. 123.

41. (1) Din it-Taqsima temenda l-Att dwar it-Taxxa fuq l-*Income* u ghandha tinqara u tiftichem haga wahda ma' l-Att dwar it-Taxxa fuq l-*Income*, hawnhekk iżjed 'l quddiem f'din it-Taqsima imsejjah "l-Att prinċipali".

(2) (a) Id-disposizzjonijiet ta' l-artikoli 42 u 44, tal-paragrafu (b) ta' l-artikolu 45, u ta' l-artikoli 46, 49, 50, 51, 53, 54, 55 u 56 ghandhom jitqiesu li dahlu fis-schh fl-1 ta' Jannar, 2002 u ghandhom japplikaw ghar-rigward ta' kull sena ta' stima li tibda fi jew wara l-1 ta' Jannar, 2003;

(b) id-disposizzjonijiet tal-paragrafi (a) u (ċ) ta' l-artikolu 45 u ta' l-artikoli 47, 48, 52, 57, il-paragrafu (a) u l-partita (c) tas-subparagrafu (ii) tal-paragrafu (b) u l-paragrafu (ċ) ta' l-artikolu

58 għandhom jitqiesu li dahlu fis-sehħ fl-1 ta' Jannar, 2001 u għandhom japplikaw għar-rigward ta' kull sena ta' stima li tibda fi jew wara l-1 ta' Jannar, 2002;

(ċ) id-disposizzjonijiet ta' l-artikolu 43 għandhom jitqiesu li dahlu fis-sehħ fit-3 ta' Diċembru, 2001; u

(d) id-disposizzjonijiet tal-partita (d) fis-subparagrafu (ii) tas-subartikolu (b) ta' l-artikolu 58 għandhom jitqiesu li dahlu fis-sehħ fl-1 ta' Jannar, 1998 u għandhom japplikaw għal kull sena ta' stima li tibda fi jew wara l-1 ta' Jannar, 1999.

42. (1) Fl-artikolu 2 ta' l-Att prinċipali, l-paragrafu (b) tat-tifsira ta' "kont ta' *income* barrani" għandu jiġi mhassar u minfloku għandu jidhol dan li gej:

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

"(b) profitti li jirriżultaw minn investimenti, attiv jew passiv li jkun jinsab barra minn Malta lil xi kumpannija li ma tkunx registrata taht l-Att dwar iċ-Ċentru għas-Servizzi Finanzjarji ta' Malta, u li jew ikollha liċenza ta' bank f'Malta jew li jkollha liċenza mogħtija taht id-disposizzjonijiet ta' l-Att dwar l-Istituzzjonijiet Finanzjarji; u".

(2) Fit-tifsira ta' "kumpannija b'kummerċ internazzjonali":

(a) fil-paragrafu (d) tagħha, minflok il-kliem "persuni mhux residenti f'Malta; u", għandhom jidhlu l-kliem "persuni mhux residenti f'Malta;";

(b) fil-paragrafu (c) tagħha, minflok il-kliem "Investiment;" għandhom jidhlu l-kliem "Investiment; u"; u

(ċ) minnufih wara l-paragrafu (e) tagħha, għandu jidhol dan il-paragrafu ġdid li gej:

"(f) il-provdiment ta' servizzi ta' maniġġar ta' bastimenti minn kumpanniji li l-attivitajiet u l-obiettivi tagħhom unikament jikkomprenđu l-maniġġ ta' bastimenti li jkunu ta' mhux inqas minn elf tunnellata netti u li jithaddmu fil-ġarr ta' merkanzija jew ta' passiġġieri;"

43. Minnufih wara l-artikolu 9A ta' l-Att prinċipali, għandu

Zieda ta' l-artikolu 9B ġdid ma' l-Att.

jidhol dan l-artikolu ġdid li ġej:

"Assi registrati taht l-Iskema ta' Registrazzjoni ta' Investiment.

Kap. 345.

Kap. 123 u 372.
Kap. 239.
Kap. 294.
Kap. 364.

9B. (1) F'dan l-artikolu:

"assi kwalifikattivi" tfisser assi registrati skond skema magħmula taht l-artikolu 39 ta' l-Att dwar il-Kontroll fuq il-Kambju;

"ligijiet relevanti" tfisser l-Atti dwar it-Taxxi, l-Ordinanza dwar it-Taxxi tas-Suċċessjoni u Donazzjoni (Kap. 70 ta' l-Edizzjoni Riveduta tal-Ligijiet ta' Malta, Edizzjoni ta' l-1942), l-Att dwar it-Taxxa tal-Mewt u tad-Donazzjoni, l-Att dwar it-Taxxa fuq Dokumenti, u l-Att dwar it-Taxxa fuq Dokumenti u Trasferimenti;

"taxxa" tfisser kull taxxa jew imposta li tingabar skond id-disposizzjonijiet tal-ligijiet relevanti.

(2) Bla hsara għad-disposizzjonijiet tas-subartikolu (3), ikunu eżenti minn taxxa li kieku kienet tithallas taht xi disposizzjoni tal-ligijiet relevanti:

(a) kull *income*, inkluż qligh kapitali, miksub minn assi kwalifikattiv f'kull żmien qabel id-data meta l-assi jiġu registrati bhala assi kwalifikattivi;

(b) kull *income*, inkluż qligh kapitali, sal-limitu li assi kwalifikattivi jkunu jirrapreżentaw dak l-*income* jew parti mhux dikjarata minn dak l-*income* jew akkumulu ta' dak l-*income*, miksub minn xi persuna matul is-sena minnufih qabel xi sena ta' stima li dwarha dik il-persuna tkun ipprovdiet il-prospett tagħha ta' l-*income* lill-Kummissarju qabel l-1 ta' Settembru, 2001, jew matul is-sena li tiġi minnufih qabel xi sena ta' stima li tibda fl-1 ta' Jannar, 2001, jew qabel dik id-data li dwarha dik il-persuna ma kellhiex għalfejn tibghat il-prospett tagħha ta' l-*income*;

(ċ) kull trasferiment *inter vivos* jew *causa mortis* ta' assi, kull dokument ta' trasferiment ta' dawk l-assi u kull trasferiment ta' dawk l-assi li jkun sar jew li jgħri fl-1 ta' Settembru, 2001, jew qabel dik id-data jew dwar il-parti mhux dikjarata jew il-korrispettiv ta' dak it-trasferiment jew dik it-trasmissjoni, sal-limitu li assi kwalifikattivi ikunu jirrapreżentaw dawk l-assi jew il-valur b'korrispettiv għal dak it-trasferiment jew dik it-trasmissjoni.

(3) L-eżenzjoni mit-taxxa fuq l-*income* imsemmija fis-subartikolu(2)(a) u (b) għandha tkun tapplika sakemm dak l- *income* ma jkunx ġie dikjarat f'xi prospett tat-taxxa fuq l-*income* mogħti lill-Kummissarju, u l-ebda taxxa ma tkun għet stmata fir-rigward relattiv f'xi stima li ssir taħt l-Atti dwar it-Taxxi u li tiġi notifikata qabel l-1 ta' Settembru, 2001, u l-eżenzjoni mit-taxxa msemmija fil-paragrafu (ċ) ta' l-istess subartikolu tkun tapplika sakemm l-ebda prospett, dikjarazzjoni jew avviz tat-trasferiment relattiv, trasmissjoni jew assenjament ma jkun ġie mogħti lill-Kummissarju u l-ebda taxxa ma tkun tħallset jew għet stmata fir-rigward relattiv fi stima ta' taxxa li ssir u tiġi avżata qabel id-data msemmija taħt xi disposizzjoni tal-liġijiet rilevanti jew sakemm il-valur jew il-korrispettiv jew it-trasferiment jew it-trasmissjoni ma jkunux ġew dikjarati u rappreżentati kif hawn qabel imsemmi mill-assi kwalifikattiv.

(4) Hadd ma ghandu jkun marbut li jagħmel jew jibgħat, jew jitqies li qatt kien marbut jagħmel jew jibgħat, xi prospett, dikjarazzjoni, att jew avviz li kieku kien ikun mitlub li jagħmel jew jibgħat skond xi dispożizzjoni tal-liġijiet rilevanti rigward *income*, trasferiment, trasmissjoni, assenjament jew dokument li jkun eżenti mit-taxxa skond is-subartikolu (2), u kull responsabbiltà li kieku kien ikollu taht dawk il-liġijiet rilevanti għan-nuqqas li jagħmel jew jibgħat xi prospett, dikjarazzjoni, att jew avviz bhal dak titqies li qatt ma kienet teżisti, u kull persuna li taht xi skema magħmula mill-Gvern jew xi enti pubblika jew taht xi liġi, tkun xi tkun inkluż dan l-Att, qabel dik ir-reġistrazzjoni ġiet ikkonsiderata li tkun intitolata għal xi benefiċċju, eżenzjoni jew vantaġġ iehor minhabba li ma tkunx iddikjarat dawk l-assi eliġibbli (jew dhul minnhom) in konnessjoni ma' xi talba għal tali benefiċċju, eżenzjoni jew vantaġġ, ma għandhiex titqies li għamlet xi reat minhabba li ma tkunx hekk iddikjarat dawk l-assi (jew dhul minnhom) u ma għandhiex tkun mitluba li tirrifondi dak il-benefiċċju, dik l-eżenzjoni jew dak il-vantaġġ iehor miksub qabel dik id-dikjarazzjoni:

Izda jekk persuna bhal dik, wara d-data tar-reġistrazzjoni ta' dawk l-assi eliġibbli (jew dhul minnhom) tkompli għal perjodu wara d-dikjarazzjoni tiehu dak il-benefiċċju, dik l-eżenzjoni jew dak il-vantaġġ bla ma tkun intitolata għalihom, din għandha titqies li qatt ma ġiet mehlusa minn dik il-htija għar-reat, u tiflef id-dritt li ma tiġix mitluba tirrifondi xi benefiċċju, eżenzjoni jew vantaġġ hekk miksub qabel ir-reġistrazzjoni:

Izda wkoll xejn f'dan l-artikolu ma għandu jitqies li jeżenta lil xi persuna milli tirrifondi xi benefiċċju, eżenzjoni jew vantaġġ iehor mitlub lura mill-awtorità kompetenti qabel ma tkun saret dik id-dikjarazzjoni."

Emenda ta' l-artikolu 12 ta' l-Att prinċipali.

44. Is-subartikolu (5) ta' l-artikolu 12 ta' l-Att prinċipali għandu jithassar.

Emenda ta' l-artikolu 14 ta' l-Att prinċipali.

45. L-artikolu 14 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

(a) minnufih wara l-paragrafu (l) tas-subartikolu (1)

tieghu, għandu jiżdied il-paragrafu ġdid li ġej:

"(m) kull nefqa ta' natura kapitali fuq jeddijiet ta' proprjetà intellettuali li tiġġarrab minn persuna li tkun f'xi sengħa, negozju, professjoni jew vokazzjoni u li dwarha tingieb prova għas-sodisfazzjon tal-Kummissarju li din tkun saret għall-użu u l-benefiċċju ta' dik is-sengħa, negozju, professjoni jew vokazzjoni:

Iżda kull tali nefqa ta' xorta kapitali għandha tinfirex fuq is-sena li matulha tkun saret u s-sentejn li jiġu minnufih wara.";

(b) minflok is-subartikolu (2) għandu jidhol dan li ġej:

"(2) (a) Il-Ministru responsabbli għall-finanzi jista' jagħmel regoli li jippreskrivu l-metodu tal-kalkular jew stimar tat-tnaqqis permess skond dan l-artikolu, u jista' b'dawk ir-regoli jistabbilixxi wkoll l-ammont tat-tnaqqis.

(b) Il-Ministru responsabbli għall-finanzi jista' b'dawk ir-regoli jippreskrivi wkoll tnaqqis, minbarra dak elenkat fis-subartikolu (1), u jista' wkoll b'dawk ir-regoli jippreskrivi l-klassi ta' persuni li għalihom japplika dak it-tnaqqis u l-metodu tal-kalkular u stimar ta' dak it-tnaqqis u l-ammont tiegħu."; u

(ċ) minnufih wara s-subartikolu (2) tiegħu, għandu jiżdied dan is-subartikolu ġdid li ġej:

"(3) Fejn issir nefqa minn persuna qabel ma din tibda topera s-sengħa jew negozju tagħha, u n-nefqa -

(a) issir mhux aktar minn tmintax-il xahar qabel dak iż-żmien; u

(b) ma għandux isir tnaqqis dwarha biex jiġi stabbilit l-*income* mis-sengħa jew min-negozju ta' dik il-persuna, iżda li kien jiġi mnaqqas skond is-subartikolu (1) li kieku saret wara dak iż-żmien,

dik in-nefqa kif jiġi preskritt għandha tigi meqjusa bħallikieku saret fil-gurnata meta s-sengħa jew in-negozju ssir l-ewwel darba minn dik il-persuna."

46. Fl-artikolu 14A ta' l-Att prinċipali, wara l-kliem "kif stabbilit mill-qrati ta' Malta" għandhom jidhlu l-kliem "jew kif miftiehem b'att pubbliku ta' separazzjoni personali taht l-awtorità tal-

Emenda ta' l-artikolu 14A ta' l-Att prinċipali.

qrati ta' Malta" u wara l-kliem "skond l-ordni tal-qorti" ghandhom jidhlu l-kliem "jew att pubbliku".

Zieda ta' artikolu ġdid ma' l-Att prinċipali.

47. Minnufih wara l-artikolu 14A ta' l-Att prinċipali, ghandu jidhol dan l-artikolu ġdid li ġej:

"Mizati ta' skejjel.

14B. Minkcjja kull haġa li tghid xort'ohra li tinsab f'dan l-Att, jekk individwu jgib prova ghas-sodisfazzjon tal-Kummissarju li fis-sena li tiġi minnufih qabel xi sena ta' stima, huwa jkun hallas mizati ta' skejjel li jirrigwardaw it-tfal tiegħu li jkunu jattendu f'xi skola msemmija mill-Ministru, huwa ghandu jinghata tnaqqis fir-rigward ta' l-*income* tiegħu li jkun l-inqas minn dawn l-ammonti -

(a) l-ammont attwalment imhallas kif jiġi ċertifikat mill-kap ta' l-iskola relattiva;

(b) tliet mitt lira ghar-rigward ta' kull tifel jew tifla li jkunu attendew dik l-iskola sekondarja jew mitejn lira ghar-rigward ta' kull tifel jew tifla li jkunu attendew dik l-iskola primarja:

Izda fejn il-ġenituri ta' tifel li jattendi jew ta' tifla li tattendi skola msemmija jghixu separati u flimkien jikkontribwixxu għall-hlas tal-mizati ta' l-iskola, it-tnaqqis permess rigward dak it-tifel jew tifla ghandu jiġi mqassam bejn il-ġenituri fil-proporzjon ta' l-ammont tal-kontribuzzjoni tagħhom."

Emenda ta' l-artikolu 26 ta' l-Att prinċipali.

48. Il-paragrafu (a) ta' l-artikolu 26 ta' l-Att prinċipali ghandu jithassar u jiġi sostitwit b'dan li ġej:

"(a) spejjeż domestiċi jew privati minbarra hlasijiet għall-manteniment kif hemm provdut għalihom fl-artikolu 14A u mizati ta' l-iskola kif hemm provdut għalihom fl-artikolu 14B;"

Sostituzzjoni ta' l-artikolu 37 ta' l-Att prinċipali.

49. L-artikolu 37 ta' l-Att prinċipali ghandu jithassar u minflok ghandu jidhol dan li ġej:

"**37.** Meta tkun inżammet xi taxxa taht l-artikolu 33(1), dik it-taxxa m'għandhiex tkun disponibbli bhala kreditu ghar-rigward tal-passiv tat-taxxa tal-persuna li tircievi jew bhala rifużjoni, skond il-każ, ghas-sena ta' stima rilevanti."

50. Fl-artikolu 39 ta' l-Att prinċipali, l-kliem "bla hsara għad-disposizzjonijiet ta' l-artikolu 37(1)," għandhom jithassru.

Emenda ta' l-artikolu 39 ta' l-Att prinċipali.

51. Minnufih wara l-artikolu 48A ta' l-Att prinċipali għandu jiżdied dan l-artikolu ġdid li ġej:

Żieda ta' artikolu ġdid għall-Att prinċipali.

"Disposizzjonijiet speċjali dwar *income* derivat skond l-artikolu 4(1)(a) ta' l-Att.

48B. Il-Ministru responsabbli għall-finanzi jista' jagħmel regolamenti li jippreskrivu l-mod kif l-*income* taxxabli, li jaqa' taht l-artikolu 4(1)(a), ta' dawk il-persuni kif jista' jiġi preskritt għandu jiġi kalkolat jew stmat taht dawk il-kondizzjonijiet li jistgħu jiġu stabbiliti fir-regolamenti msemmija."

52. Minnufih wara s-subartikolu (2) ta' l-artikolu 50 ta' l-Att prinċipali għandu jiżdied dan is-subartikolu ġdid li ġej:

Emenda ta' l-artikolu 50 ta' l-Att prinċipali.

"(3) L-ebda għażla msemmija fis-subartikolu (1) ma tista' ssir dwar *income* li hu suġġett għat-taxxa skond xi waħda mid-dispożizzjonijiet ta' l-artikolu 4(1)(b) jew (d) meta dak l-*income* jkun jikkonsisti biss minn *income* li hu meqjus li jikkostitwixxi benefiċċju li jiġi minn impieg jew negozju skond ir-regolamenti msemmija fl-artikolu 4(1)(b)(ii)."

53. L-artikolu 56 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

Emenda ta' l-artikolu 56 ta' l-Att prinċipali.

(a) minflok il-paragrafu (a) tas-subartikolu (1) tiegħu, għandu jidhol dan li ġej:

"(a) fil-każ ta' koppja miżżewġa residenti f'Malta fis-sena minnufih qabel is-sena ta' stima u li għaliha japplika l-artikolu 49, hliet meta l-konjuġi responsabbli jkun għażel komputazzjoni separata għall-finijiet ta' l-artikolu 50 -

Għal kull lira fuq l-ewwel Lm4100	0c
Għal kull lira fuq l-Lm1800 ta' wara	15c
Għal kull lira fuq l-Lm2500 ta' wara	25c
Għal kull lira fuq mill-bqija	35c.";

(b) is-subartikolu (7) tiegħu għandu jithassar.

54. Fil-paragrafu (a) ta' l-artikolu 75 ta' l-Att prinċipali, minflok il-kliem "persuna meta, bla hsara għad-disposizzjonijiet ta' l-artikolu 82(2)," għandhom jidhlu l-kliem "persuna meta".

Emenda ta' l-artikolu 75 ta' l-Att prinċipali.

Emenda ta' l-artikolu 76 ta' l-Att prinċipali.

55. Fl-artikolu 76 ta' l-Att prinċipali:

(a) fl-ewwel proviso ghas-subartikolu (1) tiegħu, minflok il-kliem "fl-artikolu 56(13):" ghandhom jidhlu l-kliem "fl-artikolu 56(13)."; u

(b) it-tieni proviso ghas-subartikolu (1) tiegħu għandu jithassar.

Sostituzzjoni ta' l-artikolu 82 ta' l-Att prinċipali.

56. L-artikolu 82 ta' l-Att prinċipali għandu jithassar u minflok għandu jidhol dan l-artikolu ġdid li ġej:

"**82.** Id-disposizzjoni dwar helsien unilaterali, meta applikati dwar kumpannija, hawnhekk iżjed 'il quddiem f'dan l-artikolu imsejjha "il-kumpannija ta' Malta", u meta l-*income* taht l-artikolu 80 ikun jinkludi dividend imqassam minn kumpannija mhux residenti f'Malta, hawnhekk iżjed 'il quddiem f'dan l-artikolu imsejjha "il-kumpannija ta' barra", għandu jkollha effett b'mod li taxxa li ma tkunx intaxxata direttament jew bi tnaqqis dwar id-dividend għandha titqies bhala li taqa' taht id-disposizzjoni ta' l-artikolu 80(b) u għandu jittiehed kont tagħha fil-kalkolu tal-kreditu kontra t-taxxa fuq l-*income* dwar dak id-dividend.

Għall-finijiet ta' dan l-artikolu -

(a) "taxxa li ma tkunx intaxxata direttament jew bi tnaqqis dwar id-dividend" għandha tinkludi taxxa li tithallas dwar dividend li jitqassam minn kumpannija mhux residenti f'Malta li jkollha x'taqsam mal-kumpannija ta' barra kif speċifikat fil-paragrafu (b), hawnhekk iżjed 'il quddiem imsemmija f'dan l-artikolu bhala "kumpannija relatata" fejn dak id-dividend ikun jiforma parti minn katina ta' dividendi suċċessivi mqassma minn kumpannija relatata wahda lil kumpannija ohra u li f'tarf il-katina jispiċċaw bid-dividend li tirċievi l-kumpannija ta' Malta, jew fuq il-profitti li minnhom kien tqassam dak id-dividend;

(b) kumpannija tkun relatata mal-kumpannija ta' barra jekk il-kumpannija ta' barra tkun tikkontrolla, direttament jew indirettament, mhux inqas minn 10% tas-setgħa ta' vot tal-kumpannija relatata."

Emenda ta' l-artikolu 90A ta' l-Att prinċipali.

57. L-artikolu 90A ta' l-Att prinċipali għandu jiġi emendat kif ġej:

(a) fil-paragrafu (b) tas-subartikolu (5) tiegħu, minflok

il-kliem "sa mhux aktar tard mill-31 ta' Diċembru tas-sena.", għandhom jidhlu l-kliem "sa mhux aktar tard mill-15 ta' Frar tas-sena li tiġi wara s-sena rilevanti jew dik id-data oħra li tista' tiġi preskritta."; u

(b) fis-subartikolu (8) tiegħu, minflok il-kliem "suġġett għal dik it-taxxa sa l-aħhar tas-sena," għandhom jidhlu l-kliem "suġġett għal dik it-taxxa sal-15 ta' Frar tas-sena li tiġi wara s-sena rilevanti jew dik id-data oħra li tista' tiġi preskritta,".

58. L-Iskeda ta' l-Att prinċipali għandha tiġi emendata kif ġej: Emenda ta' l-Iskeda ta' l-Att prinċipali.

(a) minflok il-partiti 1 u 2 tagħha, għandhom jidhlu dawn li ġejjin:

"1. Taxxa addizzjonali li tiġi ntaxxata skond l-artikolu 56(12)(c) għal xi nuqqas minn individwu meta jagħmel prospett għar-rigward tas-sena ta' stima 1999 jew ta' xi sena ta' stima sussegwenti għandha tkun kalkolata fuq it-taxxa li għandha tiġi ntaxxata qabel ma titqies it-taxxa addizzjonali nnifisha fuq l-*income* totali ta' l-individwu għal dik is-sena skond ir-rati u suġġett għall-ammonti minimi u massimi kif muri fit-Tabella A ta' hawn taht:

TABELLA A

Numru ta' xhur mid-data li fiha l-prospett hu mehtieg li jkun sottomess skond id-disposizzjonijiet rilevanti ta' l-Att dwar l-Amministrazzjoni tat-Taxxa	Rata	Minimu	Massimu
Fi żmien 6 xhur	0%	Lm5	Lm5
Aktar tard minn 6 iżda fi żmien 12-il xahar	3%	Lm8	Lm50
Aktar tard minn 12 iżda fi żmien 18-il xahar	10%	Lm20	Lm100
Aktar tard minn 18 iżda fi żmien 24 xahar	15%	Lm30	Lm200
Aktar tard minn 24 xahar	20%	Lm40	Lm300

2. Taxxa addizzjonali li tiġi ntaxxata skond l-artikolu 56(12)(c) għal xi nuqqas minn persuna, li ma tkunx individwu, meta jagħmel prospett għar-rigward tas-sena ta' stima 1999 jew ta' xi sena ta' stima sussegwenti għandha tkun kalkolata fuq it-taxxa li għandha tiġi ntaxxata qabel ma titqies it-taxxa

addizzjonali nnifisha fuq l-*income* totali ta' dik il-persuna għal dik is-sena skond ir-rata u suġġett għall-ammonti minimi u massimi kif muri fit-Tabella B ta' hawn taht:

TABELLA B

Numru ta' xhur mid-data li fiha l-prospett hu mehtieg li jkun sottomess skond id-disposizzjonijiet rilevanti ta' l-Att dwar l-Amministrazzjoni tat-Taxxa	Rata	Minimu	Massimu
Fi żmien 6 xhur	0%	Lm20	Lm20
Aktar tard minn 6 iżda fi żmien 12-il xahar	3%	Lm40	Lm200
Aktar tard minn 12 iżda fi żmien 18-il xahar	10%	Lm80	Lm350
Aktar tard minn 18 iżda fi żmien 24 xahar	15%	Lm100	Lm600
Aktar tard minn 24 xahar	20%	Lm120	Lm1000";

(b) il-partita 3 tagħha għandha tiġi emendata kif ġej:

(i) fil-paragrafu (a) minflok il-kliem "taxxa addizzjonali li tiġi ntaxxata skond il-paragrafu (ċ) ta' l-artikolu 56", għandhom jidhru l-kliem "taxxa addizzjonali li tiġi ntaxxata skond l-artikolu 56(12)(ċ)";

(ii) minnufih wara l-paragrafu (ċ) għandhom jiżiedu ż-żewġ paragrafi godda li ġejjin:

"(d) Għall-għanijiet tal-paragrafu (a) ta' din il-partita s-sekwenza ta' l-ommissjonijiet għandha tiġi stabbilita skond is-sekwenza kronoloġika tad-dati ta' meta avviz bil-miktub ikun intbagħat lill-persuna mill-Kummissarju li sejra ssir inkjesta dwar il-prospetti tat-taxxa u t-taxxa dovuta minn dik il-persuna.

(e) Għall-għanijiet tal-paragrafu (a) ta' din il-partita l-Ministru responsabbli għall-finanzi jista' jagħmel regoli li jipprovdu dwar iċ-ċirkostanzi u l-mod kif it-taxxa addizzjonali tista' tiġi mħallsa kollha jew parti minnha.";

(ċ) fil-partita 4 tagħha, minflok il-kliem "it-taxxa addizzjonali li għandha tiġi ntaxxata skond il-paragrafu (ċ) ta' l-artikolu 56 ta' dan l-Att għal dik l-ommissjoni għandha tkun bir-rata ta' wieċed punt hamsa fil-mija (1.5%) għal kull xahar tat-taxxa perikolata",

għandhom jidhlu l-kliem "it-taxxa addizzjonali li għandha tiġi ntaxxata skond l-artikolu 56(12)(ċ) għal dik l-ommissjoni għandha tkun bir-rata ta' żero punt hamsa u sebghin fil-mija (0.75%) għal kull xahar tat-taxxa perikolata";

(d) fil-partita 7 tagħha, minflok il-kliem "it-taxxa addizzjonali li għandha tiġi ntaxxata skond il-paragrafu (ċ) ta' l-artikolu 56 ta' dan l-Att", għandhom jidhlu l-kliem "it-taxxa addizzjonali li għandha tiġi ntaxxata skond l-artikolu 56(12)(ċ)";

(e) fil-partita 8 tagħha, minflok il-kliem "għall-iskopijiet tal-paragrafu (ċ) ta' l-artikolu 56", għandhom jidhlu l-kliem "għall-iskopijiet ta' l-artikolu 56(12)(ċ)"; u

(f) fil-partita 9 tagħha, minflok il-kliem "għall-iskopijiet tal-paragrafu (ċ) ta' l-artikolu 56" għandhom jidhlu l-kliem "għall-iskopijiet ta' l-artikolu 56(12)(ċ)".

TAQSIMA VII

59. (1) Din it-Taqsima temenda l-Att dwar is-Sigurtà Soċjali u għandha tinqara u tiftichem haga wahda ma' l-Att dwar is-Sigurtà Soċjali, hawnhekk iżjed 'l quddiem f'din it-Taqsima imsejjah "l-Att prinċipali".

Emendi ta' l-Att
dwar is-Sigurtà
Soċjali.
Kap. 318.

(2) Dan l-Att għandu jitqies li beda jsehh kif ġej:

(a) l-artikoli 60 sa 63, l-artikoli 65 sa 76 u l-artikolu 78 għandhom jitqiesu li bdew ischhu fis-6 ta' Jannar, 2001;

(b) l-artikolu 64 għandu jitqies li beda jsehh fis-7 ta' Lulju, 2001; u

(ċ) l-artikolu 77 għandu jitqies li beda jsehh fit-3 ta' Jannar, 1998.

60. Fis-subartikolu (1) ta' l-artikolu 2 ta' l-Att prinċipali, minnufih wara t-tifsira ta' "*allowance*" għandha tiżdied din it-tifsira ġdida li ġejja:

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

" "*allowance* għal min jichu hsieb" tfisser *allowance* li tithallas taht l-artikolu 76A;".

61. Minflok il-proviso għall-paragrafu (b) tas-subartikolu (3) ta' l-artikolu 16 ta' l-Att prinċipali, għandu jidhol dan il-proviso ġdid li ġej:

Emenda ta' l-
artikolu 16 ta' l-
Att prinċipali.

"Izda d-disposizzjonijiet ta' dan il-paragrafu

m'għandhomx japplikaw meta -

(i) li kieku dik il-persuna ma kienetx taħdem għaliha nnifisha minnufih qabel ma tkun saret inkapaċi għax-xogħol, ma kienx ikollha jedd għal ċertifikat ta' *income* baxx taht u skond id-disposizzjonijiet ta' l-artikolu 12;

(ii) dik il-persuna ma tkunx impjegata f'impieg assigurabbli ta' persuna li taħdem għaliha nnifisha jew ma tkunx irregistrata taht l-Ewwel Taqsima tar-Registru miżmum skond l-Att dwar is-Servizzi ta' Impieg u Tahriġ, jew tkun iċċertifikata mill-Korporazzjoni stabbilita bl-Att hawn qabel imsemmi bhala li tkun persuna li ma tistax tiġi impjegata, u għal din ir-raġuni tkun irregistrata taht it-Taqsima Tlieta ta' dak ir-registru, minnufih qabel il-jedd li jkollha għal xi kreditu skond il-paragrafu (b) ta' dan is-subartikolu".

Emenda ta' l-artikolu 22 ta' l-Att prinċipali.

62. Fl-artikolu 22 ta' l-Att prinċipali, l-kliem ", jew matul l-aħħar hames snin kienu batew" għandhom jithassar.

Emenda ta' l-artikolu 25 ta' l-Att prinċipali.

63. Is-subartikolu (2) ta' l-artikolu 25 ta' l-Att prinċipali għandu jithassar.

Emenda ta' l-artikolu 30 ta' l-Att prinċipali.

64. (1) L-artikolu 30 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

(a) Fis-subparagrafu (iii) tal-proviso għall-paragrafu (b) tas-subartikolu (6) tiegħu, minnufih wara l-kliem "hekk iżda," minflok il-kliem minn "li l-ammont" sa "tal-kera f'ismu;" għandhom jidhru l-kliem "meta tali persuna tkun taħdem bi qligħ minkejja d-disposizzjonijiet ta' qabel dan ta' dan is-subartikolu, hija għandha tkun intitolata għal assistenza soċjali skond id-disposizzjonijiet ta' dan l-artikolu ukoll jekk ma tkunx registrata bhala persuna li m'għandhiex impieg kif hawn qabel imsemmi fis-subartikolu (1) ta' dan l-artikolu; u meta dik il-persuna tkun taħdem bi qligħ, minkejja l-provvedimenti tad-disposizzjonijiet ta' qabel ta' dan is-subartikolu, hija tkun intitolata għal dak l-ammont fil-gimgha li jingħatalha bhala assistenza soċjali sabiex jiġi żgurat li l-mezzi tagħha fil-gimgha, hekk kif kalkolati skond it-Taqsima VI tat-Tieni Skeda li tinsab ma' dan l-Att, flimkien mar-rata ta' l-iskala kif din tkun tapplika skond dan il-paragrafu u kif stabbilita bit-Taqsima I tas-Sitt Skeda li tinsab ma' dan l-Att ma jkunux jeċċedu l-paga minima nazzjonali hekk kif din tkun tapplika għal persuni ta' 18-il sena jew iktar hekk kif stabbilit b'ordni ta' *standard* nazzjonali mahruġ taht l-Att li Jirregola l-Kondizzjonijiet ta' l-Impieg, matul il-perjodu li dwaru tkun dovuta l-

assistenza"; u

(b) fis-subartikolu (9) tiegħu, minflok il-kliem "għar-rijabilitazzjoni tad-drogati" għandhom jidhlu l-kliem "għar-rijabilitazzjoni ta' dawk li jabbużaw mid-droga jew mill-alkohol".

65. Fl-artikolu 73 ta' l-Att prinċipali, minnufih wara l-kliem "l-Erbatax-il Skeda ta' dan l-Att" għandhom jiżdedu l-kliem "u ma jkunx intitolat għal *allowance* taht l-artikolu 76 jew 76A,".

Emenda ta' l-artikolu 73 ta' l-Att prinċipali.

66. Minnufih wara l-artikolu 76 ta' l-Att prinċipali, għandu jiżded dan l-artikolu 76A ġdid li ġej:

Zieda ta' l-artikolu 76A ma' l-Att prinċipali.

Allowance dwar tifel jcw tifla f'affidament, eċċ.

"76A. Bla hsara għad-disposizzjonijiet ta' dan l-Att ikun id-dritt ta' kull tifel jcw tifla li jkunu ċċertifikati minn awtorità kompetenti, sew bhala tifel jcw tifla f'affidament, jew li jkunu ċċertifikati bhala li jkunu taht tutela f'xi istituzzjoni, li jkollhom *allowance* li tithallsilhom fir-rigward tal-kap tal-familja jew il-kap ta' l-istituzzjoni skond il-każ bir-rata speċifikata fit-Taqsima VIII ta' l-Erbatax-il Skeda li tinsab ma' dan l-Att. Meta tkun dovuta *allowance* taht dan l-artikolu, m'għandha tithallas ebda *allowance* taht l-artikolu 76.".

67. Fl-artikolu 77 ta' l-Att prinċipali, minnufih wara l-kliem "*allowance* taht l-artikolu 76" għandhom jiżdedu l-kliem "jew 76A,".

Emenda ta' l-artikolu 77 ta' l-Att prinċipali.

68. Fl-artikolu 80 ta' l-Att prinċipali, minnufih wara l-kliem "taht l-artikoli 73, 76," kull fejn dawn jinsabu għandhom jiżdedu l-kliem "76A".

Emenda ta' l-artikolu 80 ta' l-Att prinċipali.

69. L-artikolu 81 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

Emenda ta' l-artikolu 81 ta' l-Att prinċipali.

(a) fis-subartikolu (1) tiegħu, minflok il-kliem "*allowance* li tithallas taht l-artikoli 76," għandhom jidhlu l-kliem "*allowance* li tithallas taht l-artikoli 76, 76A"; u

(b) fis-subartikolu (2) tiegħu, minflok il-kliem "*allowance* li tithallas taht l-artikoli 76" għandhom jidhlu l-kliem "*allowance* li tithallas taht l-artikoli 76, 76A".

70. Fis-subartikolu (1) ta' l-artikolu 82 ta' l-Att prinċipali, minflok il-kliem "taht id-disposizzjonijiet ta' l-artikoli 76" għandhom jidhlu l-kliem " taht id-disposizzjonijiet ta' l-artikoli 76, 76A".

Emenda ta' l-artikolu 82 ta' l-Att prinċipali.

Emenda ta' l-artikolu 83 ta' l-Att prinċipali.

71. Fl-artikolu 83 ta' l-Att prinċipali, minnufih wara l-kliem "*Allowance* imhallas taht l-artikoli 76" ghandhom jizziedu l-kliem ", 76A" u l-kliem minn "Hekk iżda li meta" sa "l-Erbatax-il-Skeda ta' dan l-Att." ghandhom jithassru.

Emenda ta' l-artikolu 90 ta' l-Att prinċipali.

72. Fil-paragrafu (a) tal-proviso għall-artikolu 90 ta' l-Att prinċipali, minnufih wara l-kliem "*Allowance* tat-Tfal," ghandhom jidhlu l-kliem "*Allowance* ta' Min Jiehu Hsieb,".

Emenda ta' l-artikolu 91 ta' l-Att prinċipali.

73. Fil-proviso għall-artikolu 91 ta' l-Att prinċipali, minflok il-kliem "li tithallas taht l-artikoli 76" ghandhom jidhlu l-kliem "li tithallas taht l-artikoli 76, 76A".

Emenda ta' l-artikolu 98 ta' l-Att prinċipali.

74. Fis-subparagrafu (iv) tal-paragrafu (b) tas-subartikolu (1) ta' l-artikolu 98 ta' l-Att prinċipali, minnufih wara l-kliem "*Allowance* tat-Tfal" ghandhom jidhlu l-kliem "*Allowance* għal Min Jiehu Hsieb".

Emenda tat-Tieni Skeda (Taqsimi II) ta' l-Att prinċipali.

75. Fis-subparagrafu (ċ) tal-paragrafu 4 tat-Taqsimi II tat-Tieni Skeda li tinsab ma' l-Att prinċipali, minnufih wara l-kliem "*Allowances* tat-Tfal," ghandhom jizziedu l-kliem ", *Allowance* għal Min Jiehu Hsieb,".

Emenda tat-Tieni Skeda (Taqsimi IV) ta' l-Att prinċipali.

76. Fis-subparagrafu (ċ) tal-paragrafu 2 tat-Taqsimi IV tat-Tieni Skeda li tinsab ma' l-Att prinċipali, minnufih wara l-kliem "*Allowance* tat-Tfal," ghandhom jizziedu l-kliem "*Allowance* għal Min Jiehu Hsieb,".

Emenda tat-Tieni Skeda (Taqsimi VII) ta' l-Att prinċipali.

77. Il-paragrafu I tat-Taqsimi VII tat-Tieni Skeda li tinsab ma' l-Att prinċipali għandu jiġi emendat kif ġej:

(a) fis-subparagrafu (a) tiegħu, minnufih wara l-kliem "jkun jinkludi kull", minflok il-kliem "profitt miżmum" ghandhom jidhlu dawn il-kliem "profitti qabel it-taxxa, sew jekk imqassmin sew jekk mhumiex," u minflok il-kliem "il-profitti miżmumin" ghandhom jidhlu l-kliem "il-profitti qabel it-taxxa";

(b) fis-subparagrafu (b) tiegħu, minnufih wara l-kliem "jkun jinkludi kull", minflok il-kliem "profitt miżmum" ghandhom jidhlu l-kliem "profitti qabel it-taxxa, sew jekk imqassmin sew jekk mhumiex," u minflok il-kliem "il-profitti miżmumin" ghandhom jidhlu l-kliem "il-profitti qabel it-taxxa".

Emenda ta' l-Erbatax-il-Skeda ta' l-Att prinċipali.

78. Fl-Erbatax-il-Skeda li tinsab ma' l-Att prinċipali, minnufih wara l-kliem "l-artikoli 30, 70, 72, 73, 76," fit-titolu ghandhom jizziedu l-kliem "76A,"; u minnufih wara l-kliem "l-ghola dhul fis-sena kif fuq imfisser." tat-Taqsimi VII ghandha tiżdied din it-Taqsimi VIII ġdida li ġejja:

"TAQSIMA VIII

Rata fil-gimgha ghal kull tifel jew tifla, ta' *Allowance* ghal Min Jichu Hsieb li tithallas skond l-artikolu 76A

Lm ċ
12.00

Allowance li tithallas taht din it-Taqsima ghandha tibqa' tithallas meta t-tifel jew tifla jkunu ghalqu s-16 il-sena izda jkunu ghadhom ma ghalqux it-18 il-sena u jkunu ghadhom m'humiex qeghdin jahdmu bi qligh."

TAQSIMA VIII

79. (1) Din it-Taqsima temenda l-Att dwar l-Amministrazzjoni tat-Taxxa u ghandha tinqara u tiftichem haġa waħda ma' l-Att dwar l-Amministrazzjoni tat-Taxxa, hawnhekk iżjed 'il quddiem f'din it-Taqsima msejjah "l-Att prinċipali".

Emendi ghall-Att dwar l-Amministrazzjoni tat-Taxxa. Kap. 372.

(2) L-artikolu 81 ta' dan l-Att ghandu jitqies li ġie fis-schħ fl-1 ta' Jannar, 2001, u ghandu japplika ghar-rigward ta' kull sena ta' stima li tibda fi jew wara l-1 ta' Jannar, 2002.

80. L-artikolu 32 ta' l-Att prinċipali ghandu jiġi emendat kif ġej:

Emenda ta' l-artikolu 32 ta' l-Att prinċipali.

(a) minflok il-kliem "ghandhom japplikaw ghal dik l-istima u ghat-taxxa stabbilita bis-sahha taghha." fis-subartikolu (3) tiegħu, ghandhom jidhlu l-kliem "ghandhom japplikaw ghal dik l-istima u ghat-taxxa stabbilita bis-sahha taghha."; u

(b) minnufih wara s-subartikolu (3) tiegħu, ghandu jiżdied dan il-proviso li ġej:

"Izda:

(i) id-disposizzjonijiet ta' dan is-subartikolu ghandhom bl-istess mod japplikaw ghal dawk l-istimi li ġew maghmula mill-Kummissarju fl-1 ta' Jannar 1992 jew xi data sussegwenti, hlief ghal stimi maghmula skond l-artikolu 31 ta' l-Att; u

(ii) meta ma tkunx saret stima ġdida skond l-artikolu 30, u li ghaliha jkun japplika dan is-subartikolu jew il-paragrafu (i) ta' dan il-proviso, mill-Kummissarju fil-perjodu msemmi f'dan is-subartikolu, il-Kummissarju jista' f'kull żmien

jagħmel stima ġdida fuq it-*taxpayer* fuq l-*income* taxxabli kollu jew parti minnu tat-*taxpayer* kif dikjarat minnu għas-sena ta' stima in kwistjoni li fuqu ma tkunx għadha ġiet magħmula stima valida; u minbarra d-disposizzjonijiet ta' l-artikolu 30(4), id-disposizzjonijiet ta' l-Atti dwar it-Taxxi dwar avviż ta' stima, appelli u proċeduri oħra taħt l-Atti dwar it-Taxxi għandhom japplikaw għal dik l-istima u għal kull taxa dovuta skond dik l-istima."

Emenda ta' l-artikolu 57 ta' l-Att prinċipali.

81. Il-paragrafu (b) ta' l-artikolu 57 ta' l-Att prinċipali għandu jithassar u jiġi sostitwit b'dan li ġej:

"(b) għall-użu ta' komunikazzjonijiet elettronici rigward il-forma u kif jintbagħtu prospetti, dikjarazzjonijiet, avviżi u informazzjoni jew dokumenti li l-forma u l-konsenja tagħhom huma awtorizzati jew meħtieġa taħt jew skond l-Atti dwar it-Taxxi jew skond regolamenti magħmulin taħthom, inkluż l-għemil ta' hlasijiet b'mezzi elettronici taħt l-Atti u r-regolamenti msemmija; u

(ċ) għal dawk il-materji kollha li jkunu awtorizzati b'dan l-Att li jiġu preskritti."

ANNEX A

(Artikolu 32)

L-Ewwel Kolonna	It-Tieni Kolonna	L-Ewwel Kolonna	It-Tieni Kolonna
H.S. Code No.	Dazju ta' Importazzjoni	H.S. Code No.	Dazju ta' Importazzjoni
150710 10 00	3.2	280700 10 00	3
150790 10 00	5	280920 00 00	5
150890 10 00	5	281121 00 00	5
151219 10 00	5	281122 00 00	4.6
151221 10 00	3.2	281511 00 00	5
151229 10 00	5	281700 00 00	5
151319 30 00	5	281990 10 00	3.7
151321 11 00	3.2	281990 90 00	5
151321 19 00	3.2	282300 00 00	5
151329 30 00	5	282720 00 00	4.6
151410 10 00	3.2	282890 00 00	5
151490 10 00	5	283210 00 00	5
151519 10 00	5	283311 00 00	5
151521 10 00	3.2	283319 00 00	5
151529 10 00	5	283522 00 00	5
151590 40 00	3.2	283531 00 00	5
151590 60 00	5	283620 00 00	5
151800 31 00	3.2	283640 00 00	5
151800 39 00	5	283650 00 00	5
160250 31 00	13	283919 00 00	5
160250 80 10	13	290312 00 00	5
160414 11 00	18	290410 00 00	5
160414 16 00	18	290512 00 00	5
160414 18 00	18	290911 00 00	5
160414 90 00	18	291211 00 00	5
160419 31 00	18	291411 00 00	5
160419 39 00	18	291412 00 00	5
160420 70 90	18	291521 00 00	5
210111 11 00	10.5	291533 00 00	5
210111 19 00	10.5	291534 00 00	5
210112 92 10	10.5	291550 00 00	4.2
210112 98 10	10.5	291560 19 00	5
280110 00 00	5	291570 25 00	5

L-Ewwel Kolonna	It-Tieni Kolonna	L-Ewwel Kolonna	It-Tieni Kolonna
H.S. Code No.	Dazju ta' Importazzjoni	H.S. Code No.	Dazju ta' Importazzjoni
291619 80 00	5	390512 00 00	5
291711 00 00	5	390519 00 00	5
291812 00 00	5	390521 00 00	5
291813 00 00	5	390529 00 00	5
291815 00 00	5	390530 00 00	5
292390 00 00	5	390610 00 00	5
320740 80 00	3.7	390690 60 00	5
321290 39 00	5	390690 90 00	5
370130 00 00	5	390710 00 00	5
370243 00 00	5	390720 11 00	5
370244 00 00	5	390720 21 00	5
382311 00 00	5	390720 29 00	5
382312 00 00	4.5	390720 99 00	5
382313 00 00	2.9	390740 00 00	5
382319 10 00	2.9	390750 00 00	5
382319 30 00	2.9	390760 20 00	5
382319 90 00	2.9	390760 80 00	5
382370 00 00	3.8	390791 10 00	5
390110 10 00	5	390791 90 00	5
390110 90 00	5	390810 00 00	5
390120 90 00	5	390890 00 00	5
390130 00 00	5	390910 00 00	5
390210 00 00	5	390930 00 00	5
390220 00 00	5	390940 00 00	5
390230 00 00	5	390950 90 00	5
390290 90 00	5	391110 00 00	5
390311 00 00	5	391190 11 00	3.5
390319 00 00	5	391190 19 00	5
390320 00 00	5	391190 99 00	5
390330 00 00	5	391211 00 00	5
390390 90 00	5	391212 00 00	5
390421 00 00	5	391220 11 00	5
390422 00 00	5	391220 19 00	5
390430 00 00	5	391220 90 00	5
390440 00 00	5	391231 00 00	5
390450 90 00	5	391239 10 00	5
390469 90 00	5	391239 80 00	5

L-Ewwel Kolonna	It-Tieni Kolonna	L-Ewwel Kolonna	It-Tieni Kolonna
H.S. Code No.	Dazju ta' Importazzjoni	H.S. Code No.	Dazju ta' Importazzjoni
391290 10 00	5	520522 00 00	4.4
391290 90 00	5	520523 00 00	4.4
391390 10 00	5	520524 00 00	4.4
391390 20 00	5	520526 00 00	4.4
391390 30 00	5	520527 00 00	4.4
391390 80 00	5	520528 00 00	4
391400 00 00	5	520531 00 00	4.4
391510 00 00	5	520532 00 00	4.4
391520 00 00	5	520533 00 00	4.4
391530 00 00	5	520534 00 00	4.4
391590 11 00	5	520535 00 00	4.4
391590 13 00	5	520541 00 00	4.4
391590 19 00	5	520542 00 00	4.4
391590 91 00	5	520543 00 00	4.4
391590 93 00	5	520544 00 00	4.4
391590 99 00	5	520546 00 00	4.4
410410 91 00	5	520547 00 00	4.4
410410 95 00	5	520548 00 00	4.4
410410 99 00	5	520611 00 00	4.4
410421 00 00	5	520612 00 00	4.4
410431 11 00	5	520613 00 00	4.4
410431 19 00	5	520614 00 00	4.4
410431 30 00	5	520615 10 00	4.4
410431 90 00	5	520615 90 00	4
410439 10 00	5	520621 00 00	4.4
410439 90 00	5	520622 00 00	4.4
500400 10 00	4	520623 00 00	4.4
500400 90 00	4	520624 00 00	4.4
500500 10 00	2.9	520625 10 00	4.4
500500 90 00	2.9	520625 90 00	4
520511 00 00	4.4	520631 00 00	4.4
520512 00 00	4.4	520632 00 00	4.4
520513 00 00	4.4	520633 00 00	4.4
520514 00 00	4.4	520634 00 00	4.4
520515 10 00	4.7	520635 00 00	4.4
520515 90 00	4	520641 00 00	4.4
520521 00 00	4.4	520642 00 00	4.4

L-Ewwel Kolonna	It-Tieni Kolonna	L-Ewwel Kolonna	It-Tieni Kolonna
H.S. Code No.	Dazju ta' Importazzjoni	H.S. Code No.	Dazju ta' Importazzjoni
520643 00 00	4.4	550190 10 00	4.7
520644 00 00	4.4	550190 90 00	4.7
540120 10 00	5	550200 10 00	4.7
540210 10 00	5	550200 40 00	4.7
540210 90 00	5	550200 80 00	4.7
540220 00 00	5	550310 11 00	4.7
540231 00 00	5	550310 19 00	4.7
540232 00 00	5	550310 90 00	4.7
540239 10 00	5	550320 00 00	4.7
540239 90 00	5	550330 00 00	4.7
540241 00 00	5	550340 00 00	4.7
540242 00 00	5	550390 10 00	4.7
540243 00 00	5	550390 90 00	4.7
540249 10 00	5	550490 00 00	4.8
540249 91 00	5	550510 10 00	4.6
540249 99 00	5	550510 30 00	4.6
540251 00 00	5	550510 50 00	4.6
540252 00 00	5	550510 70 00	4.6
540259 10 00	5	550510 90 00	4.6
540259 90 00	5	550520 00 00	4.8
540261 00 00	5	550610 00 00	4.8
540262 00 00	5	550620 00 00	4.8
540269 10 00	5	550630 00 00	4.8
540269 90 00	5	550690 10 00	4.8
540310 00 00	5	550690 90 00	4.8
540320 10 00	5	550700 00 00	5
540320 90 00	5	550810 11 00	5
540331 00 00	5	550810 19 00	5
540332 00 00	5	550820 10 00	5
540333 10 00	5	550911 00 00	5
540333 90 00	5	550921 10 00	5
540341 00 00	5	550921 90 00	5
540342 00 00	5	550922 10 00	5
540349 00 00	5	550922 90 00	5
550110 00 00	4.7	550931 10 00	5
550120 00 00	4.7	550931 90 00	5
550130 00 00	4.7	550932 10 00	5

L-Ewwel Kolonna	It-Tieni Kolonna	L-Ewwel Kolonna	It-Tieni Kolonna
H.S. Code No.	Dazju ta' Importazzjoni	H.S. Code No.	Dazju ta' Importazzjoni
550932 90 00	5	854213 11 00	4.9
550941 10 00	5	854213 13 00	4.9
550941 90 00	5	854213 15 00	4.9
550942 10 00	5	854213 17 00	4.9
550942 90 00	5	854213 20 00	4.9
550951 00 00	5	854213 30 00	4.9
550952 10 00	5	854213 42 00	4.9
550952 90 00	5	854213 45 00	4.9
550953 00 00	5	854213 46 00	4.9
550959 00 00	5	854213 48 00	4.9
550961 10 00	5	854213 49 00	4.9
550961 90 00	5	854213 54 00	4.9
550962 00 00	5	854213 55 00	4.9
550969 00 00	5	854213 60 00	4.9
550991 10 00	5	854213 70 00	4.9
550991 90 00	5	854213 80 00	4.9
550992 00 00	5	854214 01 00	4.9
550999 00 00	5	854214 05 00	4.9
551011 00 00	5	854214 11 00	4.9
551012 00 00	5	854214 30 00	4.9
551020 00 00	5	854214 40 00	4.9
551030 00 00	5	854214 50 00	4.9
551090 00 00	5	854214 90 00	4.9
560500 00 00	4	854214 90 10	4.9
640620 10 00	3	854219 05 00	4.9
640620 90 00	3	854219 40 00	4.9
640699 60 00	3	854219 55 00	4.9
741300 91 00	5	854219 66 00	4.9
760110 00 00	5	854219 71 00	4.9
760410 90 00	5	854219 85 00	4.9
760421 00 00	5	854230 10 00	4.9
760429 90 00	5	854230 20 00	4.9
852439 10 00	0	854230 30 00	4.9
852499 10 00	0	854230 50 00	4.9
854212 00 00	4.9	854230 60 00	4.9
854213 01 00	4.9	854230 70 00	4.9
854213 05 00	4.9	854230 90 00	4.9

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L-Ewwel Kolonna	It-Tieni Kolonna	L-Ewwel Kolonna	It-Tieni Kolonna
H.S. Code No.	Dazju ta' Importazzjoni	H.S. Code No.	Dazju ta' Importazzjoni
854240 00 00	4.9	854290 00 00	4.9
854250 00 00	4.9		

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ANNEX B

(Artikolu 31)

IR-RABA' SKEDA

KODIĊI TAD-DWANA

(Artikolu 36A)

TITOLU I

DISPOSIZZJONIJIET ĠENERALI

KAPITOLU 1

SKOP U DEFINIZZJONIJIET BAŻIĊI

Artikolu 1

Ir-regoli tad-Dwana għandhom jikkonsistu f'dan il-Kodiċi u d-disposizzjonijiet tar-regolamenti magħmula taht is-subartikolu (2) ta' l-Artikolu 36A tal-Att dwar Dazji ta' l-Importazzjoni sabiex jimplimentawhom. Il-Kodiċi għandu japplika, minghajr preġudizzju għal disposizzjonijiet speċjali preskritti f'oqsma oħra tal-kummerċ bejn Malta u pajjiżi oħra.

Artikolu 2

Ir-regoli tad-Dwana għandhom japplikaw uniformement fit-territorju kollu tad-Dwana ta' Malta.

Artikolu 3

It-terminu "Malta" u t-terminu "territorju tad-Dwana ta' Malta" għandhom jinkludu l-art territorjali ta' Malta, l-ibhra territorjali tagħha u l-ispazju ta' l-ajru ta' fuqha.

Artikolu 4

Ghall-ghanijiet ta' dan il-Kodiċi, għandhom japplikaw id-definizzjonijiet li ġejjin:

(1) "Persuna" tfisser:

- persuna naturali,
- persuna legali,
- fejn teżisti il-possibiltà fl-Artikoli fis-sehh, għaqda ta' persuni magħrufa li għandha l-kapaċità li twettaq atti legali imma nieqsa mill-istat ta' persuna legali.

(2) "Persuni stabbiliti f'Malta" tfisser:

- fil-każ ta' persuna naturali, kull persuna normalment residenti hawn,
- fil-każ ta' persuna legali jew għaqda ta' persuni, kull persuna li għandha l-uffiċċju reġistrat, il-kwartieri ċentrali jew l-istabbiliment permanenti tal-kummerċ tagħha f'Malta.

(3) "Awtoritajiet tad-Dwana" tfisser l-awtoritajiet responsabbli inter alia li japplikaw ir-regoli tad-Dwana.

(4) "Uffiċċju tad-Dwana" ifisser kull uffiċċju li fih għandhom jiġu mitmuma l-formalitajiet kollha jew parti minnhom preskritti mir-regoli tad-Dwana.

(5) "Deċiżjoni" tfisser kull azzjoni uffiċjali mill-awtoritajiet tad-Dwana rilevanti għar-regoli tad-Dwana li tagħti deċiżjoni fuq każ partikolari, liema l-azzjoni jkollha effetti legali fuq persuna waħda jew iktar speċifiċi jew identifikabbli; dan it-terminu jkopri *inter alia* t-tagħrif li jorbot fit-tifsira ta' l-Artikolu 12.

(6) "Status tad-Dwana" tfisser l-istatus tal-oġġetti bħala Maltin jew oġġetti mhux Maltin.

(7) "Oġġetti Maltin" tfisser oġġetti:

- miksuba għal kolli f'Malta skond il-kundizzjonijiet imsemmija fl-Artikolu 23 u li ma jinkludux oġġetti importati minn pajjiżi jew territorji li ma jagħmlux parti mit-territorju tad-Dwana ta' Malta,
- importati minn pajjiżi jew territorji li ma jagħmlux parti mit-territorju tad-Dwana ta' Malta li ġew rilaxxjati għaċ-ċirkolazzjoni hiċsa,

- miksuba jew prodotti fit-territorju tad-Dwana ta' Malta, jew mill-oġġetti riferiti fit-tieni subinċiż waħdu jew minn oġġetti msemmija fl-ewwel u t-tieni subinċiż.

(8) "Oġġetti mhux Maltin" tfisser oġġetti għajr daww imsemmija fis-subparagrafu 7.

Mingħajr preġudizzju għall-Artikoli 163 u 164, l-oġġetti Maltin jitilfu dan l-istatus tagħhom meta jiġu attwalment mahruġa 'l barra mit-territorju tad-Dwana ta' Malta.

(9) "Dejn tad-Dwana" tfisser l-obbligu fuq persuna li thallas l-ammont ta' dazji ta' l-importazzjoni (dejn tad-Dwana fuq l-importazzjoni) jew dazji ta' l-esportazzjoni (dejn tad-Dwana fuq l-esportazzjoni) li japplikaw għal oġġetti speċifiċi skond id-disposizzjonijiet fis-sehh f'Malta.

(10) "Dazji fuq l-importazzjoni" tfisser id-dazji u hlasijiet dovuti lid-Dwana li jkollhom effett ekwivalenti għad-dazji tad-Dwana li jridu jithallsu fuq l-importazzjoni ta' oġġetti,

(11) "Dazju fuq l-esportazzjoni" tfisser:

- dazji u hlasijiet dovuti lid-Dwana li jkollhom effett ekwivalenti għad-dazji tad-Dwana li jridu jithallsu fuq l-esportazzjoni ta' oġġetti.

(12) "Debitur" tfisser kull persuna responsabbli li thallas dejn tad-Dwana.

(13) "Sorveljanza mill-awtoritajiet tad-Dwana" tfisser l-azzjoni meħuda b'mod ġenerali minn dawn l-awtoritajiet bil-hsieb li jiżguraw illi jiġu osservati d-disposizzjonijiet tad-Dwana u, fejn hu xieraq, id-disposizzjonijiet l-oħra applikabbli għall-oġġetti bla hsara għas-sorveljanza tad-Dwana.

(14) "Kontroll mill-awtoritajiet tad-Dwana" tfisser il-qadi ta' azzjonijiet speċifiċi bħalma huma l-eżami ta' l-oġġetti, il-verifika ta' l-eżistenza u l-awtentiċità tad-dokumenti, l-eżami tal-kontijiet u tal-imprezza u ta' registri oħrajn, l-ispezzjon tal-mezzi tal-ġarr, l-ispezzjon tal-bagalji u ta' oġġetti oħra mmexxija minn jew fuq persuni u t-tweċċiq ta' investigazzjonijiet uffċjali u azzjonijiet simili, bil-hsieb li jiġu osservati id-disposizzjonijiet tad-Dwana u, fejn hu xieraq, id-disposizzjonijiet l-oħra applikabbli għall-oġġetti bla hsara għas-sorveljanza tad-Dwana.

(15) "Trattament jew użu ta' oġġetti kif approvati mid-Dwana" tfisser:

- (a) it-tqegħid ta' oġġetti taht proċedura tad-Dwana;
- (b) id-dhul tagħhom f'żona hielsa jew f'mahżen hieles;
- (c) l-esportazzjoni tagħhom mill-ġdid minn Malta;

- (d) il-qerda tagħhom;
- (e) it-telqaċabbandun tagħhom f'idejn il-Gvern.

(16) "Proċedura tad-Dwana" tfisser:

- (a) ir-rilaxx għal ċirkolazzjoni hielsa;
- (b) it-transitu;
- (ċ) iż-żamma f'maħżen tad-Dwana;
- (d) proċessar intern;
- (e) proċessar taht il-kontroll tad-Dwana;
- (f) dhul temporanju;
- (g) proċessar għall-estern;
- (h) l-esportazzjoni.

(17) "Dikjarazzjoni tad-Dwana" tfisser l-azzjoni li biha persuna tindika bil-forma u l-manjiera preskritti ix-xewqa li tqiegħed oġġetti taht proċedura speċifika tad-Dwana.

(18) "Dikjarant" tfisser il-persuna li tagħmel id-dikjarazzjoni tad-Dwana f'isimha jew il-persuna li f'isimha ssir dikjarazzjoni tad-Dwana.

(19) "Prezentazzjoni ta' l-oġġetti lid-Dwana" tfisser in-notifika lill-awtoritajiet tad-Dwana, bil-manjiera stabbilita, tal-wasla ta' l-oġġetti fl-uffiċċju tad-Dwana jew f'kull post ieħor nominat jew approvat mill-awtoritajiet tad-Dwana.

(20) "Rilaxx ta' l-oġġetti" tfisser l-azzjoni li biha l-awtoritajiet tad-Dwana jagħmlu l-oġġetti disponibbli għall-ghanijiet stipulati mill-proċedura tad-Dwana li taħtha jiġu mqiegħda.

(21) "Possessur tal-proċedura" tfisser il-persuna li għan-nom tagħha tkun giet magħmula dikjarazzjoni tad-Dwana jew il-persuna li lilha jkunu ġew trasferiti d-drittijiet u l-obbligi tal-persuna msemmija hawn fuq dwar proċedura tad-Dwana.

(22) "Possessur ta' awtorizzazzjoni" tfisser il-persuna li lilha tkun giet konċessa awtorizzazzjoni.

(23) "Disposizzjonijiet fis-sehh" tfisser id-disposizzjonijiet applikabbli f'Malta.

(24) "Kontrollur" tfisser il-Kontrollur tad-Dwana, u tinkludi kull persuna li

jkollha l-awtorità espliċita jew impliċita li tagixxi għall-Kontrollur imsemmi fit-tweġiq tad-disposizzjonijiet ta' dan il-Kodiċi.

(25) "il-Komunità" tfisser il-Komunità Ewropea mwaqqfa bit-Trattat li waqqaf il-Komunità Ekonomika Ewropea magħmul f'Ruma fil-25 ta' Marzu, 1957, kif emendat bl-Att ta' Ewropea Waħdiena ta' l-1986 u t-Trattat dwar l-Unjoni Ewropea magħmul f'Maastricht fis-7 ta' Frar, 1992 u t-Trattat ta' Amsterdam magħmul f'Amsterdam fis-16 u s-17 ta' Ġunju, 1997, u li l-membri tagħha huma l-Belġju, id-Danimarka, ir-Repubblika Federali tal-Ġermanja, il-Greċja, Spanja, Franza, l-Irlanda, l-Italja, il-Lussemburgu, l-Olanda, l-Awstrija, il-Portugall, il-Finlandja, l-Isvetzja u r-Renju Unit tal-Gran Britannja u l-Irlanda ta' Fuq, u l-Istati l-oħra li jistgħu jsiru membri tagħha u li għalihom japplika ftehim bejn il-Komunità Ewropea u Malta, u għall-għanijiet ta' kull ftehim bejn il-Komunità Ewropea u Malta, daww il-pajjiżi li għalihom japplika dan il-ftehim.

(26) "Ministru" tfisser il-Ministru responsabbli għad-Dwana.

KAPITOLU 2

DISPOŻIZZJONIJIET VARJI ĠENERALI LI GħANDHOM X'JAQSMU PARTIKLARMENT MAD-DRITTIJIET U L-OBBLIGI TA' PERSUNI RIGWARD L-ARTIKOLI TAD-DWANA

Taqsim 1

Id-dritt ta' rappreżentazzjoni

Artikolu 5

1. Skond il-kundizzjonijiet dikjarati fl-Artikolu 64 (2) u bla hsara għad-disposizzjonijiet adottati fil-qafas ta' l-Artikolu 243(2)(b), kull persuna tista' tahtar rappreżentant fin-negozju tagħha ma' l-awtoritajiet tad-Dwana sabiex tesegwixxi l-azzjonijiet u l-formalitajiet preskritti fl-Artikoli tad-Dwana.

2. Din ir-rappreżentanza tista' tkun:

- diretta, f'liema każ ir-rappreżentant għandu jaġixxi f'isem jew fl-interess ta' persuna oħra, jew
- indiretta, f'liema każ ir-rappreżentant għandu jaġixxu f'ismu iżda għannom ta' persuna oħra.

Il-Kontrollur jista' jirrestringi d-dritt li jsiru dikjarazzjonijiet tad-Dwana:

- b'rappreżentanza diretta, jew
- b'rappreżentanza indiretta,

hekk li r-rappreżentant ikollu jkun aġent tad-dwana li jwettaq in-negozju tiegħu f'Malta.

3. Għajr fil-każi riferiti għalihom fl-Artikolu 64(2)(b) u (3), ir-rappreżentant irid ikun stabbilit f'Malta.

4. Rappreżentant irid jiddikjara li huwa qiegħed jaġixxi għan-nom tal-persuna rappreżentata, jispeċifika jekk ir-rappreżentanza hix diretta jew indiretta u li jkun għe mogħti l-poter li jaġixxi bhala rappreżentant. Persuna li tonqos milli tiddikjara li qiegħda taġixxi f'isem jew għan-nom ta' persuna oħra jew li tiddikjara li qiegħda taġixxi f'isem jew għan-nom ta' persuna oħra mingħar ma tkun għet mogħtija l-poter li tagħmel hekk għandha titqies li qiegħda taħdem f'isimha stess u għan-nom tagħha stess.

5. Il-Kontrollur jista' jeħtieġ lil kull persuna li tiddikjara li qiegħda taġixxi f'isem jew għan-nom ta' persuna oħra sabiex tipproduċi xhieda tal-poteri tagħha sabiex taġixxi ta' rappreżentant.

Taqsim 2

Deċiżjonijiet li għandhom x'jaqsmu ma' l-applikazzjoni ta' l-Artikoli tad-Dwana

Artikolu 6

1. Fejn persuna titlob lill-awtoritajiet tad-Dwana sabiex jiehdu deċiżjoni li għandha x'taqsam ma' l-applikazzjoni ta' l-Artikoli tad-Dwana din il-persuna għandha tforni t-tagħrif u d-dokumenti kollha meħtieġa minn dawn l-awtoritajiet sabiex tittiehed deċiżjoni.

2. Din id-deċiżjoni għandha tittiehed u tiġi notifikata lill-applikant mill-iktar fis. Fejn it-talba għal-deċiżjoni ssir bil-miktub, id-deċiżjoni għandha tittiehed f'perijodu ta' żmien preskritt bi qbil mad-disposizzjonijiet eżistenti, u li jibda mid-data li fiha l-Kontrollur jirċievi t-talba msemmija. Din id-deċiżjoni trid tiġi notifikata bil-miktub lill-applikant.

Iżda, dan il-perijodu ta' żmien jista' jinqabeż meta ma jkunx possibli għall-Kontrollur li jikkonforma miegħu. F'dan il-każ, il-Kontrollur imsemmi għandu jgħarraf b'dan lill-applikant qabel ma jagħlaq il-perijodu taż-żmien imsemmi hawn fuq, filwaqt li jinfurmah bir-raġunijiet li jiġġustifikaw l-eċċess taż-żmien u jindikalu l-perijodu ta' żmien itwal li jikkunsidra meħtieġ sabiex jagħti deċiżjoni fuq it-talba.

3. Id-deċiżjonijiet adottati mill-Kontrollur bil-miktub li jew ma jaċċettawx talbiet jew ikunu ta' detriment għall-persuni li lilhom inkunu indirizzati għandhom jiddikjaraw il-bażi li fuqhom ikunu msejsa. Għandhom jirreferu għad-dritt ta' l-appell provvdut fl-Artikolu 243.

4. Tista' ssir disposizzjoni għall-ewwel sentenza tal-paragrafu 3, sabiex

tapplika b' mod simili ghal deċiżjonijiet ohra.

Artikolu 7

Ghajr għall-każi provduti fit-tieni sub-paragrafu ta' l-Artikolu 244, id-deċiżjonijiet adottati għandhom jiġu infurzati immedjatament mill-Kontrollur.

Artikolu 8

1. Deċiżjoni favorevoli għall-persuna konċernata għandha tiġi annullata jekk kienet maħruġa fuq il-bażi ta' tagħrif mhux korrett jew inkomplet u:

- l-applikant kien jaf jew kellu raġjonevolment ikun jaf li t-tagħrif kien inkorrett jew inkomplet, u

- din id-deċiżjoni ma setgħetx tiġi mehuda fuq il-bażi ta' tagħrif korrett jew komplet.

2. Il-persuni li lilhom kienet indirizzata d-deċiżjoni għandhom jiġu notifikati bl-annullament tagħha.

3. L-annullament għandu jibda jsehh mid-data li fiha tkun ittiedet id-deċiżjoni annullata.

Artikolu 9

1. Deċiżjoni favorevoli għall-persuna konċernata, għandha tiġi revokata jew emendata fejn, fil-każijiet għajr dawk riferiti fl-Artikolu 8, wahda mill-kundizzjonijiet jew iktar preskritti għall-hruġ tagħha ma kinux jew ma jibqgħux iktar imwettqa.

2. Deċiżjoni favorevoli għall-persuna konċernata tista' tiġi revokata billi l-persuna li lilha tkun indirizzata tonqos milli twettaq obbligu impost fuqha b' din id-deċiżjoni.

3. Il-persuna li lilha tkun indirizzata d-deċiżjoni għandha tiġi notifikata bir-revoka jew l-emenda tagħha.

4. Ir-revoka jew l-emenda tad-deċiżjoni għandhom jidhlu fis-sehh mid-data tan-notifika. Izda, f'każi cċeżżjonali fejn l-interessi legittimi tal-persuna li lilha tkun indirizzata d-deċiżjoni hekk jehtieġu, il-Kontrollur jista' jhalli għal iktar tard id-data ta' meta r-revoka jew l-emenda jidhlu fis-sehh.

Artikolu 10

L-Artikoli 8 u 9 għandhom ikunu minghajr preġudizzju għar-regoli nazzjonali li jistipulaw illi d-deċiżjonijiet huma invalidi jew saru nulli u battala għal raġunijiet li mhumiex konnessi mal-liġijiet tad-Dwana.

Taqsimha 3

Tagħrif

Artikolu 11

1. Kull persuna tista' titlob tagħrif dwar l-applikazzjoni tal-liġijiet tad-Dwana minghand l-awtoritajiet tad-Dwana. Din it-talba tista' tiġi rifjutata fejn ma jkollhiex x'taqsam ma' operati ta' importazzjoni jew ta' esportazzjoni attwalment previsti.

2. It-tagħrif għandu jinghata lill-applikant minghajr hlas.

3. Izda, fejn ikunu ntefqu spejjeż speċjali mill-awtoritajiet tad-Dwana, partiklarment bhala riżultat ta' analiżijiet jew rapporti ta' l-esperti dwar oġġetti, jew l-ghoti lura ta' l-oġġetti lill-applikant, dan jista' jiġi ordnat iħallas l-ammont rilevanti.

Artikolu 12

1. Il-Kontrollur tad-Dwana għandu johroġ Tagħrif Li Jorbot dwar it-Tariffa jew Tagħrif li Jorbot dwar l-Origini fuq talba bil-miktub magħmula mill-applikant fuq il-formola apposta. Għandha tintuża formola ta' l-applikazzjoni separata għal kull prodott li għalih jintalab it-Tagħrif li Jorbot dwar it-Tariffa jew it-Tagħrif li Jorbot dwar l-Origini.

2. It-tagħrif għandu jiġi mogħti lill-applikant bil-miktub u malajr kemm jista' jkun, iżda mhux iktar tard minn tliet xhur mid-data ta' l-applikazzjoni.

3. It-Tagħrif li Jorbot dwar it-Tariffa jew it-Tagħrif li Jorbot dwar l-Origini għandhom jorbtu lill-awtoritajiet tad-Dwana rigward il-possessur tat-tagħrif biss dwar il-klassifika tat-tariffa jew id-deċiżjoni dwar l-origini ta' l-oġġetti.

4. It-Tagħrif li Jorbot dwar it-Tariffa jew it-Tagħrif li Jorbot dwar l-Origini għandhom jorbtu lill-awtoritajiet tad-Dwana biss għall-oġġetti li għalihom ikunu tlestew minn kollox il-formalitajiet tad-Dwana wara d-data li fiha ikun inghata t-tagħrif minnhom. F'materji ta' origini, il-formalitajiet imsemmija għandhom ikunu dawk li għandhom: x'jaqsmu ma' l-applikazzjoni ta' l-Artikoli 22 sa 27. It-tagħrif hekk mogħti ma jimponi l-ebda obbligi fuq l-awtoritajiet tad-Dwana dwar il-formalitajiet tad-Dwana li jkunu tlestew minn kollox qabel id-data msemmija.

5. Il-possessur ta' dan it-tagħrif irid jipprovdi illi:

- għall-ghanijiet tat-tariffa l-oġġetti importati jikkorrespondu f'kull rispett ma' dawk deskritti fit-Tagħrif li Jorbot dwar it-Tariffa.

- għall-ghanijiet ta' l-origini l-oġġetti konċernati u ċ-ċirkostanzi li jiddeterminaw l-akkwist ta' origini jikkorrespondu f'kull rispett ma' l-oġġetti u

ċ-ċirkostanzi deskritti fit-Tagħrif li Jorbot dwar l-Origini.

6. It-Tagħrif li Jorbot għandu jkun validu għal perijodu ta' sitt snin mid-data tal-hruġ tad-deċiżjoni fil-każ ta' tariffi u tliet snin mid-data tal-hruġ tad-deċiżjoni fil-każ ta' l-origini. Bħala deroga mill-Artikolu 8, għandha tiġi annullata fejn tkun bażata fuq tagħrif mhuz eżatt jew inkomplet mill-applikant.

7. It-Tagħrif li Jorbot ma jibqax validu:

- fil-każ ta' tagħrif dwar it-tariffa:

(a) fejn jiġi adottat regolament u t-tagħrif ma jikkonformax iktar mal-liġi hekk preskritta;

(b) fejn ma jibqax iktar kompatibbli ma' l-interpretazzjoni tas-Sistema Armonizzata tad-Deskrizzjoni u l-Kodifikazzjoni tal-Merkanzija (SA) jew minhabba opinjoni dwar il-klassifika jew l-emenda għan-Noti ta' Spjegazzjoni għas-SA adottati mill-Organizzazzjoni Dinjija tad-Dwani mwaqqfa fl-1952 bl-isem ta' 'il-Kunsill ta' Koperazzjoni bejn id-Dwani'.

Fil-każi (a) u (b) id-data li fiha t-Tagħrif li Jorbot dwar il-Klassifika tat-Tariffa ma tibqax iktar valida għandha tkun id-data tal-pubblikazzjoni tal-miżuri msemmija;

(ċ) fejn il-possessur jiġi notifikat bl-irtirar, ir-revoka jew l-emenda tiegħu minhabba li kienu miksuba iktar dettalji li jaffettwaw dan it-Tagħrif li Jorbot dwar il-Klassifika ta' Qabel id-Dhul.

- fil-każ tat-tagħrif dwar l-origini:

(a) fejn jiġi adottat regolament jew mitmum ftehim minn Malta u t-tagħrif ma jibqax jikkonforma mal-liġi hekk stabbilita;

(b) fejn ma jibqax iktar kompatibbli mal-Ftehim dwar ir-Regoli ta' l-Origini stabbilit fl-Organizzazzjoni Dinjija tal-Kummerċ (ODK) jew man-noti ta' spjegazzjoni jew opinjoni dwar l-origini adottati għall-interpretazzjoni ta' dan il-Ftehim.

Fil-każi (a) u (b) id-data li fiha t-Tagħrif li Jorbot dwar l-Origini ma tibqax iktar valida għandha tkun id-data tal-pubblikazzjoni tal-miżuri msemmija.

(ċ) fejn tkun revokata jew emendata bi qbil ma' l-Artikolu 9, basta illi l-possessur ikun ġie mgharraf minn qabel.

8. Il-possessur tat-Tagħrif li Jorbot dwar it-Tariffa li ma jibqax iktar validu b'mod konformi mal-paragrafu 7, (a) u (b) jista' juża dan it-tagħrif sa sitt xhur mid-data tal-pubblikazzjoni jew tan-notifika basta illi jkun ikkonkluda kuntratt li jorbot għax-xiri ta' l-oġġetti imsemmija, fuq il-baži tat-Tagħrif li Jorbot dwar it-

Tariffa li jkun hareġ qabel ma tkun giet adottata din il-miżura ta' klassifika tat-tariffi. L-awtoritajiet tad-Dwana jistgħu jkawlu l-perjodu ta' sitt xhur kull meta jinhass illi huwa neċessarju u ġust li l-possessor jiġi meġġun li jlesti minn kollox l-kuntratti li fuq il-bażi tat-Tagħrif li Jorbot jorbtuh li jkun daħal għalihom.

9. Il-klassifika jew id-deċiżjoni dwar l-origini f'tagħrif li Jorbot jistgħu jiġu applikati, fuq il-kundizzjonijiet stabbiliti fil-paragrafu 8, għall-ghan biss li jitlestew id-dokumenti ta' l-importazzjoni jew ta' l-esportazzjoni.

10. It-Tagħrif li Jorbot jiġi mogħti mingħajr hlas. Izda, fejn isiru spejjeż mid-Dipartiment tad-Dwana fl-analiżi jew il-kisba ta' l-opinjoni ta' esperti, dawn l-ispejjeż għandhom jiġu mħallsa mill-applikant.

Artikolu 13

Bi qbil mal-kundizzjonijiet stabbiliti mid-disposizzjonijiet fis-seħħ, il-Kontrollur jista' jwettaq il-kontrolli kollha li jidhirlu li huma meħtieġa sabiex jiżgura illi l-liġijiet tad-Dwana jiġu applikati korrettement.

Artikolu 14

Għall-ghanijiet ta' l-applikazzjoni tal-liġijiet tad-Dwana, kull persuna direttament jew indirettament imdahħla fl-operati msemmija għall-ghanijiet ta' kummerċ tal-oġġetti għandha tipprovi lill-Kontrollur bid-dokumenti kollha meħtieġa u t-tagħrif kollu meħtieġ irrispettivament mill-mezzi wżati, u dik l-għajnuna meħtieġa minnu u sa kull limitu ta' żmien stabbilit.

Artikolu 15

It-tagħrif kollu li min-natura tiegħu huwa konfidenzjali jew li jiġi mogħti fuq bażi ta' konfidenzjalità għandu jiġi kopert bl-obbligi tas-segretezza professjonali. Ma għandux jiġi żvelat mill-Kontrollur mingħajr il-permess speċifiku tal-persuna jew l-awtorità li jagħtuhulu; il-ghoti tat-tagħrif għandu jkun permess fejn il-Kontrollur jista' jiġi obligat jew awtorizzat li jagħmel hekk b'mod konformi mad-disposizzjonijiet fis-seħħ, partiklarment fejn jidhol il-protezzjoni ta' 'data' dwar il-protezzjoni ta' fatti magħrufa ('data'), jew b'konnessjoni ma' proċedimenti legali.

Artikolu 16

Il-persuni konċernati għandhom iżommu d-dokumenti riferiti fl-Artikolu 14 għall-ghanijiet ta' kontroll mill-Kontrollur, għall-perjodu taż-żmien stipulat fid-disposizzjonijiet fis-seħħ u għal mill-inqas sitt snin kalendarji, irrispettivament mill-mezz wżat. Dan il-perjodu ta' żmien għandu jibda jseħħ mill-aħħar tas-sena li fiha:

(a) fil-każ ta' oġġetti rilaxxjati għaċ-ċirkolazzjoni hielsa f'ċirkostanzi għajr dawk riferiti fil-(b) jew oġġetti dikjarati għall-esportazzjoni, mill-aħħar tas-sena li fiha jiġu aċċettati d-dikjarazzjonijiet

ghar-rilaxx għaċ-ċirkulazzjoni hiċlsa jew għall-esportazzjoni;

(b) fil-każ ta' oġġetti rilaxxjati għaċ-ċirkolazzjoni hiċlsa b'rata ta' dazju fuq l-importazzjoni mnaqqsa jew ta' zero minhabba l-użu aħhari tagħhom, mill-aħhar tas-sena li fiha ma jibqghux iktar taht is-sorveljanza tad-Dwana;

(ċ) fil-każ ta' oġġetti mqiegħda taht proċedura oħra tat-Dwana, mill-aħhar tas-sena li fiha titlesta minn kollox il-proċedura tad-Dwana konċernata;

(d) fil-każ ta' oġġetti mqiegħda f'żona hiċlsa jew mahżen hiċles, mill-aħhar tas-sena li fiha johorġu mill-impriża konċernata. Mingħajr preġudizzju għad-disposizzjonijiet tat-tieni sentenza ta' l-Artikolu 221(3), fejn ikun twettaq stharrigċċkontroll mill-awtoritajiet tad-Dwana dwar deċjn mad-Dwana li juri li d-dhul rilevanti fir-registri tal-kontijiet ikollu jiġi korrett, id-dokumenti għandhom jinżammu iktar fit-tul mil-limitu taż-żmien stipulat fl-ewwel paragrafu u għal perijodu ta' żmien twil biżżejjed sabiex jippermetti li ssir u tkun iċċekkjata l-korrezzjoni.

Artikolu 17

Fejn huma preskritti perijodu ta' żmien, data jew limitu taż-żmien b'mod konformi mal-liġijiet tad-Dwana bil-għan li jiġu applikati l-liġijiet, dan il-perijodu ta' żmien ma għandux jiġġedded u din id-data jew dan il-limitu ta' żmien ma għandhomx jiġu diferiti jekk kemm-il darba ma ssirx disposizzjoni speċifika fil-liġijiet konċernati.

Artikolu 18

Il-valur tal-Lira Maltija li jrid jiġi applikat fil-qafas tal-liġijiet tad-Dwana għandu jkun bir-rata tal-ftuħ tal-kambju fil-jum tal-Ġimgħa ta' kull ġimgħa. Din ir-rata għandha tapplika matul il-perijodu kontinwu ta' sebat ijiem li jibda fil-jum tat-Tnejn ta' wara li jmiss, iżda meta r-rata tal-ftuħ tal-kambju fil-jum tal-Ġimgħa tkun differenti minn dik ir-rata li tiġi warajha bi tlieta fil-mija jew iktar għandha tapplika l-aħhar rata għall-bqija ta' dak il-perjodu taż-żmien:

B'dan illi jekk f'xi waqt il-Bank Ċentrali ma johroġx ir-rata tal-kambju f'xi jum li fih din ir-rata tiġi s-soltu mahruġa, il-Kontrollur jista' jissospendi l-istima tal-valur ta' l-oġġetti sakemm hekk tinhareġ din ir-rata.

Mingħajr preġudizzju għad-disposizzjonijiet tal-klawsola tas-sub-Artikolu ta' qabel, meta r-rata tal-kambju ma tinhariġx mill-Bank Ċentrali ta' Malta fil-jum tal-Ġimgħa, l-istima tal-valuri għall-perjodu tas-sebat ijiem li jibdew mill-jum tat-Tnejn ta' wara għandha tiġl determinata skond ir-rata tal-kambju stabbilita l-ewwel mill-Bank Ċentrali wara dak il-jum tal-Ġimgħa, u meta fil-jum tat-Tnejn li jiġi immedjatament wara l-jum tal-Ġimgħa li fih il-Bank Ċentrali ma jkunx hareġ din ir-rata, xorta ma tkunx għadha hareġ rata tal-kambju, il-Kontrollur jista'

jissokta jagħmel stima tal-valur ta' l-oġġetti skond ir-rata applikabbli l-ġimgha ta' qabel jew jissospendi l-istima tal-valur ta' l-oġġetti sakemm tohroġ rata.

B'dan iżda illi meta r-rata tal-kambju msemmija tkun differenti minn rata sussegwenti bi tlieta fil-mija jew iżjed, ir-rata ta' l-iktar tard għandha tapplika għall-bqija tal-perijodu taż-żmien.

Artikolu 19

Il-Ministru għandu jstabbilixxi f'liema każi u b'liema kundizzjonijiet tista' tiġi simplifikata l-applikazzjoni tal-liġijiet tad-Dwana.

TITOLU II

FATTURI LI A BAŽI TAGHHOM JIĠU APPLIKATI DAZJI FUQ L-IMPORTAZZJONI JEW DAZJI FUQ L-ESPORTAZZJONI U MIŻURI OHRA STABILITI DWAR IL-KUMMERĊ TA' L-OĠĠETTI KAPITOLU I TARIFFI TAD-DWANA U L-KLASSIFIKA TAT-TARIFFI FUQ L-OĠĠETTI

Artikolu 20

1. Id-dazji dovuti legalment fejn ikun dovut dejn tad-Dwana għandhom ikunu msejsa fuq it-Tariffa tad-Dwana ta' Malta li tikkomprendi:

- a. is-sistema armonizzata tan-nomenklatura;
- b. is-sotto-diviżjonijiet nazzjonali ta' din in-nomenklatura;
- ċ. in-noti, l-Artikoli u disposizzjonijiet ohra li jkunu jinsabu fit-Tariffa tad-Dwana ta' Malta.

2. Il-miżuri l-ohra stabbiliti bid-disposizzjonijiet nazzjonali li jirregolaw oqsma speċifiċi li għandhom x'jaqsmu mal-kummuerc fl-oġġetti-għandhom, fejn ikun xieraq, jiġu applikati skond il-klassifika tat-tariffa ta' dawn l-oġġetti.

3. In-noti, l-Artikoli u d-disposizzjonijiet l-ohra li jkunu jinsabu fit-Tariffa tad-Dwana għandhom jiffurmaw parti integrali minnha, u t-Tariffa msemmija għandha tinqara, tiġi mibnija u applikata bi qbil man-noti, l-Artikoli u d-disposizzjonijiet imsemmija iktar 'il fuq.

4. Għandhom ikunu ntaxxati u miġbura mill-Kontrollur tad-Dwana f'isem il-Gvern id-dazji fuq l-importazzjoni murija fil-Kolonna "Dazju fuq l-Importazzjoni" tat-Tariffa tad-Dwana fuq l-oġġetti kollha li għalihom irid isir il-hlas ta' dawn id-dazji u enumerati fl-cwwel kolonna tat-Tariffa msemmija, li jkunu ġew imkabbra, prodotti jew manifatturati f'pajjiżi, għajr dawk fil-Komunità u li għandhom jiġu importati f'Malta jew maħruġa mid-depożiti għall-użu jew il-konsum f'Malta.

5. Id-dazji fuq l-importazzjoni murija fil-Kolonna "Dazju fuq l-Importazzjoni" ma għandhomx japplikaw għall-oġġetti mkabbra, prodotti jew manifatturati fil-Komunità u li għandhom jiġu importati f'Malta jew mahruġa mid-depożiti għall-użu jew għall-konsum f'Malta basta iżda illi dawn l-oġġetti jissodisfaw l-Artikoli dwar l-orijini kif ikunu fis-sehh minn żmien għal żmien bi qbil ma' kull ftehim bejn il-Gvern ta' Malta u l-Komunità;

6. Minkejja dak kollu li jkun jinsab fis-subartikoli (4) u (5) ta' dan l-Artikolu, il-Kontrollur tad-Dwana jista', bi ftehim ma l-importatur, japplika rata komuni ta' għaxra fil-mija bhala dazju fuq l-importazzjoni fuq oġġetti ta' natura mhux kummerċjali riċevuti minn persuni individwali f'kunsinji fejn il-valur ta' dawn l-oġġetti ma jaqbiżx il-hamsin Lira Maltin, u fuq oġġetti ta' natura mhux kummerċjali importati mill-vjaġġaturi fil-bagalji tagħhom fejn il-valur ta' dawn l-oġġetti ma jaqbiżx il-mitt Lira Maltin, iżda fiż-żewġ każi jkunu oġġetti ohra għajr spirti, tabakk jew prodotti tat-tabakk.

7. Fil-kalkolu u l-gbir tad-dazju fuq l-importazzjoni, il-Kontrollur jista' jikkalkola 'l-fuq jew 'l-isfel il-valur ta' l-oġġetti u l-ammont ta' dazju li jrid jithallas fuqhom sa l-eqreb Lira Maltija.

Artikolu 21

1. It-trattament favorevoli tat-tariffa li minnu jistgħu igawdu ċerti oġġetti minhabba n-natura jew l-użu ahhari tagħhom għandhom ikunu bla ħsara għall-kundizzjonijiet stipulati mill-Ministru. Fejn tinhtieg awtorizzazzjoni għandhom japplikaw l-Artikolu 86 u 87.

2. Għall-għanijiet tal-paragrafu 1, l-espressjoni "trattament favorevoli ta' tariffa" tfisser it-tnaqqis jew is-sospensjoni tad-dazju fuq l-importazzjoni kif imsemmi fl-Artikolu 4(10), anke ġewwa l-qafas ta' kwota tat-tariffa.

KAPITOLU 2

ORIJINI TA' L-OĠĠETTI

Taqsim 1

Orijini mhux preferenzjali

Artikolu 22

L-Artikoli 23 sa 26 jiddefinixxu l-orijini mhux preferenzjali ta' l-oġġetti għall-għanijiet ta':

- (a) l-applikazzjoni tat-Tariffa tad-Dwana ta' Malta bl-eċċezzjoni tal-mizuri msemmija fl-Artikolu 20 (5);
- (b) l-applikazzjoni ta' mizuri ohra għajr il-mizuri tat-tariffa stabbiliti

bid-disposizzjonijiet nazzjonali li jirregolaw oqsma speċifiċi li għandhom x'jaqsmu mal-kummerċ ta' l-oġġetti;

(ċ) it-tnejn u l-hruġ taċ-ċertifikati ta' l-origini.

Artikolu 23

1. L-oġġetti li joriġinaw f'pajjiż għandhom ikunu dawk miksuba jew prodotti għal kollox f'dak il-pajjiż.

2. L-espressjoni 'oġġetti miksuba għal kollox f'pajjiż' tfisser:

(a) prodotti minerali estratti ġewwa dan il-pajjiż;

(b) prodotti veġetali maħsuda ġewwa fih;

(ċ) annimali hajjin mitwiċda u mrobbija ġewwa fih;

(d) prodotti li ġejjin minn annimali hajjin imrobbija fih;

(e) prodotti tal-kaċċa jew is-sajd imwettqa fih;

(f) prodotti tas-sajd bil-baħar u prodotti oħra miksuba mill-baħar 'il barra mill-ibhra territorjali ta' pajjiż minn bastimenti reġistrati jew imniżżla fir-reġistri tal-pajjiż konċernat u li jtajru l-bandiera tiegħu;

(g) l-oġġetti miksuba jew prodotti abbord bastimenti-fabbriki mill-prodotti riferiti fis-sotto-paragrafu (f) u li joriġinaw f'dan il-pajjiż, iżda jekk dawn il-bastimenti-fabbriki jkunu reġistrati jew imniżżla fir-reġistri ta' dan il-pajjiż u jtajru l-bandiera tiegħu;

(h) il-prodotti miksuba minn qieġh il-baħar jew mill-art ta' taht qieġh il-baħar 'il barra mill-baħar territorjali basta iżda illi dak il-pajjiż ikollu d-drittijiet esklussivi sabiex jisfrutta l-qieġh tal-baħar jew l-art ta' taht dak il-qieġh tal-baħar;

(i) prodotti mill-iskart jew l-iscrap derivati minn xoghlijiet tal-manifattura u oġġetti wżati, jekk ikunu miġbura ġewwa fihom u jkunu siewja biss għall-irkupru ta' materji primi;

(j) oġġetti prodotti ġewwa fihom esklussivament mill-oġġetti msemmija fis-subparagrafi (a) sa (i) jew mid-derivati tagħhom, f'kull stadju tal-produzzjoni.

3. Għall-ghanijiet tal-paragrafu 2, l-espressjoni "pajjiż" tkopri l-ibhra territorjali tal-pajjiż konċernat.

Artikolu 24

Ogġetti li l-produzzjoni tagħhom tinvolvi iktar minn pajjiż wiehed għandhom jitqiesu li joriginaw fil-pajjiż fejn ikunu għaddew mill-aħħar proċess jew hidma sostanzjali, ekonomikament ġustifikata f'imprezza imghammra għal-dan il-ghan u li jirrizultaw fil-manifattura ta' prodott ġdid jew li jirrappreżenta stadju importanti fil-manifattura.

Artikolu 25

Kull proċessar jew xogħol li minnhom jiġi stabbilit, jew li minnhom il-fatti kif aċċertati jiġġustifikaw il-presenżjoni, illi l-iskop waħdieni tagħhom kien li jaharbu mid-disposizzjonijiet applikabbli għal ogġetti ġejjin minn pajjiżi speċifiċi ma għandhom taht l-ebda ċirkustanza jitqiesu li jagħtu lil dawn l-ogġetti hekk prodotti l-origini tal-pajjiż fejn ikun twettaq fit-tifsira ta' l-Artikolu 24.

Artikolu 26

1. Il-liġijiet tad-Dwana u l-liġijiet l-oħra nazzjonali li jirregolaw oqsma speċifiċi jistgħu jordnaw illi jehtieg li jiġi provvdut dokument bħala xhieda ta' l-origini ta' l-ogġetti.

2. Minkejja l-wirja ta' dan id-dokument, il-Kontrollur jista', f'każ ta' dubju serju, jitlob kull xhieda oħra sabiex jiżgura illi l-indikazzjoni ta' l-origini tikkonforma tassew ma' l-Artikoli stipulati mil-leġiżlazzjoni rilevanti.

Taqsim 2

Origini preferenzjali ta' l-ogġetti

Artikolu 27

L-Artikoli dwar l-origini preferenzjali għandhom jistipulaw l-kundizzjonijiet li jirregolaw l-akkwist ta' l-origini li l-ogġetti jridu bil-fors jissodisfaw sabiex igawdu mill-miżuri msemmija fl-Artikolu 20(5). Dawn l-Artikoli għandhom jiġu stabbiliti f'dawn il-ftehim jew bi qbil mal-proċedura nazzjonali.

KAPITOLU 3

IL-VALUR TA' L-OGĠETTI GHALL-GHANIJIET TAD-DWANA

Artikolu 28

Id-disposizzjonijiet ta' dan il-Kapitolu għandhom jistabbilixxu l-valur dognali bl-iskop li jiġu applikati t-Tariffa tad-Dwana ta' Malta u l-miżuri li ma jikkonċernawx it-tariffi stipulati mid-disposizzjonijiet nazzjonali li jirregolaw oqsma speċifiċi li għandhom x'jaqsmu mal-kummerċ fl-ogġetti.

Artikolu 29

1. Il-valur doganali għall-oġġetti importati għandu jkun il-valur tat-transazzjoni, jiġifieri l-prezz attwalment imħallas jew li jrid jiġi mħallas għall-oġġetti meta jkunu mibjugha għall-esportazzjoni lejn Malta aġġustat skond id-disposizzjonijiet ta' l-Artikoli 32 u 33, iżda b'dan illi:

(a) ma jkun hemm l-cbda restrizzjonijiet dwar id-disposizzjoni jew l-użu ta' l-oġġetti mix-xerrej għajr ir-restrizzjonijiet li:

(i) jiġu imposti jew huma meħtieġa bil-liġi jew mill-awtoritajiet pubbliċi f'Malta;

(ii) jillimitaw l-erja ġjografika li fiha l-oġġetti jistgħu jiġu mibjugha mill-ġdid;

jew

(iii) ma jaffettwawx sostanzjalment il-valur ta' l-oġġetti;

(b) il-bejgħ jew il-prezz ma jkunux suġġetti għal xi kundizzjonijiet jew konsiderazzjonijiet li minhabba fihom ma jistax jiġi stabbilit valur għall-oġġetti li jkunu qegħdin jiġu valutati;

(ċ) l-cbda parti mill-qligħ ta' kull bejgħ mill-ġdid, trasferiment jew użu sossegwenti ta' l-oġġetti mix-xerrej ma jmorru direttament jew indirettament għand il-bejjiegh; jekk kemm-il darba ma jistax jsir xi aġġustament xieraq skond id-disposizzjonijiet ta' l-Artikolu 32; u

(d) ix-xerrej u l-bejjiegh ma jiġux minn xulxin, jew fejn ix-xerrej u l-bejjiegh jiġu minn xulxin, il-valur tat-transazzjoni huwa aċċettabbli għall-ghanijiet tad-Dwana skond id-disposizzjonijiet tal-paragrafu 2 ta' dan l-Artikolu.

2. (a) Huwa u jstabilixxi jekk il-valur ta' transazzjoni huwiex aċċettabbli għall-ghanijiet tal-paragrafu 1, il-fatt li x-xerrej u l-bejjiegh huma relatati mhux fih innfis u raġuni sabiex il-valur tat-transazzjoni jitqies bħala inaċċettabbli. F'dan il-każ għandhom jiġu eżaminati ċ-ċirkostanzi li fihom isir il-bejgħ u l-valur tat-transazzjoni għandu jiġi aċċettat basta iżda li din ir-relazzjoni bejniethom ma tkunx affettwat il-prezz. Jekk, fid-dawl tat-tagħrif provdut mill-importatur jew xorta oħra, l-amministrazzjoni tad-Dwana jkollha raġunijiet sabiex tqis illi r-relazzjoni affettwat il-prezz, għandha tikkomunika r-raġunijiet tagħha lill-importatur u dan għandu jiġi mogħti opportunità raġonevoli li jwieġeb. Jekk l-importatur jitlob dan, il-komunikazzjoni tar-raġunijiet għandha ssir bil-miktub.

(b) F'bejgħ bejn persuni relatati bejniethom, il-valur tat-transazzjoni għandu jiġi aċċettat u l-oġġetti jiġu valutati bi qbil mad-disposizzjonijiet tal-paragrafu 1 ta' dan l-Artikolu kull meta l-importatur juri illi dan il-valur jersaq qrib wiehed minn dawn li ġejjin li jahbtu fl-istess żmien jew għall-habta ta' l-istess żmien:

(i) il-valur tat-transazzjoni fil-bejgħ ta' oġġetti identiċi jew simili għall-esportazzjoni lejn Malta lil xerrejja li mhumiex relatati jiġux mall-bejgiegħa;

(ii) il-valur tad-Dwana ta' oġġetti identiċi jew simili kif stabbiliti skond id-disposizzjonijiet ta' l-Artikolu 30(2)(ċ);

(iii) il-valur tad-Dwana ta' oġġetti identiċi jew simili kif stabbiliti skond id-disposizzjonijiet ta' l-Artikolu 30(2)(d);

Fl-applikazzjoni ta' dawn it-testijiet imsemmija, għandu jingħata każ xieraq tad-differenzi li jidhru fil-livelli kummerċjali, il-livelli tal-kwantita, l-elementi enumerati fl-Artikolu 32 u l-ispejjeż minfuqa mil-bejgiegħ f'bejgħ li fih il-bejgiegħ u x-xerrej mhumiex relatati bejniethom u li ma jkunux intefqu mill-bejgiegħ f'bejgħ fejn hu u x-xerrej ikunu relatati bejniethom.

(ċ) It-testijiet stabbiliti fil-paragrafu 2(b) ta' dan l-Artikolu għandhom jiġu wżati fuq l-inizjattiva ta' l-importatur u għal għanijiet ta' paragon biss. Valuri sostituti ma jistgħux jiġu stabbiliti skond id-disposizzjonijiet tal-paragrafu 2(b) ta' dan l-Artikolu.

3. (a) Il-prezz attwalment imhallas jew li jrid jiġi mhallas huwa l-hlas totali imhallas jew li jrid jiġi mhallas mix-xerrej lill-bejgiegħ jew għall-benefiċċju tal-bejgiegħ fuq l-oġġetti importati u jinkludi l-hlasijiet kollha magħmula jew li jridu jiġu magħmula bhala kundizzjoni tal-bejgħ ta' l-oġġetti importati mix-xerrej lill-bejgiegħ jew mix-xerrej lil terza persuna sabiex jissodisfa obbligu tal-bejgiegħ. Il-hlas mhux neċessarjament li jkun fil-forma ta' trasferiment tal-flus. Il-hlas jista' jsir permezz ta' ittri ta' kreditu jew strument negozjabbli u jista' jsir direttament jew indirettament.

(b) L-attivitajiet, inklużi l-attivitajiet tas-suq, li jidhol għalihom f'ismu, għajr dawk li għalihom huwa provvdut aġġustament fl-Artikolu 32, m'għandhomx jitqiesu bhala hlas indirett lill-bejgiegħ, anke jekk jistgħu jiġu meqjusa bhala ta' benefiċċju għall-bejgiegħ jew li jsiru bi ftehim mal-bejgiegħ, u l-ispiża fuqhom ma għandhiex tiġi miżjuda mal-prezz attwalment imhallas jew li għad irid jiġi mhallas sabiex jiġi stabbilit il-valur tad-Dwana ta' l-oġġetti importati.

Artikolu 30

1. Fejn il-valur tad-Dwana ma jistax jiġi stabbilit skond l-Artikolu 29, għandu jiġi stabbilit billi jkun segwiti wiehed wara l-iehor tas-sub-paragrafi (a), (b), (ċ) u (d) tal-paragrafu 2 sa l-ewwel sub-paragrafu li fuqu jista' jiġi stabbilit; meta huwa biss dan il-valur ma jistax jiġi stabbilit taht sub-paragrafu partiklari illi jistgħu jiġu applikati d-disposizzjonijiet tas-sub-paragrafu li jkun imiss fis-sekwenza stabbilita bis-saħħa ta' dan il-paragrafu.

2. Il-valur għall-fini tad-Dwana kif stabbilit skond dan l-Artikolu għandu jkun:

(a) il-valur tat-transazzjoni ta' oġġetti identiċi mibjugħa għall-esportazzjoni lejn Malta u esportati fl-istess żmien jew bejn wieħed u ieħor fl-istess żmien bħall-oġġetti li jkunu qegħdin jiġu valutati;

(b) il-valur tat-transazzjoni ta' oġġetti simili mibjugħa għall-esportazzjoni lejn Malta u esportati fl-istess żmien jew bejn wieħed u ieħor fl-istess żmien bħall-oġġetti li jkunu qegħdin jiġu valutati;

(ċ) il-valur bażat fuq il-prezz ta' kull 'unit' li bih oġġetti mpurtati li huma identiċi jew simili jinbiegħu f'Malta lil persuni li ma humiex relatati mal-bejjieġha, fl-ikbar kwantità aggregata;

(d) il-valur komputat, li jikkonsisti fis-somma ta':

- l-ispiza jew il-valur tal-materjali u tal-manifattura jew xi proċessar ieħor użati fil-produzzjoni ta' l-oġġetti importati,

- ammont imħolli għall-qligh u spejjeż ġenerali daqs dak li s-soltu jkun rifless fil-bejgħ ta' oġġetti ta' l-istess klassi jew għamla ta' l-oġġetti li jkunu qegħdin jiġu valutati u li jsiru mill-produtturi fil-pajjiż ta' l-esportazzjoni għall-esportazzjoni lejn Malta,

- l-ispiza jew il-valur tal-partiti msemmija fl-Artikolu 32 (2).

3. Kull kundizzjoni u regola oħra għall-applikazzjoni tal-paragrafu 2 ta' hawn fuq għandhom jiġu stabbiliti mill-Ministru.

Artikolu 31

1. Fejn il-valur għal fini tad-Dwana fuq l-oġġetti importati ma jistax jiġi stabbilit skond id-dispożizzjonijiet ta' l-Artikoli 29 sa 30 inklużi, il-valur tad-Dwana għandu jiġi stabbilit bl-użu ta' mezzi raġjonevoli konsistenti mal-prinċipji u d-dispożizzjonijiet ġenerali tal-Ftehim dwar il-Valutazzjoni tad-Dwana u ta' l-Artikolu VII tal-GATT 1994 u a bażi ta' data disponibbli f'Malta.

2. L-ebda valur tad-Dwana ma għandu jiġi stabbilit fuq id-dispożizzjonijiet ta' dan l-Artikolu fuq il-bażi ta':

(a) il-prezz tal-bejgħ f'Malta ta' oġġetti prodotti f'Malta;

(b) sistema li tipprovdi għall-aċċettazzjoni għall-ghanijiet tad-Dwana ta' l-oġġetti wieħed bejn żewġ valuri alternattivi;

(ċ) il-prezz ta' l-oġġetti fis-suq domestiku tal-pajjiż ta' l-esportazzjoni;

(d) l-ispiza tal-produzzjoni ghajr il-valuri komputati li jkunu gew stabbiliti ghal oġġetti identiċi jew simili skond id-disposizzjonijiet ta' l-Artikolu 30 (2) (d);

(c) il-prezz ta' l-oġġetti għall-esportazzjoni lejn pajjiż iħor ghajr Malta;

(f) valuri arbitrarji jew fittizji.

Artikolu 32

1. Sabiex jiġi stabbilit il-valur tad-Dwana skond id-disposizzjonijiet ta' l-Artikolu 29, għandhom jiġu miżjuda mal-prezz attwalment imħallas jew li għad irid jiġi mħallas għall-oġġetti importati:

(a) dan li ġej, safejn u sakemm ikunu ntefqu mix-xerrej imma ma jkunux inklużi fil-prezz attwalment imħallas jew li għad irid jiġi mħallas fuq l-oġġetti:

(i) il-kummissjonijiet jew is-senseriji, ghajr il-kummissjonijiet fuq il-bejgħ;

(ii) l-ispiza tal-'containers' li jiġu meqjusa bhala haġa wahda ma' l-oġġetti imsemmija għall-ghanijiet tad-Dwana;

(iii) l-ispiza tal-ippakjar kemm ghax-xogħol kif ukoll għal-materjal;

(b) il-valur, imqassam kif xieraq, ta' l-oġġetti u s-servizzi li ġejjin fejn ikunu forniti direttament jew indirettament mix-xerrej mingħajr hlas jew bi spiża mnaqqsa għall-użu konness mal-produzzjoni u mal-bejgħ għall-esportazzjoni ta' l-oġġetti importati, safejn u sakemm dan il-valur ma jkunx ġie inkluż fil-prezz attwalment imħallas jew li għad irid jiġi mħallas:

(i) il-materjali, il-komponenti, il-partijiet jew oġġetti simili inkorporati fl-oġġetti importati;

(ii) il-ghodda, forom imnaqqxa għall-istampar ta' disinji w medalji, il-forom u oġġetti simili wżati fil-produzzjoni ta' l-oġġetti importati;

(iii) il-materjali konsumati fil-produzzjoni ta' l-oġġetti importati;

(iv) l-inġinerija, l-iżvilupp, ix-xogħol artistiku, ix-xogħol ta' disinn, u l-pjanti u l-iskizzi li jidhlu għalihom f'postijiet ohra ghajr f'Malta u meħtieġa għall-produzzjoni ta' l-oġġetti importati;

(ċ) id-drittijiet ta' l-awtur u l-hlas ta' liċenzji li għandhom x'jaqsmu ma' l-oġġetti li jkunu qeghdin jiġu valutati illi x-xerrej ikollu jhallas, jew direttament jew indirettament, bhala kundizzjoni tal-bejgħ ta' l-oġġetti li jkunu qeghdin jiġu valutati, safejn u sakemm dawn id-drittijiet ta' l-awtur u l-hlasijiet ma jkunux inklużi fil-prezz attwalment imhallas jew li għad irid jiġi mhallas;

(d) il-valur ta' kull parti mid-dhul fuq kull bejgħ mill-ġdid, trasferiment jew l-użu ta' l-oġġetti importati li jrid jmur direttament jew indirettament għand il-bejjiegħ.

2. Dawn li ġejjin għandhom ukoll jiġu inklużi fil-valur tad-Dwana:

(a) l-ispejjeż tal-ġarr ta' l-oġġetti importati lejn il-port jew il-post ta' l-importazzjoni;

(b) il-hlasijiet dovuti għat-tagħbija, il-hatt u mmanigġjar assoċjati mat-trasport ta' l-oġġetti importati lejn il-port jew il-post ta' l-importazzjoni; u

(ċ) l-ispejjeż ta' l-assikurazzjoni.

3. Iz-żidiet mal-prezz attwalment imhallas jew li għad irid jiġi mhallas għandhom isiru biss skond dan l-Artikolu fuq il-bażi ta' 'data' oġġettiva u kwantifikabbli.

4. L-ebda żidiet ma għandhom isiru mal-prezz attwalment imhallas jew li għad irid jiġi mhallas meta jkun qiegħed jiġi stabbilit il-valur għall-fini tad-Dwana għajr kif provdut f'dan l-Artikolu.

5. F'dan il-Kapitolu, it-terminu 'kummissjonijiet fuq il-bejgħ' ifisser l-ispejjeż imhallas minn importatur lill-aġent tiegħu għas-servizz li jirrapprezentah fix-xiri ta' l-oġġetti li jkunu qeghdin jiġu valutati.

6. Minkejja l-paragrafu 1 (ċ):

(a) il-hlasijiet dovuti għad-dritt tar-riproduzzjoni ta' l-oġġetti importati f'Malta ma għandhomx jiġu miżjuda mal-prezz attwalment imhallas jew li għad irid jiġi mhallas għall-oġġetti importati sabiex jiġi stabbilit il-valur għall-fini tad-Dwana; u

(b) il-hlasijiet kollha magħmula mix-xerrej għad-dritt li jqassam jew ibiġħ mill-ġdid l-oġġetti importati ma għandux jiġi miżjud mal-prezz attwalment imhallas jew li għad irid jiġi mhallas fuq l-oġġetti mportati jekk dawn il-hlasijiet ma humiex kundizzjoni tal-bejgħ għall-esportazzjoni ta' l-oġġetti lejn Malta.

1. Dawn li ġejjin m'għandhomx jiġu inklużi fil-valur għall-fini tad-Dwana basta iżda illi jiġu murija separatament mill-prezz attwalment imhallas jew li għad irid jiġi mhallas:

(a) il-hlasijiet dovuti għall-ġarr ta' l-oġġetti wara l-wasla tagħhom fil-post tad-dhul f'Malta;

(b) il-hlasijiet dovuti għall-bini, it-twaqqif, it-tagħqid flimkien, il-manutenzjoni jew il-ġhajnuna teknika, li jidhlu għalihom wara l-importazzjoni ta' l-oġġetti importati bħalma huma impjanti industrijali, makkinarju jew tagħmir;

(ċ) il-hlasijiet dovuti għall-imghax f'arranġementi finanzjarji li jidhol għalihom ix-xerrej u li għandhm x'jaqsmu max-xiri ta' l-oġġetti importati, irrispettivament jekk il-finanzi jiġu provvduti mill-bejjiegh jew minn persuna ohra, basta iżda illi l-arranġament finanzjarju jkun sar bil-miktub u, fejn mehtieġ, ix-xerrej jista' juri illi:

- dawn l-oġġetti huma fil-fatt mibjugħa bil-prezz dikjarat bħala l-prezz attwalment imhallas jew li għad irid jiġi mhallas, u

- ir-rata ta' mghax pretiża ma taqbiżx il-livell li jipprevali għal dawn it-transazzjonijiet fil-pajjiż fejn, u fiż-żmien meta ġie provdut il-finanzjament;

(d) il-hlasijiet dovuti għad-dritt li l-oġġetti importati jiġu riprodotti f'Malta;

(e) il-kummissjonijiet fuq il-bejgħ;

(f) id-dazji fuq l-importazzjoni u hlasijiet ohra dovuti pagabbli f'Malta minhabba l-importazzjoni jew il-bejgħ ta' l-oġġetti.

Artikolu 34

Il-Kontrollur jista' jstipula regoli speċifiċi sabiex jistabbilixxi l-valur għall-fini tad-Dwana fuq mezzi tal-ġarr għall-użu fit-tagħmir tal-proċessar ta' 'data' u li jkun iġorr 'data' jew l-istruzzjonijiet.

Artikolu 35

Fejn il-qlib għal unità korrenti huwa mehtieġ sabiex jiġi stabbilit il-valur tad-Dwana, ir-rata tal-kambju li tkun sejra tiġi wżata għandha tkun dik stabbilita mill-Bank Ċentrali ta' Malta bi qbil ma' l-Artikolu 18.

Artikolu 36

1. Id-disposizzjonijiet ta' dan il-Kapitolu għandhom ikunu mingħajr

preġudizzju għad-disposizzjonijiet speċifiċi li jirregolaw kif jiġi stabbilit il-valur għall-għanijiet tad-Dwana fuq oġġetti rilaxxjati għal ċirkolazzjoni hiċlsa wara li jkunu ġew assenjati trattament jew użu differenti kif approvati mid-Dwana.

2. Bħala deroga mill-Artikoli 29, 30 u 31, il-valur għall-fini tad-Dwana fuq l-oġġetti li jiddeterjoraw u li s-soltu jkunu mogħtija mal-kunsinja, fuq it-talba tad-dikjarant, jista' jiġi stabbilit skond ir-regoli simplifikati mfassla mill-Kontrollur.

TITOLU III

DISPOZZJONIJIET APPLIKABBLI GĦALL-OĠĠETTI MDAHHLA F'MALTA SAKEMM IKUNU ASSENJATI TRATTAMENT JEW UŻU KIF APPROVATI MID-DWANA

KAPITOLU 1

ID-DHUL TA' L-OĠĠETTI F'MALTA

Artikolu 37

1. L-oġġetti miġjuba f'Malta għandhom, mill-waqt tad-dhul tagħhom, ikunu soġġetti għas-sorveljanza tad-Dwana. Jistgħu jkunu soġġetti għall-kontroll mill-awtorità tad-Dwana bi qbil mad-disposizzjonijiet fis-schh. 2. Għandhom jibqgħu taht din is-sorveljanza sakemm ikun meħtieġ li jiġi stabbilit l-istatus tagħhom għall-fini tad-Dwana, jekk ikun il-każ, u fil-każ ta' l-oġġetti mhux Maltin u mingħajr preġudizzjoni għall-Artikolu 82(1), sakemm jinbidel l-istatus tagħhom tad-Dwana, għall-fini tad-Dwana, jidhlu f'żona hiċlsa jew f'maħżen ħieles jew jerġgħu jiġu esportati jew meqruda skond l-Artikolu 182.

Artikolu 38

1. L-oġġetti miġjuba f'Malta għandhom jittichdu mill-persuna li ddahhalhom f'Malta mingħajr dewmien, skond ir-rotta speċifikata mill-Kontrollur u skond l-ordnijiet tiegħu, jekk ikun il-każ:

(a) lejn l-uffiċċju tad-Dwana magħżul mill-Kontrollur jew lejn xi post ieħor magħżul jew approvat minnu; jew,

(b) lejn zona hiċlsa, jekk l-oġġetti jkunu jridu jiddahhlu direttament f'din iż-żona hiċlsa.

2. Kull persuna li tidhol għar-responsabbiltà tal-ġarr ta' l-oġġetti wara li jkunu nġabu f'Malta, fost hwejjeġ ohra bħala riżultat ta' trasbord, tkun responsabbli li twettaq l-obbligu stabbilit fil-paragrafu 1.

3. L-oġġetti li, għalkemm ikunu għadhom barra minn Malta, jistgħu jkunu soġġetti għall-kontroll mill-awtoritajiet tad-Dwana skond id-disposizzjonijiet fis-

sehh, bhala rizultat, fost hwejjeġ ohra, ta' xi ftehim iffirmit bejn Malta u pajjiż ieħor, għandhom jiġu trattati fl-istess manjiera bħall-oġġetti li ddaħħlu f'Malta.

4. Il-paragrafu 1(a) ma għandux iwaqqaf l-implimentazzjoni ta' xi disposizzjoni fis-sehh dwar it-traffiku turistiku, it-traffiku fuq il-fruntiera, it-traffiku postali jew it-traffiku ta' importanza ekonomika, negliġibbli, bil-kundizzjoni li b'daqshekk ma tkunx perikolata l-possibilità tas-sorveljanza u l-kontroll tad-Dwana.

5. Il-paragrafu 1 ma għandux japplika għall-oġġetti abbord bastimenti jew inġenji ta' l-ajru huma u jaqsmu l-ibhra territorjali jew l-ispazju ta' l-ajru ta' Malta mingħajr ma jkunu destinati għal xi port jew ajruport f'Malta.

Artikolu 39

1. Fejn, minhabba ċirkostanzi imprevisti jew forza maġġuri, l-obbligu stipulat fl-Artikolu 38 (1) ma jistax jitwettaq, il-persuna marbuta b'dan l-obbligu jew persuna oħra li tkun qiegħda taġixxi minnflokha għandhom jinformat lill-Kontrollur bis-sitwazzjoni mingħajr dewmien. Fejn iċ-ċirkostanzi imprevisti jew il-forza maġġuri ma jirriżultawx fit-telf totali tal-oġġetti, il-Kontrollur għandu wkoll jiġi mgħarraf bil-post preċiż fejn ikunu qiegħdin.

2. Fejn, minhabba ċirkostanzi imprevisti jew forza maġġuri, bastiment jew inġenji ta' l-ajru li jkunu jaqgħu taht l-Artikolu 38(5) ikollhom jidhlu bilfors f'Malta temporanjament u l-obbligu stipulat fl-Artikolu 38(1) ma jkunx jista' jitwettaq, il-persuna li gġib il-bastiment jew l-inġenji tal-ajru f'Malta jew kull persuna oħra li taġixxi minnflokha għandhom jgħarrfu lill-Kontrollur mingħajr dewmien bis-sitwazzjoni.

3. Il-Kontrollur għandu jistabbilixxi l-miżuri li għandhom jittieħdu sabiex jippermetti s-sorveljanza tad-Dwana ta' l-oġġetti msemmija fil-paragrafu 1 kif ukoll dawk abbord il-bastiment jew l-inġenju ta' l-ajru li jsibu ruhhom fiċ-ċirkustanzi speċifikati fil-paragrafu 2, u sabiex jiżgura, jejn meħtieġ, illi sossegwentement jittieħdu lejn ufficċju tad-Dwana jew lejn post ieħor magħżul jew approvat mill-Kontrollur.

KAPITOLU 2

PREŻENTAZZJONI TA' L-OĠĠETTI LID-DWANA

Artikolu 40

L-oġġetti li, skond l-Artikolu 38(1)(a), jaslu fl-ufficċju tad-Dwana jew f'post ieħor assenjat jew approvat mill-Kontrollur għandhom jiġu preżentati lid-Dwana mill-persuna li tkun dahhlet l-oġġetti f'Malta jew, jekk hekk jixraq, mill-persuna responsabbli għall-garr ta' l-oġġetti wara dan id-dhul.

Artikolu 41

L-Artikolu 40 ma ghandux iwaqqaf l-implimentazzjoni ta' l-Artikoli li jkunu fis-sehh u li ghandhom x'jaqsmu ma' oġġetti:

- (a) li jingarru minn vjaġġaturi;
- (b) imqiegħda taht proċedura tad-Dwana imma mhux preżentati lid-Dwana.

Artikolu 42

L-oġġetti jistgħu, ġaladarba jkunu preżentati lid-Dwana, u bil-permess tal-Kontrollur, jiġu eżaminati jew jittiehed kampjun minnhom, sabiex jiġu assenjati t-trattament jew l-użu approvat mid-Dwana. Dan il-permess jekk mitlub, ghandu jiġi mogħti, lill persuna awtorizzata li taġhti dan it-trattament jew użu lill-oġġetti.

KAPITOLU 3

ID-DIKJARAZZJONI QASIRA U L-HATT TA' L-OĠĠETTI PPREŻENTATI QUDDIEM LID-DWANA

Artikolu 43

Bla hsara għal dak li jipprovd i l-Artikolu 45, l-oġġetti ppreżentati lid-Dwana ai termini l-Artikolu 40 ghandhom ikunu koperti b'dikjarazzjoni qasira. Id-dikjarazzjoni qasira ghandha tiġl ppreżentata wara li l-oġġetti jkunu preżentati lid-Dwana. Iżda l-Kontrollur jista' jaġhti permess li d-dikjarazzjoni qasira tkun ippreżentata f'perjodu itwal, liema perjodu m'għandux jitwal iktar mill-ewwel jum tax-xogħol wara li l-oġġetti jkunu ppreżentati lid-Dwana.

Artikolu 44

1. Id-dikjarazzjoni qasira ghandha ssir fuq il-formola li taqbel mal-mudell ipprovdut mill-Kontrollur. Madankollu, bhala dikjarazzjoni qasira, il-Kontrollur jista' jippermetti l-użu ta' kull dokument kummerċjali jew ufficjali li jkun fih id-dettalji meħtieġa biex jintagħrfu l-oġġetti.

2. Id-dikjarazzjoni qasira ghandha tiġi ppreżentata:

(a) mill-persuna li tkun dahhlet l-oġġetti f'Malta jew min kull persuna li tiehu r-responsabbilta tal-ġarr ta' l-oġġetti wara li jidhlu; jew

(b) il-persuna li f'isimha jkunu aġixxew il-persuni msemmija fis-subparagrafu (a).

Artikolu 45

Bla hsara għad-disposizzjonijiet li jirregolaw l-oġġetti importati mill-vjaġġaturi u kunsinji permezz ta' ittri jew pakketti bil-posta, il-Kontrollur jista' jippermetti li ma tkunx preżentata id-dikjarazzjoni qasira bil-kundizzjoni li dan ma jipperikolax is-sorveljanza ta' l-oġġetti mid-Dwana, u dan fiċ-ċirkustanzi fejn, qabel ma jagħlaq il-perijodu taż-żmien msemmi fl-Artikolu 43, ikunu twettqu l-formalitajiet meħtieġa sabiex l-oġġetti jkunu assenjati t-trattament jew l-użu kif approvati mid-Dwana.

Artikolu 46

1. L-oġġetti għandhom jinhattu jew jkunu trasbordati mill-mezz tal-garr li jkun qiegħed iġorrhom bil-permess tal-Kontrollur biss u lejn il-postijiet assenjati jew approvati minnu. Izda, dan il-permess ma jkunx meħtieġ fil-każ ta' perikolu imminenti li jeħtieġ il-hatt immedjat ta' l-oġġetti kollha jew parti minnhom. F'dan il-każ, il-Kontrollur għandu jiġi mgħarraf b'dan mill-cwewel.

2. Għall-ghanijiet ta' l-ispezzjoni ta' l-oġġetti u tal-mezzi tat-trasport li fihom ikunu qed jingarru, il-Kontrollur jista' f'kull hin jitlob li l-oġġetti jinhattu u jiġu spakkjati.

Artikolu 47

L-oġġetti ma għandhomx jitnehhew mill-pożizzjoni originali tagħhom mingħajr il-permess tal-Kontrollur.

KAPITOLU 4

L-OBBLIGU LI L-OĠĠETTI PPREŻENTATI LID-DWANA JIĠU ASSENJATI T-TRATTAMENT JEW L-UŻU KIF APPROVATI MID-DWANA

Artikolu 48

L-oġġetti mhux Maltin ppreżentati lid-Dwana għandhom jiġu assenjati trattament jew użu approvat mid-Dwana li hu awtorizzat għall-oġġetti mhux Maltin.

Artikolu 49

1. Fejn l-oġġetti jkunu koperti b'dikjarazzjoni qasira, il-formalitajiet meħtieġa sabiex huma jiġu assenjati t-trattament u l-użu kif approvati mid-Dwana iridu jitwettqu fi żmien:

(a) 45 jum mid-data li fiha tkun ippreżentata d-dikjarazzjoni qasira fil-każ ta' oġġetti li ngarru bil-baħar;

(b) 20 jum mid-data li fiha tkun ippreżentata d-dikjarazzjoni qasira fil-każ ta' oġġetti li ngarru b'mod ieħor għajr bil-baħar.

2. Fejn iċ-ċirkostanzi hekk jitolbu, il-Kontrollur jista' jistabbilixxi perijodu iqsar taż-żmien jew jawtorizza estensjoni tal-perijodi taż-żmien imsemmja fil-paragrafu 1. Izda, din l-estensjoni m'għandhiex tkun itwal minn dak li hu ġenwinament meħtieġ fiċ-ċirkustanzi.

KAPITOLU 5

MAGAZINAGĠ TEMPORANJU TA' L-OĠĠETTI

Artikolu 50

L-oġġetti pprezentati lid-Dwana għandu jkollhom l-istatus ta' magazzinaġġ temporanju, minn meta jkunu pprezentati lid-Dwana sa meta jiġu assenjati t-trattament jew l-użu kif approvati mid-Dwana. Dawn l-oġġetti huma iktar l-isfel magħrufa bhala 'oġġetti f'magazinaġġ temporanju'.

Artikolu 51

1. L-oġġetti f'magazinaġġ temporanju għandhom jinhażnu biss fil-postijiet approvati mill-Kontrollur bil-kundizzjonijiet magħmula minnu.

2. Il-Kontrollur jista' jitlob lill-persuna li tkun qiegħda żżomm l-oġġetti li tipprova garanzija bil-hsieb li tiżgura l-hlas ta' kull dejn mad-Dwana li jista' jkun dovut skond l-Artikoli 203 jew 204.

Artikolu 52

Mingħajr preġudizzju għad-disposizzjonijiet ta' l-Artikolu 42, l-oġġetti f'magazzinaġġ temporanju għandhom ikunu soġġetti biss għal dawk il-forom ta' maniġġar li huma mfassla sabiex l-oġġetti jkunu pprezentati fl-istat mhux mibdul tagħhom u mingħajr bidla fid-dehra jew fil-karatteristiċi tekniċi tagħhom.

Artikolu 53

1. Il-Kontrollur għandu mingħajr dewmien jiehu l-miżuri kollha meħtieġa, inkluż il-bejgħ ta' l-oġġetti, sabiex jirregolarizza s-sitwazzjoni ta' dawk l-oġġetti li fil-każ tagħhom ma jkunux inbdew il-formalitajiet meħtieġa għalihom sabiex jiġu assenjati t-trattament jew l-użu kif approvati mid-Dwana fil-perijodi taż-żmien stabbiliti skond l-Artikolu 49.

2. Il-Kontrollur jista', għar-riskju u l-ispejjeż tal-persuna li tkun qiegħda żżommhom, jittrasferixxi l-oġġetti lejn post speċjali, li jkun taht is-sorveljanza tad-Dwana, sakemm is-sitwazzjoni tiġi regolarizzata.

KAPITOLU 6

DISPOZZIŻJONIJIET APPLIKABBLI GĦAL OĠĠETTI MHUX MALTIN LI
JKUNU TAHT PROĊEDURA TA' TRANSITU

Artikolu 54

L-Artikolu 38, hliet għall-paragrafu 1(a), u l-Artikoli 39 sa 53 ma għandhomx japplikaw meta l-oġġetti li jkunu diġà qegħdin fuq proċedura ta' transitu jiddaħhlu f'Malta.

Artikolu 55

Ġaladarba l-oġġetti mhux Maltin li jkunu taht proċedura ta' transitu jaslu fid-destinazzjoni tagħhom f'Malta, u jkunu ġew preżentati lid-Dwana skond kif jipprovdur ma' l-Artikoli li jirregolaw it-transitu, għandhom japplikaw l-Artikoli 42 sa 53.

KAPITOLU 7

DISPOZZIŻJONIJIET OHRA

Artikolu 56

Fejn iċ-ċirkustanzi hekk jehtieġu, il-Kontrollur jista' jordna li jiġu meqruda l-oġġetti ppreżentati lid-Dwana. Il-Kontrollur għandu jinforma lill-possessor ta' l-oġġetti b'dan. L-ispejjeż tal-qerda ta' l-oġġetti jiġihallu mill-possessor.

Artikolu 57

Fejn il-Kontrollur isib li l-oġġetti jkunu ddaħhlu f'Malta minghajr awtorizzazzjoni jew imwarrba mis-sorveljanza tad-Dwana, għandu jichu kull miżura mehtieġa, inkluż il-bejgħ ta' l-oġġetti, sabiex jirregolarizza s-sitwazzjoni tagħhom.

TITOLU IV

TRATTAMENT JEW UŻU KIF APPROVATI MID-DWANA

KAPITOLU 1

ĠENERALI

Artikolu 58

1. Hliet fejn hu provvdut xort' ohra, l-oġġetti jistgħu f'kull waqt, u fuq il-kundizzjonijiet magħmula, jiġu assenjati t-trattament u l-użu kif approvati mid-Dwana irrISPETTIVAMENT min-natura jew il-kwantità tagħhom, jew il-pajjiż ta' l-orijini, jew il-kunsinna jew id-destinazzjoni.

2. Il-paragrafu 1 m'għandux iwaqqaf l-impożizzjoni ta' projbizzjonijiet

jew restrizzjonijiet ġustifikati għal raġunijiet ta' moralità pubblika, ordni pubblika jew sigurta pubblika, il-protezzjoni tas-saħħa u l-hajja tal-bniedem, ta' l-annimali jew tal-pjanti, il-protezzjoni ta' teżori nazzjonali li jippossjedu valuri artistici, storiċi jew arkaeoloġiċi jew il-protezzjoni ta' proptjetajiet industrijali u kummerċjali

KAPITOLU 2

PROCEDURI TAD-DWANA

Taqsim 1

It-tqeghid ta' l-oġġetti taht proċedura tad-Dwana

Artikolu 59

1. L-oġġetti kollha intenzjonati li jitqiegħdu taht proċedura tad-Dwana għandhom ikunu koperti b'dikjarazzjoni għal dik il-proċedura tad-Dwana.

2. L-oġġetti Maltin dikjarati għall-esportazzjoni, ta' proċessar għall-estern, għat-transitu jew għall-proċedura ta' magazinaġġ tad-Dwana għandhom ikunu suġġetti għas-sorveljanza tad-Dwana mill-waqt ta' l-aċċettazzjoni tad-dikjarazzjoni tad-Dwana sal-waqt li jitilqu minn Malta jew jinqerdu jew tiġi invalidata d-dikjarazzjoni tad-Dwana.

Artikolu 60

Sakemm il-liġijiet tad-Dwana ma jkollhom l-ebda provediment dwar il-materja, il-Kontrollur għandu jistabbilixxi l-kompetenza tad-diversi uffiċċji tad-Dwana, meħud kont, fejn applikabbli, tan-natura ta' l-oġġetti u tal-proċedura tad-Dwana li tahtha jridu jitpoġġew.

Artikolu 61

Id-dikjarazzjoni tad-Dwana għandha ssir:

- (a) bil-miktub; jew
- (b) bl-użu ta' teknika 'data processing' fejn hemm provediment għaliha skond il-liġijiet tad-Dwana jew fejn awtorizzati mill-Kontrollur; jew
- (ċ) permezz ta' dikjarazzjoni normali jew b'kull azzjoni oħra li biha l-possessor ta' l-oġġetti juri x-xewqa tiegħu li jqiegħdhom taht proċedura tad-Dwana, fejn il-liġijiet tad-Dwana jipprovdu għal din il-possibilità.

A. Dikjarazzjonijiet bil-miktub

1. Proċedura normali

Artikolu 62

1. Id-dikjarazzjonijiet bil-miktub għandhom isiru fuq formola li taqbel mal-kampjun uffiċjali stabbilit l-iskop. Għandhom ikunu iffirmati u jinkludu il-partiklaritajiet kollha meħtieġa għall-implimentazzjoni tad-disposizzjonijiet li jirregolaw il-proċedura tad-Dwana li għaliha jkunu dikjarati l-oġġetti.

2. Id-dikjarazzjoni għandu jkollha magħha d-dokumenti kollha meħtieġa għall-implimentazzjoni tad-disposizzjonijiet li jirregolaw il-proċedura tad-Dwana li għaliha jkunu dikjarati l-oġġetti.

Artikolu 63

Id-dikjarazzjonijiet li jikkonformaw mal-kundizzjonijiet stipulati fl-Artikolu 62 għandhom jiġu aċċettati mill-Kontrollur minnufih, basta iżda illi l-oġġetti li jirreferu għalihom jkunu preżentati lid-Dwana.

Artikolu 64

1. Bla ħsara għall-Artikolu 5, id-dikjarazzjoni tad-Dwana tista' ssir minn kull persuna li tista' tippreżenta l-oġġetti msemmija quddiem l-awtorità kompetenti tad-Dwana, flimkien mad-dokumenti kollha meħtieġa li jiġu preżentati sabiex jiġu applikati l-Artikoli li jirregolaw il-proċedura tad-Dwana li għaliha l-oġġetti jkunu ġew dikjarati.

2. Madankollu,

(a) fejn l-aċċettazzjoni ta' dikjarazzjoni tad-Dwana timponi obbligi partiklari fuq persuna speċifika, id-dikjarazzjoni trid bilfors issir minn din il-persuna jew għan-nom tagħha;

(b) id-dikjarant irid ikun stabbilit f'Malta. Madankollu, il-kundizzjoni rigward l-istabbiliment tiegħu f'Malta ma għandhiex tapplika għal persuni li:

- jagħmlu dikjarazzjoni ta' transitu jew għal importazzjoni temporanja;

- jiddikjaraw l-oġġetti fuq bażi okkażjonali basta iżda illi l-Kontrollur iqis dan bħala ġustifikat.

3. Il-paragrafu 2(b) ma għandux jipprekludi lill-Kontrollur milli japplika ftehim bilaterali li jsir ma' pajjiżi oħra, jew prattiċi tas-soltu li jkollhom l-istess effett, u li dwarhom persuni tan-nazzjonalità ta' dawn il-pajjiżi jistgħu jagħmlu dikjarazzjonijiet tad-Dwana f'Malta, suġġetti għar-riċiproċità.

Artikolu 65

Id-dikjarant ghandu, fuq it-talba tiegħu, ikun awtorizzat li jemenda wiehed jew iktar mill-partiklaritajiet tad-dikjarazzjoni wara li tkun giet aċċettata mid-Dwana. L-emenda ma ghandux ikollha l-effett li tirrendi lid-dikjarazzjoni applikabli għal oġġetti oħra għajr dawk li jkunu oriġinarjament ġew koperti. Madanakollu, m'għandha tiġi permessa ebda emenda fejn l-awtorizzazzjoni tiġi mitluba wara li l-awtoritajiet tad-Dwana:

- (a) ikunu gharrfu lid-dikjarant li kellhom il-hsieb li jeżaminaw l-oġġetti; jew,
- (b) ikunu stabbilew illi l-partiklaritajiet imsemmija huma inkorretti; jew,
- (ċ) ikunu rilaxxjaw l-oġġetti.

Artikolu 66

1. Il-Kontrollur ghandu, fuq it-talba tad-dikjarant, jinvalida dikjarazzjoni li tkun diġa giet aċċettata fejn id-dikjarant iressaq provi illi l-oġġetti kienu dikjarati bi zball għall-proċedura tad-Dwana koperta b'din id-dikjarazzjoni jew illi, bhala riżultat ta' ċirkustanzi speċjali, it-tqeghid ta' l-oġġetti taht il-proċedura tad-Dwana li għaliha kienu dikjarati ma hix ġustifikata iktar. Minkejja dan, fejn l-awtoritajiet tad-Dwana jkunu diġa gharrfu lid-dikjarant bil-hsieb tagħhom li jeżaminaw l-oġġetti, talba għall-invalidazzjoni tad-dikjarazzjoni ma għandhiex tiġi milqugħa sakemm ikun sar l-eżami.

2. Id-dikjarazzjoni ma għandiex tiġi invalidata wara li jkunu rilaxxjati l-oġġetti, għajr f'kazijiet stabbiliti mill-Ministru.

3. L-invalidazzjoni tad-dikjarazzjoni għandha tkun mingħajr preġudizzju għall-applikazzjoni tad-disposizzjonijiet penali fis-sehh.

Artikolu 67

Għajr fejn provdut espressament xorta oħra, id-data li għandha tiġi wzata għall-ghanijiet tad-disposizzjonijiet kollha li jirregolaw proċedura tad-Dwana li għaliha l-oġġetti jkunu dikjarati għandha tkun id-data ta' l-aċċettazzjoni tad-dikjarazzjoni mill-Kontrollur.

Artikolu 68

Għall-verifika tad-dikjarazzjonijiet li jkunu aċċettaw, l-awtoritajiet tad-Dwana jistgħu:

- (a) jeżaminaw id-dokumenti li jkopru d-dikjarazzjoni u d-dokumenti li jakkumpanjawha. Il-Kontrollur jista' jhecticg mid-dikjarant illi jippreżenta

dokumenti ohra bl-iskop li jivverifika l-eżattezza tal-partiklaritajiet imniżzla fid-dikjarazzjoni:

(b) jispezzjonaw l-oġġetti u jiehdu kampjuni għall-analiżi jew għal eżami dettaljat.

Artikolu 69

1. Il-ġarr ta' l-oġġetti lejn il-postijiet fejn ikunu sejrin jiġu eżaminati u fejn il-kampjuni jkunu sejrin jittiehdu, u l-immaniġjar kollu li jkun meħtieġ b'dan l-eżami jew it-teħid ta' kampjuni, għandhom jitwettqu mid-dikjarant jew taht ir-responsabbiltà tiegħu. L-ispejjeż li jsiru għandhom jithallsu mid-dikjarant.

2. Id-dikjarant għandu jkun intitolat li jkun preżenti meta l-oġġetti jiġu eżaminati u meta jittiehdu kampjuni. Fejn jidhrilhom li huwa xieraq, l-awtoritajiet tad-Dwana għandhom jeħtieġu illi d-dikjarant ikun preżenti jew rappreżentat meta l-oġġetti jkunu qegħdin jiġu eżaminati jew jkunu qegħdin jittiehdu kampjuni sabiex jagħtihom l-għajnuna meħtieġa biex jithaffef ta' dan l-eżami jew it-teħid tal-kampjuni.

3. B'dan illi jekk il-kampjuni jittiehdu skond id-disposizzjonijiet fis-seħh, il-Kontrollur ma jkunx responsabbli li jhallas l-ebda kumpens konness ma' dan ix-xogħol, iżda għandu jassumi l-ispejjeż ta' l-analiżi jew ta' l-eżami tagħhom.

Artikolu 70

1. Fejn parti biss mill-oġġetti koperti b'dikjarazzjoni jiġi eżaminati, ir-riżultati ta' l-eżami parzjali għandu jittiehed li japplika għall-oġġetti kollha koperti minn dik id-dikjarazzjoni. Iżda, id-dikjarant jista' jitlob eżami ieħor ta' l-oġġetti jekk jidirlu illi r-riżultati ta' l-eżami parzjali ma humiex validi rigward il-bqija ta' l-oġġetti dikjarati.

2. Għall-għanijiet tal-paragrafu 1, fejn formola tad-dikjarazzjoni tkopri żewġ partijiet jew iktar, il-partiklaritajiet relattivi għal kull partita għandhom jitqiesu li jikkostitwixxu dikjarazzjoni separata.

Artikolu 71

1. Ir-riżultati tal-verifika tad-dikjarazzjoni għandhom jintużaw bl-iskop li jiġu applikati d-disposizzjonijiet li jirregolaw il-proċedura tad-Dwana li fuqha jiġu mqieghda l-oġġetti.

2. Fejn id-dikjarazzjoni ma tiġix verifikata, għandhom jiġu applikati d-disposizzjonijiet riferiti fil-paragrafu 1 fuq il-bażi tal-partiklaritajiet li jkunu jinsabu fid-dikjarazzjoni.

Artikolu 72

1. L-awtoritajiet tad-Dwana għandhom jiehdu l-miżuri meħtieġa sabiex jidentifikaw l-oġġetti fejn tkun meħtieġa l-identifikazzjoni sabiex tiġi żgurata konformità mal-kundizzjonijiet li jirregolaw il-proċedura tad-Dwana li għaliha jkunu ġew dikjarati l-oġġetti.

2. Il-mezzi ta' identifikazzjoni mwahhla ma l-oġġetti jew mal-mezzi tal-ġarr għandhom jiġu mnehhija jew meqruda biss mill-awtoritajiet tad-Dwana jew bil-permess tagħhom hlief fejn, bhala riżultat ta' ċirkostanzi imprevisi jew forza maġġuri, it-tnehhija jew il-qerda tagħhom hi essenzjali sabiex tiġi żgurata l-protezzjoni ta' l-oġġetti jew tal-mezzi tal-ġarr.

Artikolu 73

1. Minghajr preġudizzju għall-Artikolu 74, fejn il-kundizzjonijiet għat-tqeghid ta' l-oġġetti taht il-proċedura imsemmija jiġu mwettqa u sakemm l-oġġetti ma jkunux suġġetti għal xi miżuri projbittivi jew ristrettivi, il-Kontrollur għandu jirrilaxxa l-oġġetti hekk kif il-partiklaritajiet fid-dikjarazzjoni jkunu ġew verifikati jew aċċettati minghajr verifika. L-istess għandu japplika fejn din il-verifika ma tistax titlesta minn kolloxx f' perijodu raġjonevoli ta' żmien u l-oġġetti ma jkunux meħtieġa li jinżammu iktar għall-ghanijiet tal-verifika.

2. L-oġġetti kollha koperti mill-istess dikjarazzjoni għandhom jiġu rilaxxjati fl-istess waqt. Għall-ghanijiet ta' dan il-paragrafu, fejn il-formola tad-dikjarazzjoni tkopri żewġ partitiet jew iktar, il-partiklaritajiet li għandhom x'jaqsmu ma' kull partita għandha tiġi meqjusa li tikkostitwixxi dikjarazzjoni separata.

Artikolu 74

1. Fejn l-aċċettazzjoni ta' dikjarazzjoni tad-Dwana tagħti lok għal dejn tad-Dwana, l-oġġetti koperti mid-dikjarazzjoni ma għandhomx jiġu rilaxxjati qabel mad-dejn tad-Dwana jiġi mhallas jew garantit. Izda, minghajr preġudizzju għall-paragrafu 2, din id-disposizzjoni ma għandhiex tapplika għall-proċedura ta' importazzjoni temporanja b'solliex parzjali mid-dazji fuq l-importazzjoni.

2. Fejn, b'mod konformi mad-disposizzjonijiet li jirregolaw il-proċedura tad-Dwana li għaliha l-oġġetti jkunu ġew dikjarati, il-Kontrollur jitlob garanzija, l-oġġetti msemmija ma għandhomx jiġu rilaxxjati għall-proċedura msemmija tad-Dwana sakemm tiġi provduta din il-garanzija.

Artikolu 75

Il-miżuri meħtieġa kollha, inklużi l-konfiska u l-bejgħ, għandhom jitqiesu li jikkonċernaw oġġetti li:

(a) ma jistgħux jiġu rilaxxjati minhabba li:

- ma kienu possibbli illi jsir jew jiġi komplet l-eżami ta' l-

oġġetti fil-perijodu taż-żmien stipulat mill-Kontrollur għal raġunijiet attribwibli lid-dikjarant; jew,

- ma nġhatawx id-dokumenti li jridu jiġu provduti qabel ma' l-oġġetti jistgħu jitqiegħdu taht il-proċedura mitluba tad-Dwana; jew,

- il-hlasijiet jew il-garanzija li kellhom isiru jew jiġu provduti minhabba d-dazji fuq l-importazzjoni jew fuq l-esportazzjoni, skond il-każ, ma jkunux saru jew mogħtija fil-perijodu taż-żmien stipulat; jew

- huma soġġetti għal projbizzjonijiet jew restrizzjonijiet;

(b) ma tnehhewx f'perijodu ta' żmien raġjonevoli wara r-rilaxx.

II. Proċeduri simplifikati

Artikolu 76

1. Sabiex tiġi simplifikata t-tlestija tal-formalitajiet u tal-proċeduri sa fejn hu possibbli fil-waqt li jiġi żgurat illi l-operati jkunu kondotti kif suppost, il-Kontrollur għandu, taht il-kundizzjonijiet stabbiliti mill-Ministru jagħti permess sabiex:

(a) id-dikjarazzjoni msemmija fl-Artikolu 62 thalli barra ċerti partiklaritajiet msemmija fil-paragrafu 1 ta' dan l-Artikolu sabiex xi wħud mid-dokumenti msemmija fil-paragrafu 2 ta' dan l-Artikolu ma jiġux miżjuda magħha;

(b) dokument kummerċjali jew amministrattiv, akkumpanjat minn talba sabiex l-oġġetti jitpoġġew taht il-proċedura tad-Dwana imsemmija jiġi depożitati minnflok id-dikjarazzjoni riferita fl-Artikolu 62;

(ċ) l-oġġetti li jridu jiġu mdahħla għall-proċedura imsemmija billi jiġu nseriti fir-reġistri; f'dan il-każ, il-Kontrollur jista' jirrinunzja għar-rekwizit illi d-dikjarant jipprezenta l-oġġetti quddiem id-Dwana. Id-dikjarazzjoni simplifikata, id-dokument kummerċjali jew amministrattiv jew id-dħul fir-reġistri irid ikollhom mill-inqas il-partiklaritajiet meħtieġa għall-identifikazzjoni ta' l-oġġetti. Fejn l-oġġetti jiġu mdahħla fir-reġistri, id-data ta' din l-annotazzjoni għandha tiġi inkluza.

2. Ghajr fil-każi li jridu jiġu stabbiliti mill-Kontrollur, id-dikjarant għandu jforni dikjarazzjoni supplimentari li tista' tkun ta' natura ġenerali, perjodika jew rikapitolattiva.

3. Id-dikjarazzjonijiet supplimentari u d-dikjarazzjonijiet simplifikati msemmija fis-subparagrafi 1(a), (b) u (ċ) għandhom jitqiesu li jikkostitwixxu

strument wahdieni u indiviżibbli li jibda jkollu effett mid-data ta l-aċċettazzjoni tad-dikjarazzjonijiet simplifikati: fil-każijiet riferiti fis-subparagrafu 1(c), l-annotazzjoni fir-reġistri għandu jkollha l-istess saħħa legali bhall-aċċettazzjoni tad-dikjarazzjoni msemmija fl-Artikolu 62.

4. Proċeduri speċjali simplifikati għall-proċedura ta' transitu għandhom jiġu stabbiliti mill-Kontrollur.

B. Dikjarazzjonijiet Ohra

Artikolu 77

1. Fejn id-dikjarazzjoni tad-Dwana issir permezz ta' teknika ta' proċessar ta' 'data' skond fit-tifsira ta' l-Artikolu 61(b), jew b'dikjarazzjoni bil-fomm jew b'xi azzjoni ohra skond it-tifsira ta' l-Artikolu 61(c), għandhom japplikaw l-Artikoli 62 sa 76 *mutatis mutandis* minghajr preġudizzju għall-prinċipji stipulati fihom.

2. Fejn id-dikjarazzjoni tad-Dwana ssir permezz ta' teknika ta' proċessar ta' 'data', il-Kontrollur jista' jippermetti li d-dokumenti msemmija fl-Artikolu 62(2) ma jiġux imressqa mad-dikjarazzjoni. F'dan il-każ id-dokumenti għandhom jinżammu għad-disposizzjoni tal-Kontrollur.

C. I-eżami tad-dikjarazzjonijiet wara l-iżdoganar

Artikolu 78

1. L-awtoritajiet tad-Dwana jistgħu jemendaw id-dikjarazzjoni wara r-rilaxx ta' l-oġġetti fuq inizzjattiva tagħhom jew fuq talba tad-dikjarant.

2. L-awtoritajiet tad-Dwana jistgħu, wara r-rilaxx ta' l-oġġetti u sabiex ikunu sodisfatti dwar l-eżattezza tal-partikolaritajiet li jkunu jinsabu fid-dikjarazzjoni, jispezzjonaw id-dokumenti kummerċjali u d-'data' li jkollhom x'jaqsmu ma' l-operati ta' l-importazzjoni jew l-esportazzjoni rigward l-oġġetti involuti jew għal operati kummerċjali sussegwenti fejn huma involuti dawn l-oġġetti. Dawn l-ispezzjonijiet jistgħu jsiru fil-fond tad-dikjarant, ta' kull persuna direttament jew indirettament imdahħla fl-operati msemmija b'kapaċità kummerċjali jew ta' kull persuna ohra li jkollha f'idejha d-dokument u d-'data' msemmija għal għanijiet kummerċjali. Dawk l-awtoritajiet jistgħu wkoll jeżaminaw l-oġġetti fejn ikun għadu possibbli li jinġiebu.

3. Fejn ir-reviżjoni tad-dikjarazzjoni jew l-eżami wara l-iżdoganar jindikaw li d-disposizzjonijiet li jirregolaw il-proċedura tad-Dwana konċernata ikunu ġew applikati fuq il-bażi ta' tagħrif skorrett jew inkomplet, l-awtoritajiet tad-Dwana għandhom, skond id-disposizzjonijiet stabbiliti, jiehdu l-miżuri meħtieġa sabiex jirregolarizzaw is-sitwazzjoni, fid-dawl tat-tagħrif ġdid li jkollhom f'idejhom.

4. Meta jkun mehtieg illi ufficjali minn Dipartimenti ohra tal-Gvern jiehdu schem fl-ispezzjonijiet ta' wara l-izdoganar id-disposizzjonijiet ta' din it-taqsima ghandhom japplikaw ukoll ghal dawn l-ufficjali.

Taqsima 2

Rilaxx ghač-čirkolazzjoni hielsa

Artikolu 79

Ir-rilaxx ghač-čirkolazzjoni hielsa ghandu jaghti lill-oğğetti mhux Maltin l-istatus ta' oğğetti Maltin. Dan jinvolvi l-applikazzjoni tal-mizuri ta natura kummerčjali, it-tlestija tal-formalitajiet l-ohra stipulati rigward l-importazzjoni ta' l-oğğetti u t-talba ghall-hlas ta' kull dazju dovut skond il-liği.

Artikolu 80

1. Bħala deroga mill-Artikolu 67, izda basta illi d-dazju fuq l-importazzjoni dovut fuq l-oğğetti huwa wiehed mid-dazji riferiti fl-Artikolu 4(10) u illi r-rata tad-dazju tinaqqas wara d-data ta' l-aččettazzjoni tad-dikjarazzjoni għar-rilaxx ghač-čirkolazzjoni hielsa izda qabel ma l-oğğetti jkunu rilaxxjati, id-dikjarant jista' jagħmel talba għall-applikazzjoni tar-rata li taqbillu l-iktar.

2. Il-paragrafu 1 ma ghandux japplika fejn ma jkunx possibbli li l-oğğetti jiğgu rilaxxjati għal rağunijiet attribwibbli biss lid-dikjarant.

Artikolu 81

Fejn kunsinja tkun magħmula minn oğğetti li jaqghu taht klassifiči differenti tat-tariffa, u l-mili tad-dikjarazzjoni għal kull wiehed minn dawn l-oğğetti skond il-klassifika tat-tariffa tieghu tirrekjedi hafna xogħol u spejjež sproporzjonati mad-dazji fuq l-importazzjoni li jridu jiğgu mhallsa, il-Kontrollur jista' fuq it-talba tad-dikjarant, jaqbel illi d-dazji fuq l-importazzjoni jiğgu mhallsa għall-kunsinja kollha fuq il-baži tal-klassifika tat-tariffa għal dawk l-oğğetti li għandhom l-oghla rata ta' dazju fuq l-importazzjoni.

Artikolu 82

1. Fejn l-oğğetti jiğgu rilaxxjati ghač-čirkolazzjoni hielsa b'rata ta' dazju mnaqqsa jew zero minhabba l-užu aħhari tagħhom, dawn għandhom jibqghu taht is-sorveljanza tad-Dwana. Is-sorveljanza tad-Dwana tintemm meta ma jibqghux japplikaw il-kundizzjonijiet stabbiliti għall-končesjoni ta' rata ta' dazju mnaqqsa jew zero, fejn l-oğğetti jiğgu esportati jew meqruda jew fejn jingħata l-permess għall-užu ta' l-oğğetti għal għanijiet ohra għajr dawk msemmija fl-applikazzjoni tar-rata ta' dazju mnaqqsa jew zero bla hsara għall-hlas tad-dazju dovut.

2. L-Artikoli 88 sa 90 għandhom japplikaw mutatis mutandis għall-oğğetti riferiti fil-paragrafu 1.

Artikolu 83

L-oġġetti rilaxxjati għaċ-ċirkolazzjoni hielsa għandhom jitilfu l-istatus tagħhom ta' oġġetti Maltin fejn:

(a) id-dikjarazzjoni tar-rilaxx għaċ-ċirkolazzjoni hielsa tiġi invalidata wara r-rilaxx, jew

(b) id-dazji importati fuq dawn l-oġġetti jiġu mhallsa lura jew mahfura:

- taht il-proċedura ta' proċessar intern fil-forma ta' rifiżjoni; jew

- minhabba oġġetti difettużi jew oġġetti li ma jaqblux mat-termini tal-kuntratt, b' mod konformi ma' l-Artikolu 238; jew

- f'sitwazzjonijiet tat-tip msemmijin fl-Artikolu 239 fejn il-hlas lura jew ir-remissjoni huwa kondizzjonat fuq l-oġġetti li se jkunu jiġu esportati jew esportati mill-ġdid jew se jkunu jiġu assenjati trattament jew użu ekwivalenti kif approvati mid-Dwana.

Taqsim 3

**ARRANĠAMENTI TA' SOSPENSJONI U PROĊEDURI TAD-DWANA
B'IMPATT EKONOMIKU**

A. Disposizzjonijiet komuni għal numru ta' proċeduri

Artikolu 84

1. Fl-Artikoli 85 sa 90:

(a) Fil-każ ta' oġġetti mhux Maltin, it-terminu "proċedura" japplika għall-arranġamenti li ġejjin:

- transitu estern

- magazzinagg tad-Dwana;

- proċessar għall-intern fil-forma ta' sistema ta' sospensjoni;

- proċessar taht il-kontroll tad-Dwana;

- importazzjoni temporanja;

(b) Fejn jiġi wżat it-terminu "proċedura tad-Dwana b'impatt ekonomiku", dan japplika għall-arranġamenti li ġejjin:

- magazzinaġġ tad-Dwana;
- proċessar intern;
- proċessar taht il-kontroll tad-Dwana;
- importazzjoni temporanja;
- proċessar għall-estern;

2. "Oġġetti għall-importazzjoni" tfisser oġġetti mqeghda taht `proċedura ta' sospensjoni u oġġetti li, taht proċedura ta' proċessar intern fil-forma tas-sistema ta' rifiżjoni, ikunu għaddew mill-formalitajiet għar-rilaxx għaċ-ċirkolazzjoni hielsa u l-formalitajiet stipulati fl-Artikolu 125.

3. "Oġġetti fi stat mhux mibdul" tfisser l-oġġetti għall-importazzjoni li, taht il-proċedura ta' proċessar intern jew il-proċeduri ta' proċessar taht il-kontroll tad-Dwana, ma jkun sarilhom ebda forma ta' proċessar.

4. "Arranġament ta' sospensjoni" tfisser arranġament applikat għall-produzzjoni, proċessar, zamma u ċaqliq ta' prodotti, waqt li jkunu sospiżi d-dazju fuq l-importazzjoni u hlasijiet ohra dovuti fuq l-importazzjoni.

5. "Miżuri ta' politika kummerċjali" tinkludi miżuri ta' tariffa u ta' bla tariffa għajr dazji fuq l-importazzjoni u l-hlasijiet dovuti għall-importazzjoni ċesportazzjoni appli-kabbli għall-proċeduri tad-Dwana.

Artikolu 85

Jekk kemm-il darba ma jkunx provvdut xorta ohra, l-użu ta' kull proċedura tad-Dwana b'impatt ekonomiku għandu jkun kondizzjonali fuq l-awtorizzazzjoni li tiġi tinhareġ mill-Kontrollur.

Artikolu 86

Minghajr preġudizzju għall-kundizzjonijiet speċjali addizzjonali li jirregolaw il-proċedura imsemmija, l-awtorizzazzjoni msemmija fl-Artikolu 85 u dik msemmija fl-Artikolu 100(1) għandhom jiġu mogħtija biss:

- lil persuni li joffru kull garanzija meħtieġa għat-tmexxija xierqa ta' l-operati;

- fejn il-Kontrollur jista' jissorvelja u jimmonitorja l-proċedura minghajr ma jkollu jdahhal arranġamenti amministrattivi sproporzjonati għall-hteġijiet ekonomiċi involuti.

Artikolu 87

1. Il-kundizzjonijiet li tahtom tiġl wzata l-proċedura imsemmija għandhom jiġu stipulati fl-awtorizzazzjoni.

2. Il-possessur ta' l-awtorizzazzjoni għandu jgħarraf lill-Kontrollur bil-fatturi kollha li jgħorġu wara li tkun ġiet konċessa l-awtorizzazzjoni u li jistgħu jinfluwenzaw il-kontinwazzjoni jew il-kontenut tagħha.

Artikolu 87A

Il-prodotti u l-oġġetti kollha miksuba minn oġġetti imqiegħda taht arrangament ta' sospensjoni għandhom jitqiesu bħala mqiegħda taht l-istess arrangament.

Artikolu 88

Il-Kontrollur jew il-Ministru, kif ikun il-każ, jistgħu jagħmlu t-tqegħid ta' oġġetti taht arrangament ta' sospensjoni kondizzjonali fuq it-tqegħid ta' garanzija sabiex jiġi sgrat illi jithallsu kull dazju tad-Dwana u hlasijiet oħrajn konnessi mal-importazzjoni u l-esportazzjoni ta' dawn l-oġġetti.

Disposizzjonijiet speċjali rigward it-tqegħid tal-garanzija jistgħu jiġu stipulati fil-kuntest ta' arrangament speċifiku ta' sospensjoni.

Artikolu 89

1. Arrangament ta' sospensjoni b'impatt ekonomiku għandu jiġi mneħhi meta jiġi assenjat trattament jew użu kif approvati mid-Dwana ġdid jew lill-oġġetti mqiegħda taht dan l-arrangament jew għall-prodotti ta' kumpens jew prodotti proċessati mqiegħda tahtom.

2. Il-Kontrollur għandu jiehu l-miżuri kollha meħtieġa sabiex jirregolarizza l-pożizzjoni ta' l-oġġetti li għalihom ma tkunx tneħhiet proċedura taht il-kundizzjonijiet stipulati.

Artikolu 90

Id-drittijiet u l-obbligi tal-possessur ta' proċedura tad-Dwana b'impatt ekonomiku jista', skond il-kundizzjonijiet stabbiliti mill-Kontrollur, jiġu trasferiti suċċessivament lil persuni oħra li jwettqu kull kundizzjoni stabbilita sabiex igawdu mill-proċedura imsemmija.

B. Transitu estern

I. Disposizzjonijiet ġenerali

Artikolu 91

1. Il-proċedura ta' transitu estern ghandha tippermetti iċ-ċaqliq minn punt għal iehor ġewwa t-territorju tad-Dwana ta' Malta ta':

(a) oġġetti mhux Maltin, mingħar ma' dawn l-oġġetti jiġu suġġetti għad-dazju fuq l-importazzjoni u hlasijiet ohra dovuti jew għall-miżuri tal-politika kummerċjali;

(b) oġġetti Maltin, fil-każijiet u skond il-kundizzjonijiet stabbiliti mill-Kontrollur, sabiex iwaqqfu prodotti koperti minn miżuri ta' l-esportazzjoni jew li jgawdu minnhom, milli jew jevadu jew igawdu minn dawn il-miżuri mingħajr ġustifikazzjoni.

2. Iċ-ċaqliq imsemmi fil-paragrafu 1 ghandu jsir:

(a) taht proċedura ta' transitu għall-estern; jew

(b) kopert b'karne tat-TIR (Konvenzjoni TIR) basta li dan iċ-ċaqliq:

(1) inbeda jew sejjer jispiċċa barra minn Malta; jew

(2) ikollu x'jaqsam ma' kunsinji ta' oġġetti li jridu jinhattu f'Malta u li jingarru ma' oġġetti li jkunu sejrin jinhattu f'pajjiż iehor;

(3) isehh bejn żewġ postijiet f'Malta tramite territorju ta' pajjiż iehor.

(ċ) kopert minn karne ta l-ATA użat bħala dokument tat-transitu;

(d) bil-posta (inkluża l-posta bil-pakkett).

3. Il-proċedura tat-transitu estern ghandha tapplika mingħajr preġudizzju għad-disposizzjonijiet speċifiċi applikabbli għaċ-ċaqliq ta' oġġetti mqiegħda taht proċedura tad-Dwana b'impatt ekonomiku.

Artikolu 92

1. Il-proċedura ta' transitu estern ghandha tintemm meta l-oġġetti u d-dokumenti relatati jingħataw lill-uffiċċju tad-Dwana tad-destinazzjoni bi qbil mad-disposizzjonijiet tal-proċedura msemmija.

2. Il-Kontrollur ghandu jtemm din il-proċedura meta jkun f'pożizzjoni li jistabbilixxi fuq il-bażi tal-fatti magħrufa disponibbli illi l-proċedura ntemmet korrettement.

II. Disposizzjonijiet speċifiċi li għandhom x'jaqsmu
mat-transitu estern

Artikolu 93

Il-proċedura ta' transitu estern għandha tapplika għall-oġġetti għaddejjin minn ġot-territorju ta' pajjiż ieħor biss jekk:

(a) issir disposizzjoni għal dan l-iskop skond ftehim internazzjonali; jew

(b) il-ġarr tramite dak il-pajjiż isir taht kopertura ta' dokument wiehed ta' trasport imfassal f'Malta; f'dan il-każ it-thaddim ta' din il-proċedura għandu jiġi sospiż fit-territorju tal-pajjiż l-ieħor.

Artikolu 94

1. Il-prinċipal għandu jipprovdi garanzija sabiex jiżgura l-hlas ta' kull dejn tad-Dwana jew spejjeż oħra dovuti fuq l-oġġetti.

2. Il-garanzija għandha tkun jew:

(a) garanzija individwali li tkopri l-operazzjoni ta' transitu wiehed; jew

(b) garanzija komprensiva li tkopri numru ta' operazzjonijiet ta' transitu fejn il-prinċipal ikun ġie awtorizzat mill-Kontrollur biex juża din il-garanzija.

3. L-awtorizzazzjoni msemmija fil-paragrafu 2(b) għandha tiġi mogħtija biss lil persuni li:

(a) huma stabbiliti f'Malta;

(b) huma utenti regolari ta' proċeduri ta' transitu jew li huma magħrufa ma' l-awtoritajiet tad-Dwana li għandhom il-kapaċità li jwettqu l-obbligi tagħhom fejn għandhom x'jaqsmu dawn il-proċeduri, u

(ċ) ma kkommettewx offiżi serji jew ripetuti kontra d-Dwana jew kontra l-liġijiet tat-taxxa.

4. Il-persuni li jissodisfaw lill-Kontrollur li jistgħu jilhqu livelli oghla ta' rilajabbiltà jistgħu jiġu awtorizzati li jużaw garanzija komprensiva għal ammont imnaqqas jew li jkollhom rinunzja għall-garanzija. Il-kriterji addizzjonali għal din l-awtorizzazzjoni għandhom jinkludu:

(a) l-użu korrett tal-proċeduri tat-transitu matul perijodu msemmi ta' żmien;

(b) il-koperazzjoni ma' l-awtoritajiet tad-Dwana, u

(ċ) dwar ir-rinunzja tal-garanzija, bażi tajba finanzjarja li tkun suffiċjenti sabiex jitwettaq l-irbit tal-persuni msemmija.

Ir-regoli dettaljati ta' l-awtorizzazzjonijiet mogħtija skond dan il-paragrafu għandhom jiġu stabbiliti mill-Kontrollur.

5. Ir-rinunzja tal-garanzija awtorizzata skond il-paragrafu 4 ma għandhiex tapplika għat-thaddim ta' transitu estern li jinvolti oġġetti li, kif jiġi stabbilit mill-Kontrollur, huma kunsidrati li jipprezentaw riskji miżjuda.

6. Bi qbil mal-prinċipji li fuqhom huwa bażat il-paragrafu 4, l-użu tal-garanzija komprensiva, fil-każ ta' transitu estern, jista' jiġi projbit temporanjament mill-Kontrollur bhala miżura eċċezzjonali f'ċirkostanzi speċjali.

7. Bi qbil mal-prinċipji li fuqhom huwa bażat il-paragrafu 4, l-użu tal-garanzija komprensiva jista', fil-każ ta' transitu estern, jiġi projbit temporanjament mill-Kontrollur fil-każ ta' oġġetti li, taħt garanzija komprensiva, ikunu ġew identifikati bhala soġġetti għal frodi fuq skala kbira.

Artikolu 95

Għajr fil-każi li jridu jiġu stabbiliti mill-Kontrollur fejn meħtieġa, l-ebda garanzija ma għandha għalfajn tiġi mogħtija għal:

(a) vjaġġi bl-ajru;

(b) garr permezz ta' linja tal-pajpijiet.

Artikolu 96

1. Il-prinċipal għandu jkun il-persuna responsabbli skond il-proċedura ta' transitu estern. Għandu jkun responsabbli għall-:

(a) prezentazzjoni ta' l-oġġetti intatti fl-uffiċċju tad-Dwana tad-destinazzjoni fil-limitu taż-żmien stipulat u bl-osservanza dovuta tal-miżuri adottati mill-awtoritajiet tad-Dwana sabiex jiżguraw l-identifikazzjoni;

(b) osservanza tad-disposizzjonijiet li għandhom x'jaqsmu mal-proċedura tat-transitu.

2. Minkejja l-obbligi tal-prinċipal skond il-paragrafu 1, il-burdnar jew ir-riċevitur ta' l-oġġetti li jaċċetta oġġetti li jkun jaf li għaddejjin mit-transitu għandu wkoll ikun responsabbli għall-prezentazzjoni ta' l-oġġetti intatti fl-uffiċċju tad-Dwana tad-destinazzjoni fil-limitu taż-żmien stipulat u bl-osservanza dovuta tal-miżuri adottati mill-awtoritajiet tad-Dwana sabiex jiżguraw l-identifikazzjoni tagħhom.

Artikolu 97

1. Ir-regoli dettaljati għat-thaddim tal-proċedura u l-eżenzjonijiet għandhom jiġu stabbiliti mill-Kontrollur.

2. Izda basta illi tkun garantita l-implimentazzjoni tal-miżuri li japplikaw għall-oġġetti, il-Ministru għandu d-dritt, li b'arranġament bilaterali jew multilaterali jistabbilixxi flimkien ma' pajjiżi oħra proċeduri simplifikati konsistenti mal-kirterji li jiġu mfassla skond iċ-ċirkostanzi u li japplikaw għal ċerti tipi ta' traffiku ta' l-oġġetti jew għal impriżi speċifiċi.

Ċ. Imhażen tad-Dwana

Artikolu 98

1. Il-proċedura ta' magazzinaġġ tad-Dwana għandha tagħti lok għall-magazzinaġġ f'maħżen tad-Dwana għal:

(a) l-oġġetti mhux Maltin, mingħajr ma' dawn l-oġġetti jiġu soġġetti għad-dazji fuq l-importazzjoni jew il-miżuri tal-politika kummerċjali;

(b) l-oġġetti Maltin, fejn il-liġijiet Maltin li jirregolaw oqsma speċifiċi jipprovdu illi t-tqeghid tagħhom f'maħżen tad-Dwana għandu jiġbed miegħu l-applikazzjoni ta' miżuri normalment konnessi ma' l-esportazzjoni ta' dawn l-oġġetti.

2. 'Maħżen tad-Dwana' ifisser kull post approvat mill-Ministru u taħt is-sorveljanza tal-Kontrollur fejn l-oġġetti jistgħu jiġu maħżuna fuq il-kundizzjonijiet stabbiliti mill-Ministru.

3. Il-każijiet fejn l-oġġetti riferiti fil-paragrafu 1 jistgħu jiġu mqiegħda taħt proċedura ta' magazzinaġġ tad-Dwana mingħajr ma jinhażnu f'maħżen tad-Dwana għandhom jiġu determinati skond il-proċedura stabbilita mill-Kontrollur.

Artikolu 99

Maħżen tad-Dwana jista' jkun jew maħżen pubbliku jew maħżen privat.

"Maħżen pubbliku" ifisser maħżen tad-Dwana disponibbli għall-użu minn kull persuna għall-magazzinaġġ ta' l-oġġetti;

"Maħżen privat" ifisser maħżen tad-Dwana riservat għall-magazzinaġġ ta' l-oġġetti mill-persuna li tiehu hsieb il-maħżen.

Il-persuna li tiehu hsieb il-maħżen hija l-persuna awtorizzata li thaddem maħżen tad-Dwana.

Id-depożitant għandu jkun il-persuna marbuta bid-dikjarazzjoni li jqiegħed l-

oġġetti taht il-proċedura ta' magazzinaġġ tad-Dwana jw jw li lilha jw ġu trasferiti d-drittijiet u l-obbligi ta' din il-persuna.

Artikolu 100

1. It-thaddim ta' mahzen tad-Dwana ghandu jkun suġġett għall-hruġ ta' awtorizzazzjoni mill-Ministru, jekk kemm-il darba l-awtoritajiet tad-Dwana ma jhaddmux il-mahzen tad-Dwana huma stess.

2. Kull persuna li tixtieq thaddem mahzen tad-Dwana trid tagħmel talba bil-miktub li fiha jkun jinsab it-tagħrif meħtieġ għall-ghoti ta' l-awtorizzazzjoni, partiklarment li turi illi teżisti hieġa ekonomika għall-magazzinaġġ. L-awtorizzazzjoni ghandha tistipula l-kundizzjonijiet għat-thaddim tal-mahzen tad-Dwana.

3. L-awtorizzazzjoni ghandha tingħata biss lil persuni stabbiliti f'Malta.

Artikolu 101

Il-persuna li tiehu hsieb il-mahzen tad-Dwana ghandha tkun responsabbli li:

(a) tiżgura illi waqt li l-oġġetti jkunu f'mahzen tad-Dwana ma jinħarġux minn taht is-sorveljanza tad-Dwana;

(b) twettaq l-obbligi li johorġu mill-magazzinaġġ ta' l-oġġetti koperti minn proċedura ta' magazzinagg tad-Dwana; u

(ċ) tikkonforma mal-kundizzjonijiet speċifikati fl-awtorizzazzjoni.

Artikolu 102

1. Bħala deroga mill-Artikolu 101, fejn l-awtorizzazzjoni tikkonċerna mahzen pubbliku, jista' jw ġi provvdut illi r-responsabbiltajiet msemmija fl-Artikolu 101(a) u/jew (b) jaqghu esklussivament fuq id-depożitant.

2. Id-depożitant ghandu jkun responsabbli l-hin kollu li jwettaq l-obbligi li johorġu mit-tqeghid ta' l-oġġetti taht il-proċedura tad-Dwana tal-magazzinaġġ.

Artikolu 103

Id-drittijiet u l-obbligi tal-persuna li tiehu hsieb il-mahzen jistgħu, bi ftehim mal-Kontrollur, jw trasferiti lil persuna oħra.

Artikolu 104

Mingħajr preġudizzju għall-Artikolu 88, il-Kontrollur jista' jw jw jw illi l-persuna li tiehu hsieb il-mahzen tad-Dwana tipprovdi garanzija konnessa mar-responsabbiltajiet speċifikati fl-Artikolu 101.

Artikolu 105

Il-persuna nominata mill-Kontrollur ghandha zzomm registru tal-hażniet imqiegħda taht il-proċedura ta' magazzinaġġ tad-Dwana fil-forma approvata mill-Kontrollur imsemmi. Ir-registri tal-hażniet mhumiex meħtieġa fejn mahżen pubbliku jkun imhaddem mill-Kontrollur.

Bla hsara għall-applikazzjoni ta' l-Artikolu 86, il-Kontrollur jista' jiddispensa mir-registri tal-hażniet fejn ir-responsabbiltajiet msemmija fl-Artikolu 101 (a) u/jew (b) jaqgħu esklussivament fuq id-depożitant u l-oġġetti jkunu mqiegħda taht din il-proċedura a bażi ta' dokument bil-miktub li jiffirma parti mill-proċedura normali jew ta' dokument amminstrattiv skond l-Artikolu 76(1)(b).

Artikolu 106

1. Fejn teżisti hteġġa ekonomika u s-sorveljanza tad-Dwana ma tiġix affettwata hażin minhabba f'hekk, il-Kontrollur jista' jippermetti:

(a) illi oġġetti Maltin għajr dawk msemmija fl-Artikolu 98(1)(b) jiġu mahżuna fil-fond ta' mahżen tad-Dwana;

(b) li oġġetti mhux Maltin jiġu proċessati fil-fond ta' mahżen tad-Dwana skond il-proċedura ta' proċessar intern, suġġetti għall-kundizzjonijiet provduti għal din il-proċedura. Il-formalitajiet li jistgħu jiġu meħlusa minnhom f'mahżen tad-Dwana għandhom jiġu stabbiliti skond il-proċedura stabbilita mill-Kontrollur.

(ċ) illi l-oġġetti mhux Maltin li jridu jiġu proċessati fil-fond ta' mahżen tad-Dwana taht il-proċedura ta' proċessar taht is-sorveljanza tad-Dwana, suġġetti għall-kundizzjonijiet provduti f'din il-proċedura. Il-formalitajiet li jistgħu jiġu meħlusa minnhom f'mahżen tad-Dwana għandhom jiġu stabbiliti skond il-proċedura stabbilita mill-Kontrollur.

2. Fil-każijiet msemmija fil-paragrafu 1, l-oġġetti ma għandhomx jiġu soġġetti għall-proċedura ta' magazzinaġġ tad-Dwana.

3. Il-Kontrollur jista' jehteġġ li l-oġġetti msemmija fil-paragrafu 1 jiddaħħlu fir-registru tal-hażniet provdut fl-Artikolu 105.

Artikolu 107

L-oġġetti imqiegħda taht proċedura ta' magazzinaġġ tad-Dwana, għandhom jiddaħħlu fir-registri tal-hażniet provduti fl-Artikolu 105 hekk kif jiddaħħlu fil-mahżen tad-Dwana.

Artikolu 108

Ma għandux ikun hemm limitu għat-tul taż-żmien li l-oġġetti jistgħu jibqgħu

taht il-proċedura ta' magazzinaġġ tad-Dwana.

Madankollu, f'każijiet eċċezzjonali, il-Kontrollur jista' jistabbilixxi limitu taż-żmien li fih id-depożitant irid jassenja lill-oġġetti trattament jew użu ġdid kif approvati mid-Dwana.

Artikolu 109

1. L-oġġetti importati jistgħu jgħaddu mill-forom tas-soltu ta' maniġġjar bl-idejn maħsuba biex jippriservawhom, itejbu tad-dehra tagħhom jew il-kwalità għas-suq jew biex ihejjuhom għat-tqassim jew bejgħ mill-ġdid.

2. Il-forom ta' maniġġjar bl-idejn provduti fl-ewwel paragrafu jridu jiġu awtorizzati bil-quddiem mill-Kontrollur, li għandu jstabilixxi l-kundizzjonijiet li fuqhom jistgħu isiru.

3. Il-listi ta' maniġġjar bl-idejn msemmija fil-paragrafu 1 huma provduti fl-Anness B tal-Kodiċi tad-Dwana, u jistgħu jiġu emendati mill-Ministru.

Artikolu 110

1. Fejn iċ-ċirkostanzi hekk jirrikjedu, l-oġġetti mqiegħda taht proċedura ta' magazzinaġġ tad-Dwana jistgħu jiġu mahruġa temporanjament mill-maħżen tad-Dwana. Dan il-hruġ irid jiġi awtorizzat bil-quddiem mill-Kontrollur, li għandu jistipula l-kundizzjonijiet li tahtom jista' jsir.

2. Fil-waqt li jkunu barra mill-maħżen tad-Dwana l-oġġetti jistgħu jgħaddu mill-għamliet differenti ta' maniġġjar bl-idejn msemmija fl-Artikolu 109 skond il-kundizzjonijiet stipulati fih.

Artikolu 111

Il-Kontrollur jista' jippermetti illi l-oġġetti li jkunu tqiegħdu taht il-proċedura ta' magazzinaġġ tad-Dwana jiġu trasferiti minn maħżen tad-Dwana għal iehor.

Artikolu 112

1. Fejn dejn tad-Dwana huwa dovut fuq oġġetti impurtati u l-valur tad-Dwana fuq dawn l-oġġetti ikun bażat fuq prezz attwalment imħallas jew li għad irid jiġi mħallas li jinkludi l-ispejjeż tal-magazzinaġġ u l-priservazzjoni ta' l-oġġetti sakemm jibqgħu fil-maħżen, dawn l-ispejjeż ma għandhomx għalfejn jiġu inklużi fil-valur tad-Dwana jekk jiġu murija separatament mill-prezz attwalment imħallas lew li għad irid jithallas għall-oġġetti.

2. Fejn l-oġġetti msemmija jkunu għaddew mill-forom tas-soltu tal-immaniġġjar bl-idejn fit-tifsira ta' l-Artikolu 109, in-natura ta' l-oġġetti, il-valur tad-Dwana u l-kwantità li trid titqies sabiex jiġi stabbilit l-ammont ta' dazji fuq l-

importazzjoni għandhom, fuq talba tad-dikjarant, ikunu dawk li kienu jkunu meqjusa fuq l-oġġetti, fil-mument imsemmi fl-Artikolu 214, daqs li kieku ma għadewx minn dan il-immaniġġjar bl-idejn. Madanakollu, jistgħu jiġu adotti derogi minn dawn id-disposizzjonijiet mill-Kontrollur.

3. Fejn l-oġġetti għall-importazzjoni jiġu rilaxxjati għaċ-ċirkolazzjoni hielsa skond l-Artikolu 76(1)(ċ), in-natura ta' l-oġġetti, il-valur tad-Dwana u l-kwantità li jridu jitqiesu għall-ghanijiet ta' l-Artikolu 214 għandhom ikunu dawk applikabbli għall-oġġetti fil-mument meta huma jitqiegħdu taht proċedura ta' magazzinaġġ tad-Dwana.

Għandu japplika l-ewwel sub-paragrafu basta iżda illi r-regoli ta' l-istima li għandhom x'jaqsmu ma' dawn l-oġġetti jkunu ġew aċċertati jew aċċettati fil-mument meta l-oġġetti jkunu ġew imqiegħda taht il-proċedura ta' magazzinaġġ tad-Dwana, jekk kemm-il darba d-dikjarant ma jitlobx l-applikazzjoni tagħhom fil-mument li jiġi dovut id-dejn tad-Dwana.

Artikolu 113

Id-disposizzjonijiet ta' l-ewwel sub-paragrafu ta' l-Artikolu 112 (3) huma mingħajr preġudizzju għal eżami wara l-iżdoganar skond it-tifsira ta' l-Artikolu 78.

D. Proċessar Intern

I. Ġenerali

Artikolu 114

1. Mingħajr preġudizzju għall-Artikolu 115, il-proċedura ta' proċessar intern għandha tippermetti lill-oġġetti li ġejjin li jiġu wżati f'Malta għal wahda jew iktar mill-operati tal-ipproċessar:

(a) oġġetti mhux Maltin maħsuba għall-esportazzjoni mill-ġdid minn Malta fil-forma ta' prodotti kompensanti, mingħajr ma dawn l-oġġetti jiġu soġġetti għad-dazji fuq l-importazzjoni jew il-miżuri tal-politika kummerċjali;

(b) l-oġġetti rilaxxjati fiċ-ċirkolazzjoni hielsa bil-hlas lura tad-dazji jew il-maħfra tagħhom fuq l-importazzjoni li jkunu thallsu fuq dawn l-oġġetti jekk jiġu esportati minn Malta bħala prodotti kompensanti.

2. L-espressjonijiet li ġejjin għandu jkollhom it-tifsiriet li ġejjin:

(i) "sistema ta' sospensjoni": l-arrangamenti ta' solliev fl-ipproċessar intern kif provvduti fil-paragrafu 1(a) ;

(ii) "sistema ta' rifiżjoni": l-arrangamenti ta' solliev fl-ipproċessar

intern kif provvduti fil-paragrafu 1(b):

(iii) "operati ta' proċessar":

- il-fabbrikazzjoni ta' oġġetti inklużi l-kostruzzjoni u t-tagħqid flimkien tagħhom jew l-iffittjar tagħhom ma' oġġetti ohra;

- il-proċessar ta' l-oġġetti;

- it-tiswija ta' l-oġġetti, inkluż ir-restawr tagħhom u t-tqeghid tagħhom fl-ordni; u

- l-użu ta' ċerti oġġetti li ma jinsabux fil-prodotti kompensanti, imma li jippermettu jew jiffaċilitaw il-produzzjoni ta' dawn il-prodotti, saħansitra jekk inhuma wżati għal kollox jew parzjalment fil-proċess.

(iv) "prodotti kompensanti": il-prodotti kollha li jirriżultaw mill-operati tal-ipproċessar;

(v) "oġġetti ekwivalenti": Oġġetti Maltin li jiġu wżati minflok l-oġġetti impurtati għall-manifattura ta' prodotti kompensanti;

(vi) "ir-rata tal-produzzjoni": il-kwantità jew il-persentaġġ tal-prodotti kompensanti miksuba mill-ipproċessar ta' kwantità msemmija ta' oġġetti impurtati.

Artikolu 115

1. Fejn il-kundizzjonijiet stipulatiti fil-paragrafu 2 ta' dan l-Artikolu jiġu mwettqa, u suġġetti għal paragrafu 4 tal-istess, il-Kontrollur jista' jippermetti:

(a) li prodotti kompensanti jiġu miksuba minn oġġetti ekwivalenti;

(b) li l-prodotti kompensanti miksuba minn oġġetti ekwivalenti jiġu esportati minn Malta qabel l-importazzjoni ta' l-oġġetti impurtati.

2. L-oġġetti ekwivalenti jridu jkunu ta' l-istess kwalità u jkollhom l-istess karatteristiċi ta' l-oġġetti impurtati. Izda, f'każijiet speċifiċi kif stabbiliti mill-Kontrollur, l-oġġetti ekwivalenti jistgħu jithallew li jkunu fi stadju iżjed avanzat ta' manifattura mill-oġġetti impurtati.

3. Fejn japplika l-paragrafu 1 ta' dan l-Artikolu, l-oġġetti impurtati għandhom jitqiesu għall-ghanijiet tad-Dwana bhala oġġetti ekwivalenti u dawn ta' l-ahhar bhala oġġetti impurtati.

4. Miżuri intiżi sabiex jipprojbixxu, jimponu ċerti kundizzjonijiet fuq jew jiffaċilitaw l-użu tal-paragrafu 1 jistgħu jiġu adottati mill-Kontrollur.

5. Fejn jiġi applikat is-sub-paragrafu 1 (b) ta' dan l-Artikolu u l-prodotti kompensanti jkunu suġġetti għal dazji fuq l-esportazzjoni jekk ma jkunux ġew esportati jew esportati mill-ġdid taht operat ta' proċessar intern, il-possessor ta' l-awtorizzazzjoni għandu jipprovdi garanzija sabiex jiżgura l-hlas tad-dazji jekk kemm-il darba l-oġġetti impurtati ma jiġux impurtati fil-perijodu stipulat.

II. Il-ghoti ta' awtorizzazzjoni

Artikolu 116

L-applikazzjoni għall-awtorizzazzjoni mill-Kontrollur biex tiġi wżata l-proċedura ta' proċessar intern għandha ssir mill-persuna li twettaq l-operati tal-ipproċessar jew li tagħmel l-arrangamenti sabiex dawn jitwettqu.

Artikolu 117

L-awtorizzazzjoni għandha tiġi konċessa biss:

(a) lil persuni stabbiliti f'Malta. Iżda, l-awtorizzazzjoni tista' tiġi konċessa lil persuni stabbiliti barra minn Malta rigward importazzjonijiet li ma humiex ta' natura kummerċjali;

(b) fejn, mingħajr preġudizzju għall-użu ta' l-oġġetti imsemmija fl-ahhar subinċiż ta' l-Artikolu 114(2)(iii) taht "operati tal-ipproċessar",

(i) l-oġġetti impurtati jistgħu jiġu identifikati fil-prodotti kompensanti jew,

(ii) fil-każ riferit fl-Artikolu 115, fejn tista' tiġi verifikata konformità mal-kundizzjonijiet stipulati rigward oġġetti ekwivalenti;

(ċ) fejn il-proċedura ta' proċessar intern tista' tghin sabiex tohloq l-iktar kundizzjonijiet favorevoli għall-esportazzjoni jew l-esportazzjoni mill-ġdid ta' prodotti kompensanti, basta iżda illi ma jiġux affettwati b'mod żvantaġġuż l-interessi essenzjali tal-produtturi Maltin. Il-każijiet li fihom il-kundizzjonijiet ekonomiċi jitqiesu li ġew imwettqa jistgħu jiġu stabbiliti mill-Kontrollur.

III. Thaddim tal-proċedura

Artikolu 118

1. Il-Kontrollur għandu jispeċifika l-perijodu taż-żmien li fih il-prodotti kompensanti jridu jiġu esportati jew esportati mill-ġdid jew assenjati t-trattament jew użu ieħor kif approvati mid-Dwana. Il-perijodu taż-żmien għandu jagħti kont taż-żmien mehtieġ biex jitwettqu l-operati tal-ipproċessar u jiddisponi mill-prodotti kompensanti.

2. Il-perijodu taż-żmien għandu jibda mid-data li fiha l-oġġetti mhux Maltin jitqieghdu taht il-proċedura ta' proċessar intern. Il-Kontrollur jista' jikkonċedi estensjoni meta l-possessur ta' l-awtorizzazzjoni jissottometti talba sostanzjata kif misthoqq.

Għal raġunijiet ta' simplifikazzjoni, jista' jiġi deċiż illi perijodu ta' żmien illi jibda matul xahar jew kwart ta' sena kalendarji għandu jintemm fl-aħħar jum tax-xahar ta' wara jew fil-kwart tas-sena ta' wara rispettivament.

3. Fejn japplika l-Artikolu 115(1)(b), il-Kontrollur għandu jispeċifika l-perijodu taż-żmien li fih l-oġġetti mhux Maltin għandhom jiġu dikjarati għall-proċedura. Il-perijodu taż-żmien għandu jibda mid-data ta' l-aċċettazzjoni tad-dikjarazzjoni ta' l-esportazzjoni li għandha x'taqsam mal-oġġetti kompensanti miksuba mill-oġġetti ekwivalenti korrispondenti.

4. Limiti speċifiċi taż-żmien jistgħu jiġu stipulati mill-Kontrollur għal ċerti operati ta' proċessar jew għal ċerti oġġetti mpurtati.

Artikolu 119

1. Il-Kontrollur għandu jistabbilixxi jew ir-rata tal-produzzjoni ta' l-operat, jew fejn ikun xieraq, il-metodu li jistabbilixxi din ir-rata. Ir-rata tal-produzzjoni għandha tiġi stabbilita fuq il-bażi taċ-ċirkostanzi attwali li fihom jitwettqu, jew ikunu sejrin jiġu mwettqa l-operati tal-ipproċessar.

2. Fejn iċ-ċirkostanzi hekk jitolbu u, partiklarment, fil-każ ta' l-operati tal-ipproċessar imwettqa skond id-drawwa fuq kundizzjonijiet tekniċi definiti b'mod ċar li jinvolvu oġġetti b'karatteristiċi sostanzjalment uniformi u li jirriżultaw fil-produzzjoni ta' prodotti kompensanti ta' kwalità uniformi, il-Kontrollur jista' jistabbilixxi rati *standard* ta' produzzjoni a bażi ta' 'data' attwali aċċertata minn qabel.

Artikolu 120

Il-każijiet li fihom flimkien mal-kundizzjonijiet li fuqhom l-oġġetti fi stat mhux mibdul jew il-prodotti kompensanti għandhom jiġu meqjusa bhala li ġew rilaxxjati għaċ-ċirkolazzjoni hielsa jistgħu jiġu stabbiliti mill-Kontrollur.

Artikolu 121

Bla hsara għall-Artikolu 122, fejn huwa dovut dejn tad-Dwana l-ammont ta' dan id-dejn għandu jiġi stabbilit a bażi tal-elementi xierqa tat-taxxa fuq l-oġġetti mpurtati fil-mument tal-aċċettazzjoni tad-dikjarazzjoni biex dawn l-oġġetti jitqieghdu taht il-proċedura ta' proċessar intern.

Artikolu 122

Bhala deroga mill-Artikolu 121, il-prodotti kompensanti:

(a) għandhom ikunu suġġetti għad-dazji fuq l-importazzjoni kalkolati skond ir-regoli applikabbli għall-proċedura msemmija tad-Dwana jew għaż-żoni hielsa jew għall-imhażen hielsa fejn ikunu tqieghdu fuq arrangament ta' sospensjoni jew ġewwa zona hielsa jew ġewwa mahżen hieles;

Iżda,

- il-persuna interessata tista' titlob illi d-dazju jiġi stmat skond l-Artikolu 121;

- fil-każi fejn il-prodotti kompensanti jkunu ġew mogħtija t-trattament jew l-użu kif approvati mid-Dwana msemmi iktar 'il fuq, għajr proċessar taħt il-kontroll tad-Dwana, l-ammont ta' dazju ntaxxat fuq l-importazzjoni għandu mill-inqas ikun daqs l-ammont kalkolat skond l-Artikolu 121;

(b) il-Kontrollur jista' jissoġġetta l-prodotti kompensanti għall-Artikoli li jirregolaw l-istima tad-dazji stipulati skon il-proċedura tal-ipproċessar taħt il-kontroll tad-Dwana

- liema proċedura hija provvduta fl-Artikolu 130

- meta l-oġġetti mpurtati jkunu setghu tqieghdu taħt din il-proċedura;

(ċ) għandhom igawdu minn trattament favorevoli tat-tariffa minhabba l-użu speċjali li għalih ikunu mahsuba, fejn issir disposizzjoni għal dan it-trattament fil-każ ta' oġġetti identiċi li jkunu ġew importati;

(d) għandhom jiddaħhlu hielsa mid-dazju fuq l-importazzjoni fejn din id-disposizzjoni ta' helsien mid-dazju ssir għal oġġetti identiċi li jkunu ġew importati skond l-Artikolu 184.

IV. Operati ta' proċessar barra minn Malta

Artikolu 123

1. Xi whud mill-prodotti kompensanti jew kollha jew l-oġġetti fi stat mhux mibdul jew kollha jistgħu jiġu esportati temporanjament bil-għan ta' iktar proċessar barra minn Malta jew jekk il-Kontrollur jawtorizza hekk, skond il-kundizzjonijiet stipulati fid-disposizzjonijiet ta' proċessar għall-estern skond id-disposizzjonijiet li jirregolaw l-ipproċessar għall-estern.

2 Fejn dejn tad-Dwana jiġi dovut fuq prodotti mpurtati mill-ġdid wara l-ipproċessar barra minn Malta, dawn il-hlasijiet li ġejjin għandhom ikunu dovuti:

(a) id-dazji fuq l-importazzjoni fuq il-prodotti kompensanti jew l-

oġġetti fi stat mhux mibdul imsemmija fil-paragrafu 1 ta' dan l-Artikolu, kalkolati skond l-Artikoli 121 u 122; u

(b) id-dazji fuq l-importazzjoni fuq prodotti importati mill-ġdid wara l-ipproċessar barra minn Malta, li l-ammonti tagħhom għandhom jiġu kalkolati skond id-disposizzjonijiet li għandhom x'jaqsmu mal-proċedura ta' proċessar għall-estern, fuq l-istess kundizzjonijiet li kienu japplikaw, kieku il-prodotti esportati taht il-proċedura ta' l-aħhar kienu rilaxxjati għaċ-ċirkolazzjoni hielsa qabel ma kienet tkun saret din l-esportazzjoni.

V. Disposizzjonijiet speċjali għas-sistema tar-rifużjoni.

Artikolu 124

1. Is-sistema tar-rifużjoni tista' tiġi wżata għall-oġġetti kollha. Madankollu, ma għandhiex tkun użata fejn fil-mument tad-dikjarazzjoni għar-rilaxx għaċ-ċirkolazzjoni hielsa jiġi aċċettat illi:

- l-oġġetti mpurtati huma suġġetti għar-restrizzjonijiet kwantitattivi fuq l-importazzjoni,
- miżura tat-tariffa ġewwa l-kwoti tiġi applikata għall-oġġetti mpurtati,
- ikunu ġew stabbiliti hlas lura jew taxxa fuq l-esportazzjoni għall-prodotti kompensanti.

2. Barra minn hekk, l-ebda rimborż tad-dazji fuq l-importazzjoni bis-sistema tar-rifużjoni ma għandu jkun possibbli jekk, fil-mument li d-dikjarazzjoni għall-esportazzjoni tal-prodotti kompensanti tiġi aċċettata, dawn il-prodotti jkunu suġġetti għal hlas lura jew għal taxxa fuq l-esportazzjoni li tkun ġiet stabbilita għalihom.

3. Jistghu jiġu stabbiliti derogi mill-paragrafi 1 u 2 mill-Kontrollur.

Artikolu 125

1. Id-dikjarazzjoni għar-rilaxx għaċ-ċirkolazzjoni hielsa għandha tindika illi qieghda tiġi wżata is-sistema tar-rifużjoni u għandha tipprovdi l-partiklaritajiet ta' l-awtorizzazzjoni.

2. Fuq it-talba tal-Kontrollur, l-awtorizzazzjoni msemmija għandha tiġi mwahhla mad-dikjarazzjoni tar-rilaxx għaċ-ċirkolazzjoni hielsa.

Artikolu 126

Bis-sistema tar-rifużjoni, ma għandhomx japplikaw l-Artikolu 115(1)(b), (3) u (5), l-Artikolu 118(3) u l-Artikoli 120, 121 u 129.

Artikolu 127

L-esportazzjoni temporanja ta' prodotti kompensanti imwettqa kif provvdut fl-Artikolu 123(1) ma ghandhiex tiġi kunsidrata bhala esportazzjoni skond it-tifsira ta' l-Artikolu 128 ghajr jekk dawn il-prodotti ma jkunux importati mill-ġdid għewwa Malta fil-perijodu taż-żmien stipulat fl-awtorizzazzjoni.

Artikolu 128

1. Il-possessor ta' awtorizzazzjoni jista' jitlob il-hlas lura jew ir-remissjoni tad-dazju fuq l-importazzjoni fejn jista' jistabbilixxi għas-sodisfazzjon tal-Kontrollur illi l-oġġetti mpurtati rilaxxjati għaċ-ċirkolazzjoni hielsa taht is-sistema ta' rifużjoni fil-forma ta' prodotti kompensanti jew oġġetti fi stat mhux mibdul ikunu ġew jew:

- esportati; jew

- imqiegħda, bil-hsieb li jiġu sussegwentement esportati, taht il-proċedura tat-transitu, il-proċedura ta' magazzinaġġ tad-Dwana, il-proċedura ta' mportazzjoni temporanja jew il-proċedura ta' proċessar intern (arrangament ta' sospensjoni), jew f'żona hielsa jew f'mahżen hieles, basta izda illi l-kundizzjonijiet kollha għall-użu tal-proċedura jkunu wkoll ġew imwettqa.

2. Bl-iskop li jiġu assenjati t-trattament jew użu kif approvati mid-Dwana imsemmija fit-tieni subinċiż tal-paragrafu 1, il-prodotti kompensanti jew l-oġġetti fi stat mhux mibdul għandhom jiġu kunsidrati li huma oġġetti mhux Maltin.

3. Il-perijodu taż-żmien li fih għandha ssir l-applikazzjoni għall-hlas lura għandu jiġi stabbilit mill-Kontrollur.

4. Minghajr preġudizzju għall-punt (a) ta' l-Artikolu 122, fejn il-prodotti kompensanti jew l-oġġetti fi stat mhux mibdul imqiegħda taht proċedura tad-Dwana jew f'żona hielsa jew f'mahżen hieles skond il-paragrafu 1 jiġu rilaxxjati għaċ-ċirkolazzjoni hielsa, l-ammont ta' dazji fuq l-importazzjoni mħallsa lura jew rimess għandu jiġi kunsidrat li jikkostitwixxi l-ammont tad-dejn tad-Dwana.

VI. Disposizzjonijiet oħra

Artikolu 129

Il-proċedura ta' proċessar intern, li tapplika s-sistema tas-sospensjoni għandha tapplika wkoll sabiex il-prodotti kompensanti jkunu jistgħu jikkwalifikaw għall-eżenzjoni mid-dazji fuq l-esportazzjoni li tahtom jistgħu jaqgħu prodotti identiċi miksuba minn oġġetti Maltin minflok oġġetti mpurtati.

E. Proċessar taht il-kontroll tad-Dwana

Artikolu 130

Il-proċedura għall-proċessar taht il-kontroll tad-Dwana għandha tippermetti oġġetti mhux Maltin li jintużaw f'Malta f'operati li jbidlulhom in-natura jew l-istat tagħhom, minghajr ma jkunu soġġetti għad-dazji fuq l-importazzjoni jew il-miżuri tal-politika kummerċjali, u għandhom jippermettu lill-prodotti li jirriżultaw minn dawn l-operati li jiġu rilaxxjati għaċ-ċirkolazzjoni hiċsa bir-rata ta' dazju fuq l-importazzjoni li tixirqilhom. Dawn il-prodotti għandhom jissejhu prodotti proċessati.

Artikolu 131

L-Anness A tal-Kodiċi tad-Dwana jagħti listi tal-każi li fihom tista' tintuża l-proċedura għall-proċessar taht il-kontroll tad-Dwana.

Artikolu 132

L-applikazzjoni ta' l-awtorizzazzjoni tal-Kontrollur għall-proċessar taht il-kontroll tad-Dwana għandha ssir mill-persuna li twettaq l-ipproċessar jew li tirranġa li titwettaq.

Artikolu 133

L-awtorizzazzjoni għandha tinghata biss:

- (a) lil persuni stabbiliti f'Malta;
- (b) fejn l-oġġetti għall-importazzjoni jistgħu jkunu identifikati fil-prodotti proċessati;
- (ċ) fejn, wara l-ipproċessar, l-oġġetti ma jistgħux jergħu jingiebu ekonomikament għad-deskrizzjoni jew stat tagħhom bħal ma kienu meta ġew mqiegħda taht il-proċedura;
- (d) fejn l-użu tal-proċedura ma tistax tirriżulta f'ċirkomvenzjoni ta' l-effett ta' l-oġġetti fejn għandhom x'jaqsmu l-origini u r-restrizzjonijiet kwantitattivi applikabbli għall-oġġetti importati;
- (e) fejn il-kundizzjonijiet meħtieġa għall-proċedura sabiex jgħinu fil-holqien jew iż-żamma ta' attivitá ta' proċessar f'Malta jiġu mwettqa minghajr ma jaffettwaw b'mod żvantaġġuż l-interessi essenzjali ta' produttori Maltin ta' oġġetti simili. Il-każi li fihom il-kundizzjonijiet ekonomiċi jitqiesu li jkunu ġew imwettqa jistgħu jiġu stabbiliti mill-Kontrollur.

Artikolu 134

L-Artikolu 118 (1), (2) u (4) u l-Artikolu 119 ghandhom japplikaw *mutatis mutandis*.

Artikolu 135

Fejn ikun dovut dejn tad-Dwana fuq oġġetti fi stat mhux mibdul jew fuq prodotti li jkunu qeghdin fi stat intermedjarju fl-ipproċessar meta mqabbla ma' dak provvdut fl-awtorizzazzjoni, l-ammont ta' dan id-dejn ghandu jiġi stabbilit a bażi tal-elementi tal-oġġetti tal-ħlasijiet xierqa għall-oġġetti mpurtati fil-mument tal-aċċettazzjoni tad-dikjarazzjoni li ghandha x'taqsam mat-tqeghid ta' l-oġġetti fuq il-proċedura għall-proċessar taht il-kontroll tad-Dwana.

Artikolu 136

Fejn l-oġġetti mpurtati jkunu kwalifikaw għal trattament favorevoli tat-tariffa meta jkunu ġew imqiegħda taht il-proċedura għall-proċessar taht il-kontroll tad-Dwana, u dan it-trattament favorevoli tat-tariffa huwa applikabbli għal prodotti identiċi għall-prodotti rilaxxjati għaċ-ċirkolazzjoni ħielsa, id-dazji fuq l-importazzjoni li għalihom il-prodotti proċessati huma soġġetti għandhom jiġu kalkolati bl-applikazzjoni tar-rata tad-dazju applikabbli skond dak it-trattament.

F. Importazzjoni temporanja

Artikolu 137

Il-proċedura dwar l-importazzjoni temporanja ghandha tippermetti l-użu f'Malta, b'solliev totali jew parzjali mid-dazji fuq l-importazzjoni u mingħajr ma jkunu soġġetti għall-miżuri tal-politika kummerċjali, ta' oġġetti mhux Maltin maħsuba għall-espportazzjoni mill-ġdid mingħajr ma jkunu ġew soġġetti għal xi bidla għajr id-deprezzament normali minhabba l-użu tagħhom.

Artikolu 138

L-awtorizzazzjoni għal importazzjoni temporanja ghandha tiġi konċessa mill-Kontrollur fuq it-talba tal-persuna li tuża l-oġġetti jew tirranġa li jintużaw.

Artikolu 139

Il-Kontrollur ghandu jirrifjuta li jawtorizza l-użu tal-proċedura tal-importazzjoni temporanja fejn ma jkunx possibbli illi jiżgura li jiġu identifikati l-oġġetti mpurtati.

Madankollu, il-Kontrollur jista' jawtorizza l-użu tal-proċedura ta' importazzjoni temporanja mingħajr ma jiżgura illi l-oġġetti jistgħu jiġu identifikati fejn, minhabba n-natura ta' l-oġġetti jew l-operati li jridu jitwettqu, in-nuqqas ta' miżuri ta' identifikazzjoni ma jwassalx għal lok ta' xi abbuż tal-proċedura.

Artikolu 140

1. Il-Kontrollur għandu jistabbilixxi il-perijodu taż-żmien li fih l-oġġetti mpurtati għandhom ikunu ġew esportati mill-ġdid jew assenjati trattament jew użu ġdid kif approvati mid-Dwana. Dan il-perijodu taż-żmien għandu jkun twil biżżejjed sabiex jintlaħaq l-għan ta' l-użu awtorizzat.

2. Minghajr preġudizzju għall-perijodi speċjali ta' żmien stjuat skond l-Artikolu 141, il-perijodu taż-żmien massimu li fih l-oġġetti jistgħu jibqgħu taht il-proċedura ta' importazzjoni temporanja għandu jkun ta' 24 xahar. Madankollu, il-Kontrollur jista' jistabbilixxi perijodi inqas taż-żmien bi ftehim mal-persuna konċernata.

3. Izda, fejn ċirkostanzi eċċezzjonali hekk jitolbu, il-Kontrollur jista', fuq it-talba tal-persuna konċernata u f'limiti raġonevoli, itawwal il-perijodi taż-żmien msemmija fil-paragrafi 1 u 2 sabiex jippermetti l-użu awtorizzat.

Artikolu 141

Il-każ u l-kundizzjonijiet speċjali li tahtom tista' tintuża l-proċedura ta' importazzjoni temporanja b'solliev totali mid-dazji fuq l-importazzjoni għandhom jiġu stabbiliti mill-Kontrollur.

Artikolu 142

1. L-użu tal-proċedura ta' importazzjoni temporanja b'solliev parzjali mid-dazji fuq l-importazzjoni għandu jiġi konċess fuq oġġetti li ma jkunux koperti mid-disposizzjonijiet adottati skond l-Artikolu 141 jew li jkunu koperti minn dawn id-disposizzjonijiet izda ma jissodisfawx il-kundizzjonijiet stipulati fih għall-konċessjoni ta' importazzjoni temporanja b'solliev totali.

2. Il-lista ta' l-oġġetti li għalihom tista' ma tintużax il-proċedura ta' importazzjoni temporanja b'solliev parzjali mid-dazji fuq l-importazzjoni għandha issir mill-Kontrollur.

Artikolu 143

1. L-ammont ta' dazji fuq l-importazzjoni pagabbli fuq oġġetti imqiegħda taht proċedura ta' importazzjoni temporanja b'solliev parzjali mid-dazji fuq l-importazzjoni għandu jkun ta' 3%, għal kull xahar jew frazzjon ta' xahar li matulhom l-oġġetti jkunu ġew imqiegħda taht il-proċedura ta' mportazzjoni temporanja b'solliev parzjali, ta' l-ammont ta' dazji li kien ikollu jithallas fuq l-oġġetti msemmija li kieku l-oġġetti ġew rilaxxjati għaċ-ċirkolazzjoni hielsa fid-data li fiha kienu mqiegħda taht il-proċedura ta' importazzjoni temporanja.

2. L-ammont tad-dazji fuq l-importazzjoni dovut li għamdu jithallas m'għandux jaqbeż dak illi kien ikun mitlub li jiġi mhallas li kieku l-oġġetti inkwistjoni kienu rilaxxjati għaċ-ċirkolazzjoni hielsa fid-data li fiha kienu ġew

imqiegħda taħt il-proċedura ta' importazzjoni temporanja, bl-esklużjoni mill-kontijiet ta kull imghax li jista' jkun applikabbli.

3. It-trasferiment tad-drittijiet u ta' l-obbligi li johorġu mill-proċedura ta' importazzjoni temporanja b'mod konformi ma' l-Artikolu 90 ma għandux ifisser illi jridu jiġu applikati l-istess arranġamenti ta' sollied għal kull wieħed mill-perijodi taż-żmien ta' użu li għandhom jiġu kunsidrati.

4. Fejn it-trasferiment imsemmi fil-paragrafu 3 isir b'sollied parzjali għaż-żewġ persuni awtorizzati li jużaw il-proċedura fl-istess xahar, il-possessur ta' l-awtorizzazzjoni tal-bidu għandu jkun responsabbli li jhallas l-ammont tad-dazji fuq l-importazzjoni misthoqqa tul dak ix-xahar kollu.

Artikolu 144

1. Fejn huwa dovut dejn tad-Dwana fuq oġġetti mpurtati, l-ammont ta' dan id-dejn għandu jiġi stabbilit a bażi ta' l-elementi ta' taxxa xierqa għal dawk l-oġġetti fil-mument ta' l-aċċettazzjoni tad-dikjarazzjoni li tqiegħdom taħt il-proċedura ta' mportazzjoni temporanja. Iżda, fejn id-disposizzjonijiet ta' l-Artikolu 141 hekk jipprovd, l-ammont tad-dejn għandu jiġi stabbilit a bażi ta' l-elementi tat-taxxa xierqa għall-oġġetti nkwestjoni fil-mument msemmi fl-Artikolu 214.

2. Fejn, għal raġuni ohra għajr it-tqegħid ta' l-oġġetti taħt il-proċedura ta' mportazzjoni temporanja b'sollied parzjali mid-dazji fuq l-importazzjoni, id-dejn tad-Dwana jiġi dovut fuq l-oġġetti imqiegħda taħt il-proċedura msemmija, l-ammont ta' dan id-dazju għandu jkun daqs id-differenza bejn l-ammont tad-dejn kalkolat skond il-paragrafu 1 u dak pagabbli skond l-Artikolu 143.

G. Proċessar għall-estern

I. Ġenerali

Artikolu 145

1. Il-proċedura ta' proċessar għall-estern għandha, mingħajr preġudizzju għad-disposizzjonijiet li jirregolaw l-oqsma speċifiċi li għandhom x'jaqsmu mas-sistema ta' skambju standard stipulata fl-Artikoli 154 sa 159 jew fl-Artikolu 123, tippermetti illi oġġetti Maltin jiġu esportati temporanjament minn Malta sabiex jgħaddu minn operati ta' proċessar u illi l-prodotti li jirriżultaw minn dawn l-operati jiġu rilaxxjati għaċ-ċirkolazzjoni hielsa b'sollied totali jew parzjali mid-dazji fuq l-importazzjoni.

2. L-esportazzjoni temporanja ta' oġġetti Maltin għandha tfisser l-applikazzjoni tad-dazji fuq l-esportazzjoni, tal-miżuri tal-politika kummerċjali u formalitajiet l-ohra għall-hruġ ta' oġġetti Maltin minn Malta.

3. F'dawn l-Artikoli, jekk kemm-il darba l-kuntest ma jkunx jeħtieġ xorta

oħra:

"oġġetti għal esportazzjoni temporanja" tfisser l-oġġetti mqieghda taħt proċedura ta' proċessar għall-estern;

"operati ta' proċessar" tfisser l-operati msemmija fl-ewwel, it-tieni u t-tielet subinċizi ta' l-Artikolu 114 (2) (iii);

"prodotti kompensanti" tfisser il-prodotti kollha li jirriżultaw mill-operati tal-ipproċessar;

"rata ta' produzzjoni" tfisser il-kwantità jew il-persentaġġ ta' prodotti kompensanti miksuba mill-ipproċessar ta' kwantità msemmija ta' oġġetti għall-esportazzjoni temporanja.

Artikolu 146

1. Il-proċedura ta' proċessar għall-estern ma hix miftuha għall-oġġetti Maltin:

- li l-esportazzjoni tagħhom tagħti lok għall-hlas lura jew remissjoni mid-dazji fuq l-importazzjoni,

- li, qabel l-esportazzjoni, jkunu rilaxxjati għaċ-ċirkolazzjoni hielsa b'solliev totali mid-dazji fuq l-importazzjoni skond l-użu aħhari tagħhom, għat-tul taż-żmien kollu li fih jibqghu japplikaw il-kundizzjonijiet tal-konċessjoni ta' dan is-solliev.

2. Madankollu, jistgħu jiġu stabbiliti mill-Kontrollur derogi mit-tieni subinċiz tal-paragrafu 1.

II. Il-konċessjoni ta' l-awtorizzazzjoni

Artikolu 147

1. L-applikazzjoni għall-awtorizzazzjoni tal-Kontrollur għall-użu tal-Proċedura ta' Proċessar għall-Estern għandha ssir mill-persuna li tirranġa għat-twettiq ta' l-operati tal-ipproċessar.

2. Mingħajr preġudizzju għall-Artikolu 147(1), tista' wkoll tiġi konċessa mill-Kontrollur awtorizzazzjoni għall-użu tal-proċedura ta' proċessar għall-estern lil persuna oħra għajr dik msemmija fil-Paragrafu 1 dwar għal oġġetti ta' oriġini Maltija skond it-Titolu II, Kapitolu 2, Taqsima 1, fejn l-operat tal-ipproċessar jikkonsisti fl-inkorporazzjoni ta' dawn l-oġġetti f'oġġetti miksuba barra minn Malta u mportati bhala prodotti kompensanti, basta iżda illi l-użu tal-proċedura jgħin il-promozzjoni tal-bejgħ ta' l-oġġetti għall-esportazzjoni mingħajr ma jaffettwa b'mod żvantaġġuż l-interessi essenzjali tal-produtturi Maltin ta' prodotti identiċi jew simili għall-prodotti kompensanti importati.

Il-każi li fihom u l-arranġamenti li taħthom għandu japplika s-sub-paragrafu ta' qabel għandhom jiġu stabbiliti mill-Kontrollur.

Artikolu 148

L-awtorizzazzjoni għandha tiġi konċessa biss:

(a) lil persuni stabbiliti f'Malta;

(b) (i) fejn huwa kunsidrat li jkun possibbli li jiġi stabbilit illi l-prodotti kompensanti rriżultaw mill-ipproċessar ta' l-oġġetti għall-esportazzjoni temporanja.

(ii) il-każi li fihom japplikaw id-derogi mis-sub-paragrafu b(i) jistgħu japplikaw u l-kundizzjonijiet li taħthom id-derogi għandhom japplikaw għandhom jiġu stabbiliti mill-Kontrollur;

(ċ) fejn l-awtorizzazzjoni għall-użu ta' proċessar għall-estern ma twassalx għal hsara serja lill-interessi essenzjali tal-produtturi Maltin (kundizzjonijiet ekonomiċi).

III. Thaddim tal-proċedura

Artikolu 149

1. Il-Kontrollur għandu jispeċifika l-perijodu taż-żmien li fih il-prodotti kompensanti għandhom jiġu importati ġewwa Malta. Hu jista' jtaqwal dan il-perijodu ta' żmien fuq is-sottomissjonijiet ta' talba sostanzjata kif misthoqq mill-possessur ta' l-awtorizzazzjoni.

2. Il-Kontrollur jista' jistabbilixxi jew ir-rata tal-produzzjoni mit-thaddim jew, fejn meħtieġ, il-metodu li jiddetermina din ir-rata.

Artikolu 150

1. Is-solliev totali jew parzjali mid-dazji fuq l-importazzjoni provduti fl-Artikolu 151(1) għandu jiġi konċess biss fejn il-prodotti kompensanti jiġu dikjarati għar-rilaxx għaċ-ċirkolazzjoni hielsa f'isem jew għan-nom ta':

(a) possessur ta' l-awtorizzazzjoni,

jew

(b) kull persuna oħra stabbilita f'Malta basta iżda illi din il-persuna tkun kisbet il-kunsens tal-possessur ta' l-awtorizzazzjoni u li l-kundizzjonijiet tal-awtorizzazzjoni jiġu mwettqa.

2. Is-solliev totali jew parzjali mid-dazji fuq l-importazzjoni provduti fl-

Artikolu 151 ma ghandhomx jigu konċessi fejn xi wahda mill-kundizzjonijiet jew obbligi li ghandhom x'jaqsmu ma' proċessar għall-estern ma tiġix imwettqa, sakemm ma jiġix stabbilit illi n-nuqqasijiet ma jhallu ebda effett sinifikanti fuq it-thaddim korrett tal-proċedura msemmija.

Artikolu 151

1. Is-solliev totali jew parzjali mid-dazji fuq l-importazzjoni provduti fl-Artikolu 145 ghandhom isiru bit-tnaqqis mill-ammont tad-dazji fuq l-importazzjoni applikabbli għall-prodotti kompensanti rilaxxjati fiċ-ċirkolazzjoni hielsa, ta' l-ammont tad-dazji fuq l-importazzjoni li kien ikun applikabbli fl-istess jum għall-oġġetti għal esportazzjoni temporanja li kieku ġew importati f'Malta mill-pajjiż li fih ikunu għaddew mill-hidma tal-ipproċessar jew l-aħħar hidma ta' proċessar.

2. L-ammont li jrid jiġi mnaqqas skond il-paragrafu 1 ta' dan l-Artikolu għandu jiġi kalkolat a bazi tal-kwantità u n-natura ta' l-oġġetti msemmija fid-data ta' l-aċċettazzjoni tad-dikjarazzjoni li tqeghidhom taht il-proċedura ta' proċessar għall-estern u a bazi tal-oġġetti ta' hlasijiet ohra applikabbli għalihom fid-data ta' l-aċċettazzjoni tad-dikjarazzjoni li għandha x'taqsam mar-rilaxx tal-prodotti kompensanti għaċ-ċirkolazzjoni hielsa.

3. Il-valur ta' l-oġġetti għall-esportazzjoni temporanja għandu jkun dak kunsidrat għal dawk l-oġġetti biex jiġi stabbilit il-valur tad-Dwana tal-prodotti kompensanti skond l-Artikolu 32(1)(b)(i) jew, jekk il-valur ma jistax jiġi stabbilit b'din il-manjiera, id-differenza bejn il-valur tad-Dwana tal-prodotti kompensanti u l-ispejjeż ta' proċessar stabbiliti b'mezzi raġjonevoli.

4. Izda

- l-ispejjeż tat-tagħbija, tal-ġarr u ta' l-assikurazzjoni minfuqa fuq iċ-ċaqliq ta' l-oġġetti għal esportazzjoni temporanja minn Malta lejn il-fond tal-proċessuri ma għandux jiġi kunsidrat fil-kalkolu ta' l-ammont li jrid jiġi mnaqqas;

- fejn, qabel ma jitqiegħdu taht proċedura ta' proċessar għall-estern, l-oġġetti fuq esportazzjoni temporanja ikunu ġew rilaxxjati għaċ-ċirkolazzjoni hielsa b'rata mnaqqsa bis-saħħa ta' l-użu aħhari tagħhom, u sakemm tissokta l-applikazzjoni tal-kundizzjonijiet għall-konċessjoni tar-rata mnaqqsa, l-ammont li jrid jiġi mnaqqas għandu jkun l-ammont tad-dazju fuq l-importazzjoni attwalment intaxxat meta l-oġġetti kienu rilaxxjati għaċ-ċirkolazzjoni hielsa.

5. Fejn l-oġġetti fuq esportazzjoni temporanja setgħu jikkwalifikaw mar-rilaxx għaċ-ċirkolazzjoni hielsa għal rata ta' dazju mnaqqsa jew żero bis-saħħa ta' l-użu aħhari tagħhom, dik ir-rata għandha tittiched f'kunsiderazzjoni, basta izda illi l-oġġetti jkunu għaddew minn hidma konsistenti ma' dan l-użu aħhari fil-pajjiż

fejn ikun thaddem il-proċess jew fejn tkun saret l-ahhar hidma.

Artikolu 152

1. Fejn il-ghan tat-thaddim ta' proċessar huwa t-tiswija tal-oġġetti fuq esportazzjoni temporanja, dawn għandhom jiġu rilaxxajati għaċ-ċirkolazzjoni hielsa b'solliev totali mid-dazji fuq l-importazzjoni, fejn jiġi stabbilit għas-sodisfazzjon tal-Kontrollur illi l-oġġetti ġew imsewwija minghajr hlas, jew minhabba obbligi kontrattwali u statutorji li johorġu minn garanzija jew minhabba difett fil-manifattura.

2. Il-paragrafu (1) ta' dan l-Artikolu m'għandux japplika fejn ikun ġie kunsidrat id-difett fil-mument meta l-oġġetti nkwestjoni kienu rilaxxjati għall-ewwel darba għaċ-ċirkolazzjoni hielsa.

Artikolu 153

Fejn il-ghan tat-thaddim ta' proċessar huwa t-tiswija ta' l-oġġetti fuq esportazzjoni temporanja u din it-tiswija ssir bil-prospett ta' hlas, is-solliev parzjali mid-dazji fuq l-importazzjoni provdut fl-Artikolu 145 għandu jiġi konċess billi jiġi stabbilit l-ammont ta' dazji applikabbli a bażi ta' l-elementi tat-tassazzjoni li jghoddu għall-prodotti kompensanti fid-data ta' l-aċċettazzjoni tad-dikjarazzjoni għar-rilaxx għaċ-ċirkolazzjoni hielsa ta' dawn il-prodotti u jittiehed f'kunsiderazzjoni, bhala l-valur tad-Dwana, ammont ugwali għall-ispejjeż tat-tiswija, basta iżda illi dawn l-ispejjeż jirrapprezentaw il-kunsiderazzjoni waħdanija provduta mill-possessor ta' l-awtorizzazzjoni u ma jkunux influwenzati b'xi rabtiet bejn il-possessor u l-operatur.

Bhala deroga mill-Artikolu 151, il-Kontrollur jista' jstabbilixxi l-każi li fihom l-oġġetti jistgħu jiġu rilaxxjati għaċ-ċirkolazzjoni hielsa u l-kundizzjonijiet speċifiċi għalihom wara operat ta' proċessar għall-estern, bl-ispejjeż tat-thaddim ta' proċessar jittiehdu f'kunsiderazzjoni bhala bażi għall-stima bil-ghan li tiġi applikata t-Tariffa Maltija tad-Dwana.

IV Proċessar għall-estern bl-użu tas-sistema ta' skambju *standard*

Artikolu 154

1. Taht il-kundizzjonijiet stabbiliti f'din il-Parti IV li huma applikabbli b'zieda mad-disposizzjonijiet ta' qabel, is-sistema ta' skambju *standard* għandha tippermetti illi prodott importat, minn issa 'l quddiem imsejjah "prodott ta' sostituzzjoni" jista' jissostitwixxi prodott kompensanti.

2. Il-Kontrollur għandu jippermetti li tiġi wżata s-sistema ta' skambju *standard* fejn it-thaddim ta' proċessar jinvolvi t-tiswija ta' oġġetti Maltin.

3. Minghajr preġudizzju għall-Artikolu 159, id-disposizzjonijiet applikabbli għall-prodotti kompensanti għandhom japplikaw ukoll għal prodotti

ta' sostituzzjoni.

4. Il-Kontrollur ghandu, taht il-kundizzjonijiet li jippreskrivi, jippermetti illi jigu importati prodotti ta' sostituzzjoni qabel ma jigu esportati l-oġġetti ghal esportazzjoni temporanja (l-importazzjoni minn qabel ta' sostituzzjoni).

Fil-każ ta' importazzjoni minn qabel ta' sostituzzjoni, ghandha tiġi provduta garanzija sabiex tkopri l-ammont ta' dazji fuq l-importazzjoni.

Artikolu 155

1. Il-prodotti ta' sostituzzjoni ghandu jkollhom l-istess klassifika ta' tariffa, ikunu ta' l-istess kwalità kummerċjali u jippossjedu l-istess karatteristiċi tekniċi bhal l-oġġetti ghal esportazzjoni temporanja li kicku dawn ta' l-aħħar tkun saritilhom it-tiswija inkwistjoni.

2. (i) Fejn l-oġġetti ghal esportazzjoni temporanja jigu wżati qabel l-esportazzjoni, il-prodotti ta' sostituzzjoni iridu wkoll ikunu wżati u ma jistghux ikunu prodotti godda.

(ii) Madankollu, il-Kontrollur jista' jikkonċedi derogi minn dan l-Artikolu jekk il-prodott ta' sostituzzjoni jkun ġie fornit minghajr hlas jew minhabba xi obbligu kontrattwali jew statutorju li johroġ minn garanzija jew minhabba xi difett fil-manifattura.

Artikolu 156

Skambju standard ghandu jiġi awtorizzat biss fejn huwa possibbli li jiġi verifikat illi l-kundizzjonijiet stipulati fl-Artikolu 155 ġew imwettqa.

Artikolu 157

1. Fil-każ ta' l-importazzjoni minn qabel, l-oġġetti ghall-esportazzjoni ghandhom jigu esportati temporanjament fi żmien xahrejn mid-data ta' l-aċċettazzjoni mill-Kontrollur tad-dikjarazzjoni li ghandha x'taqsam mar-rilaxx tal-prodotti ta' sostituzzjoni ghal ċirkolazzjoni hielsa.

2. Izda, fejn ċirkostanzi eċċezzjonali hekk jitolbu, il-Kontrollur jista', fuq it-talba tal-persuna konċernata, itawwal f'limiti raġjonevoli l-perijodu taż-żmien imsemmi fil-paragrafu (1) ta' dan l-Artikolu.

Artikolu 158

Fil-każ ta' importazzjoni minn qabel u fejn jiġi applikat l-Artikolu 151, l-ammont li jrid jiġi mnaqqas ghandu jiġi stabbilit a bażi ta' l-oġġetti tal-hlas dovut applikabbli ghall-oġġetti fuq esportazzjoni temporanja fid-data ta' l-aċċettazzjoni tad-dikjarazzjoni li tqieghdom taht il-proċedura.

Artikolu 159

L-Artikolu 147(2) u l-Artikolu 148(b) ma għandhomx japplikaw fil-kuntest ta' skambju *standard*.

V. Disposizzjoni oħra

Artikolu 160

Il-proċeduri provduti fil-qafas ta' proċessar għall-estern għandhom japplikaw ukoll għall-għanijiet ta' l-implimentazzjoni tal-miżuri tal-politika kummerċjali komuni ta' mingħajr tariffa.

Taqsim 4

Esportazzjoni

Artikolu 161

1. Il-proċedura ta' l-esportazzjoni għandha tippermetti lil oġġetti Maltin li jhorgu minn Malta. L-esportazzjoni għandha tikkonsisti fl-applikazzjoni tal-formalitajiet tal-hruġ, inklużi l-miżuri tal-politika kummerċjali u, fejn xieraq, id-dazji fuq l-esportazzjoni.

2. Bl-eċċezzjoni ta' l-oġġetti mqieghda taht il-proċedura ta' proċessar għall-estern jew proċedura ta' transitu skond l-Artikolu 163, u mingħajr preġudizzju għall-Artikolu 164, l-oġġetti kollha Maltin maħsuba għall-esportazzjoni għandhom jitqieghdu taht il-proċedura ta' l-esportazzjoni.

3. Il-każ li fih l-oġġetti li jkunu sejrjn jhorgu minn Malta ma jkunux soġġetti għal dikjarazzjoni ta' l-esportazzjoni u l-kundizzjonijiet marbuta magħhom għandhom jiġu stabbiliti mill-Kontrollur.

4. Id-dikjarazzjoni għall-esportazzjoni trid tiġi depożitata mat-Taqsim tal-Proċeduri Ekonomiċi tad-Dwana. Id-derogi għandhom jiġu stabbiliti mill-Kontrollur.

Artikolu 162

Ir-rilaxx għall-esportazzjoni għandu jiġi konċess bil-kundizzjoni illi l-oġġetti msemmija jhorgu minn Malta fl-istess kundizzjoni bħal meta tkun giet aċċettata d-dikjarazzjoni ta' l-esportazzjoni.

Taqsim 5

Transitu intern

Artikolu 163

1. Il-proċedura tat-transitu intern għandha, taht il-kundizzjonijiet stipulati fil-paragrafi 2 sa 4, tippermetti ċ-ċaqliq ta' oġġetti Maltin minn punt għall-iehor għewwa Malta li jkunu għaddejnin minn ġot-territorju ta' pajjiż iehor mingħajr bdil fl-istatus tagħhom tad-Dwana. Din id-disposizzjoni għandha tkun mingħajr preġudizzju għall-applikazzjoni ta' l-Artikolu 91(1)(b).

2. Iċ-ċaqliq imsemmi fil-paragrafu 1 jista' jsehh jew:

(a) taht il-proċedura ta' transitu intern, basta iżda illi din il-possibilità tkun provduta fi ftehim internazzjonali;

(b) taht il-kopertura ta' karne TIR (Konvenzjoni TIR);

(ċ) taht il-kopertura ta' karne ATA wżat bhala dokument tat-transitu;

(d) bil-posta (inkluża l-posta bil-pakkett). 3. Fil-każ imsemmi fil-paragrafu 2 (a), għandhom japplikaw mutatis mutandis l-Artikoli 92, 94, 95, 96 u 97. 4. Fil-każijiet imsemmija fil-paragrafu 2(b) sa (d) l-oġġetti għandhom iżommu l-istatus tagħhom tad-Dwana biss jekk dan l-istatus jiġi stabbilit taht il-kundizzjonijiet u fil-forma stipulata mid-disposizzjonijiet adottati mill-Kontrollur.

Artikolu 164

Il-kundizzjonijiet li tahtom l-oġġetti Maltin jistgħu jiċċaqalqu, mingħajr ma jkunu soġġetti għal proċedura tad-Dwana, minn punt għall-iehor fit-territorju tad-Dwana ta' Malta u temporanjament barra minn dak it-territorju mingħajr bidla fl-istatus tagħhom tad-Dwana għandhom jiġu stabbiliti mill-Kontrollur.

Artikolu 165

Il-proċedura ta' transitu intern għandha wkoll tapplika fejn ikun hemm disposizzjoni espressa għall-applikazzjoni tagħha.

KAPITOLU 3

TIPI OHRA TA' TRATTAMENT JEW UŻU KIF APPROVATI MID-DWANA

Taqsim 1

Żoni hielsa u mhażen hielsa

A. Ġenerali

Artikolu 166

Iż-żoni hielsa u l-imhażen hielsa għandhom jagħmlu parti minn Malta jew minn fondi lokati f'dan it-territorju u separati mill-bqija tiegħu li fihom:

(a) l-oġġetti mhux Maltin jiġu meqjusa, għall-għan tad-dazji fuq l-importazzjoni u l-miżuri tal-politika kummerċjali, bhala li mhumiex f'Malta, basta iżda illi ma jiġux rilaxxjati għaċ-ċirkolazzjoni hielsa jew imqieghda taht proċedura oħra tad-Dwana jew użati jew konsumati taht kundizzjonijiet oħra għajr dawk provduti fir-regolamenti tad-Dwana;

(b) l-oġġetti Maltin li għalihom issir disposizzjoni fil-ligijiet nazzjonali li jirregolaw oqsma speċifiċi jikkwalifikaw, bis-saħħa tat-tqegħid tagħhom f'żona hielsa jew f'maħzen hieles, għall-miżuri li normalment għandhom x'jaqsmu ma' l-esportazzjoni ta' l-oġġetti.

Artikolu 167

1. Il-Ministru jista' jinnomina partijiet minn Malta bhala żoni hielsa jew jawtorizza t-twaqqif ta' mhażen hielsa.

2. Il-Ministru għandu jistabbilixxi l-medda koperta minn kull żona. Il-fondi li jridu jiġu nominati bhala mhażen hielsa iridu jiġu approvati mill-Ministru.

3. Bl-eċċezzjoni ta' dawk nominati skond l-Artikolu 168A, iż-żoni hielsa għandhom ikunu reċintati. Il-Ministru għandu jiddefinixxi l-postijiet tad-dhul u tal-hruġ għal kull żona hielsa jew maħzen hieles.

4. It-tluġ ta' kull bini f'żona hielsa għandu jkintieg l-approvazzjoni minn qabel tal-Kontrollur.

Artikolu 168

1. Il-perimetru u l-postijiet tad-dhul u tal-hruġ taż-żoni hielsa, għajr iż-żoni hielsa nominati skond l-Artikolu 168A, u ta' l-imhażen hielsa għandhom ikunu soġġetti għas-sorveljanza ta' l-awtoritajiet tad-Dwana.

2. Il-persuni u l-mezzi tat-trasport li jidhlu jew joħorġu minn żona hielsa jew maħzen hieles jistgħu jiġu soġġetti għal spezzjoni mid-Dwana.

3. L-aċċess għal żona hielsa jew maħzen hieles jista' jiġi miċhud lill-persuni li ma jipprovdex il-garanziji kollha meħtieġa għall-konformità mar-regoli

provvuti fil-liġġiet tad-Dwana.

4. L-awtoritajiet tad-Dwana jistgħu jiċċekkjaw oġġetti li jkunu dichla f'żona hielsa jew mahżen hieles, herġin minnhom jew li jibqgħu fihom. Sabiex dan il-kontroll ikun jista' jitwettaq, kopja tad-dokument tat-trasport, li għandha takkumpanja l-oġġetti herġin jew deklin, għandha tinghata lil, jew tinzamm għad-disposizzjoni ta' l-awtorità tad-Dwana minn kull persuna nominata għal dan l-iskop mill-Kontrollur. Fejn ikunu jinhtieġu dawn il-kontrolli, l-oġġetti għandhom ikunu disponibbli għall-awtoritajiet tad-Dwana.

Artikolu 168A

1. Il-Ministru jista' jinnomina żoni hielsa li fihom jistgħu jitwettqu l-kontrolli u l-formalitajiet tad-Dwana flimkien mad-disposizzjonijiet li jirrigwardaw id-dejn tad-Dwana applikati skond il-htigijiet tal-proċedura ta' l-imhażen tad-Dwana. L-Artikoli 170, 176 u 180 ma għandhomx japplikaw għaż-żoni hielsa hekk nominati.

2. Ir-riferenzi għaż-żoni hielsa fl-Artikoli 37, 38 u 205 ma għandhomx japplikaw għaż-żoni hielsa msemmija fil-paragrafu 1.

B. It-tqegħid ta' l-oġġetti f'żoni hielsa jew imhażen hielsa

Artikolu 169

Kemm oġġetti Maltin u kemm oġġetti mhux Maltin jistgħu jitqiegħdu f'żona hielsa jew f'mahżen hieles. Izda, il-Kontrollur jista' jehtieġ illi l-oġġetti li jgħorru xi periklu jew x'aktarx li jhassru oġġetti oħra jew li, għal raġunijiet oħra, jehtieġu faċilitajiet speċjali għandhom jitqiegħdu f'fond imghammar speċjali biex ikunu jistgħu jiġu jitqiegħdu fih.

Artikolu 170

1. Minghajr preġudizzju għall-Artikolu 168(4), l-oġġetti deklin f'żona hielsa jew f'mahżen hieles ma għandhomx għalfejn ikunu preżentati quddiem l-awtoritajiet tad-Dwana, u lanqas ma jehtieġu d-depożitu ta' dikjarazzjoni tad-Dwana.

2. L-oġġetti għandhom jiġu preżentati quddiem l-awtoritajiet tad-Dwana u għandhom jgħaddu mill-formalitajiet preskritti tad-Dwana biss fejn:

(a) ikunu mqiegħda taht proċedura tad-Dwana li tiġi mhassra meta jidhlu f'żona hielsa jew f'mahżen hieles; izda, fejn il-proċedura tad-Dwana msemmija tippermetti l-eżenzjoni mill-obbligu tal-preżentazzjoni ta' l-oġġetti din il-preżentazzjoni ma għandhiex għalfejn tinhtieġ;

(b) ikunu ġew imqiegħda f'żona hielsa jew f'mahżen hieles fuq l-awtorità ta' deċiżjoni li tikkonċedi l-hlas lura jew ir-remissjoni tad-dazji fuq

l-importazzjoni;

(ċ) jikkwalifikaw għall-mizuri msemmija fl-Artikolu 166(b).

3. Il-Kontrollur jista' jehtieg illi l-oġġetti soġġetti għad-dazji fuq l-esportazzjoni jew għal disposizzjonijiet oħra dwar l-esportazzjoni li jiġu notifikati lid-Dipartiment tad-Dwana.

4. Fuq it-talba tal-parti konċernata, il-Kontrollur għandu jiċċertifika jekk l-oġġetti mqiegħda f'zona hielsa jew f'maħżen hieles humiex ta' l-istatus ta' oġġetti Maltin jew mhux Maltin.

Ċ. It-thaddim ta' zoni hielsa u maħżen hielsa

Artikolu 171

1. Ma għandux ikun hemm limitu għat-tul taż-żmien li fih l-oġġetti jistgħu jibqgħu fiż-zona hielsa jew fl-imhażen hielsa.

2. Għal ċerti oġġetti msemmija fl-Artikolu 166(b) il-Kontrollur jista' jimponi limiti speċifikati ta' żmien.

Artikolu 172

1. Kull attività industrijali, kummerċjali jew ta' servizz għandha tkun awtorizzata f'zona hielsa jew maħżen hieles skond il-kundizzjonijiet stipulati fil-liġijiet tad-Dwana. It-tweqqif ta' dawn l-attivitajiet għandu jkun mgħarraf minn qabel lill-Kontrollur.

2. Il-Kontrollur jista' jimponi ċerti projbizzjonijiet jew restrizzjonijiet fuq l-attivitajiet msemmija fil-paragrafu 1, wara li jikkunsidra n-natura ta' l-oġġetti konċernati jew il-htigijiet ta' sorveljanza tad-Dwana.

3. Il-Kontrollur jista' jipprojbixxi lil persuni li ma jipprovdux il-garanziji meħtieġa skond id-disposizzjonijiet stipulati bil-liġijiet tad-Dwana, milli jwettqu attività f'zona hielsa jew maħżen hieles.

Artikolu 173

Oġġetti mhux Maltin imqiegħda f'zona hielsa jew maħżen hieles jistgħu, waqt li jibqgħu fiż-zona hielsa jew fil-maħżen hieles:

(a) jiġu rilaxxjati għaċ-ċirkolazzjoni hielsa taht il-kundizzjonijiet stipulati b'din il-proċedura jew bl-Artikolu 178;

(b) jgħaddu mill-forom tas-soltu ta' maniġġjar bl-idejn imsemmija fl-Artikolu 109(1), mingħajr awtorizzazzjoni;

(ċ) jitqiegħdu taħt proċedura ta' proċessar intern skond il-kundizzjonijiet stipulati minn din il-proċedura. Madankollu, t-tħaddim tal-ipproċessar għandu jkun suġġett għall-kundizzjonijiet ekonomiċi jekk dawn il-kundizzjonijiet jaffettwaw xi settur speċifiku ta' l-ekonomija f'Malta;

(d) jitqiegħdu taħt proċedura ta' proċessar taħt il-kontroll tad-Dwana taħt il-kundizzjonijiet stipulati minn din il-proċedura;

(e) jitqiegħdu taħt il-proċedura ta' importazzjoni temporanja taħt il-kundizzjonijiet stipulati minn din il-proċedura;

(f) jiġu abbandunati f'idejn il-Gvern skond l-Artikolu 182;

(g) jiġu meqruda, basta iżda illi l-persuna konċernata tforni lill-Kontrollur bit-tagħrif kollu li l-Kontrollur jiġġudika li huwa meħtieġ.

Artikolu 174

Fejn l-oġġetti jitqiegħdu taħt wahda mill-proċeduri msemmija fiċ-(ċ), (d) jew (e) ta' l-Artikolu 173, il-Kontrollur jista' jadatta l-arranġamenti ta' kontroll stipulat, safejn u sakemm ikun meħtieġ li jiehu inkosiderazzjoni l-kundizzjonijiet tat-tħaddim u tas-sorveljanza tad-Dwana fiż-żoni hielsa jew fl-imhażen hielsa.

Artikolu 175

1. Fejn l-Artikoli 173 u 174 ma jiġux applikati, l-oġġetti Maltin u mhux Maltin msemmija fl-Artikolu 166(b) ma għandhomx jiġu konsumati jew użati fiż-żoni hielsa jew fl-imhażen hielsa.

2. Mingħajr preġudizzju għad-disposizzjonijiet applikabbli għall-provvisti jew hażniet, fejn il-proċedura konċernata hekk tipprovdi, il-paragrafu 1 ma għandux jipprekludi l-użu jew konsum ta' l-oġġetti rilaxxjati għaċ-ċirkolazzjoni hielsa jew f'importazzjoni temporanja li għalihom ma tkunx meħtieġa l-applikazzjoni ta' dazji fuq l-importazzjoni jew miżuri ta' politika kummerċjali. F'dan il-każ, ma għandha tinħtieġ l-ebda dikjarazzjoni ta' rilaxx għaċ-ċirkolazzjoni hielsa jew għal importazzjoni temporanja. Din id-dikjarazzjoni għandha, madankollu, tkun meħtieġa jekk dawn l-oġġetti jkunu jridu jiġu addebitati fuq kwota.

Artikolu 176

1. Il-persuni kollha li jwettqu attività li tinvolvi l-magazzinaġġ, it-tħaddim jew l-ipproċessar, jew il-bejgħ jew ix-xiri, ta' l-oġġetti f'żona hielsa jew f'maħzen hieles għandhom idahhlu l-hażniet fir-reġistri fil-forma approvata mill-Kontrollur. L-oġġetti għandhom jiddahhlu fir-reġistri tal-hażniet hekk kif jingiebu fil-fond ta' din il-persuna. Ir-reġistri tal-hażniet għandhom jghinu lill-awtoritajiet tad-Dwana sabiex jidentifikaw l-oġġetti u għandhom jirreġistraw iċ-ċaqliq tagħhom.

2. Fejn l-oġġetti jkunu trasbordati ġewwa zona hielsa, id-dokumenti li għandhom x'jaqsmu mat-thaddim għandhom jibqgħu għad-disposizzjoni ta' l-awtoritajiet tad-Dwana. Il-magazzinaġġ għal perjodu qasir ta' l-oġġetti konnessi mat-trasbord għandu jiġi kunsidrat bħala parti integrali mit-thaddim.

D. Tnehhija ta' l-oġġetti minn żoni hielsa jew imħażen hielsa

Artikolu 177

Mingħajr preġudizzju għad-disposizzjonijiet speċjali adottati skond il-liġijiet tad-Dwana li jirregolaw oqsma speċifiċi, l-oġġetti li jhallu zona hielsa jew mahżen hieles jistgħu jkunu:

- esportati jew esportati mill-ġdid minn Malta, jew
- miġjuba f'parti oħra ta' Malta.

Id-disposizzjonijiet tat-Titolu III, bl-eċċezzjoni ta' l-Artikoli 48 sa 53 sa fejn għandhom x'jaqsmu oġġetti Maltin, għandhom japplikaw għall-oġġetti mdahhlin f'partijiet oħra ta' dan it-territorju minbarra fil-każ ta' l-oġġetti li jhallu din iż-żona bil-baħar jew bl-ajru mingħajr ma jitqieghdu taht il-proċedura tat-transitu jew xi proċedura oħra tad-Dwana.

Artikolu 178

Fejn jkun dovut dejn tad-Dwana fuq oġġetti mhux Maltin u l-valur tad-Dwana ta' dawn l-oġġetti huwa bażat fuq il-prezz attwalment imhallas jew li għad irid jithallas u li jinkludi l-ispejjeż tal-magazzinaġġ jew għall-priservazzjoni ta' l-oġġetti fil-waqt li jibqgħu f'żona hielsa jew mahżen hieles, dawn l-ipejjeż ma għandhomx jiddahhlu fil-valur tad-Dwana jekk jiġu murija separatament mill-prezz attwalment imhallas jew li għad irid jithallas għall-oġġetti.

Artikolu 179

Fejn l-oġġetti imsemmija fl-Artikolu 178 ikunu għaddew, f'żona hielsa jew mahżen hieles, wiehed mill-forom tas-soltu ta' manigġjar bl-idejn skon l-Artikolu 109(1), in-natura tal-oġġetti, il-valur tad-Dwana u l-kwantità li trid titqies sabiex jiġi stabbilit l-ammont tad-dazji fuq l-importazzjoni, għandhom, fuq it-talba tad-dikjarant u basta illi dan il-manigġjar bl-idejn ikun kopert minn awtorizzazzjoni konċessa skond il-paragrafu 2 ta' dan l-Artikolu, ikunu dawk li jkunu ġew meqjusa fir-rigward ta' dawn l-oġġetti, fiż-żmien imsemmi fl-Artikolu 214, daqs li kieku ma jkunux għaddew minn dan il-manigġjar. Iżda, l-Kontrollur jista' jadotta derogi minn din id-disposizzjoni.

Artikolu 180

1. Fejn l-oġġetti jiġu mdahhla jew miġjuba lura f'Malta jew imqiegħda taht proċedura tad-Dwana, iċ-ċertifikat imsemmi fl-Artikolu 170(4) jista' jiġi wżat

bhala prova ta' l-istatus ta' Maltin jew mhux Maltin ta' dawn l-oġġetti.

2. Fejn ma jiġix ippruvat biċ-ċertifikat jew b'xi mezz ieħor illi l-oġġetti għandhom l-istatus ta' Maltin jew mhux Maltin, l-oġġetti għandhom jiġu kunsidrati bhala:

- oġġetti Maltin, għall-ghanijiet ta' l-applikazzjoni tad-dazji fuq l-esportazzjoni u l-liċenzji ta' l-esportazzjoni jew il-miżuri fuq l-esportazzjoni stipulati fil-politika kummerċjali;
- oġġetti mhux Maltin fil-kazijiet l-oħra kollha.

Artikolu 181

L-awtoritajiet tad-Dwana għandhom jissodisfaw ruħhom illi r-regoli li jirregolaw l-esportazzjoni jew l-esportazzjoni mill-ġdid jiġu rispettati fejn l-oġġetti jiġu esportati jew esportati mill-ġdid minn żona hielsa jew maħzen hieles.

Taqsim 2

Esportazzjoni mill-ġdid, qerda u abbandun

Artikolu 182

1. Oġġetti mhux Maltin jistgħu jkunu:

- esportati mill-ġdid;
- meqruda;
- abbandunati f'idejn il-Gvern fejn il-liġijiet nazzjonali jagħmlu disposizzjoni għal dan l-effett.

2. L-esportazzjoni mill-ġdid, għandha fejn xieraq, tinvolvi l-applikazzjoni tal-formalitajiet stipulati għall-oġġetti li jkunu sejrini johorġu barra mill-pajjiż, inklużi l-miżuri tal-politika kummerċjali. Il-Kontrollur jista' jistabbilixxi l-kazijiet li fihom l-oġġetti mhux Maltin jistgħu jitqiegħdu taħt arrangament ta' sospensjoni bil-hsieb li ma jiġux applikati l-miżuri tal-politika kummerċjali fuq l-esportazzjoni.

3. Ghajr f'kazijiet stabbiliti mill-Kontrollur, l-esportazzjoni mill-ġdid jew il-qerda għandhom ikunu sugġetti għal notifika minn qabel tal-Kontrollur. Il-Kontrollur għandu jipprojbixxi l-esportazzjoni mill-ġdid jekk il-formalitajiet jew il-miżuri msemmija fl-ewwel sub-paragrafu tal-paragrafu 2 hekk jipprovdu. Fejn l-oġġetti mqiegħda taħt proċedura ekonomika tad-Dwana huma maħsuba għall-esportazzjoni mill-ġdid, għandha ssir dikjarazzjoni tad-Dwana skond l-Artikoli 59 sa 78. F'dawn il-kazijiet, għandu japplika l-Artikolu 161 (3) u (4). L-abbandun għandu jiġi effettwat skond id-disposizzjonijiet nazzjonali.

4. Il-qerda jew l-abbandun ma ghandhom idahhlu lill-Gvern fl-ebda spejjeż.

5. Kull skart jew *scrap* li jirriżulta mill-qerda ghandu jiġu assenjat trattament jew użu kif approvati mid-Dwana stipulat għal oġġetti mhux Maltin. Huma ghandhom jibqghu taht is-sorveljanza tad-Dwana saż-żmien stipulat fl-Artikolu 37 (2).

TITOLU V

L-OĠĠETTI HERĠIN MINN MALTA

Artikolu 183

L-Oġġetti herġin minn Malta ghandhom ikunu soġġetti għas-sorveljanza tad-Dwana. Huma jistgħu jkunu soġġetti għal kontrolli mill-awtoritajiet tad-Dwana skond id-disposizzjonijiet fis-schh. Ghandhom johorġu mit-territorju msemmi billi, fejn jixraq, jiehdu r-rotta stabbilita mill-awtoritajiet tad-Dwana u skond il-proċeduri stabbiliti minn dawn l-awtoritajiet.

TITOLU VI

THADDIM PRIVILEĠĠJAT

KAPITOLU 1

SOLLIEVI MID-DAZZI TAD-DWANA

Artikolu 184

Il-Ministru jista' jistabbilixxi l-każi li fihom, minhabba ċirkustanzi speċjali, jista' jiġi konċess solliet mid-dazji fuq l-importazzjoni jew mid-dazji fuq l-esportazzjoni fejn l-oġġetti jiġu rilaxxjati għaċ-ċirkolazzjoni hielsa jew esportati.

KAPITOLU 2

OĠĠETTI MIĠJUBA LURA

Artikolu 185

1. L-oġġetti Maltin li, wara li jkunu esportati, jiġu mdahhla mill-ġdid u rilaxxjati għaċ-ċirkolazzjoni hielsa fi żmien perijodu ta' tliet snin ghandhom, fuq it-talba tal-persuna konċernata, jiġu konċessi solliet mid-dazji fuq l-importazzjoni ta' l-oġġetti.

Iżda:

- 'il-perijodu ta' tliet snin jista' jinqabeż sabiex jiġu konsidrati ċirkostanzi speċjali;

- fejn, minn qabel l-esportazzjoni tagħhom, l-oġġetti miġjuba lura jkunu rilaxxjati għal ċirkolazzjoni hielsa fuq dazju ta' importazzjoni mnaqqas jew zero minhabba l-użu tagħhom għal għan partikolari. L-eżenzjoni mid-dazju skond il-paragrafu 1 għandha tiġi konċessa biss jekk l-oġġetti jkunu sejrin jiġu importati mill-ġdid għall istess għan.

Fejn il-għan li għalih l-oġġetti msemmija jkunu sejrin jiġu importati ma jkunx iktar l-istess, l-ammont ta' dazji fuq l-importazzjoni dovut li jithallas fuqhom għandu jiġi mnaqqas b'kull ammont intaxxat fuq l-oġġetti meta kienu rilaxxjati għaċ-ċirkolazzjoni hielsa l-ewwel darba. Jekk dan l-ammont ta' l-ahhar jaqbeż lil dak intaxxat mad-dhul ta' l-oġġetti għaċ-ċirkolazzjoni hielsa ta' l-oġġetti miġjuba lura, ma għandu jiġi konċess l-ebda hlas lura.

2. Is-sollied mid-dazji fuq l-importazzjoni provduti fil-paragrafu 1 ma għandhomx jiġu konċessi fil-każ ta':

(a) oġġetti esportati taht il-proċedura ta' proċessar għall-estern jekk kemm-il darba dawn l-oġġetti ma jibqgħux fl-istat li fih kienu esportati;

(b) oġġetti li jkunu ġew soġġetti għal miżura nazzjonali li tinvolvi l-esportazzjoni tagħhom lejn pajjiżi oħra. Iċ-ċirkustanzi li fihom u l-kundizzjonijiet li fuqhom din il-htieġa tista' tiġi rinunzjata għandhom jiġu stabbiliti mill-Kontrollur.

Artikolu 186

Is-sollied mid-dazji fuq l-importazzjoni provduti fl-Artikolu 185 għandu jiġi konċess biss jekk l-oġġetti jerggħu jiġu importati mill-ġdid fl-istat li fih ikunu ġew esportati. Iċ-ċirkustanzi li fihom u l-kundizzjonijiet li fuqhom din il-htieġa tista' tiġi rinunzjata għandhom jiġu stabbiliti mill-Kontrollur.

Artikolu 187

L-Artikoli 185 u 186 għandhom japplikaw mutatis mutandis għall-prodotti kompensanti oriġinarjament esportati jew esportati mill-ġdid wara li jkunu għaddew mill-proċedura ta' proċessar għall-intern. L-ammont ta' dazju fuq l-importazzjoni dovut bil-liġi għandu jiġi stabbilit a bażi tar-regoli applikabbli għall-proċedura ta' proċessar għall-intern, bid-data ta' l-esportazzjoni mill-ġdid meqjusa bhala d-data tar-rilaxx għaċ-ċirkolazzjoni hielsa.

KAPITOLU 3

PRODOTTI TAS-SAJD MILL-BAHAR U PRODOTTI OHRA MEHUDA MILL-BAHAR

Artikolu 188

Mingħajr preġudizzju għall-Artikolu 23(2)(f), dawn li ġejjin għandhom

ikunu eżenti mid-dazji fuq l-importazzjoni meta jiġu rilaxxati għaċ-ċirkolazzjoni hielsa:

(a) il-prodotti tas-sajd mill-baħar u l-prodotti l-oħra meħuda mill-baħar territorjali ta' pajjiż iħor minn bastimenti registrati jew rekordjati f'Malta u li jtarjru l-bandiera Maltija;

(b) il-prodotti miksuba mill-prodotti msemmija fl-(a) abbord bastimenti-fabbriki li jwettqu l-kundizzjonijiet stipulati f'dan is-sub-paragrafu.

TITOLU VII

DEJN TAD-DWANA

KAPITOLU 1

GARANZIJI BIEX IKOPRU D-DEJN TAD-DWANA

Artikolu 189

1. Fejn, skond ir-regoli tad-Dwana, il-Kontrollur jeħtieġ illi tiġi provduta garanzija sabiex tiżgura l-pagament ta' dejn tad-Dwana, din il-garanzija għandha tiġi provduta mill-persuna li tidhol responsabbli jew li tista' tidhol reponsabbli għal dan id-dejn.

2. Il-Kontrollur għandu jeħtieġ li tiġi provduta garanzija wahda biss għal-dejn wieħed tad-Dwana.

3. Il-Kontrollur jista' jawtorizza illi l-garanzija tiġi provduta minn persuna oħra għajr il-persuna li minnha hija meħtieġa.

4. Fejn il-persuna li tkun dahlet jew tista' tidhol f'dejn tad-Dwana hija Dipartiment tal-Gvern, ma għandha tinħtieġ l-ebda garanzija.

5. Il-Kontrollur jista' jirrinunzja għall-ħtieġa ta' garanzija fejn l-ammont li għandu jiġi garantit ma jaqbiżx il-Lm200.

Artikolu 190

1. Fejn il-liġijiet tad-Dwana jipprovdu illi l-garanzija tkun b'għażla, din is-sigurta għandha tkun meħtieġa fuq id-diskrezzjoni tal-Kontrollur sakemm u safejn dan jikkunsidra illi ma hemmx iċ-ċertezza illi d-dejn tad-Dwana li jkun jew jista' jkun dovut jiġi mħallas fil-perijodu taż-żmien stipulat.

Fejn il-garanzija msemmija fis-sub-paragrafu li jiġi qabel hawn ma tkunx meħtieġa, il-Kontrollur jista' madankollu jeħtieġ minn għand il-persuna msemmija fl-Artikolu 189(1) l-impenn li tikkonforma ma' l-obbligi illi dik il-

persuna hija bil-liġi obbligata li twettaq.

2. Il-garanzija msemmija fl-ewwel sub-paragrafu tal-paragrafu 1 għandha tkun meħtieġa:

- fil-mument ta' l-applikazzjoni tar-regoli li jehchiegu li tiġi provduta din il-garanzija, jew
- f'kull mument ieħor sussegwenti meta l-Kontrollur isib illi d-dejn tad-Dwana li kien dovut jew se jkun dovut ma hux sejjer jithallas fiċ-ċert fil-perijodu taż-żmien stabbilit.

Artikolu 191

Fuq it-talba tal-persuna msemmija fl-Artikolu 189(1) jew (3), il-Kontrollur jista' jippermetti illi tiġi provduta garanzija komprensiva sabiex tkopri żewġ operati jew iktar li fuqhom ikun thallas jew għad irid jiġi mħallas dejn tad-Dwana.

Artikolu 192

1. Fejn il-liġijiet tad-Dwana jagħmluha obbligatorja li tiġi provduta garanzija, u bla hsara għad-dispozzjonijiet speċifiċi stabbiliti għal transitu, il-Kontrollur għandu jiffissa l-ammont ta' din il-garanzija f'livell ekwivalenti għal:

- l-ammont preċiż tad-dejn jew djun tad-Dwana nkwestjoni fejn dak l-ammont jista' jiġi stabbilit fiċ-ċert fil-mument li fih il-garanzija tkun meħtieġa,
- fil-każijiet l-oħra l-ammont massimu, kif stmat mill-Kontrollur, tad-dejn jew djun tad-Dwana li jkunu thallsu jew jistghu jinħtieġu li jithallsu.

Fejn tiġi provduta garanzija komprensiva fuq id-djun tad-Dwana li jvarjaw fl-ammont matul iż-żmien, l-ammont ta' din il-garanzija għandu jiġi stabbilit fil-livell li tghin li d-djun tad-Dwana nkwestjoni jiġu koperti f'kull waqt.

2. Fejn il-liġijiet tad-Dwana jipprovdu illi d-disposizzjoni tal-garanzija tkun b'għażla u l-Kontrollur ikun jeħtieġ illi tiġi provduta garanzija, l-ammont tal-garanzija għandu jiġi ffissat mill-Kontrollur hekk li ma jaqbiżx il-livell provdut fil-paragrafu 1.

Artikolu 193

Il-garanzija tista' tiġi provduta jew:

- b'depożitu ta' flus korrenti, jew
- minn persuna li tidhol garanti.

Artikolu 194

1. Dan li ġej għandu jitqies bħala ekwivalenti għal depożitu fi flus korrenti:

- is-sottomissjoni ta' ċekk li l-hlas tiegħu jkun garantit mill-istituzzjoni minn fejn jinġibed f'manjiera aċċettabbli għall-Kontrollur,

- is-sottomissjoni ta' kull strument ieħor rikonoxxut mill-Kontrollur bħala mezz ta' hlas.

2. Il-garanzija fil-forma ta' depożitu fi flus korrenti jew bi hlas meqjus bħala ekwivalenti għal depożitu fi flus korrenti għandha tingħata skond id-disposizzjonijiet fis-seħh f'Malta.

Artikolu 195

Il-persuna garanti għandha tidhol responsabbli bil-miktub li thallas flimkien mad-debitur jew separatament minnu l-ammont garantit ta' dejn tad-Dwana li jkollu jithallas.

Il-persuna garanti trid tkun persuna terza stabbilita f'Malta u approvata mill-Kontrollur.

Il-Kontrollur jista' jirrifjuta li japprova lill-persuna garanti jew it-tip ta' garanzija proposta fejn dawn ta' l-aħhar ma jidhrux fiċ-ċert li jiżguraw il-hlas tad-dejn tad-Dwana fil-perijodu taż-żmien stipulat.

Artikolu 196

Il-persuna meħtieġa li ttiprovdi l-garanzija għandha tkun hielsa li tagħzel bejn it-tipi ta' garanzija stabbiliti fl-Artikolu 193.

Iżda, il-Kontrollur jista' jirrifjuta t-tip ta' garanzija proposta fejn tkun inkompatibbli mal-funzjonament xieraq tal-proċedura tad-Dwana konċernata. L-istess għandu japplika għal dak li għandu x'jaqsam mal-garanzija proposta. Il-Kontrollur jista' jeħtieġ illi t-tip ta' garanzija magħzula tinżamm għal-perijodu speċifiku ta' żmien.

Artikolu 197

Il-Kontrollur jista' jaċċetta tipi ohra ta' garanzija għajr dawk imsemmija fl-Artikolu 193 fejn jipprovdu ċ-ċertezza ekwivalenti illi d-dejn tad-Dwana jkun sejjer jithallas.

Il-Kontrollur għandu jirrifjuta l-garanzija proposta mid-debitur fejn ma jikkunsidrax illi din il-garanzija hija ċerta li tiżgura l-hlas tad-dejn tad-Dwana.

Artikolu 198

Fejn il-Kontrollur jistabilixxi illi l-garanzija provduta ma tiżgurax, jew mhix iktar ċerta u biżżejjed sabiex tiżgura, il-hlas ta' dejn tad-Dwana fil-perijodu ta' żmien stabbilit, hu għandu jehtieg illi l-persuna msemmija fl-Artikolu 189(1), bil-għażla tagħha, tipprovi garanzija addizzjonali jew li tibdel il-garanzija originali f'garanzija ġdida.

Artikolu 199

1. Il-garanzija ma għandhiex tiġi rilaxxjata sakemm id-dejn tad-Dwana li għalih tkun saret, ma jintemmx jew ma jkunx jista' jerga' jiġi dovut. Għadarba d-dejn tad-Dwana jkun intemm jew ma jistax jerga' jiġi dovut, il-garanzija għandha tiġi rilaxxjata mill-ewwel.

2. Għadarba d-dejn tad-Dwana ikun intemm f'parti minnu jew jista' jerga' jiġi dovut biss għall-parti mill-ammont li jkun gie garantit, għandha tiġi rilaxxjata parti mill-garanzija kif jixraq fuq it-talba tal-persuna konċernata, sakemm l-ammont involut ma jiġġustifikax din l-azzjoni.

Artikolu 200

Disposizzjonijiet li jidderogaw minn dawk li jinsabu f'dan il-kapitolu għandhom, fejn ikun mehtieg, jiġu adottati mill-awtoritajiet tad-Dwana sabiex jittiehdu f'kunsiderazzjoni l-konvenzjonijiet internazzjonali.

KAPITOLU 2

IL-ĠARR TA' DEJN TAD-DWANA

Artikolu 201

1. Id-dejn fuq l-importazzjoni għandu jiġi dovut fuq:
 - (a) ir-rilaxx għaċ-ċirkolazzjoni hielsa ta' l-oġġetti suġġetti għal dazji fuq l-importazzjoni, jew
 - (b) it-tqeghid ta' dawn l-oġġetti taht il-proċedura ta' importazzjoni temporanja b'solliev parzjali mid-dazji ta' l-importazzjoni.
2. Dejn tad-Dwana għandu jiġi dovut fil-mument ta' l-aċċettazzjoni tad-dikjarazzjoni tad-Dwana msemmija.
3. Id-debitur għandu jkun id-dikjarant. Fil-każ ta' rappreżentanza indiretta, il-persuna li fl-ghan-nom tagħha tkun saret id-dikjarazzjoni għandha wkoll tkun debitur.

Fejn dikjarazzjoni tad-Dwana rigward waħda mill-proċeduri msemmija fil-

paragrafu 1 tiġi formulata a bazi ta' tagħrif li jwassal bicx id-dazji kollha legalment dovuti jew parti minnhom ma jingabru, il-persuni li jkunu fornaw dan it-tagħrif meħtieġ fid-dikjarazzjoni u li kienu jafu, jew kienu fid-dmir raġjonevoli li jkunu jafu, illi dan it-tagħrif kien falz, jistgħu wkoll jiġu kunsidrati bhala debituri skond id-disposizzjonijiet Maltin fis-seħh.

Artikolu 202

1. Dejn tad-Dwana fuq l-importazzjoni jiġi dovut b':

(a) id-dhul illegali f'Malta ta' oġġetti suġġetti għal dazji fuq l-importazzjoni, jew

(b) id-dhul illegali f'Malta ta' dawn l-oġġetti lokati f'zona hielsa jew f'maħzen hiels.

Għall-iskop ta' dan l-Artikolu, dhul illegali jfisser kull dhul bi vjolazzjoni tad-disposizzjonijiet ta' l-Artikoli 38 sa 41 u t-tieni subinċiż ta' l-Artikolu 177.

2. Id-dejn tad-Dwana għandu jkun dovut meta l-oġġetti jiġu mdahhla illegalment.

3. Id-debituri għandhom ikunu:

- il-persuna li tkun dahhlet dawn l-oġġetti kontra l-liġi,

- kull persuna li tkunu hadet schem fid-dhul illegali ta' l-oġġetti u li kienet konxja jew kellha tkun raġjonevolment konxja illi dan id-dhul kien kontra l-liġi, u

- kull persuna li tkun akkwistat jew zammet l-oġġetti msemmija u li kienet konxja jew kellha raġjonevolment tkun konxja fil-mument ta' l-akkwist jew ir-riċeviment ta' l-oġġetti illi kienu mdahhla kontra l-liġi.

Artikolu 203

1. Dejn tad-Dwana fuq l-importazzjoni għandu wkoll jiġi dovut b':

- it-tnehhija illegali minn taht is-sorveljanza tad-Dwana ta' l-oġġetti suġġetti għal dazji fuq l-importazzjoni.

2. Id-dejn tad-Dwana għandu jkun dovut mill-mument li fih l-oġġetti jkunu tnehhew minn taht is-sorveljanza tad-Dwana.

3. Id-debituri għandhom ikunu:

- il-persuni li jkunu nehhew l-oġġetti min taht is-sorveljanza tad-

Dwana,

- kull persuna li tkun hadet sehem f'din it-tnehhija u li kienet konxja jew kellha raġjonevolment tkun konxja illi l-oġġetti kienu tnehhew minn taht is-sorveljanza tad-Dwana,

- kull persuna li akkwistat jew żammet l-oġġetti msemmija u li kienet konxja jew kellha raġjonevolment tkun konxja fil-mument ta' l-akkwist jew tar-riċeviment ta' l-oġġetti illi kienu tnehhew minn taht is-sorveljanza tad-Dwana, u

- fejn ikun xieraq, il-persuna meħtieġa li twettaq l-obbligi li johorġu mill-magazzinaġġ temporanju ta' l-oġġetti jew mill-użu tal-proċedura tad-Dwana li fuqha dawn l-oġġetti jkunu ġew imqiegħda.

Artikolu 204

1. Dejn tad-Dwana fuq l-importazzjonu għandu wkoll jiġi dovut f':

(a) in-nuqqas tat-twettiq ta' wieċed mill-obbligi li johorġu, rigward l-oġġetti suġġetti għall-hlas ta' dazju fuq l-importazzjoni, mill-magazzinaġġ temporanju tagħhom jew mill-użu tal-proċedura tad-Dwana li taħtha jkunu ġew tqiegħdu, jew

(b) in-nuqqas ta' konformità ma' xi kundizzjoni li tirregola t-tqegħid ta' l-oġġetti taht din il-proċedura jew il-konċessjoni ta' rata mnaqqsa jew ta' zero fuq id-dazju ta' l-importazzjoni bis-saħħa ta' l-użu aħhari ta' l-oġġetti, f'każi għajr dawk imsemmija fl-Artikolu 203 jekk kemm-il darba ma jiġix stabbilit illi dan in-nuqqas ma jgħorr l-ebda effett sinifikanti fuq it-tħaddim tal-magazzinaġġ temporanju jew il-proċedura tad-Dwana msemmija.

2. Id-dejn tad-Dwana għandu jkun dovut jew fil-mument meta l-obbligu li n-nuqqas ta' konformità miegħu jagħti lok għad-dejn tad-Dwana ma jintlahaqx jew fil-mument li fih l-oġġetti jitqiegħdu taht il-proċedura konċernata tad-Dwana fejn jiġi sussegwentement stabbilit illi attwalment ma ġewx imwettqa jew kundizzjoni li tirregola t-tqegħid ta' l-oġġetti taht il-proċedura msemmija jew il-konċessjoni tar-rata mnaqqsa jew ta' zero fuq id-dazju ta' l-importazzjoni bis-saħħa ta' l-użu aħhari ta' l-oġġetti.

3. Id-debitur għandu wkoll ikun il-persuna li tkun meħtieġa, skond iċ-ċirkostanzi, jew li twettaq l-obbligi li johorġu, rigward l-oġġetti li huma suġġetti għad-dazji fuq l-importazzjoni, mill-magazzinaġġ temporanju tagħhom jew mill-użu tal-proċedura tad-Dwana li taħtha jkunu tqiegħdu, jew, li tikkonforma mal-kundizzjonijiet li jirregolaw it-tqegħid ta' l-oġġetti taht dik il-proċedura.

Artikolu 205

1. Dejn tad-Dwana għandu wkoll jiġi dovut permezz tal-:

- konsum jew l-użu, f'żona hielsa jew f'mahżen hieles, ta' l-oġġetti suġġetti għad-dazji fuq l-importazzjoni, taht kundizzjonijiet għajr dawk stabbiliti bil-liġijiet fis-seħh.

Fejn l-oġġetti jgħibu u fejn l-għibien tagħhom ma jistax tiġi mfisser għas-sodisfazzjoni tal-Kontrollur, il-Kontrollur jista' jqis l-oġġetti bhala li ġew konsumati jew użati fiż-żona hielsa jew fil-mahżen hieles.

2. Id-dejn għandu jkun dovut fil-mument meta l-oġġetti jiġu wżati jew ikunu l-ewwel użati taht kundizzjonijiet għajr dawk stabbiliti bil-liġijiet fis-seħh.

3. Id-debitur għandu jkun il-persuna li tkun ikkunsmat jew użat l-oġġetti u kull persuna li tkun hadet schem f'dan il-konsum jew użu u li kienu konxji jew kellhom raġjonevolment ikunu konxji illi l-oġġetti ġew kunsmati jew użati skond kundizzjonijiet għajr dawk stabbiliti bil-liġijiet fis-seħh. Fejn il-Kontrollur iqis l-oġġetti li jkunu għebu bhala li ġew konsumati jew użati f'żona hielsa jew f'mahżen hieles u ma jkunx possibbli li japplika l-paragrafu preċedenti, il-persuna suġġetta għall-hlas tad-dejn tad-Dwana għandha tkun l-aħhar persuna maghrufa mill-Kontrollur li kienet fil-pussess ta' l-oġġetti.

Artikolu 206

1. Bhala deroga mill-Artikoli 202 u 204(1)(a), l-ebda dejn tad-Dwana fuq l-importazzjoni ma għandu jitqies li jkun dovut rigward oġġetti speċifiċi fejn il-persuna konċernata ttiprova illi n-nuqqas tat-twettiq ta' l-obbligji li johorġu:

- mid-disposizzjonijiet ta' l-Artikoli 38 sa 41 u t-tieni subinċiż ta' l-Artikolu 177, jew

- iż-żamma ta' l-oġġetti msemmija f'magazzinaġġ temporanju, jew

- l-użu tal-proċedura tad-Dwana li taħtha jkunu tqiegħdu,

tirriżulta mill-qerda totali jew it-telf li ma jitregġax lura ta' dawn l-oġġetti minhabba n-natura attwali ta' l-oġġetti jew ċirkostanzi imprevisi (għajr serq) jew forza maġġuri, jew bhala konsegwenza t'awtorizzazzjoni mill-Kontrollur.

Għall-għanijiet ta' dan il-paragrafu, l-oġġetti għandhom ikunu mitlufa mingħajr ma jistgħu jitregġgħu lura meta kwalunkwe persuna tirrendihom mhux użabbli aktar.

2. Lanqas ma għandu jitqies illi dejn tad-Dwana fuq l-importazzjoni jkun dovut rigward oġġetti rilaxxjati għaċ-ċirkolazzjoni hielsa b'rata mnaqqsa jew ta' zero ta' dazju fuq l-importazzjoni bis-saħħa ta' l-użu aħhari tagħhom, fejn dawn l-oġġetti jiġu esportati jew esportati mill-ġdid bil-permess tal-Kontrollur.

Artikolu 207

Fejn, skond l-Artikolu 206(1), l-ebda dejn tad-Dwana ma jkun meqjus li hu dovut rigward ir-rilaxx ta' l-oġġetti għaċ-ċirkolazzjoni hielsa bir-rata mnaqqsa jew ta' zero fuq id-dazju ta' l-importazzjoni minhabba l-użu aħhari tagħhom, kull scrap jew skart li jirriżultaw minn din il-qerda għandhom jitqiesu bhala oġġetti mhux Maltin.

Artikolu 208

Fejn skond l-Artikoli 203 jew 204 dejn tad-Dwana jiġi dovut fuq oġġetti rilaxxjati għaċ-ċirkolazzjoni hielsa b'rata mnaqqsa ta' dazju fuq l-importazzjoni minhabba l-użu aħhari tagħhom, l-ammont imhallas meta l-oġġetti kienu rilaxxjati għaċ-ċirkolazzjoni hielsa għandu jiġi mnaqqas mill-ammont tad-dejn tad-Dwana. Din id-disposizzjoni għandha tapplika mutatis mutandis fejn dejn tad-Dwana jiġi dovut minhabba scrap jew skart li jirriżulta mill-qerda ta' dawn l-oġġetti.

Artikolu 209

1. Dejn tad-Dwana fuq l-esportazzjoni għandu jiġi dovut permezz ta':
 - l-esportazzjoni minn Malta, taht il-kopertura ta' dikjarazzjoni tad-Dwana, ta' l-oġġetti suġġetti għal-hlas ta' dazji fuq l-esportazzjoni.
2. Id-dejn tad-Dwana għandu jiġi dovut fil-mument li fih tiġi aċċettata d-dikjarazzjoni tad-Dwana.
3. Id-debitur għandu jkun id-dikjarant. Fil-każ ta' rappreżentanza indiretta, il-persuna li għan-nom tagħha tkun saret id-dikjarazzjoni għandha wkoll tkun debitur.

Artikolu 210

1. Dejn tad-Dwana fuq l-esportazzjoni għandu wkoll jiġi dovut permezz ta':
 - it-tnehhija minn Malta, ta' l-oġġetti sugġetti għad-dazji fuq l-esportazzjoni mingħajr dikjarazzjoni tad-Dwana.
2. Id-dejn tad-Dwana għandu jibda jsehħ fil-mument meta l-oġġetti msemmija attwalment ihallu lil Malta.
3. Id-debitur għandu jkun:
 - il-persuna li tkun nehhiet l-oġġetti, u
 - kull persuna li tkun hadet schem f'din it-tnehhija u li kienet konxja jew kellha raġjonevolment tkun konxja illi dikjarazzjoni tad-Dwana

ma kenitx depożitata imma kellha tkun depożitata.

Artikolu 211

1. Dejn tad-Dwana fuq l-esportazzjoni għandu wkoll jiġi dovut minhabba:

- n-nuqqas ta' konformità mal-kundizzjonijiet li tahtom l-oġġetti kienu thallew jitolqu minn Malta b'solliev totali jew parzjali mid-dazji fuq l-esportazzjoni.

2. Id-dejn għandu jiġi dovut fil-mument li fih l-oġġetti jaslu f'destinazzjoni oħra għajr dik li lejha kellhom il-permess li jitolqu minn Malta b'solliev totali jew parzjali fuq id-dazji ta' l-esportazzjoni jew, jekk il-Kontrollur ma jkunx jista' jistabbilixxi dan il-mument, l-iskadenza tal-limitu taż-żmien stabbilit għall-produzzjoni tax-xhieda illi ġew imwettqa l-kundizzjonijiet li intitolaw l-oġġetti għal dan is-solliev.

3. Id-debitur għandu jkun id-dikjarant. Fil-każ ta' rappreżentanza indiretta, il-persuna li għan-nom tagħha tkun saret d-dikjarazzjoni għandha wkoll tkun debitur.

Artikolu 212

Id-dejn tad-Dwana msemmi fl-Artikoli 201 sa 205 u 209 sa 211 għandu jiġi dovut saħansitra jekk ikollu x'jaqsam ma' oġġetti suġġetti għal miżuri ta' projbizzjoni jew restrizzjoni fuq l-importazzjoni jew l-esportazzjoni ta' kull tip ikunu xi jkunu. Iżda, l-cbda dejn tad-Dwana ma għandu jiġi dovut fuq id-dhul illegali f'Malta ta' muniti foloz jew drogi narkotiċi u sustanzi psikotropiċi li ma jidhlux fiċ-ċirkwit ekonomiku strettament sorveljat mill-awtoritajiet kompetenti bil-ħsieb li jiġu wżati għal għanijiet mediċi u xjentifiċi. Għall-għanijiet tal-ligi kriminali kif applikata għall-offiċi tad-Dwana, id-dejn tad-Dwana għandu madankollu jitqies li kien dovut u għandhom japplikaw id-disposizzjonijiet ta' l-Artikoli 60 sa 79 ta' l-Ordinanza tad-Dwana (Kap 37) bil-għan li jinfethu proċeduri kriminali.

Artikolu 212A

Fejn il-ligijiet tad-Dwana jipprovdu għat-trattament favorevoli tat-tariffa fuq l-oġġetti skond in-natura jew l-użu aħhari tagħhom jew għal solliev jew għal eżenzjoni totali jew parzjali mid-dazji fuq l-importazzjoni skond l-Artikoli 21, 82, 145 jew 184 sa 187, dan it-trattament favorevoli ta' tariffa, solliev jew eżenzjoni għandhom ukoll japplikaw fil-każi fejn dejn tad-Dwana jiġi dovut skond l-Artikoli 202 sa 205, 210 jew 211, bil-kundizzjoni illi l-imġiba tal-persuna konċernata la tinvolvi ruħha f'negozju frawdolenti u lanqas f'negligenza ovvja u tiproduċi xhieda illi l-kundizzjonijiet l-oħra għall-applikazzjoni tat-trattament favorevoli, solliev jew eżenzjoni ġew sodisfatti.

Artikolu 213

Fejn numru ta' persuni huma responsabbli għall-hlas ta' dejn wiehed tad-Dwana, għandhom ikunu responsabbli flimkien u wiehed wiehed għal dan id-dejn.

Artikolu 214

1. Ghajr kif espressament provdut f'dan il-Kodiċi u mingħajr preġudizzju għall-paragrafu 2, l-ammont ta' dazju fuq l-importazzjoni jew ta' dazju fuq l-esportazzjoni applikabbli għall-oġġetti għandu jiġi stabbilit a bażi tar-regoli ta' stima xierqa fuq dawn l-oġġetti fil-mument li jkun dovut dejn tad-Dwana fuqhom.

2. Fejn ma jkunx possibbli li jiġi stabbilit preċiżament meta jkun dovut dejn tad-Dwana, il-mument li jrid jiġi kunsidrat sabiex jiġu stabbiliti ir-regoli ta' l-istima xierqa fuq l-oġġetti għandu jkun dak il-mument meta l-Kontrollur jikkonkludi illi l-oġġetti huma f'sitwazzjoni li fiha jkun dovut id-dejn tad-Dwana.

Madankollu, fejn it-tagħrif disponibbli għall-Kontrollur jagħtih il-poter li jistabbilixxi illi d-dejn tad-Dwana kien dovut qabel il-mument li fih kien wasal għall-konklużjoni tiegħu, l-ammont tad-dazju fuq l-importazzjoni jew id-dazju fuq l-esportazzjoni pagabbli fuq l-oġġetti msemmija għandu jiġi stabbilit a bażi tar-regoli ta' stima xierqa fuq l-oġġetti fl-iktar żmien bikri meta tista' tiġi stabbilita mit-tagħrif disponibbli l-eżistenza ta' dejn tad-Dwana li johroġ mis-sitwazzjoni.

3. Għandu jiġi applikat imghax kompensatorju skond il-liġi sabiex jipprevjieni l-akkwist zbaljat ta' vantaġġ finanzjarju permezz d-differiment tad-data li fiha d-dejn tad-Dwana jkun beda jingarr jew imdahhal fil-kontijiet.

Artikolu 215

Dejn tad-Dwana għandu jingarr:

- fuq il-post fejn jiġru l-avvenimenti li d-dejn tad-Dwana johroġ minnhom,
- jekk ma jkunx possibbli li dan il-post jiġi stabbilit, fuq il-post fejn il-Kontrollur jikkonkludi illi l-oġġetti jkunu f'sitwazzjoni li fiha dejn tad-Dwana jiġi dovut;
- jekk l-oġġetti jkunu ddahhlu għall-proċedura tad-Dwana li ma ġietx imwettqa, u l-post ma jistax jiġi stabbilit skond l-ewwel jew it-tieni subinċiż f'perijodu ta' żmien stabbilit, jekk xieraq, skond l-ordnijiet tal-Kontrollur, fil-post fejn l-oġġetti jew kienu mqieghda taht il-proċedura konċernata jew kienu ddahhlu fit-territorju Malti tad-Dwana taht dik il-proċedura.

Artikolu 216

Fejn it-taghrif disponibbli għall-Kontrollur jagħtih il-poter jistabilixxi illi dejn tad-Dwana kien diġa ġie dovut meta l-oġġetti kienu f'post ieħor f'data iktar bikrija, id-dejn tad-Dwana għandu jitqies li kien dovut fil-post li jista' jiġi stabbilit bħala l-post ta' l-oġġetti fl-iktar żmien bikri li setgħet tiġi stabbilita l-eżistenza tad-dejn tad-Dwana.

KAPITOLU 3**L-IRKUPRU TA' L-AMMONT TAD-DEJN TAD-DWANA****Taqsimha 1**

Dhul fir-reġistri tal-kontijiet u l-komunikazzjoni ta' l-ammont lid-debitur.

Artikolu 217

1. Kull wiehied mill-ammonti tad-dazji fuq l-importazzjoni jew id-dazji fuq l-esportazzjoni li jirriżultaw minn dejn tad-Dwana, minn issa 'l quddiem imsejha 'l-ammont tad-dazju', għandhom jiġu kalkolati mill-Kontrollur hekk kif ikollu f'idejh il-partiklaritajiet meħtieġa, u għandhom jiġu mdahhla fir-reġistri tal-kontijiet jew f'xi 'medium' ieħor ekwivalenti (dhul fil-kontijiet) mill-Kontrollur. L-ewwel sub-paragrafu ma għandux japplika:

(a) fejn ikun iddahhal dazju provviżorju kontra d-'dumping' jew dhul provviżorji ta dazji protettivi li jikkumpensaw ;

(b) fejn l-ammont ta' dazju legalment dovut jaqbeż dak stabbilit a bażi ta' taghrif li jorbot;

Il-Kontrollur jista' jhassar minn fuq ir-reġistri ammonti ta' dazju li, skond l-Artikolu 221 (3), ma setgħux jintbagħtu lid-debitur wara li jispiċċa ż-żmien stipulat.

2. Il-Ministru għandu jistabilixxi l-proċeduri prattiċi għad-dhul fir-reġistri tal-kontijiet ta' l-ammonti tad-dazju. Dawn il-proċeduri jistgħu ivarjaw skond jekk, in vista taċ-ċirkostanzi li fihom id-dejn tad-Dwana ġie dovut, il-Kontrollur ikunx sodisfatt jew le illi l-ammonti msemmija jkunu sejrin jithallsu.

Artikolu 218

1. Fejn dejn tad-Dwana jiġi dovut bħala riżultat ta' l-aċċettazzjoni tad-dikjarazzjoni ta' l-oġġetti għall-proċedura tad-Dwana, għajr dik ta' importazzjoni temporanja b'solliev parzjali mid-dazji fuq l-importazzjoni jew kull att ieħor li jkollu l-istess effett legali bhal din l-aċċettazzjoni, l-ammont korrisponenti għal dan id-dejn tad-Dwana għandu jiddahhal fir-reġistri tal-kontijiet hekk kif jiġi kalkolat u, mhux iktar tard mit-tieni jum wara dak li fih l-oġġetti kienu ġew

rilaxxjati.

Iżda, basta illi l-hlas ikun garantit, l-ammont totali tad-dazju li ghandu x'jaqsam ma' l-oġġetti kollha rilaxxjati lill-istess persuna matul il-perijodu taż-żmien fissat mill-Kontrollur, li ma jistax jaqbeż il-31 jum, jista' jiġi kopert b'entrata wahda fir-reġistri tal-kontijiet fit-tmien tal-perijodu taż-żmien. Dan id-dhul fil-kontijiet ghandu jsir fi żmien hamest ijiem mill-iskadenza tal-perijodu taż-żmien imsemmi.

2. Fejn huwa provdut illi l-oġġetti jistghu jiġu rilaxxjati basta iżda illi jwettqu ċerti kundizzjonijiet stipulati fil-leġislazzjoni nazzjonali li jirregolaw jew li jiġi stabbilit l-ammont ta' dejn jew kif ghandu jingabar, id-dhul fir-reġistri tal-kontijiet ghandu jsir mhux iktar tard minn jumejn wara l-jum li fih jiġu stabbiliti jew ffixxati l-ammonti tad-dejn jew l-obbligu li jithallsu d-dazji li jirriżultaw minn dan id-dejn. 3. Fejn jiġi dovut dejn tad-Dwana taht kundizzjonijiet ohra ghajr daww imsemmija fil-paragrafu 1, l-ammont rilevanti ta' dazju ghandu jiddahhal fir-reġistri tal-kontijiet fi żmien jumejn mid-data li fiha l-Kontrollur ikun f'pożizzjoni li:

- (a) jikkalkola l-ammont tad-dazju msemmi, u
- (b) jistabilixxi min hu d-debitur.

Artikolu 219

1. Il-limiti taż-żmien ghad-dhul fir-reġistri tal-kontijiet stipulat fl-Artikolu 218 jista' jiġi mtawwal:

- (a) ghal raġunijiet li ghandhom x'jaqsmu ma' l-organizzazzjoni amministrattiva, jew
- (b) fejn ċirkostanzi speċjali jimpedixxu lill-Kontrollur milli jikkonforma mal-limiti taż-żmien imsemmija.

Dan it-tul ta' żmien estiż ma ghandux jaqbeż l-14-il ġurnata.

2. Il-limiti taż-żmien stipulati fil-paragrafu 1 ma ghandhomx japplikaw f'ċirkostanzi imprevisi jew każijiet ta' forza maġġuri.

Artikolu 220

1. Fejn l-ammont tad-dazju li jirriżulta minn dejn tad-Dwana ma jiddahhalx fir-reġistri tal-kontijiet skond l-Artikoli 218 u 219 jew ikun iddahhal f'livell iktar baxx mill-ammont legalment dovut, l-ammont tad-dazju li jrid jiġi rkuprat jew li jibqa' li jrid jiġi rkuprat ghandu jiddahhal fir-reġistri tal-kontijiet fi żmien jumejn mid-data li fiha l-Kontrollur jinduna bis-sitwazzjoni u jkun f'pożizzjoni li jikkalkola l-ammont legalment dovut u li jistabilixxi min hu d-debitur (entrata sussegwenti fir-reġistri tal-kontijiet). Dak il-limitu taż-żmien jista'

jigi mtawwal skond l-Artikolu 219.

2. Ghajr fil-kazi msemija fit-tieni u t-tielet sub-paragrafi ta' l-Artikolu 217(1), m'ghandhux ikun hemm entrata sussegwenti fir-registri tal-kontijiet fejn:

(a) id-deċizjoni oriġinali li ma jiddahhalx id-dazju fir-registri tal-kontijiet jew li jiddahhal fil-kontijiet f'cifra inqas mill-ammont dovut legalment tkun ittiedet a bażi tad-disposizzjonijiet ġenerali mhassra f'data iktar tard b'deċizjoni tal-Qorti;

(b) l-ammont tad-dazju dovut legalment ma ddahhalx fir-registri tal-kontijiet minhabba żball ta' l-awtoritajiet tad-Dwana lill-persuna responsabbli għall-ħlas ma setghetx tinduna bih b'mod ragjonevoli, u dan ta' l-aħħar mill-parti tiegħu jkun aġixxa b''bona fede' u osserva d-disposizzjonijiet kollha stabbiliti mil-liġijiet fis-seħħ rigward id-dikjarazzjoni tad-Dwana.

Fejn l-istatus preferenzjali ta' l-oġġetti jigi stabbilit fuq il-baži ta' sistema ta' koperazzjoni amministrattiva li tinvolvi l-awtoritajiet ta' pajjiż ieħor, il-hruġ ta' ċertifikat minn dawn l-awtoritajiet, jekk jigi pruvat illi ma hux korrett, għandu jikkostitwixxi żball li ma satax jinstab b'mod ragjonevoli fit-tifsira ta' l-ewwel sub-paragrafu.

Il-hruġ ta' ċertifikat mhux korrett ma għandux, madankollu, jikkostitwixxi żball fejn iċ-ċertifikat ikun bażat fuq rendikont mhux korrett tal-fatti provduti mill-esportatur, ghajr fejn, partiklarment, ikun evidenti illi l-awtoritajiet li jkunu harġuh kienu konxji jew kellhom ikunu konxji illi l-oġġetti ma kienux jissodisfaw il-kundizzjonijiet stipulati sabiex jintitolawhom għal trattament preferenzjali.

Il-persuna responsabbli għal dan tista' tqajjem il-bona fede tagħha bħala turija illi, matul il-perijodu taż-żmien ta' l-operati tan-negozju tagħha inkwistjoni, qagħdet attenta li tiżgura illi ġew imwettqa l-kundizzjonijiet kollha tat-trattament preferenzjali.

Il-persuna responsabbli għal dan ma tistax, iżda, tressaq prova ta' bona fede jekk tkun irċeviet minn qabel tagħrif minn għand l-awtoritajiet tad-Dwana illi jeżistu raġunijiet għal dubju dwar l-applikazzjoni kif imiss ta' l-arranġamenti preferenzjali mill-pajjiż benefiċjarju.

Artikolu 221

1. Hekk kif jigi mdahhal fir-registri tal-kontijiet, l-ammont tad-dazju għandu jigi komunikat lid-debitur skond il-proċeduri xierqa.

2. Fejn l-ammont tad-dazju li jrid jithallas jigi mdahhal, għall-gwida, fid-dikjarazzjoni tad-Dwana, il-Kontrollur jista' jispeċifika illi ma jigix komunikat skond il-paragrafu 1 jekk kemm-il darba l-ammont tad-dazju indikat ma jaqbilx ma' l-ammont stabbilit mill-Kontrollur.

Mingħajr preġudizzju għall-applikazzjoni tat-tieni sub-paragrafu ta' l-Artikolu 218(1), fejn isir użu mill-possibilità provduta fis-sub-paragrafu ta' qabel, ir-rilaxx ta' l-oġġetti mill-awtoritajiet tad-Dwana għandu jkun ekwivalenti għall-komunikazzjoni lid-debitur ta' l-ammont tad-dazju mdaħħal fir-reġistri tal-kontijiet.

3. Ma għandux ikun hemm komunikazzjoni lid-debitur wara l-iskadenza tal-perijodu ta' sitt-snin mid-data li fiha d-dejn tad-Dwana kien dovut. Dan il-perijodu ta' żmien għandu jiġi sospiż mil-mument tad-depożitu ta' appell skond l-Artikolu 243, għal matul il-proċedimenti ta' l-appell.

4. Fejn id-dejn tad-Dwana jkun ir-riżultat ta' att illi, fil-mument li kien kkommess, seta' kien suġġett għal proċeduri fil-Qorti kriminali, l-ammont jista' jiġi komunikat lid-debitur skond il-kundizzjonijiet stipulati fid-disposizzjonijiet fis-sehħ, wara li jiskadi il-perjodi ta' sitt snin msemmi fil-paragrafu 3.

Taqsim 2

Il-limiti taż-żmien u l-proċeduri għall-hlas ta' l-ammont tad-dazju

Artikolu 222

1. L-ammonti tad-dazju komunikati skond ma' l-Artikolu 221 għandhom jithallsu mid-debituri fil-perijodi taż-żmien li ġejjin:

(a) jekk il-persuna ma tkunx intitolata għal xi waħda mill-faċilitajiet ta' hlas stipulati fl-Artikoli 224 sa 229, il-hlas għandu jsir fiż-żmien stipulat.

Mingħajr preġudizzju għat-tieni paragrafu ta' l-Artikolu 244, dan il-perijodu ta' żmien ma għandux jaqbez l-ghaxart ijiem wara l-komunikazzjoni lid-debitur ta' l-ammont ta' dazju dovut u fil-każ ta' aggregazzjoni ta' entrati fir-reġistri tal-kontijiet skond il-kundizzjonijiet stabbiliti fit-tieni paragrafu ta' l-Artikolu 218(1), għandhom ikunu fissati hekk li d-debitur ma jkunx jista' jikseb perijodu itwal taż-żmien għall-hlas milli kieku kien konċess hlas differit.

Għandha tiġi konċessa awtomatikament estensjoni fejn jiġi stabbilit illi l-persuna konċernata tkun irċeviet il-komunikazzjoni tard wisq sabiex tkun tista' thallas fi żmien il-perijodu stipulat. Estensjoni taż-żmien tista' wkoll tiġi konċessa mill-Kontrolur fuq it-talba tad-debitur fejn l-ammont tad-dazju li jrid jiġi mħallas jirriżulta mill-azzjoni ta' rkupru wara l-iżdoganar.

Mingħajr preġudizzju għall-Artikolu 229(a), dawn l-estensjonijiet ma għandhomx jeċċedu ż-żmien mehtieġ sabiex id-debitur jichu l-passi xierqa sabiex jiskariga l-obbligu tiegħu;

(b) jekk il-persuna hija intitolata għal xi waħda mill-faċilitajiet tal-hlas stabbilit fl-Artikolu 224 sa 229, il-hlas għandu jsir mhux iktar tard mill-iskadenza tal-perijodu jew perijodi taż-żmien speċifikati rigward dawn il-

faċilitajiet.

2. Il-każijiet u l-kundizzjonijiet li fihom l-obbligu tad-debitur li jhallas id-dazju għandu jiġi sospiż jista' wkoll jinghata mill-Kontrollur:

- fejn issir applikazzjoni għar-remissjoni tad-dazju skond l-Artikoli 236, 238 jew 239, jew

- fejn l-oġġetti jiġu maqbuda bil-hsieb ta' konfiska sussegwenti skond it-tieni subinċiż tal-punt (ċ) jew mal-punt (d) ta' l-Artikolu 233, jew

- fejn id-dazju tad-Dwana kien dovut skond l-Artikolu 203 u hemm iktar minn debitur wieħed.

Artikolu 223

Il-hlas għandu jsir fi flus korrenti jew b'kull mezz ieħor b'effett simili ta' skarigu skond id-disposizzjonijiet fis-schh. Jista' jsir ukoll b'aġġustament tal-bilanċ ta' kreditu fejn id-disposizzjonijiet fis-schh jippermettu hekk.

Artikolu 224

Basta iżda illi l-ammont ta' dazju li jrid jithallas mill-persuna konċernata jkollu x'jaqsam ma' l-oġġetti dikjarati fil-proċedura tad-Dwana li tintola l-obbligu tal-hlas ta' dan id-dazju, il-Kontrollur jista', fuq it-talba ta' din il-persuna, jikkonċedi differiment fil-hlas ta' dan l-ammont skond il-kundizzjonijiet stabbiliti fl-Artikoli 225, 226 u 227.

Artikolu 225

Il-konċessjoni ta' differiment fil-hlas għandha tkun kundizzjonali fuq il-forniment ta' garanzija mill-applikant.

B'zieda ma' dan, il-konċessjoni ta' differiment tal-hlas tista' tagħti lok għal hlas ta' spejjeż inċidentali għal ftuh ta' l-inkartamenti jew għas-servizzi mogħtija.

Artikolu 226

Il-Kontrollur għandu jiddeċiedi liema waħda minn dawn il-proċeduri li ġejjin għandha tiġi wżata għall-konċessjoni ta' differiment tal-hlas:

a. separatament fil-każ ta' kull ammont ta' dazju imdahhal fir-registri tal-kontijiet taħt il-kundizzjonijiet stabbiliti fl-ewwel sub-paragrafu ta' l-Artikolu 218(1) jew fl-Artikolu 220 (1); jew

b. globalment fil-każ ta' l-ammonti kollha ta' dazju imdahhla fir-registru tal-kontijiet taħt il-kundizzjonijiet stabbiliti fl-ewwel sub-paragrafu ta' l-Artikolu 218(1) matul perijodu ta' żmien-ffissat mill-Kontrollur u li ma

jaqbiżx il-31 jum; jew

ċ. globalment fil-każ ta' l-ammonti kollha tad-dazju li jiffurmaw entrata waħda fir-reġistri skond it-tieni paragrafu ta' l-Artikolu 218(1).

Artikolu 227

1. Il-perijodu taż-żmien li fih il-hlas ikun differit għandu jkun ta' 30 jum. Għandu jiġi kalkolat kif ġej:

(a) fejn il-hlas huwa differit skond l-Artikolu 226(a), il-perijodu taż-żmien għandu jiġi kalkolat mill-jum ta' wara d-data li fiha l-ammont tad-dazju jiġi mdahħal fir-reġistri tal-kontijiet mill-Kontrollur.

Fejn jiġi applikat l-Artikolu 219, il-perijodu ta' 30 jum kalkolat skond l-ewwel sub-paragrafu għandu jiġi mnaqqas bin-numru ta' granet li jikkorrespondi mal-perijodu taż-żmien li jaqbeż jumejn użati biex jiddahħal l-ammont fir-reġistri tal-kontijiet;

(b) fejn il-hlas jiġi differit skond l-Artikolu 226(b), il-perijodu taż-żmien għandu jiġi kalkolat mill-jum li jiġi wara d-data li fiha jiskadi l-perijodu taż-żmien ta' l-aggregazzjoni. Għandu jiġi mnaqqas bin-numru ta'jiem li jikkorrespondi ma nofs in-numru ta' granet fil-perijodu ta' żmien aggregat;

(ċ) fejn il-hlas jiġi differit skond l-Artikolu 226(ċ), il-perijodu taż-żmien għandu jiġi kalkolat mill-jum li jiġi wara d-data tal-iskadenza tal-perijodu taż-żmien li matulu l-oġġetti inkwistjoni jkun għew rilaxxjati.

Għandu jiġi mnaqqas bin-numru ta' jiem li jikkorrispondi ma' nofs in-numru ta' granet fl-perijodu taż-żmien konċernat.

2. Fejn in-numru ta' jiem fil-perijodi taż-żmien msemmija fil-paragrafu 1(b) u (ċ) huwa numru bil-fard, in-numru ta' granet li jridu jiġu mnaqqsa mill-perijodu ta' 30 jum skond il-paragrafu 1(b) u (ċ) għandu jkun ugħwali għal nofs in-numru l-iktar baxx li jkun imiss biż-żewġ.

3. Biex jiġu simplifikati l-affarijiet, fejn il-perijodi taż-żmien msemmija fil-paragrafu 1(b) u (ċ) huma ta' ġimgha kalendarja jew xahar kalendarju, il-Kontrollur jista' jipprovdli li l-ammont ta' dazju li rigward tiegħu il-hlas ikun ġie diferit għandu jithallas:

(a) jekk il-perijodu taż-żmien huwa ta' ġimgha kalendarja, fil-jum tal-Ġimgha tar-raba' ġimgha li tiġi wara dik il-ġimgha kalendarja;

(b) jekk il-perijodu taż-żmien ikun xahar kalendarju, mas-sittax-il jum tax-xahar li jiġi wara dak ix-xahar kalendarju.

Artikolu 228

1. Ma ghandux jinghata differiment tal-hlas rigward ammonti ta' dazju li, ghalkemm ghandhom x'jaqsmu ma' l-oġġetti mdahhla ghal proċedura tad-Dwana li tirrekjedi l-obbligu tal-hlas ta' dan id-dazju, jiddahhlu fir-registru tal-kontijiet skond id-disposizzjonijiet fis-sehh dwar l-aċċettazzjoni ta' dikjarazzjonijiet inkompleti, il-ghaliex id-dikjarant ma jkunx, maż-żmien tal-iskadenza tal-perijodu taż-żmien stabbilit, ipprova t-taghrif mehtieġ ghall-evalwazzjoni definittiva ta' l-oġġetti ghall-ghanijiet tad-Dwana jew ma jkunx forna l-partiklaritajiet jew id-dokumenti li kienu nieqsa meta kienet ġiet aċċettata d-dikjarazzjoni inkompleta.

2. Madankollu, id-differiment tal-hlas jista' jiġi konċess fil-każijiet imsemmija fil-paragrafu 1, meta l-ammont tad-dazju li jrid jiġi rkuprat jiddahhal fir-registri tal-kontijiet qabel ma jiskadi l-perijodu ta' 30 jum mid-data li fiha l-ammont oriġinarjament dovut kien iddahhal fir-registru tal-kontijiet jew, jekk dan ma jkunx iddahhal fir-registri tal-kontijiet, mid-data li fiha tkun ġiet aċċettata d-dikjarazzjoni li kellha x'taqsam ma' l-oġġetti msemmija. It-tul taż-żmien tad-differiment tal-hlas mogħti f'dawn iċ-ċirkostanzi ma ghandux jaqbeż id-data li fiha, skond l-Artikolu 227, kienet ġiet konċessa rigward l-ammont tad-dazju ffissat oriġinarjament, jew li fiha kienet tkun konċessa li kicku l-ammont tad-dazju legalment dovut kien iddahhal fir-registri tal-kontijiet meta l-oġġetti msemmija kienu dikjarati.

Artikolu 229

Il-Kontrollur jista' jikkonċedi lid-debitur faċilitajiet ohra ta' hlas ghajr id-differiment tal-hlas. Il-konċessjoni ta' dawn il-faċilitajiet ta' hlas ghandhom:

(a) ikunu kondizzjonali fuq il-forniment ta' garanzija. Iżda, din il-garanzija tista' ma tkunx mehtieġa, fejn biex tintalab ikun ifisser li, minhabba s-sitwazzjoni tad-debitur, jinholqu diffikultajiet serji ekonomiċi jew soċjali;

(b) tirriżulta f'imghax fuq kreditu mitlub skond il-liġi b'zieda mal-ammont tad-dazju. Il-Kontrollur jista' ma jitlobx imghax fuq kreditu fejn biex jintalab ikun ifisser li, minhabba s-sitwazzjoni tad-debitur, jinholqu diffikultajiet serji ekonomiċi jew soċjali.

Artikolu 230

Ikunu xi xi jkunu l-faċilitajiet tal-hlas konċessi lid-debitur, dan ta' l-ahhar jista' f'kull każ ihallas l-ammont kollu tad-dazju jew parti minnu minghajr ma jistenna illi jiskadi l-perijodu taż-żmien li fih ikun konċess li jhallas.

Artikolu 231

Ammont dovut ta' dazju jista' jithallas minn persuna terza minflok id-debitur.

Artikolu 232

1. Fejn l-ammont dovut tad-dazju ma jithallasx fil-perijodu taż-żmien stabbilit:

(a) il-Kontrollur ghandu jaghmel użu mill-għażliet kollha għad-disposizzjoni tiegħu skond il-liġijiet fis-schh, inkluż l-infurzar, sabiex jiżgura l-hlas ta' dak l-ammont.

Jistgħu jiġu adottati disposizzjonijiet speċjali rigward dawk li jidhlu bhala garanti fil-qafas tal-proċedura tat-transitu;

(b) l-imghax fuq l-arretrati ghandu jintalab skond il-liġi b'zieda ma l-ammont tad-dazju.

2. Il-Kontrollur jista' jirrinunzja għall-ġbir ta' l-imghax fuq l-arretrati:

(a) fejn, minhabba s-sitwazzjoni tad-debitur, x'aktarx li jinholqu diffikultajiet serji ekonomiċi jew soċjali;

(b) fejn l-ammont ma jaqbiżx livell ffissat mill-Kontrollur, jew

(ċ) jekk id-dazju jithallas fi żmien hamest ijiem minn meta jiskadi l-perijodu taż-żmien stabbilit għall-hlas.

3. Il-Kontrollur jista' jiffissa:

(a) perijodi minimi taż-żmien għall-kalkolu ta' l-imghax;

(b) ammonti minimi pagabbli bhala mghax fuq l-arretrati.

KAPITOLU 4

ESTINZJONI TAD-DEJN TAD-DWANA

Artikolu 233

Minghajr preġudizzju għad-disposizzjonijiet fis-schh li ghandhom x'jaqsmu ma' l-imbarrar fiż-żmien ta' dejn tad-Dwana u n-nuqqas ta' rkupru ta' dan id-dejn fil-każ ta' falliment tad-debitur stabbilit bil-liġi, id-dejn tad-Dwana ghandu jispiċċa:

(a) bil-hlas ta' l-ammont tad-dazju;

(b) bil-mahfra ta' l-ammont tad-dazju;

(ċ) fejn, rigward l-oġġetti dikjarati għal proċedura tad-Dwana li tirrikjedi l-obbligu tal-hlas tad-dazju:

- id-dikjarazzjoni tad-Dwana ma' tibqax valida skond l-Artikolu 66,

- qabel ir-rilaxx ta' l-oġġetti, dawn jiġu jew maqbuda u fl-istess hin jew sussegwentement konfiskati, meqruda fuq l-istruzzjonijiet tal-Kontrollur, meqruda jew abbandunati skond l-Artikolu 182, jew meqruda jew mitlufa minghajr ma jistgħu jitregġgħu lura bhala riżultat tan-natura attwali tagħhom jew ta' ċirkostanzi imprevisti (ghajr serq) jew forza maġġuri;

(d) fejn l-oġġetti li rigward tagħhom jiġi dovut dejn tad-Dwana skond l-Artikolu 202 jiġu maqbuda minhabba d-dhul illegali tagħhom u jiġu fl-istess hin jew sussegwentement konfiskati.

Artikolu 234

Fil-każ ta' qbid jew konfiska, id-dejn tad-Dwana għandu, mhux l-inqas għall-ghanijiet tal-liġi kriminali applikabbli għall-offiċi tad-Dwana, jitqies li ma spiċċax u għandhom japplikaw id-disposizzjonijiet ta' l-Att dwar id-Dazji fuq l-Importazzjoni (Kap. 337) u l-Ordinanza tad-Dwana (Kap. 37) sabiex jistabbilixxu l-penalitajiet jew jittiehdu proċeduri kriminali.

KAPITOLU 5

HLAS LURA U REMISSJONI TAD-DAZJU

Artikolu 235

Għandhom japplikaw id-definizzjonijiet li ġejjin:

(a) 'hlas lura' tfisser ir-rifond totali jew parzjali tad-dazji fuq l-importazzjoni jew fuq l-esportazzjoni li jkunu thallsu:

(b) 'mahfra' tfisser jew deċiżjoni ta' rinunzja għall-ammont kollu jew parzjali ta' dejn tad-Dwana jew deċiżjoni li tirrendi nulla d-dhul fir-reġistri tal-kontijiet ta' l-ammont kollu jew parti minnu ta' dazji fuq l-importazzjoni jew fuq l-esportazzjoni li ma jkunx thallas.

Artikolu 236

1. Id-dazji fuq l-importazzjoni jew id-dazji fuq l-esportazzjoni għandhom jithallsu lura safejn u sakemm jiġi stabbilit li, meta kienu ġew imhallsa, l-ammont ta' dawn id-dazji ma kienx legalment dovut jew li l-ammont kien imdahhal fir-reġistri tal-kontijiet kuntrarjament għall-Artikolu 220(2).

Id-dazji fuq l-importazzjoni jew id-dazji fuq l-esportazzjoni għandhom jiġu mahfura safejn u sakemm jiġi stabbilit illi meta kienu mdahhla fir-reġistri tal-kontijiet l-ammont ta' dawn id-dazji ma kienx dovut legalment jew li l-ammont

kien imdahhal fir-registri tal-kontijiet kuntrarjament għall-Artikolu 220(2).

L-ebda hlas lura jew remissjoni ma għandhom jiġu konċessi meta l-fatti li wasslu għall-hlas jew id-dhul fir-registri tal-kontijiet ta' l-ammont li ma kienx legalment dovut huma r-riżultat ta' azzjoni deliberata mill-persuna konċernata.

2. Id-dazji fuq l-importazzjoni u d-dazji fuq l-esportazzjoni għandhom jithallsu lura jew jiġu mahfura fuq is-sottomissjoni ta' applikazzjoni lill-Kontrollur fi żmien sentejn snin mid-data li fiha l-ammont ta' dawn id-dazji ġie komunikat lid-debitur.

Dan il-perijodu ta' żmien għandu jiġi mtawwal jekk il-persuna konċernata tipprova xhieda illi ma kienx imhollija li tissottometti l-applikazzjoni tagħha fil-perjodu msemmi minhabba ċirkostanzi imprevedibbli (għajr serq) jew forza maġġuri.

Fejn il-Kontrollur innifsu jiskopri matul dan il-perijodu ta' żmien illi jeżistu xi wahda jew ohra mis-sitwazzjonijiet deskritti fl-ewwel u t-tieni sub-paragrafi tal-paragrafu 1, dan għandu jhallas lura jew jaħfer fuq l-inizjattiva tiegħu stess.

Artikolu 237

Id-dazji fuq l-importazzjoni jew id-dazji fuq l-esportazzjoni għandhom jithallsu lura meta dikjarazzjoni tad-Dwana tiġi invalidata u d-dazji jkunu thallsu.

Il-hlas lura għandu jiġi konċess fuq is-sottomissjoni ta' applikazzjoni mill-persuna konċernata matul il-perijodi taż-żmien stipulati għas-sottomissjoni ta' l-applikazzjoni għall-invalidazzjoni tad-dikjarazzjoni tad-Dwana.

Artikolu 238

1. Id-dazji fuq l-importazzjoni għandhom jithallsu lura jew jiġu mahfura safejn u sakemm jiġi stabbilit illi l-ammont ta' dawn id-dazji li jkun ġie mdahhal fir-registri tal-kontijiet ikollu x'jaqsam ma' l-oġġetti imqiegħda taht il-proċedura tad-Dwana msemmija u miċhuda mill-importatur il-ġhalix fil-mument imsemmi fl-Artikolu 67 jinstabu difettivi jew ma kkonformawx mat-termini tal-kuntratt li a bażi tiegħu kienu ġew importati.

Oġġetti difettivi, skond l-ewwel sub-paragrafu, għandhom jitqiesu li jinkludu oġġetti danneġġjati qabel ir-rilaxx tagħhom.

2. Il-hlas lura jew remissjoni tad-dazji fuq l-importazzjoni għandhom jiġu konċessi bil-kundizzjoni li:

(a) l-oġġetti ma kenux użati, għajr għall-użu inizjali tagħhom skond kif kien mehtieg sabiex jiġi stabbilit li kienu difettivi jew ma kkonformawx mat-termini tal-kuntratt;

(b) L-oġġetti jiġu esportati. Fuq it-talba tal-persuna konċernata, il-Kontrollur għandu jippermetti illi l-oġġetti li għandhom jiġu meqruda jew imqieghda, għall-ghanijiet ta' l-esportazzjoni tagħhom mill-ġdid, taħt il-proċedura ta' transitu għall-estern jew il-proċedura ta' magazzinaġġ tad-Dwana, jew f'żona hiċsa jew f'maħżen hieles, minflok li jiġu esportati.

Bil-ghan li jiġu assenjati wieħed mit-trattamenti jew użi kif approvati mid-Dwana provvuti fis-sub-paragrafu preċedenti, l-oġġetti għandhom jitqiesu li huma oġġetti mhux Maltin.

3. Id-dazji fuq l-importazzjoni ma għandhomx jithallsu lura jew jiġu maħfura dwar oġġetti li, qabel ma jiġu dikjarati għad-dikjarazzjoni tad-Dwana, kienu ġew importati temporanjament għal testijiet, jekk kemm-il darba ma jiġix stabbilit illi l-fatt li kienu difettivi jew li ma kkonformawx mat-termini tal-kuntratt ma satax jiġi skopert normalment fil-kors ta' dawn it-testijiet.

4. Id-dazji fuq l-importazzjoni għandhom jithallsu lura jew jiġu maħfura għar-raġunijiet dikjarati fil-paragrafu 1 fuq is-sottomissjoni ta' applikazzjoni lill-Kontrollur fi żmien tnax-il xahar mid-data li matulhom l-ammont ta' dan id-dazji kien komunikat lid-debitur.

Iżda, il-Kontrollur jista' jippermetti li dan il-perijodu taż-żmien jittawwal f'każijiet eċċezzjonali ġustifikament.

Artikolu 239

1. Id-dazji fuq l-importazzjoni jew id-dazji fuq l-esportazzjoni jistgħu jithallsu lura jew jiġu maħfura f'sitwazzjonijiet ohra għajr dawk imwissija fl-Artikoli 236, 237, u 238:

- kif jiġi stabbilit mill-Ministru;
- meta jirriżultaw minn ċirkostanzi li fihom l-ebda qerq jew neglijanza ovvja ma jistgħu jiġu attribwiti lill-persuna konċernata.

Is-sitwazzjonijiet li fihom din id-disposizzjoni tista' tiġi applikata u l-proċeduri li jridu jiġu segwiti għal dan l-iskop għandhom jiġu definiti mill-Ministru.

Il-hlas lura jew ir-remissjoni jistgħu ikunu suġġetti għal kundizzjonijiet speċjali.

2. Id-dazju għandhom jithallsu lura jew jinħafu għar-raġunijiet dikjarati fil-paragrafu 1 fuq is-sottomissjoni ta' applikazzjoni lill-Kontrollur fi żmien 12-il xahar mid-data li fiha l-ammont tad-dazji jkun ġie komunikat lid-debitur. Madankolu, il-Kontrollur jista' jippermetti li dan il-perijodu ta' żmien jittawwal f'każijiet eċċezzjonali ġustifikament.

Artikolu 240

Id-dazji fuq l-importazzjoni jew id-dazji fuq l-esportazzjoni għandhom jithallsu lura jew jinħafu fuq il-kundizzjonijiet stabbiliti f'dan il-kapitolu biss jekk l-ammont li jrid jithallas lura jew jinħafur jaqbeż ammont iffissat mill-Ministru.

Iżda, il-Kontrollur jista' wkoll jikkonċedi applikazzjoni għall-hlas lura jew remissjoni dwar ammont iktar baxx.

Artikolu 241

Il-hlas lura mill-Kontrollur ta' l-ammonti tad-dazji fuq l-importazzjoni jew tad-dazji fuq l-esportazzjoni jew ta' l-imghax fuq il-kreditu jew ta' l-imghax fuq l-arretrati miġbura mal-hlas ta' dawn id-dazji ma għandux jagħtu lok għall-hlas ta' mghax mill-Kontrollur. Madankollu għandu jithallas imghax:

- fejn deċiżjoni li tikkonċedi talba għall-hlas lura ma tiġix implimentata fi żmien tliet xhur mid-data ta' l-adozzjoni ta' din id-deċiżjoni,
- fejn id-disposizzjonijiet nazzjonali hekk jistipulaw. L-ammont ta' dan l-imghax għandu jkun skond il-liġi.

Artikolu 242

Fejn bi żball jiġi maħfur dejn tad-Dwana jew jithallas lura l-ammont korrespondenti tad-dazju, id-dejn oriġinali għandu jerga' jsir pagabbli. Kull imghax imħallas skond l-Artikolu 241 għandu jiġi rimborżat.

TITOLU VIII

APPELLI

Artikolu 243

1. Kull persuna għandu jkollha d-dritt li tappella mid-deċiżjonijiet meħuda mill-awtoritajiet tad-Dwana li jkollhom x'jaqsmu ma' l-applikazzjoni tal-liġijiet tad-Dwana, u li jirrigwadjawha direttament u individwalment. Kull persuna li tkun applikat lill-awtoritajiet tad-Dwana għal deċiżjoni li għandha x'taqsam ma' l-applikazzjoni tal-liġijiet tad-Dwana u ma kisbitx deċiżjoni għal din it-talba fiż-żmien imsemmi fl-Artikolu 6(2) għandha wkoll tkun intitolata li teżerċita d-dritt ta' l-appell.

2. Id-dritt ta' l-appell jista' jiġi eżerċitat:

- (a) inizjalment, quddiem l-awtoritajiet tad-Dwana nominati b'dan l-iskop;
- (b) sussegwentement, quddiem korp indipendenti, li jista' jkun

awtorità ġudizzjarja jew korp ekwivalenti speċjalizzat, skond id-disposizzjonijiet fis-sehh f'Malta.

Artikolu 244

Id-depożitu ta' appell ma għandux jikkawża s-sospensjoni ta' l-implimentazzjoni tad-deċiżjoni kontestata.

Madankollu, l-awtoritajiet tad-Dwana għandhom jissospendu l-implimentazzjoni ta' din id-deċiżjoni fl-intier tagħha jew f'parti minnha fejn ikollhom raġunijiet siewja li jemmnu illi d-deċiżjoni kontestata hija inkonsistenti mal-liġijiet tad-Dwana jew fejn hemm biża' li tkun sejra ssir hsara irreparabbli lill-persuna konċernata.

Fejn id-deċiżjoni kontestata jkollha l-effett li tikkawża hlas dovut ta' dazji fuq l-importazzjoni jew dazji fuq l-esportazzjoni, is-sospensjoni ta' l-implimentazzjoni ta' din id-deċiżjoni għandha tkun sugġetta għall-eżistenza jew id-depożitu ta' garanzija. Iżda, din il-garanzija ma għandhiex għalfejn tinhtieġ fejn, minhabba ċ-ċirkostanzi tad-debitur, din il-htieġa x'aktarx li tikkawża diffikultajiet serji ekonomiċi u soċjali.

Artikolu 245

Id-disposizzjonijiet għall-implimentazzjoni tal-proċedura ta' l-appelli għandhom jiġu stabbiliti mill-Ministru.

Artikolu 246

Dan it-Titolu ma għandux japplika għall-appelli depożitati bil-hsieb ta' l-annullament jew ir-reviżjoni tad-deċiżjoni mehuda mill-awtoritajiet tad-Dwana fuq il-bażi tal-liġi kriminali.

ANNEX A TO THE CUSTOMS CODE

GOODS FOR WHICH PROCESSING UNDER CUSTOMS CONTROL IS AUTHORISED (ARTICLE 131) AND ECONOMIC CONDITIONS IN THE FRAMEWORK OF THE ARRANGEMENTS FOR PROCESSING UNDER CUSTOMS CONTROL.

PART A

"MCT" means Maltese Customs Tariff.

The economic conditions shall be deemed to be fulfilled for the following types of goods and operations:

Order No	Column 1 Goods	Column 2 Processing
1	Goods of any kind	Processing into samples presented as such or put up into sets
2	Goods of any kind	Reduction to waste and scrap or destruction
3	Goods of any kind	Denaturing
4	Goods of any kind	Recovery of parts or components
5	Goods of any kind	Separation and or destruction of damaged parts
6	Goods of any kind	Processing to correct the effects of damage to the goods
7	Goods of any kind	Usual forms of handling permitted in customs warehouses or free zones
8	Goods of any kind	Processing into products of a kind to be incorporated in or used for civil aircraft for which an airworthiness certificate is issued by a company authorised for such operations by the aviation authorities or the aviation authorities of another country
9	Goods which have to go operations to ensure their compliance with technical requirements for their release for free circulation.	Any form of processing
10	Goods of any kind not subject to an agricultural or commercial policy measure, or provisional or definitive antidumping, or provisional or definitive countervailing duty	Any form of processing, where the import duty advantage by using the arrangements does not exceed the value of Lm20,000 per applicant and per calendar year

Order No	Column 1 Goods	Column 2 Processing
11	Any electronic type of components, parts, assemblies (including subassemblies), or materials (whether or not electronic), which are vital to the electronic working performance of the processed product	Processing into information technology products of MCT codes 8471 10 10 00 to 8471 90 00 00, 8473 10 11 00, 8473 21 10 00 to 8473 40 11 00, 8473 50 10 00, 8473 50 90 00 and 8541 10 00 10 to 8542 90 00 00
12	Solid fractions of palm oil falling within MCT code 1511 90 19 00 or Fluid fractions of palm oil falling within MCT code 1511 90 91 00 or Coconut oil falling within MCT code 1513 11 10 00 or Fluid fractions of coconut oil falling within MCT code ex 1513 19 30 00 or Palm kernel oil falling within MCT code 1513 21 11 00 or Fluid fractions of palm kernel oil falling within MCT code ex 1513 29 30 00 or Babassu oil falling within MCT code 1513 21 19 00	Processing into: <ul style="list-style-type: none"> - mixtures of fatty acids falling within MCT codes 3823 11 00, 3823 12 00 00, ex 3823 19 10 00, ex 3823 19 30 00 and ex 3823 19 90 00 - fatty acids falling within MCT codes 2915 70 15 00, 2915 70 25 00, ex 2915 90 10 00, ex 2915 90 80 00, ex 2916 15 00 00 and ex 2916 19 80 00 - mixture of methyl esters of fatty acids falling within MCT code ex 3824 90 95 00 - methyl esters of fatty acids falling within MCT codes ex 2915 70 20 00, ex 2915 70 80 00, ex 2915 90 80 00, ex 2916 15 00 00 and ex 2916 19 80 00 - mixture of fatty alcohols falling within MCT code 3823 70 00 00 - fatty alcohols falling within MCT codes 2905 16 80 00, 2905 17 00 00, 2905 19 00 10 and 2905 10 00 90 - glycerol falling within MCT code 1520 00 00 00
13	Castor oil falling within MCT code 1515 30 90 00	Processing into: <ul style="list-style-type: none"> - hydrogenated castor oil ("opal-wax") of MCT code 1516 20 10 00 - 12-hydrostearic acid (purity less than 90%) of MCT code ex 3823 19 10 00 - 12-hydrostearic acid (purity 90% or more) of MCT code ex 2918 19 99 00 - glycerol of MCT code 2905 45 00 00
14	Tobaccos falling within Chapter 24 of the Maltese Customs Tariff	Processing into "homogenised" or "reconstituted" tobacco falling within MCT code 2403 91 00 and/or tobacco powder falling within MCT code 2403 99 90

Order No	Column 1 Goods	Column 2 Processing
15	Raw or unmanufactured tobacco falling within MCT code 2401 10	Processing into partly or wholly stemmed/stripped tobaccos falling within MCT code 2401 20 and into tobacco refuse falling within MCT code 2401 30 00
	Raw or unmanufactured tobacco partly stemmed/ stripped falling within MCT code ex 2401 20	
16	Products falling within MCT codes: 2707 10, 2707 20, 2707 30, 2707 50, 2707 91 00 00, 2707 99 30 00, 2707 99 91 00, 2707 99 99 00 and 2710 00	Processing into products falling within MCT codes: 2710 00 71 00 or 2710 00 72 00
17	Crude oils falling within MCT code 2707 99 11 00	Processing into products falling within MCT codes 2707 10 90 00, 2707 20 90 00, 2707 30 90 00, 2707 50 90 00, 2707 99 30 00, 2707 99 99 00, 2902 20 90 00, 2902 30 90 00, 2902 41 00 00, 2902 42 00 00, 2902 43 00 00, 2902 44 90 00
18	Gas oils with a sulphur content exceeding 0.2% by weight falling within MCT code 2710 00 68 00 Kerosene falling within MCT code 2710 00 55 00 White spirit falling within MCT code 2710 00 21 00	Mixture of the goods in column 1 or a mixture of one and/ or other of the goods in column 1 with gas oil with a sulphur content not exceeding 0.2% by weight falling within MCT code 2710 00 66 00 or 2710 00 67 00 to obtain a gas oil with a sulphur content not exceeding 0.2% by weight falling within MCT code 2710 00 66 00 or 2710 00 67 00
19	PVC material falling within MCT code 3921 90 60 00	Processing into filmscreens falling within MCT code 9010 60 00 00
20	Skating boots without skates attached of MCT code 6402 19 00 00	Processing into: ice skates of MCT code 9506 70 10 00
	Skating boots without skates attached of MCT code 6403 19 00	roller skates of MCT code 9506 70 30 00
21	Motor chassis fitted with cabs, of MCT code 8704 21 31	Processing into fire engines fitted with integral fire fighting and/ or life saving equipment, of MCT code 8705 30 00 00

PART B

The economic conditions shall be examined for the following types of goods and operations, which are

not covered by Part A:

Column 1	Column 2
Goods	Processing
(i) All goods subject to a(n) agricultural measure or provisional or definitive antidumping, or provisional or definitive countervailing, duty	Any form of processing
(ii) All other goods not covered by Part A and (i) above	Any form of processing

ANNEX B TO THE CUSTOMS CODE

LIST OF USUAL FORMS OF HANDLING REFERRED TO IN ARTICLE 109 OF THE CUSTOMS CODE

Unless otherwise specified, none of the following forms of handling may give rise to a different eight-digit code in the Maltese Customs Tariff.

Usual forms of handling listed below shall not be granted if, in the opinion of the customs authorities, the operation is likely to increase the risk of fraud:

1. ventilation, spreading-out, drying, removal of dust, simple cleaning operations, repair of packing, elementary repairs of damage incurred during transport or storage in so far as it concerns simple operations, application and removal of protective coating for transport;
2. reconstruction of the goods after transport;
3. stocktaking, sampling, sorting, sifting, mechanical filtering and weighing of the goods;
4. removal of damaged or contaminated components;
5. conservation, by means of pasteurisation, sterilisation, irradiation or the addition of preservatives;
6. treatment against parasites;
7. anti-rust treatment;

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8. treatment:
 - by simple raising of the temperature, without further treatment or distillation process, or
 - by simple lowering of the temperature:
even if this results in a different eight-digit code in the Maltese Customs Tariff;
9. electrostatic treatment, uncreasing or ironing of textiles;
10. treatment consisting in:
 - semming and/ or pitting of fruits, cutting up and breaking down of dried fruits or vegetables, rehydration of fruits, or
 - dehydration of fruits even if this results in a different eight-digit code in the Maltese Customs Tariff;
11. desalination, cleaning and butting of hides;
12. addition of goods or addition or replacement of accessory components as long as this addition or replacement is relatively limited or is intended to ensure compliance with technical standards and does not change the nature or improve the performances of the original goods, even if this results in a different eight-digit code in the Maltese Customs Tariff for the added or replacement goods;
13. dilution or concentration of fluids, without further treatment or distillation process, even if this results in a different eight-digit code in the Maltese Customs Tariff;
14. mixing between them of the same kind of goods, with a different quality, in order to obtain a constant quality or a quality which is requested by the customer, without changing the nature of the goods;
15. dividing or size cutting out of goods if only simple operations are involved;
16. packing, unpacking, change of packing, decanting and simple transfer into containers, even if this results in a different eight-digit code in the Maltese Customs Tariff, affixing, removal and altering of marks, seals, labels, price tags or other similar distinguishing signs;
17. testing, adjusting, regulating and putting into working order of machines, apparatus and vehicles, in particular in order to control the compliance with technical standards, if only simple operations are involved;

18. dulling of pipe fittings to prepare the goods for certain markets.

Mghoddi mill-Kamra tad-Deputati fis-Scduta Nru. 711 tal-11 ta' Marzu, 2002.

ANTON TABONE
Speaker

RICHARD J. CAUCHI
Skrivan tal-Kamra tad-Deputati

I assent.

(L.S.)

GUIDO DE MARCO
President

22nd March, 2002

ACT No. II of 2002

AN ACT to implement various budget measures and other administrative measures.

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:-

Short title.

1. The short title of this Act is the Budget Measures Implementation Act, 2002.

PART I

Amendment of
the Motor
Vehicle
Registration Tax
Act.
Cap. 368.

2. (1) This Part amends the Motor Vehicle Registration Tax Act and shall be read and construed as one with the Motor Vehicle Registration Tax Act, hereinafter in this Part referred to as "the principal Act".

(2) The provisions of this Part shall be deemed to have come into effect on the 1st January, 2002, except paragraph (a) of article 7 which shall come into force on the 1st April, 2002.

Amendment of
article 2 of the
principal Act.

3. In article 2 of the principal Act, immediately after the definition of "tax", there shall be added the following new definition:

"temporary registered vehicle" means a motor vehicle which is imported into Malta and registered with the intention of being re-exported within a period of ninety days from -

- (a) the date of its original importation into Malta, or
- (b) from the release of the said vehicle from a bonded warehouse, in accordance with the provisions of article 17A."

4. Subarticle (3) of article 10 of the principal Act shall be amended as follows: Amendment of article 10 of the principal Act.

(a) the words from "not later than five years" to the words "made under this Act" in paragraph (a) thereof shall be deleted;

(b) for the words "as the case may be," there shall be substituted the words "as the case may be."; and

(c) immediately at the end thereof there shall be added the following proviso:

"Provided that the provisions of this subarticle shall not apply if the conversion of the classification occurs not later than five years following the end of the year during which the original classification had been made in the case -

(i) where the motor vehicle was first registered under this Act before the 31st December, 2001; or

(ii) of the conversion in the classification of a self-drive motor vehicle for short term hire, or a self-drive motor vehicle for long term hire or a chauffeur driven motor vehicle."

5. Immediately after article 17 of the principal Act there shall be inserted the following new article: Addition of article 17A to the principal Act.

"Temporary registered vehicles.

17A. (1) With regard to temporary registered vehicles which comply with the requirements mentioned in this article, the tax due shall be that specified in the Fourth Schedule to this Act.

(2) No motor vehicle shall be registered as a temporary registered vehicle unless the importer signs a declaration in such manner as the Authority may prescribe from time to time, to the effect that the motor vehicle will be imported only to be re-exported.

(3) If after the expiry of the period of ninety days from the day of importation of the temporary registered vehicle the importer fails to present all the documents as may be required by the Authority from time to time, proving that the same vehicle which was registered as a temporary registered vehicle was in fact re-exported before the expiry of the said period of ninety days, an additional tax equivalent to the amount of tax due on the date on which the period during which the motor vehicle had to be exported lapses, according to the respective category of that motor vehicle as specified in the First, Second and Third Schedules to this Act, shall be due:

Provided that the Authority may extend the said period of ninety days mentioned in this subarticle on a written request of the importer or the owner of the motor vehicle, which written request must be made not later than the last day of the same period of ninety days, by a further period of thirty days.

(4) If, following the re-exportation of that temporary registered vehicle according to subarticle (3), that temporary registered vehicle is again imported into Malta notwithstanding that no addition, alteration or adaptation has been carried out thereto which according to article 10, would result in a change of the classification of that vehicle, were it not a temporary registered vehicle, an additional tax shall be due equivalent to the amount of tax due on the date of re-importation of that motor vehicle according to the respective category of that motor vehicle as specified in the First, Second and Third Schedules to this Act shall be due.

(5) No temporary registered vehicle may be driven on the road without a specific authorisation for the purpose by the Authority."

Amendment of
article 19 of the
principal Act.

6. Subarticle (1) of article 19 of the principal Act shall be substituted by the following:

"(1) Without prejudice to the provisions of article 17A, no tax shall be payable under this Act on a motor vehicle which is imported into Malta for the purpose of being exported as merchandise without being used in Malta and which is released

from customs for this purpose, provided such export is made directly from a bonded warehouse unless such vehicle is again re-imported into Malta."

7. The Schedules of the principal Act shall be amended as follows: Amendment of Schedules to the principal Act.

(a) for the First Schedule there shall be substituted the following new schedule:

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of H.S. heading No. 87.02), including station wagons and racing cars:	
	1.03.00.01	(A) Vehicles specially designed for travelling on snow: golf cars and similar vehicles	50.5%
		(B) Other vehicles, with spark/compression-ignition internal combustion engine:	
		(1) of a cylinder capacity not exceeding 1000cc:	
	1.03.01.01	- Chassis fitted with engine and cab	50.5%
	1.03.02.01	- Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	50.5%
	1.03.03.01	- Other vehicles, new:	
		(a) For use as motor vehicle for hire:	
	1.03.03.01A	(i) chauffeur driven vehicles	30%
	1.03.03.01B1	(ii) self-drive vehicles intended for short term hire	30%
	1.03.03.01B2	(iii) self-drive vehicles intended for long term hire	50.5%
	1.03.03.01L	(iv) other	50.5%
	1.03.03.01C-F	(b) Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	48.5%
	1.03.03.01G	(c) Taxi-cars	20%
	1.03.03.01H	(d) For other use	50.5%
	1.03.04.01	- Other vehicles used:	

	(a) For use as motor vehicle for hire:	
1.03.04.01A	(i) chauffeur driven vehicles	30% but not less than Lm640 per vehicle
1.03.04.01B1	(ii) self-drive vehicles intended for short term hire	30% but not less than Lm640 per vehicle
1.03.04.01B2	(iii) self-drive vehicles intended for long term hire	50.5% but not less than Lm1070 per vehicle
1.03.04.01L	(iv) other	50.5% but not less than Lm1070 per vehicle
1.03.04.01C-F	(b) Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	48.5% but not less than Lm1030 per vehicle
1.03.04.01GA	(c) Taxi-cars	20% but not less than Lm430 per vehicle
1.03.04.01HC	(d) For other use	50.5% but not less than Lm1070 per vehicle
	(2) of a cylinder capacity exceeding 1000cc but not exceeding 1300cc:	
1.03.10.01	- Chassis fitted with engine and cab	50.5%
1.03.11.01	- Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	50.5%
1.03.12.01	- Other vehicles, new:	
	(a) For use as motor vehicle for hire:	
1.03.12.01A	(i) chauffeur driven vehicles	30%

1.03.12.01B1	(ii) self-drive vehicles intended for short term hire	30%
1.03.12.01B2	(iii) self-drive vehicles intended for long term hire	50.5%
1.03.12.01L	(iv) other	50.5%
1.03.12.01C-F	(b) Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	48.5%
1.03.12.01GA	(c) Taxi-cars	20%
1.03.12.01HC	(d) For other use	50.5%
1.03.13.01	- Other vehicles used:	
	(a) For use as motor vehicle for hire:	
1.03.13.01A	(i) chauffeur driven vehicles	30% but not less than L.m810 per vehicle
1.03.13.01B1	(ii) self-drive vehicles intended for short term hire	30% but not less than L.m810 per vehicle
1.03.13.01B2	(iii) self-drive vehicles intended for long term hire	50.5% but not less than L.m1350 per vehicle
1.03.13.01L	(iv) other	50.5% but not less than L.m1350 per vehicle
1.03.13.01C-F	(b) Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	48.5% but not less than L.m1300 per vehicle
1.03.13.01GA	(c) Taxi-cars	20% but not less than L.m540 per vehicle

1.03.13.01HC	(d) For other use	50.5% but not less than Lm1350 per vehicle
	(3) of a cylinder capacity exceeding 1300cc but not exceeding 1500cc:	
1.03.20.01	- Chassis fitted with engine and cab	53%
1.03.21.01	- Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	53%
1.03.22.01	- Other vehicles, new:	
	(a) For use as motor vehicle for hire:	
1.03.22.01A	(i) chauffeur driven vehicles	30%
1.03.22.01B1	(ii) self-drive vehicles intended for short term hire	30%
1.03.22.01B2	(iii) self-drive vehicles intended for long term hire	53%
1.03.22.01L	(iv) other	53%
1.03.22.01C-F	(b) Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub- heading	48.5%
1.03.22.01GA	(c) Taxi-cars	20%
1.03.22.01HC	(d) For other use	53%
	- Other vehicles used:	
	(a) For use as motor vehicle for hire:	
1.03.23.01A	(i) chauffeur driven vehicles	30% but not less than Lm900 per vehicle
1.03.23.01B1	(ii) self-drive vehicles intended for short term hire	30% but not less than Lm900 per vehicle
1.03.23.01B2	(iii) self-drive vehicles intended for long term hire	53% but not less than Lm1600 per vehicle

1.03.23.01L	(iv) other	53% but not less than Lm1600 per vehicle
1.03.23.01C-F	(b) Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub- heading	48.5% but not less than Lm1460 per vehicle
1.03.23.01GA	(c) Taxi-cars	20% but not less than Lm610 per vehicle
1.03.23.01HC	(d) For other use	53% but not less than Lm1600 per vehicle
	(4) of a cylinder capacity exceeding 1500cc but not exceeding 1800cc:	
1.03.30.01	- Chassis fitted with engine and cab	60%
1.03.31.01	- Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	60%
1.03.32.01	- Other vehicles, new::	
	(a) For use as motor vehicle for hire:	
1.03.32.01A	(i) chauffeur driven vehicles	30%
1.03.32.01B1	(ii) self-drive vehicles intended for short term hire	30%
1.03.32.01B2	(iii) self-drive vehicles intended for long term hire	60%
1.03.32.01L	(iv) other	60%
1.03.32.01C-F	(b) Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub- heading	48.5%
1.03.32.01GA	(c) Taxi-cars	20%
1.03.32.01HC	(d) For other use	60%
1.03.33.01	- Other vehicles used:	
	(a) For use as motor vehicle for hire:	

1.03.33.01A	(i) chauffeur driven vehicles	30% but not less than L.m1390 per vehicle
1.03.33.01B1	(ii) self-drive vehicles intended for short term hire	30% but not less than L.m1390 per vehicle
1.03.33.01B2	(iii) self-drive vehicles intended for long term hire	60% but not less than L.m2770 per vehicle
1.03.33.01L	(iv) other	60% but not less than L.m2770 per vehicle
1.03.33.01C-F	(b) Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub- heading	48.5% but not less than L.m2240 per vehicle
1.03.33.01GA	(c) Taxi-cars	20% but not less than L.m930 per vehicle
1.03.33.01HC	(d) For other use	60% but not less than L.m2770 per vehicle
	(5) of a cylinder capacity exceeding 1800cc but not exceeding 2000cc:	
1.03.40.01	- Chassis fitted with engine and cab	65%
1.03.41.01	- Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	65%
1.03.42.01	- Other vehicles, new:	
	(a) For use as motor vehicle for hire:	
1.03.42.01A	(i) chauffeur driven vehicles	30%
1.03.42.01B1	(ii) self-drive vehicles intended for short term hire	30%

1.03.42.01B2	(iii) self-drive vehicles intended for long term hire	65%
1.03.42.01L	(iv) other	65%
1.03.42.01C-F	(b) Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	48.5%
1.03.42.01GA	(c) Taxi-cars	20%
1.03.42.01HC	(d) For other use	65%
1.03.43.01	- Other vehicles used:	
	(a) For use as motor vehicle for hire:	
1.03.43.01A	(i) chauffeur driven vehicles	30% but not less than L.m1850 per vehicle
1.03.43.01B1	(ii) self-drive vehicles intended for short term hire	30% but not less than L.m1850 per vehicle
1.03.43.01B2	(iii) self-drive vehicles intended for long term hire	65% but not less than L.m4000 per vehicle
1.03.43.01L	(iv) other	65% but not less than L.m4000 per vehicle
1.03.43.01C-F	(b) Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	48.5% but not less than L.m2990 per vehicle
1.03.43.01GA	(c) Taxi-cars	20% but not less than L.m1230 per vehicle
1.03.43.01HC	(d) For other use	65% but not less than L.m4000 per vehicle

	(6) of a cylinder capacity exceeding 2000cc but not exceeding 2500cc:	
1.03.50.01	- Chassis fitted with engine and cab	75%
1.03.51.01	- Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	75%
1.03.52.01	- Other vehicles, new:	
	(a) For use as motor vehicle for hire:	
1.03.52.01A	(i) chauffeur driven vehicles	30%
1.03.52.01B1	(ii) self-drive vehicles intended for short term hire	30%
1.03.52.01B2	(iii) self-drive vehicles intended for long term hire	75%
1.03.52.01L	(iv) other	75%
1.03.52.01C-F	(b) Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	48.5%
1.03.52.01GA	(c) Taxi-cars	20%
1.03.52.01HC	(d) For other use	75%
1.03.53.01	Other vehicles used::	
	(a) For use as motor vehicle for hire:	
1.03.53.01A	(i) chauffeur driven vehicles	30% but not less than Lm2800 per vehicle
1.03.53.01B1	(ii) self-drive vehicles intended for short term hire	30% but not less than Lm2800 per vehicle
1.03.53.01B2	(iii) self-drive vehicles intended for long term hire	75% but not less than Lm7000 per vehicle
1.03.53.01L	(iv) other	75% but not less than Lm7000 per vehicle

1.03.53.01C-F	(b) Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	48.5% but not less than L.m4600 per vehicle
1.03.53.01GA	(c) Taxi-cars	20% but not less than L.m1870 per vehicle
1.03.53.01HC	(d) For other use	75% but not less than L.m7000 per vehicle
	(7) of a cylinder capacity exceeding 2500cc but not exceeding 3000cc:	
1.03.60.01	- Chassis fitted with engine and cab	75%
1.03.61.01	- Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	75%
1.03.62.01	- Other vehicles, new:	
	(a) For use as motor vehicle for hire:	
1.03.62.01A	(i) chauffeur driven vehicles	30%
1.03.62.01B1	(ii) self-drive vehicles intended for short term hire	30%
1.03.62.01B2	(iii) self-drive vehicles intended for long term hire	75%
1.03.62.01L	(iv) other	75%
1.03.62.01C-F	(b) Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	48.5%
1.03.62.01GA	(c) Taxi-cars	20%
1.03.62.01HC	(d) For other use	75%
1.03.63.01	- Other vehicles used:	
	(a) For use as motor vehicle for hire:	
1.03.63.01A	(i) chauffeur driven vehicles	30% but not less than L.m3200 per vehicle

1.03.63.01B1	(ii) self-drive vehicles intended for short term hire	30% but not less than L.m3200 per vehicle
1.03.63.01B2	(iii) self-drive vehicles intended for long term hire	75% but not less than L.m8000 per vehicle
1.03.63.01L	(iv) other	75% but not less than L.m8000 per vehicle
1.03.63.01C-F	(b) Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	48.5% but not less than L.m5200 per vehicle
1.03.63.01GA	(c) Taxi-cars	20% but not less than L.m2140 per vehicle
1.03.63.01HC	(d) For other use	75% but not less than L.m8000 per vehicle
	(8) of a cylinder capacity exceeding 3000cc:	
1.03.70.01	- Chassis fitted with engine and cab	75%
1.03.71.01	- Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	75%
1.03.72.01	- Other vehicles, new:	
	(a) For use as motor vehicle for hire:	
1.03.72.01A	(i) chauffeur driven vehicles	30%
1.03.72.01B1	(ii) self-drive vehicles intended for short term hire	30%
1.03.72.01B2	(iii) self-drive vehicles intended for long term hire	75%
1.03.72.01L	(iv) other	75%

1.03.72.01C-F	(b) Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	48.5%
1.03.72.01GA	(c) Taxi-cars	20%
1.03.72.01HC	(d) For other use	75%
1.03.73.01	- Other vehicles used:	
	(a) For use as motor vehicle for hire:	
1.03.73.01A	(i) chauffeur driven vehicles	30% but not less than L.m4000 per vehicle
1.03.73.01B1	(ii) self-drive vehicles intended for short term hire	30% but not less than L.m4000 per vehicle
1.03.73.01B2	(iii) self-drive vehicles intended for long term hire	75% but not less than L.m10000 per vehicle
1.03.73.01L	(iv) other	75% but not less than L.m10000 per vehicle
1.03.73.01C-F	(b) Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	48.5% but not less than L.m6500 per vehicle
1.03.73.01GA	(c) Taxi-cars	20% but not less than L.m2700 per vehicle
1.03.73.01HC	(d) For other use	75% but not less than L.m10000 per vehicle
	(C) Electric vehicles:	
1.03.80.01	(i) battery electric vehicles	16.5%
1.03.81.01	(ii) petrol (or diesel) electric hybrid vehicles	16.5%

(D) Other:

1.03.90.01	- Chassis fitted with engine and cab	60%
1.03.91.01	- Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	60%
1.03.93.01	- Other:	
1.03.93.01A	--- New	60%
1.03.93.01B	--- Other	60%

(b) Immediately after the Third Schedule there shall be added the following new schedule:

"FOURTH SCHEDULE

(Article 17A)

Registration tax for temporary registered vehicles

<i>Product</i>	<i>Rate of Tax</i>
Temporary registered vehicles	Lm 100".

PART II

Amendment of the Excise Duty Act. Cap. 382.

8. (1) This Part amends the Excise Duty Act and it shall be read and construed as one with the Excise Duty Act hereinafter in this Part referred to as "the principal Act."

(2) The provisions of this Part shall come into effect as follows:

(a) the provisions of paragraph (a) of article 26 and of articles 27 and 28 shall be deemed to have come into force on 21st November, 2001; and

(b) the other provisions shall come into force and shall have effect on and with effect from such date or dates as the Minister responsible for customs may by order establish, and different dates may be so established for different provisions and different purposes thereof.

Substitution of article 2 of the principal Act.

9. For article 2 of the principal Act there shall be substituted the following:

"2. In this Act unless the context otherwise requires:

"authorized warehouse keeper" means a natural or legal person authorized by the Comptroller to produce, process, hold, receive and dispatch products subject to excise duty in the course of his business, excise duty being suspended under tax-warehousing arrangements;

"beer production" or "the production of beer" shall be taken to mean the process whereby beer is produced from the fermentation of the wort and any process whereby beer of a lower density or specific gravity is derived from beer, whatever its origin, of a higher density or specific gravity. It shall also include the mixing of beer with any non-alcoholic beverage and on either of which no excise duty had been paid such that the resulting admixture contains an actual alcoholic strength by volume exceeding 0.5% vol:

"Comptroller" has the same meaning assigned to it in the Customs Ordinance;

"Customs tariff" means the tariff contained in the First Schedule to the Import Duties Act;

"duty" and "excise duty" mean the duty imposed by this Act;

"excise goods" means any goods of a class or description as listed in the First Schedule to this Act;

"Minister" means the Minister responsible for customs;

"non-alcoholic beverage" means a non-alcoholic beverage falling under heading 22.02 of the Customs Tariff;

"non-registered trader" means a natural or legal person without authorized warehouse keeper status, who is entitled, in the course of his business, to receive and, or import occasionally products subject to excise duty under duty-suspension arrangements. This type of trader may neither hold nor dispatch products under excise duty-suspension arrangements. A non-registered trader must guarantee payment of excise duty to the tax authorities prior to the dispatch of the goods;

"proper officer" means any officer charged by lawful authority with the performance of any duty under this Act;

"registered trader" means a natural or legal person without authorized warehouse keeper status, authorized by the Comptroller to receive and, or import, in the course of his

business, products subject to excise duty under duty-suspension arrangements. This type of trader may neither hold nor dispatch such products under excise duty-suspension arrangements:

"release for consumption" means:

(a) any departure, including irregular departure, from a suspension arrangement:

(b) any manufacture, including irregular manufacture, of excise goods outside a suspension arrangement:

(c) any importation of excise goods, including irregular importation, where those products have not been placed under a suspension arrangement:

"relevant schedule" means the Schedule to this Act in which the rates of duty and provisions specific to the particular excise goods are laid down:

"suspension arrangement" means a tax arrangement applied to the production, processing, holding and movement of products, excise duty being suspended:

"tax warehouse" means a place where goods subject to excise duty are produced, processed, held, received or dispatched under duty-suspension arrangements by an authorized warehouse keeper in the course of his business, subject to certain conditions laid down by the Comptroller."

Substitution of article 4 of the principal Act.

10. For article 4 of the principal Act there shall be substituted the following:

"4. (1) Excise goods shall be subject to excise duty at the time of their production or of their importation into Malta, provided that where excise goods are placed under a customs procedure on entry into Malta, importation shall be deemed to take place when they leave the customs procedure.

(2) Excise duty shall become chargeable at the time of release for consumption or when shortages are recorded.

(3) The chargeable conditions and rate of excise duty to be adopted shall be those in force on the date on which release for consumption takes place or shortages are recorded."

11. For article 5 of the principal Act there shall be substituted the following:

Substitution of article 5 of the principal Act.

"5. Save as otherwise provided for in this Act or as may be prescribed by regulations thereunder, no goods which are subject to duty shall be released for consumption unless the duty on the said goods has been paid."

12. In article 8 of the principal Act, for subarticle (1) thereof, there shall be substituted the following:

Amendment of article 8 of the principal Act.

"(1) The liability for the payment of duty on excise goods shall lie with the authorized warehouse keeper, registered trader or non-registered trader, as the case may be."

13. For article 9 of the principal Act and marginal note thereto, there shall be substituted the following:

Substitution of article 9 of the principal Act.

"Production, processing and holding of excise goods.

9. (1) The Comptroller shall determine the rules concerning the production, processing and holding of products subject to excise duty, subject to the provisions of the relative regulations.

(2) Production, processing and holding of products subject to excise duty, where the latter has not been paid, shall take place in a tax warehouse.

(3) (a) The opening and operation of tax warehouses shall be subject to authorization from the Comptroller.

(b) Applications for the registration of tax warehouses shall be made to the Comptroller in such manner, and shall contain such information and be accompanied by such documents, plans and certificates, as may be prescribed.

(c) A certificate of registration shall be issued in such circumstances and in such a manner, and shall be valid for such period and subject to such conditions, as may be prescribed.

(d) A separate registration shall be required in respect of each tax warehouse.

(4) Subject to any regulations made under this Act, sub-article (2) shall not apply to production of excise goods produced merely by reason of:

(a) operations during which small and negligible quantities of excise goods as may be prescribed, are obtained incidentally;

(b) production of home made beer, wine and other fermented beverages not produced for commercial purposes; and

(c) such other operations as may be prescribed."

Substitution of article 10 of the principal Act.

14. For article 10 of the principal Act, there shall be substituted the following:

"**10.** An authorized warehouse keeper shall be required to:

(a) provide a guarantee, if necessary, to cover production, processing and holding and a compulsory guarantee to cover movement, the conditions for which shall be set by the Comptroller;

(b) comply with the requirements laid down by the Comptroller;

(c) keep, for each tax warehouse, accounts of stock and product movements;

(d) produce the products whenever so required; and

(e) consent to all monitoring and stock checks."

Addition of article 10A to the principal Act.

15. Immediately after article 10 of the principal Act, there shall be added the following new article:

"Consignee may be any professional trader.

10A. (1) Notwithstanding the provisions of article 10, the consignee may be a professional trader without authorized warehouse keeper status. This trader may, in the course of his business, receive products subject to excise duty under duty-suspension arrangements. However, he may neither hold nor dispatch such products under excise duty-suspension arrangements.

(2) Such trader may, before beginning to receive the goods, request to be registered by the Comptroller.

(3) A registered trader must comply with the following requirements:

(a) guarantee payment of excise duty under the conditions set by the Comptroller, without prejudice to article 10, laying down the liability of the authorized warehouse keeper and, if the case arises, of the transporter;

(b) keep accounts of deliveries of products;

(c) produce the products whenever so required; and

(d) consent to all monitoring and stock checks."

16. In article 11 of the principal Act, for the words "Production establishment or the authorization of a bonded warehouse" there shall be substituted the words "Tax warehouse". Amendment of article 11 of the principal Act.

17. In article 12 of the principal Act, for the words "in a production establishment or bonded warehouse" there shall be substituted the words "in a tax warehouse". Amendment of article 12 of the principal Act.

18. Subarticle (1) of article 13 of the principal Act shall be amended as follows: Amendment of article 13 of the principal Act.

(a) in paragraph (d) thereof for the words "a producer of excise goods or a bonded warehouse keeper" there shall be substituted the words "an authorized warehouse keeper"; and

(b) in paragraph (e) thereof for the words "any production establishment" there shall be substituted the words "any tax warehouse".

19. Article 14 of the principal Act shall be amended as follows: Amendment of article 14 of the principal Act.

(a) in paragraph (a) of subarticle (1) thereof, for the words "in article 9(5)" there shall be substituted the words "in article 9(4)";

(b) in subarticle (4) thereof, for the words "from a production establishment or a bonded warehouse" there shall be substituted the words "from a tax warehouse"; and

(c) in subarticle (5) thereof, for the words "by the producer or the bonded warehouse keeper" there shall be substituted the words

"by the authorized warehouse keeper", and the words "or for free circulation" shall be deleted.

Amendment of article 15 of the principal Act.

20. In subarticle (1) of article 15 of the principal Act, the words "or for free circulation" shall be deleted.

Amendment of article 16 of the principal Act.

21. Article 16 of the principal Act shall be amended as follows:

(a) in subarticle (1) thereof:

(i) in paragraph (b) thereof, for the words "a registered production establishment" there shall be substituted the words "a tax warehouse";

(ii) in paragraph (c) thereof, for the words "a registered production establishment or bonded warehouse" and "a production establishment or a bonded warehouse" there shall in each case be substituted the words "a tax warehouse"; and

(iii) in paragraph (i) thereof, for the words "a production establishment is registered or a bonded warehouse is authorized" there shall be substituted the words "a tax warehouse is registered"; and

(b) in subarticle (2) thereof, the words "or for free circulation" shall be deleted.

Amendment of article 17 of the principal Act.

22. Article 17 of the principal Act shall be amended as follows:

(a) in paragraph (b) thereof, for the words "any registered production establishment or from or out of any bonded warehouse" there shall be substituted the words "any tax warehouse"; and

(b) in paragraph (c) thereof, for the words "any production establishment, bonded warehouse" there shall be substituted the words "any tax warehouse".

Amendment of article 18 of the principal Act.

23. Article 18 of the principal Act shall be amended as follows:

(a) in subarticle (1) thereof, for the words "production establishment or bonded warehouse" and "production establishment is registered or a bonded warehouse is authorized, as the case may be" there shall be substituted the words "tax warehouse" and "tax warehouse is registered" respectively; and

(b) in subarticle (2) thereof, for the words "a production

establishment is registered or the person in whose name a bonded warehouse is authorized" there shall be substituted the words "a tax warehouse is registered".

24. In article 20 of the principal Act, for the words "producer or keeper of excise goods" and "producer, keeper" there shall in each case be substituted the words "authorized warehouse keeper".

Amendment of article 20 of the principal Act.

25. Article 21 of the principal Act shall be amended as follows:

Amendment of article 21 of the principal Act.

(a) in subarticle (1) thereof, for the words "bonded warehouse" and "of the production establishment" there shall be substituted the words "tax warehouse" and "of the tax warehouse" respectively, and for the words "keeper", "producer" and "producer or keeper" there shall in each case be substituted the words "authorized warehouse keeper"; and

(b) in subarticle (2) thereof, for the word "producer" there shall be substituted the words "authorized warehouse keeper".

26. The English version of the Second Schedule to the principal Act shall be amended as follows:

Amendment of Second Schedule to the principal Act.

(a) under the item BEER, immediately following the paragraph ending with the words "200,000 hectolitres of beer." there shall be added the following in the First and Second Column respectively:

"Products containing a mixture of beer with non-alcoholic drinks. Lm0.08 per hectolitre per degree Plato";

and

(b) immediately following the item EXEMPTIONS there shall be added the following new item:

"DENATURANTS approved by the Comptroller of Customs

1. In the manufacture of Mineralised Methylated Spirit the denaturant should be composed of:

Base:

- 90% vol. ethanol
- 9.5% vol. wood naphtha, and

- 0.5% vol. crude pyridine

To each 1,000 litres of which is added:

- 3.75 litres of mineral naphtha (petroleum oil) and
- 1.50 ppm of methyl violet.

2. In the manufacture of Industrial Methylated Spirit the denaturant should be composed of:

Base:

- 90% vol. ethanol
- 10% vol. wood naphtha

To each 1,000 litres of which is added:

- 0.5% vol. crude pyridine

3. In the manufacture of Other denaturant spirits the denaturant should be composed of:

- When for Industrial use (excluding pharmaceutical industry):

10 ppm denatonium benzoate irrespective of the alcoholic strength of the alcohol to be denatured

- When for Surgical or Pharmaceutical use

Either:

- 90% vol ethanol
- 10% vol isopropyl alcohol

(This type of denatured alcohol is normally used in pharmaceutical industrial plants)

or:

- 95% vol ethanol
- 5% vol wood naphtha

To each 100 litres of which is added

- 0.5% vol methyl salicylate
- 2.0% vol diethyl phthalate
- 2.5% castor oil

(This type of denatured alcohol is commercially referred to as Surgical Spirit)".

27. The English version of the Third Schedule to the principal Act shall be amended as follows:

Amendment of Third Schedule to the principal Act.

(a) for the words appearing in the "Rate of Excise Duty" Column relative to the item "Cigarettes" there shall be substituted the following:

"53.1% of the retail price plus Lm0.06,0 but not less than Lm0.59,1 per packet of 20 or part thereof."; and

(b) for the words appearing in the "Rate of Excise Duty" Column relative to the item "Hand Rolling Tobacco", there shall be substituted the words "Lm20 per kg.".

28. The English version of the Fourth Schedule to the principal Act shall be amended as follows:

Amendment of Fourth Schedule to the principal Act.

(a) under the item "Gas Oil", immediately before the words "If used for power generation" in the First Column and the relative figure "0" in the Second Column, there shall be inserted the following in the First and Second Columns respectively:

"If used in the following maritime commercial activities:

Inland Navigation between Malta and Gozo

Harbour Cruises

Tugging activities

Bunkering operations

Dredging operations

Lm61 per 1000 litres";

and

(b) under the item "Kerosene", immediately before the words "If used for heating purposes" in the First Column and the relative figure "0" in the Second Column, there shall be inserted the following

in the First and Second Columns respectively:

"If used for air navigation Lm31 per 1000 litres "
between Malta and Gozo:

PART III

Amendment of
Import Duties
Act,
Cap 337.

29. (1) This Part amends the Import Duties Act and it shall be read and construed as one with the Import Duties Act hereinafter in this Part referred to as "the principal Act."

(2) (a) The provisions of subarticle (1) of article 32 shall be deemed to have come into force on 1st January, 2002, and the provisions of paragraph (ii) of subarticle (2) of article 32 shall be deemed to have come into force on 1st April, 2002.

(b) The provisions of the other articles in this Part shall come into force on such date as the Minister responsible for customs may by notice in the Gazette appoint.

Addition of
article 36A to
the principal
Act.

30. Immediately after article 36 of the principal Act there shall be inserted the following new article:

"Customs Code.

36A.(1) The provisions of the Customs Code contained in the Fourth Schedule to this Act shall apply with regard to the matters contained therein notwithstanding anything to the contrary contained in this Act or in any other law.

(2) The Minister may by regulations make provisions to implement the provisions of the Customs Code contained in the Fourth Schedule to this Act."

Substitution of
Fourth Schedule
to the principal
Act.

31. For the Fourth Schedule to the principal Act there shall be substituted the Fourth Schedule contained in Annex B to this Act.

Amendment of
the First
Schedule to the
principal Act.

32. (1) In the English version of the First Schedule to the principal Act, for the figures relative to the "H.S. Code Numbers" in the First Column in that Schedule corresponding to the "H.S. Code Numbers" in the First Column in Annex A to this Act, there shall be substituted the figures relative to the same "H.S. Code Numbers" in the Second Column of the said Annex A.

(2) In the English text of the First Schedule to the principal Act, there shall be inserted in their place according to the numerical

order in the Columns "HS Code Number", "Description" and "Import Duty" respectively, the words and figures shown hereunder:

"HS CODE	DESCRIPTION	IMPORT DUTY
2309.90.20.00	- - PREPARATIONS OF A KIND USED IN ANIMAL FEED* REFERRED TO IN ADDITIONAL NOTE 5 TO CH 23	0
2710.91.00.00	- - WASTE OILS* CONTAINING POLYCHLORINATED BIPHENYLS/ TERPHENYLS OR PBBS	3.5
2710.99.00.00	- - WASTE OILS* NES IN HS27109100* PETROLEUM OR FROM BITUMINOUS SUBSTANCES	3.5
3006.70.00.00	- GEL PREPARATIONS FOR HUMAN VET MEDICINE AS LUBRICANT FOR SURGERY/EXAMINATION	6.5
3006.80.00.00	- WASTE PHARMACEUTICALS	0
3825.10.00.00	- MUNICIPAL WASTE	6.5
3825.20.00.00	- SEWAGE SLUDGE	6.5
3825.30.00.00	- CLINICAL WASTE	6.5
3825.41.00.00	- - HALOGENATED WASTE ORGANIC PRODUCTS	6.5
3825.49.00.00	- - WASTE ORGANIC SOLVENTS* NOT HALOGENATED OR HS38254100	6.5
3825.50.00.00	- WASTES OF METAL-PICKLING LIQOURS, HYDRAULIC FLUID, BRAKE & ANTI-FREEZE FLUID	6.5

3825.81.00.00	- - WASTES FROM CHEMICAL/ALLIED INDUSTRIES* NES* MAINLY WITH ORGANIC CONSTITUENT	6.5
3825.69.00.00	- - WASTES FROM CHEMICAL OR ALLIED INDUSTRIES* MAINLY WITHOUT ORGANIC CONSTITUENT	6.5
3825.90.00.00	- RESIDUAL PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES* NES: WASTE OF CH NOTE 6	6.5";

and

(ii) In the English version of the First Schedule to the principal Act, the "ADDITIONAL NOTES" to Chapter 87 shall be amended as follows:

(a) in paragraph 1 the words "and the minimum value prescribed in each case shall not apply." shall be deleted and for the words "of this Act," there shall be substituted the words "of this Act."; and

(b) paragraph 2 shall be fully deleted.

PART IV

Amendment of
the Exchange
Control Act.
Cap. 345.

33. (1) This Part amends the Exchange Control Act, and it shall be read and construed as one with the Exchange Control Act hereinafter in this Part referred to as "the principal Act".

(2) The provisions of this Part shall be deemed to have come into effect on the 3rd December, 2001.

Amendment of
article 2 of the
principal Act.

34. Immediately after the definition of "coupon" in article 2 of the principal Act, there shall be added the following new definition:

" "eligible asset" means deposits as defined in the Banking Act, securities including shares and stock in the capital of a company, debentures, certificates of deposit, bonds, notes and any other instrument acknowledging indebtedness, units in a collective investment scheme, life and annuity long term insurance policies, whether index-linked or not, precious metal bullion, warrants, options, futures and other derivatives as well as any other financial instruments entered into for investment purposes, and also includes any other asset as may be determined from time to time by the Minister responsible for finance by notice in the Gazette;"

35. Article 39 of the principal Act shall be renumbered as subarticle (1) thereof, and immediately after subarticle (1) as renumbered, there shall be added the following new subarticles: Amendment of article 39 of the principal Act.

"(2) Any person who, after having registered any eligible assets in terms of and within the period as may be established in any scheme as may from time to time be made by the Minister, would, but for the provisions of this subarticle, have contravened any restriction, prohibition or requirement under subarticle (1), shall be deemed not to have committed an offence under this article with regard to the eligible assets so registered or monies or other assets represented by such eligible assets so registered.

(3) The Minister may, by regulations under this subarticle, make schemes for the registration of eligible assets and upon the registration of such eligible assets in accordance with such scheme, the provisions of subarticle (2) shall apply and the eligible assets so registered may continue to be retained as prior to the date of registration without the need to obtain a permit under this Act.

(4) (a) Any scheme made by the Minister in accordance with subarticle (3) may impose such conditions as may appear to the Minister to be appropriate and may, without prejudice to the generality of the foregoing, include -

(i) the payment of such fee as may be established in the scheme not being a fee more onerous than the tax that would otherwise be payable under the relevant laws;

(ii) the manner in which such fee shall be paid and recorded;

(iii) the manner in which registration shall be made and recorded; and

(iv) such circumstances under which any asset may not be registered.

(b) For the purposes of paragraph (a), the term "relevant laws" has the same meaning assigned to it in article 9B of the Income Tax Act."

PART V

Amendment of the Duty on Documents and Transfers Act. Cap. 364.

36. (1) This Part amends the Duty on Documents and Transfers Act, and shall be read and construed as one with the Duty on Documents and Transfers Act, hereinafter in this Part referred to as "the principal Act".

(2) The provisions of this Part shall come into force on the 1st January, 2002.

Amendment of article 27 of the principal Act.

37. Article 27 of the principal Act shall be amended as follows:

(a) immediately after the words "a lump sum payment," there shall be inserted the words "or a once only premium is otherwise payable."; and

(b) immediately after the first proviso thereof, there shall be inserted the following new proviso:-

"Provided further that where the premium payable is less than five liri the minimum duty chargeable shall be reduced to fifty *per centum* of the amount of premium so payable:".

Repeal of article 36 of the principal Act.

38. Article 36 of the principal Act shall be deleted.

Repeal of article 38 of the principal Act.

39. Article 38 of the principal Act shall be deleted.

Amendment of article 48 of the principal Act.

40. In article 48 of the principal Act, for the words "articles 32, 33, 36, 38," there shall be substituted the words "articles 32, 33,".

PART VI

Amendment of the Income Tax Act. Cap. 123.

41. (1) This Part amends the Income Tax Act, and shall be read and construed as one with the Income Tax Act, hereinafter in this Part referred to as "the principal Act".

(2) (a) The provisions of articles 42 and 44, paragraph (b) of article 45, articles 46, 49, 50, 51, 53, 54, 55 and 56 shall be deemed to have come into force on the 1st January, 2002 and shall apply with respect to any year of assessment commencing on or after 1st January, 2003;

(b) the provisions of paragraphs (a) and (c) of article 45 and of articles 47, 48, 52, 57, paragraph (a) and item (e) of subparagraph (ii) of paragraph (b), and paragraph (c) of article 58 shall be deemed to have come into force on the 1st January, 2001 and

shall apply with respect to any year of assessment commencing on or after 1st January, 2002;

(c) the provisions of article 43 shall be deemed to have come into force on the 3rd December, 2001; and

(d) the provisions of item (d) of subparagraph (ii) of subarticle (b) of article 58 shall be deemed to have come into force on the 1st January, 1998 and shall apply with respect to any year of assessment commencing on or after 1st January, 1999.

42. (1) In article 2 of the principal Act, paragraph (b) of the definition of "foreign income account" shall be deleted and shall be substituted by the following: Amendment of article 2 of the principal Act.

"(b) profits resulting from investments, assets or liabilities situated outside Malta to a company not registered under the Malta Financial Services Centre Act, and either licensed as a bank in Malta or in possession of a licence granted under the provisions of the Financial Institutions Act; and".

(2) In the definition of "International Trading Company":

(a) in paragraph (d) thereof, for the words "with non-residents; and", there shall be substituted the words "with non-residents:";

(b) in paragraph (e) thereof, for the words "Act:" there shall be substituted the words "Act; and": and

(c) immediately after paragraph (e) thereof, there shall be inserted the following new paragraph:

"(f) the provision of ship management services by companies whose activities and objects solely comprise the management of ships which are of not less than one thousand nett tons and which are engaged in the carriage of goods or passengers:".

43. Immediately after article 9A of the principal Act, there Addition of new article 9B to the principal Act.

shall be added the following new article:

"Assets registered under the Investment Registration Scheme. Cap. 123 and 372. Cap. 239. Cap. 294. Cap. 364.

9B. (1) In this article:

"relevant laws" means the Income Tax Acts, the Succession and Donation Duties Ordinance (Cap. 70 of the revised edition of the Laws of Malta, 1942), the Death and Donation Duty Act, the Duty on Documents Act and the Duty on Documents and Transfers Act;

"qualifying asset" means an asset that is registered in accordance with a scheme made under article 39 of the Exchange Control Act;

"tax" means any tax or duty chargeable under any provision of the relevant laws.

(2) Subject to the provisions of subarticle (3), there shall be exempt from tax otherwise chargeable under any provision of the relevant laws:

(a) any income, including capital gains, derived from a qualifying asset at any time before the date on which that asset is registered as a qualifying asset;

(b) any income, including capital gains, to the extent that a qualifying asset represents such income or an undeclared part of such income or an accumulation thereof, derived by any person during the year immediately preceding any year of assessment in respect of which that person has furnished a return of his income to the Commissioner before the 1st September, 2001, or during the year immediately preceding any year of assessment commencing on or before the 1st January, 2001, in respect of which that person was not required to furnish a return of his income;

Cap. 345.

(c) any transfer *inter vivos* or transmission *causa mortis* of any asset, any document of transfer of such an asset and any assignment of an asset made or happening before the 1st September, 2001, or in respect of the undeclared part of the value or consideration of such transfer or transmission, to the extent that a qualifying asset represents such asset or the value in consideration of such transfer or transmission.

(3) The exemption from tax on income referred to in subarticle (2)(a) and (b) shall apply to the extent that the said income has not been declared in any income tax return furnished to the Commissioner, and no tax has been assessed with respect thereto in any assessment raised under the Income Tax Acts and notified before the 1st September, 2001, and the exemption from tax referred to in paragraph (c) of the said subarticle shall apply to the extent that no return, declaration or notice of the relative transfer, transmission or assignment has been furnished to the Commissioner and no tax has been paid or assessed thereon in an assessment raised and notified before the said date under any provision of the relevant laws or to the extent that the value or consideration or transfer or transmission has been undeclared and represented as aforesaid by the qualifying asset.

(4) No person shall be bound to make or furnish, or be considered to have ever been bound to make or furnish, any return, declaration, act or notice that would otherwise have been required to be made or furnished in accordance with any provision of the relevant laws relating to income, transfer, transmission, assignment or document that is exempt from tax in terms of subarticle (2), and any responsibility which the said person would have had under the relevant laws for the failure to make or to furnish any such return, declaration, act or notice shall be considered as never having existed, and every person who, under any scheme made by the Government or any public entity or under any law, whichever it may be including this Act, before such registration was considered to be entitled to any benefit, exemption or other advantage as a result of not having declared such eligible assets (or income therefrom) in connection with any claim for such benefit, exemption or advantage, shall not be considered as having committed an offence as a result of not having declared those assets (or income therefrom) and shall not be required to refund that benefit, exemption or other advantage acquired before that declaration:

Provided that if such person, after the date of registration of those eligible assets (or income therefrom) continues for a period after the declaration to take that benefit, exemption or advantage without being entitled thereto, such person shall be considered as never having been exempted from liability for the offence, and shall forfeit the right not to refund any benefit, exemption or advantage acquired before the registration:

Provided further that nothing in this article shall be construed as exempting any person from refunding any benefit, exemption or other advantage demanded to be paid back by the competent authority before the making of such declaration."

Amendment of article 12 of the principal Act.

44. Subarticle (5) of article 12 of the principal Act shall be deleted.

Amendment of article 14 of the principal Act.

45. Article 14 of the principal Act shall be amended as follows:

(a) immediately after paragraph (1) of subarticle (1) thereof, there shall be added the following new paragraph:

"(m) any expenditure of a capital nature on intellectual property rights incurred by a person engaged in a trade, business, profession or vocation and proved to the satisfaction of the Commissioner to have been incurred for the use and benefit of the trade, business, profession or vocation:

Provided that any such expenditure of a capital nature shall be spread equally over the year in which it has been incurred and the two succeeding years.";

(b) for subarticle (2) there shall be substituted the following:

"(2) (a) The Minister responsible for finance may make rules prescribing the method of calculating or estimating the deductions allowable under this article, and may by such rules also determine the amount of the deduction.

(b) The Minister responsible for finance may by such rules also prescribe deductions other than those listed in subarticle (1), and may also by such rules determine the class of persons to whom such deductions shall apply and the method of calculating or estimating such deductions and the amounts thereof."; and

(c) immediately after subarticle (2) thereof, there shall be added the following new subarticle:

"(3) Where any person incurs expenditure before he begins to carry on his trade or business, and the expenditure -

(a) is incurred not more than eighteen months before that time; and

(b) is not deductible in ascertaining the trading or business income of that person, but would have been so deductible under subarticle (1) had it been incurred after that time,

such expenditure as may be prescribed shall be treated as incurred on the day on which the trade or business is first carried on by that person.".

Amendment of article 14A of the principal Act.

46. In article 14A of the principal Act after the words "as determined by the Courts of Malta" there shall be inserted the words "or as agreed by a public deed of personal separation under the authority of the Courts of Malta" and after the words "in accordance with the Court order" there shall be inserted the words "or public deed".

Addition of new article 14B to the principal Act.

47. Immediately after article 14A of the principal Act there shall be inserted the following new article:

"School fees.

14B. Notwithstanding anything to the contrary contained in this Act, if an individual proves to the satisfaction of the Commissioner that in the year preceding a year of assessment he has paid school fees in respect of his children attending a school named by the Minister he shall be allowed as a deduction against his income the lesser of these amounts -

(a) the amount actually paid as certified by the head of the relative school;

(b) three hundred liri in respect of each child who attended such secondary school or two hundred liri in respect of each child who attended such primary school:

Provided that where the parents of a child who attends a named school live separately and they jointly contribute towards the payment of the school fees, the allowable deduction in respect of that child shall be apportioned between them in proportion to the amount of their contribution."

Amendment of article 26 of the principal Act.

48. Paragraph (a) of article 26 of the principal Act shall be deleted and shall be substituted by the following:

"(a) domestic or private expenses other than alimony payments as provided for in article 14A and school fees as provided for in article 14B;"

Substitution of article 37 of the principal Act.

49. Article 37 of the principal Act shall be deleted and shall be substituted by the following:

"**37.** Where any tax has been withheld under article 33(1), such tax shall not be available as a credit against the recipient's tax liability or for a refund, as the case may be, for the relevant year of assessment."

50. In article 39 of the principal Act the words "subject to the provisions of subarticle (1) of article 37 of this Act." shall be deleted. Amendment of article 39 of the principal Act.

51. Immediately after article 48A of the principal Act, there shall be added the following new article: Addition of new article to the principal Act.

"Special provisions regarding certain income derived under article 4(1)(a) of the Act. **48B.** The Minister responsible for finance may make regulations prescribing the manner in which the chargeable income, falling under article 4(1)(a), of such persons as may be prescribed is to be calculated or estimated under such conditions as may be set out in the said regulations."

52. Immediately after subarticle (2) of article 50 of the principal Act, there shall be added the following new subarticle: Amendment of article 50 of the principal Act.

"(3) No election referred to in subarticle (1) may be made in respect of income which is subject to tax under any of the provisions of article 4(1)(b) or (d) where such income consists solely of income which is deemed to constitute a benefit provided by reason of employment or office in terms of the regulations referred to in article 4(1)(b)(ii)."

53. Article 56 of the principal Act shall be amended as follows: Amendment of article 56 of the principal Act.

(a) for paragraph (a) of subarticle (1) thereof there shall be substituted the following:

"(a) in the case of a married couple resident in Malta in the year immediately preceding the year of assessment and to whom article 49 applies, saving where the responsible spouse has opted for a separate computation for the purposes of article 50 -

For every lira of the first Lm4100	0c
For every lira of the next Lm1800	15c
For every lira of the next Lm2500	25c
For every lira of the remainder	35c.";

(b) subarticle (7) thereof shall be deleted.

54. In paragraph (a) of article 75 of the principal Act, for the words "those cases where, subject to the provisions of subarticle (2) of article 82 of this Act." there shall be substituted the words "those Amendment of article 75 of the principal Act.

cases where".

Amendment of
article 76 of the
principal Act.

55. In article 76 of the principal of the Act:

(a) in the first proviso to subarticle (1) thereof, for the words "this Act:" there shall be substituted the words "this Act.";and

(b) the second proviso to subarticle (1) thereof shall be deleted.

Substitution of
article 82 of the
principal Act.

56. Article 82 of the principal Act shall be deleted and shall be substituted by the following new article:

"**82.** The provision concerning unilateral relief shall, when applied to a company, hereinafter in this article referred to as "the Malta company", and where the income under article 80 includes a dividend distributed by a company not resident in Malta, hereinafter in this article referred to as "the overseas company", have effect so that tax not chargeable directly or by deduction in respect of the dividend shall be deemed to fall under the provision of article 80(b) and shall be taken into account in computing the credit to be given against income tax in respect of the dividend.

For the purposes of this article -

(a) "tax not chargeable directly or by deduction in respect of the dividend" shall include tax payable in respect of a dividend distributed by a company not resident in Malta which is related to the overseas company as specified in paragraph (b), hereinafter referred to in this article as "related company", where such dividend forms part of a chain of successive dividends distributed from one related company to another ending in the dividend received by the Malta company, or on the profits out of which such dividend was distributed;

(b) a company is related to the overseas company if the overseas company controls, directly or indirectly, not less than 10% of the voting power of the related company."

Amendment of
article 90A of
the principal
Act.

57. Article 90A of the principal Act shall be amended as follows:

(a) in paragraph (b) of subarticle (5) thereof, for the words "by not later than the 31st December of the year.", there shall be substituted the words "by not later than the 15th

February of the year following the relevant year or such other date as may be prescribed."; and

(b) in subarticle (8) thereof, for the words "subject to such tax by the end of the year." there shall be substituted the words "subject to such tax by the 15th February of the year following the relevant year or such other date as may be prescribed."

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

Amendment of
the Schedule to
the principal
Act.

(a) for items 1 and 2 thereof, there shall be substituted the following:

"1. Additional tax chargeable under article 56(12)(c) for a default by an individual in furnishing a return in respect of the year of assessment 1999 or any subsequent year of assessment shall be calculated on the tax chargeable before taking into account the additional tax itself on the total income of that individual for that year at the rates and subject to the minimum and maximum amounts as shown in Table A hereunder:

TABLE A

Number of months from the date on which a return is required to be submitted in accordance with the relevant provisions of the Income Tax Management Act	Rate	Minimum	Maximum
Within 6 months	0%	Lm5	Lm5
Later than 6 but within 12 months	3%	Lm8	Lm50
Later than 12 but within 18 months	10%	Lm20	Lm100
Later than 18 but within 24 months	15%	Lm30	Lm200
Later than 24 months	20%	Lm40	Lm300

2. Additional tax chargeable under article 56(12)(c) for a default by a person, other than an individual, in furnishing a return in respect of the year of assessment 1999 or any subsequent year of assessment shall be calculated on the tax chargeable before taking into account the additional tax itself on the total income of that person for that year at the rates and subject to the minimum and maximum amounts as shown in Table B hereunder:

TABLE B

Number of months from the date on which a return is required to be submitted in accordance with the relevant provisions of the Income Tax Management Act	Rate	Minimum	Maximum
Within 6 months	0%	Lm20	Lm20
Later than 6 but within 12 months	3%	Lm40	Lm200
Later than 12 but within 18 months	10%	Lm80	Lm350
Later than 18 but within 24 months	15%	Lm100	Lm600
Later than 24 months	20%	Lm120	Lm1000

(b) item 3 thereof shall be amended as follows:

(i) in paragraph (a) for the words "additional tax chargeable under paragraph (c) of article 56", there shall be substituted the words "additional tax chargeable under article 56(12)(c)":

(ii) immediately after paragraph (c) there shall be inserted the following two new paragraphs:

"(d) For the purposes of paragraph (a) of this item the sequence of the omissions shall be established according to the chronological sequence of the dates of service upon a person of the notice in writing by the Commissioner that an enquiry will be conducted into that person's tax declarations and liabilities.

(e) For the purposes of paragraph (a) of this item the Minister responsible for finance may make rules providing for the circumstances and the manner in which the additional tax may be remitted in whole or in part."

(c) in item 4 thereof, for the words "additional tax chargeable under paragraph (c) of article 56 of this Act for that omission shall be at the rate of one point five per cent (1.5%) per month of the endangered tax", there shall be substituted the words "additional tax chargeable under article 56(12)(c) for that omission shall be at the rate of zero point seventy-five per cent (0.75%) per month of the endangered tax":

(d) in item 7 thereof, for the words "additional tax chargeable under paragraph (c) of article 56", there shall be substituted the words "additional tax chargeable under article 56(12)(c)":

(e) in item 8 thereof, for the words "for the purposes of paragraph (c) of article 56", there shall be substituted the words "for the purposes of article 56(12)(c)": and

(f) in item 9 thereof, for the words "for the purposes of paragraph (c) of article 56", there shall be substituted the words "for the purposes of article 56(12)(c)".

PART VII

59. (1) This Part amends the Social Security Act, and shall be read and construed as one with the Social Security Act hereinafter in this Part referred to as "the principal Act".

Amendment of
the Social
Security Act,
Cap. 318.

(2) This Part shall be deemed to have come into force as follows:

(a) articles 60 to 63, articles 65 to 76 and article 78 shall be deemed to have come into force on the 6th January, 2001:

(b) article 64 shall be deemed to have come into force on the 7th July, 2001: and

(c) article 77 shall be deemed to have come into force on the 3rd January, 1998.

60. In subarticle (1) of article (2) of the principal Act, immediately after the definition of "benefit year" there shall be added the following new definition:

Amendment of
article 2 of the
principal Act.

" "care allowance" means an allowance payable under article 76A; "

61. For the proviso to paragraph (b) of subarticle (3) of article 16 of the principal Act, there shall be substituted the following new proviso:

Amendment of
article 16 of the
principal Act.

"Provided that the provisions of this paragraph shall not apply where -

(i) had such person not been self-occupied immediately prior to his incapacity for work, he would not have become entitled to a certificate of low income under and in accordance with the provisions of article 12:

(ii) such person had not been in insurable employment of self-occupation or registered under Part One of the Register kept in accordance with the provisions

of the Employment and Training Services Act, or certified by the Corporation established by the Act aforesaid to be unemployable, and for this reason is registered under Part Three of the said Register, immediately before his entitlement to a credit in terms of this paragraph".

Amendment of article 22 of the principal Act.

62. In article 22 of the principal Act for the words "any member of his household is suffering or has within the last five years suffered from tuberculosis" there shall be substituted the words "any member of his household is suffering from tuberculosis".

Amendment of article 25 of the principal Act.

63. Subarticle of article 25 of the principal Act shall be deleted.

Amendment of article 30 of the principal Act.

64. Article 30 of the principal Act shall be amended as follows:

(a) in sub-paragraph (iii) of the proviso to paragraph (b) of subarticle (6) thereof, immediately after the words "sohowever that," instead of the words "the amount of Social Assistance payable under this article to each such household shall not exceed the equivalent of 75% of the rate payable to a household of one person in accordance with the aforesaid Part I of the Sixth Schedule, and any house rent payable in accordance with this Act shall be paid wholly but solely to whoever has the rent book in his name.", there shall be substituted the following words: "where any such person is gainfully occupied notwithstanding the foregoing provisions of this subarticle, he shall be entitled to social assistance in accordance with the provisions of this article even if he is not registered as an unemployed person as aforesaid in subarticle (1); and where such person is gainfully occupied, notwithstanding the provisions of the foregoing provisions of this subarticle, he shall be entitled to such weekly amount by way of social assistance so as to ensure that his total weekly means, calculated in accordance with Part VI of the Second Schedule to this Act, together with the scale rate as applicable in terms of this paragraph and as determined by Part I of the Sixth Schedule to this Act do not exceed the national minimum wage as is applicable to persons of 18 years of age or over established by a national standard order issued under the Conditions of Employment (Regulation) Act during the period in respect of which assistance is due"; and

(b) in subarticle (9) thereof, immediately after the words "rehabilitation of drug" there shall be added the words "or alcohol".

Amendment of article 73 of the principal Act.

65. In article 73 of the principal Act, immediately after the words "do not exceed the income limits laid down in Part V of the Fourteenth Schedule of this Act" there shall be added the words "and is not entitled to an allowance under article 76 and 76A.".

66. Immediately after article 76 of the principal Act, there shall be added the following new article:

Addition of article 76A to the principal Act.

Allowance in respect of foster child, etc.

"76A. Subject to the provisions of this Act it shall be the right of every child who is certified by a competent authority, either as a fostered child, or is certified as being under care in an institution, to have an allowance paid out in his respect to the head of the household or the head of the institution, as the case may be, at the rates specified in Part VIII of the Fourteenth Schedule to this Act. When an allowance under this article is due, no allowance under article 76 shall be payable."

67. In article 77 of the principal Act, immediately after the words "an allowance under article 76," there shall be added the words "or 76A".

68. In article 80 of the principal Act, immediately after the words "under article 73, 76," wherever they appear there shall be added the words "76A".

Amendment of article 80 of the principal Act.

69. Article 81 of the principal Act shall be amended as follows:

Amendment of article 81 of the principal Act.

(a) in subarticle (1) thereof, for the words "an allowance payable under article 76" there shall be substituted the words "an allowance payable under article 76, 76A"; and

(b) in subarticle (2) for the words "an allowance payable under article 76" there shall be substituted the words "an allowance payable under article 76, 76A".

70. In subarticle (1) of article 82 of the principal Act, for the words "under the provisions of article 76" there shall be substituted the words "under the provisions of article 76, 76A".

Amendment of article 82 of the principal Act.

71. In article 83 of the principal Act, for the words "An allowance paid under article 76" there shall be substituted the words "An allowance paid under article 76, 76A" and the words "Sohowever that, where such child or person is not an institute, and the Director is satisfied that such institute is a recognized institute for the care of children and young persons, such child or person shall be entitled to an allowance equivalent to that payable in respect of the third child who is a member of a household in receipt of social assistance in terms of article 30, and in accordance with Part VI of the Fourteenth Schedule to this Act" shall be deleted.

Amendment of article 83 of the principal Act.

Amendment of article 90 of the principal Act.

72. In paragraph (a) of the proviso to article 90 of the principal Act, immediately after the words "Children's Allowance" there shall be added the words "Care allowance."

Amendment of article 91 of the principal Act.

73. In the proviso to article 91 of the principal Act, for the words "payable under articles 76" there shall be substituted the words "payable under articles 76, 76A".

Amendment of article 98 of the principal Act.

74. In sub-paragraph (iv) of paragraph (b) of subarticle (1) of article 98 of the principal Act, immediately after the words "Children's Allowances" there shall be added the words "Care allowance and a Disabled Child Allowance", and the words "and a Handicapped Child Allowance" shall be deleted.

Amendment of the Second Schedule (Part II) of the principal Act.

75. In sub-paragraph (c) of paragraph 4 of Part II of the Second Schedule to the principal Act, immediately after the words "Children's Allowance," there shall be added the words "Care allowance."

Amendment of the Second Schedule (Part IV) of the principal Act.

76. In sub-paragraph (c) of paragraph 2 of Part IV of the Second Schedule to the principal Act, immediately after the words "Children's Allowance," there shall be added the words "Care allowance."

Amendment of the Second Schedule (Part VII) of the principal Act.

77. Paragraph 1 of Part VII of the Second Schedule to the principal Act shall be amended as follows:

(a) in sub-paragraph (a) thereof, immediately after the words "shall include any", for the words "retained profits" there shall be substituted the words "pre-tax profits, whether distributed or not.", and immediately after the words "satisfied that such", for the word "retained" there shall be substituted the word "pre-tax";

(b) in sub-paragraph (b) thereof, immediately after the words "shall include any", for the words "retained profits" there shall be substituted the words "pre-tax profits, whether distributed or not," and immediately after the words "satisfied that such" for the word "retained" there shall be substituted the word "pre-tax".

Amendment of the Fourteenth Schedule of the principal Act.

78. In the Fourteenth Schedule to the principal Act, immediately after the words "articles 30, 70, 72, 73, 76," in the title thereto, there shall be added the word "76A."; and immediately after the words "annual reckonable income indicated above." of Part VII thereto, there shall be added the following new Part VIII.

"PART VIII

Rate per week per child, of Care Allowance paid in terms of article 76A

L.m.c
12.00

An Allowance payable under this Part shall continue in payment when the child is over 16 years but under 18 years and still not gainfully occupied."

PART VIII

79. (1) This Part amends the Income Tax Management Act, and shall be read and construed as one with the Income Tax Management Act, hereinafter in this Part referred to as "the principal Act".

Amendments to
the Income Tax
Management
Act,
Cap. 372.

(2) Article 81 of this Act shall be deemed to have come into force on 1st January, 2001, and shall apply with respect to any year of assessment beginning on or after the 1st January, 2002.

80. Article 32 of the principal Act shall be amended as follows:

Amendment of
article 32 of the
principal Act.

(a) for the words "shall apply to such an assessment and to the tax charged thereon." in subarticle (3) thereof, there shall be substituted the words "shall apply to such an assessment and to the tax charged thereon:"; and

(b) immediately after subarticle (3) thereof, there shall be added the following proviso:

"Provided that:

(i) the provisions of this subarticle shall similarly apply to those assessments which have been raised by the Commissioner on 1st January 1992 or any subsequent date other than assessments raised under article 31 of the Act; and

(ii) where a new assessment in terms of article 30 and to which this subarticle or paragraph (i) of this proviso refers has not been raised by the Commissioner within the period referred to in this subarticle, the Commissioner may at any time raise a new assessment on the taxpayer on all or any part of the chargeable income of the taxpayer as declared by him for the year of assessment in question upon which no valid assessment has been raised; and

except for the provisions of article 30(4), the provisions of the Income Tax Acts as to notice of assessment, appeal and other proceedings under the Income Tax Acts shall apply to such assessment and to any tax chargeable thereunder."

Amendment of
article 57 of the
principal Act.

81. Paragraph (b) of article 57 of the principal Act shall be deleted and substituted by the following:

"(b) for the use of electronic communications with respect to the form and delivery of returns, claims, statements, notices and information or documents the form and delivery of which is authorised or required by or under the Income Tax Acts and of regulations made thereunder, including the making of payments by electronic means under the said Acts and regulations; and

(c) for any such matters as are authorised by this Act to be prescribed."

ANNEX A

(Article 32)

First Column H.S. Code No.	Second Column Import Duty	First Column H.S. Code No.	Second Column Import Duty
150710 10 00	3.2	281121 00 00	5
150790 10 00	5	281122 00 00	4.6
150890 10 00	5	281511 00 00	5
151219 10 00	5	281700 00 00	5
151221 10 00	3.2	281990 10 00	3.7
151229 10 00	5	281990 90 00	5
151319 30 00	5	282300 00 00	5
151321 11 00	3.2	282720 00 00	4.6
151321 19 00	3.2	282890 00 00	5
151329 30 00	5	283210 00 00	5
151410 10 00	3.2	283311 00 00	5
151490 10 00	5	283319 00 00	5
151519 10 00	5	283522 00 00	5
151521 10 00	3.2	283531 00 00	5
151529 10 00	5	283620 00 00	5
151590 40 00	3.2	283640 00 00	5
151590 60 00	5	283650 00 00	5
151800 31 00	3.2	283919 00 00	5
151800 39 00	5	290312 00 00	5
160250 31 00	13	290410 00 00	5
160250 80 10	13	290512 00 00	5
160414 11 00	18	290911 00 00	5
160414 16 00	18	291211 00 00	5
160414 18 00	18	291411 00 00	5
160414 90 00	18	291412 00 00	5
160419 31 00	18	291521 00 00	5
160419 39 00	18	291533 00 00	5
160420 70 90	18	291534 00 00	5
210111 11 00	10.5	291550 00 00	4.2
210111 19 00	10.5	291560 19 00	5
210112 92 10	10.5	291570 25 00	5
210112 98 10	10.5	291619 80 00	5
280110 00 00	5	291711 00 00	5
280700 10 00	3	291812 00 00	5
280920 00 00	5	291813 00 00	5

First Column H.S. Code No.	Second Column Import Duty	First Column H.S. Code No.	Second Column Import Duty
291815 00 00	5	390610 00 00	5
292390 00 00	5	390690 60 00	5
320740 80 00	3.7	390690 90 00	5
321290 39 00	5	390710 00 00	5
370130 00 00	5	390720 11 00	5
370243 00 00	5	390720 21 00	5
370244 00 00	5	390720 29 00	5
382311 00 00	5	390720 99 00	5
382312 00 00	4.5	390740 00 00	5
382313 00 00	2.9	390750 00 00	5
382319 10 00	2.9	390760 20 00	5
382319 30 00	2.9	390760 80 00	5
382319 90 00	2.9	390791 10 00	5
382370 00 00	3.8	390791 90 00	5
390110 10 00	5	390810 00 00	5
390110 90 00	5	390890 00 00	5
390120 90 00	5	390910 00 00	5
390130 00 00	5	390930 00 00	5
390210 00 00	5	390940 00 00	5
390220 00 00	5	390950 90 00	5
390230 00 00	5	391110 00 00	5
390290 90 00	5	391190 11 00	3.5
390311 00 00	5	391190 19 00	5
390319 00 00	5	391190 99 00	5
390320 00 00	5	391211 00 00	5
390330 00 00	5	391212 00 00	5
390390 90 00	5	391220 11 00	5
390421 00 00	5	391220 19 00	5
390422 00 00	5	391220 90 00	5
390430 00 00	5	391231 00 00	5
390440 00 00	5	391239 10 00	5
390450 90 00	5	391239 80 00	5
390469 90 00	5	391290 10 00	5
390512 00 00	5	391290 90 00	5
390519 00 00	5	391390 10 00	5
390521 00 00	5	391390 20 00	5
390529 00 00	5	391390 30 00	5
390530 00 00	5	391390 80 00	5

First Column H.S. Code No.	Second Column Import Duty	First Column H.S. Code No.	Second Column Import Duty
391400 00 00	5	520532 00 00	4.4
391510 00 00	5	520533 00 00	4.4
391520 00 00	5	520534 00 00	4.4
391530 00 00	5	520535 00 00	4.4
391590 11 00	5	520541 00 00	4.4
391590 13 00	5	520542 00 00	4.4
391590 19 00	5	520543 00 00	4.4
391590 91 00	5	520544 00 00	4.4
391590 93 00	5	520546 00 00	4.4
391590 99 00	5	520547 00 00	4.4
410410 91 00	5	520548 00 00	4.4
410410 95 00	5	520611 00 00	4.4
410410 99 00	5	520612 00 00	4.4
410421 00 00	5	520613 00 00	4.4
410431 11 00	5	520614 00 00	4.4
410431 19 00	5	520615 10 00	4.4
410431 30 00	5	520615 90 00	4
410431 90 00	5	520621 00 00	4.4
410439 10 00	5	520622 00 00	4.4
410439 90 00	5	520623 00 00	4.4
500400 10 00	4	520624 00 00	4.4
500400 90 00	4	520625 10 00	4.4
500500 10 00	2.9	520625 90 00	4
500500 90 00	2.9	520631 00 00	4.4
520511 00 00	4.4	520632 00 00	4.4
520512 00 00	4.4	520633 00 00	4.4
520513 00 00	4.4	520634 00 00	4.4
520514 00 00	4.4	520635 00 00	4.4
520515 10 00	4.7	520641 00 00	4.4
520515 90 00	4	520642 00 00	4.4
520521 00 00	4.4	520643 00 00	4.4
520522 00 00	4.4	520644 00 00	4.4
520523 00 00	4.4	540120 10 00	5
520524 00 00	4.4	540210 10 00	5
520526 00 00	4.4	540210 90 00	5
520527 00 00	4.4	540220 00 00	5
520528 00 00	4	540231 00 00	5
520531 00 00	4.4	540232 00 00	5

First Column H.S. Code No.	Second Column Import Duty	First Column H.S. Code No.	Second Column Import Duty
540239 10 00	5	550330 00 00	4.7
540239 90 00	5	550340 00 00	4.7
540241 00 00	5	550390 10 00	4.7
540242 00 00	5	550390 90 00	4.7
540243 00 00	5	550490 00 00	4.8
540249 10 00	5	550510 10 00	4.6
540249 91 00	5	550510 30 00	4.6
540249 99 00	5	550510 50 00	4.6
540251 00 00	5	550510 70 00	4.6
540252 00 00	5	550510 90 00	4.6
540259 10 00	5	550520 00 00	4.8
540259 90 00	5	550610 00 00	4.8
540261 00 00	5	550620 00 00	4.8
540262 00 00	5	550630 00 00	4.8
540269 10 00	5	550690 10 00	4.8
540269 90 00	5	550690 90 00	4.8
540310 00 00	5	550700 00 00	5
540320 10 00	5	550810 11 00	5
540320 90 00	5	550810 19 00	5
540331 00 00	5	550820 10 00	5
540332 00 00	5	550911 00 00	5
540333 10 00	5	550921 10 00	5
540333 90 00	5	550921 90 00	5
540341 00 00	5	550922 10 00	5
540342 00 00	5	550922 90 00	5
540349 00 00	5	550931 10 00	5
550110 00 00	4.7	550931 90 00	5
550120 00 00	4.7	550932 10 00	5
550130 00 00	4.7	550932 90 00	5
550190 10 00	4.7	550941 10 00	5
550190 90 00	4.7	550941 90 00	5
550200 10 00	4.7	550942 10 00	5
550200 40 00	4.7	550942 90 00	5
550200 80 00	4.7	550951 00 00	5
550310 11 00	4.7	550952 10 00	5
550310 19 00	4.7	550952 90 00	5
550310 90 00	4.7	550953 00 00	5
550320 00 00	4.7	550959 00 00	5

First Column	Second Column	First Column	Second Column
H.S. Code No.	Import Duty	H.S. Code No.	Import Duty
550961 10 00	5	854213 45 00	4.9
550961 90 00	5	854213 46 00	4.9
550962 00 00	5	854213 48 00	4.9
550969 00 00	5	854213 49 00	4.9
550991 10 00	5	854213 54 00	4.9
550991 90 00	5	854213 55 00	4.9
550992 00 00	5	854213 60 00	4.9
550999 00 00	5	854213 70 00	4.9
551011 00 00	5	854213 80 00	4.9
551012 00 00	5	854214 01 00	4.9
551020 00 00	5	854214 05 00	4.9
551030 00 00	5	854214 11 00	4.9
551090 00 00	5	854214 30 00	4.9
560500 00 00	4	854214 40 00	4.9
640620 10 00	3	854214 50 00	4.9
640620 90 00	3	854214 90 00	4.9
640699 60 00	3	854214 90 10	4.9
741300 91 00	5	854219 05 00	4.9
760110 00 00	5	854219 40 00	4.9
760410 90 00	5	854219 55 00	4.9
760421 00 00	5	854219 66 00	4.9
760429 90 00	5	854219 71 00	4.9
852439 10 00	0	854219 85 00	4.9
852499 10 00	0	854230 10 00	4.9
854212 00 00	4.9	854230 20 00	4.9
854213 01 00	4.9	854230 30 00	4.9
854213 05 00	4.9	854230 50 00	4.9
854213 11 00	4.9	854230 60 00	4.9
854213 13 00	4.9	854230 70 00	4.9
854213 15 00	4.9	854230 90 00	4.9
854213 17 00	4.9	854240 00 00	4.9
854213 20 00	4.9	854250 00 00	4.9
854213 30 00	4.9	854290 00 00	4.9
854213 42 00	4.9		

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ANNEX B

(Article 31)

FOURTH SCHEDULE

CUSTOMS CODE

(Article 36A)

TITLE I

GENERAL PROVISIONS

CHAPTER 1

SCOPE AND BASIC DEFINITIONS

Article 1

Customs rules shall consist of this Code and the provisions of regulations made under sub-article 36A of the Import Duties Act to implement them. The Code shall apply, without prejudice to special provisions laid down in other fields to trade between Malta and other countries.

Article 2

Customs rules shall apply uniformly throughout the customs territory of Malta.

Article 3

The term "Malta" and the term "customs territory of Malta" shall comprise the land territory of Malta, its territorial waters and the airspace above it.

Article 4

For the purposes of this Code, the following definitions shall apply:

(1) "Person" means:

- a natural person,
- a legal person,
- where the possibility is provided for under the articles in force, an association of persons recognized as having the capacity to perform legal acts but lacking the legal status of a legal person.

(2) "Persons established in Malta" means:

- in the case of a natural person, any person who is normally resident here,
- in the case of a legal person or an association of persons, any person that has in Malta its registered office, central headquarters or a permanent business establishment.

(3) "Customs authorities" means the authorities responsible inter alia for applying customs rules.

(4) "Customs office" means any office at which all or some of the formalities laid down by customs rules may be completed.

(5) "Decision" means any official act by the customs authorities pertaining to customs rules giving a ruling on a particular case, such act having legal effects on one or more specific or identifiable persons; this term covers inter alia binding information within the meaning of Article 12.

(6) "Customs status" means the status of goods as Maltese or non-Maltese goods.

(7) "Maltese goods" means goods:

- wholly obtained in Malta under the conditions referred to in Article 23 and not incorporating goods imported from countries or territories not forming part of the customs territory of Malta,
- imported from countries or territories not forming part of the customs territory of Malta which have been released for free circulation,
- obtained or produced in the customs territory of Malta, either from goods referred to in the second indent alone or from goods referred to in first and second indents.

(8) "Non-Maltese goods" means goods other than those referred to in subparagraph 7.

Without prejudice to Articles 163 and 164, Maltese goods shall lose their status as such when they are actually removed from the customs territory of Malta.

(9) "Customs debt" means the obligation on a person to pay the amount of the import duties (customs debt on importation) or export duties (customs debt on exportation) which apply to specific goods under the provisions in force in Malta.

(10) "Import duties" means customs duties and charges having an effect equivalent to customs duties payable on the importation of goods,

(11) "Export duties" means:

- customs duties and charges having an effect equivalent to customs duties payable on the exportation of goods.

(12) "Debtor" means any person liable for payment of a customs debt.

(13) "Supervision by the customs authorities" means action taken in general by those authorities with a view to ensuring that customs rules and, where appropriate, other provisions applicable to goods subject to customs supervision are observed.

(14) "Control by the customs authorities" means the performance of specific acts such as examining goods, verifying the existence and authenticity of documents, examining the accounts of undertakings and other records, inspecting means of transport, inspecting luggage and other goods carried by or on persons and carrying out official inquiries and other similar acts with a view to ensuring that customs rules and, where appropriate, other provisions applicable to goods subject to customs supervision are observed.

(15) "Customs-approved treatment or use of goods" means:

- (a) the placing of goods under a customs procedure;
- (b) their entry into a free zone or free warehouse;
- (c) their re-exportation from Malta;
- (d) their destruction;
- (e) their abandonment to the Government.

(16) "Customs procedure" means:

- (a) release for free circulation;
- (b) transit;
- (c) customs warehousing;
- (d) inward processing;
- (e) processing under customs control;
- (f) temporary admission;
- (g) outward processing;
- (h) exportation.

(17) "Customs declaration" means the act whereby a person indicates in the prescribed form and manner a wish to place goods under a given customs procedure.

(18) "Declarant" means the person making the customs declaration in his own name or the person in whose name a customs declaration is made.

(19) "Presentation of goods to customs" means the notification to the customs authorities, in the manner laid down, of the arrival of goods at the customs office or at any other place designated or approved by the customs authorities.

(20) "Release of goods" means the act whereby the customs authorities make goods available for the purposes stipulated by the customs procedure under which they are placed.

(21) "Holder of the procedure" means the person on whose behalf the customs declaration was made or the person to whom the rights and obligations of the abovementioned person in respect of a customs procedure have been transferred.

(22) "Holder of the authorization" means the person to whom an authorization has been granted.

(23) "Provisions in force" means provisions applicable in Malta.

(24) "Comptroller" means the Comptroller of Customs, and includes any other person having an express or implied authority to act for the said Comptroller in carrying out the provisions of this Code.

(25) "the Community" means the European Community established by the Treaty establishing the European Economic Community done at Rome on 25 March, 1957, as amended by the Single European Act of 1986 and the Treaty on European Union done at Maastricht on 7 February, 1992 and Amsterdam Treaty done in Amsterdam on 16 and 17 June, 1997, and whose members are Belgium, Denmark, the Federal Republic of Germany, Greece, Spain, France, Ireland, Italy, Luxembourg, the Netherlands, Austria, Portugal, Finland, Sweden and the United Kingdom of Great Britain and Northern Ireland, and other States which may become members thereof and to which an agreement between the European Community and Malta applies, and for the purposes of any agreement between the European Community and Malta, such other countries to which that agreement applies.

(26) "Minister" means Minister responsible for Customs.

CHAPTER 2

SUNDRY GENERAL PROVISIONS RELATING IN PARTICULAR TO THE RIGHTS AND OBLIGATIONS OF PERSONS WITH REGARD TO CUSTOMS ARTICLES

Section 1

Right of representation

Article 5

1. Under the conditions set out in Article 64 (2) and subject to the provisions adopted within the framework of Article 243(2)(b), any person may appoint a representative in his dealings with the customs authorities to perform the acts and formalities laid down by customs articles.

2. Such representation may be:

- direct, in which case the representative shall act in the name of and on behalf of another person, or
- indirect, in which case the representatives shall act in his own name but on behalf of another person.

The Comptroller may restrict the right to make customs declarations:

- by direct representation, or
- by indirect representation,

so that the representative must be a customs agent carrying on his business in Malta.

3. Save in the cases referred to in Article 64 (2) (b) and (3), a representative must be established in Malta.

4. A representative must state that he is acting on behalf of the person represented, specify whether the representation is direct or indirect and be empowered to act as a representative.

A person who fails to state that he is acting in the name of or on behalf of another person or who states that he is acting in the name of or on behalf of another person without being empowered to do so shall be deemed to be acting in his own name and on his own behalf.

5. The Comptroller may require any person stating that he is acting in the name of or on behalf of another person to produce evidence of his powers to act as

a representative.

Section 2

Decisions relating to the application of customs articles

Article 6

1. Where a person requests that the customs authorities take a decision relating to the application of customs articles that person shall supply all the information and documents required by those authorities in order to take a decision.

2. Such decision shall be taken and notified to the applicant at the earliest opportunity.

Where a request for a decision is made in writing, the decision shall be made within a period laid down in accordance with the existing provisions, starting on the date on which the said request is received by the Comptroller. Such a decision must be notified in writing to the applicant.

However, that period may be exceeded where the Comptroller is unable to comply with it. In that case, the said Comptroller shall so inform the applicant before the expiry of the abovementioned period, stating the grounds which justify exceeding it and indicating the further period of time which he considers necessary in order to give a ruling on the request.

3. Decisions adopted by the Comptroller in writing which either reject requests or are detrimental to the persons to whom they are addressed shall set out the grounds on which they are based. They shall refer to the right of appeal provided for in Article 243.

4. Provision may be made for the first sentence of paragraph 3 to apply likewise to other decisions.

Article 7

Save in the cases provided for in the second subparagraph of Article 244, decisions adopted shall be immediately enforceable by the Comptroller.

Article 8

1. A decision favourable to the person concerned shall be annulled if it was issued on the basis of incorrect or incomplete information and:

- the applicant knew or should reasonably have known that the information was incorrect or incomplete, and

- such decision could not have been taken on the basis of correct or complete information.

2. The persons to whom the decision was addressed shall be notified of its annulment.

3. Annulment shall take effect from the date on which the annulled decision was taken.

Article 9

1. A decision favourable to the person concerned, shall be revoked or amended where, in cases other than those referred to in Article 8, one or more of the conditions laid down for its issue were not or are no longer fulfilled.

2. A decision favourable to the person concerned may be revoked where the person to whom it is addressed fails to fulfil an obligation imposed on him under that decision.

3. The person to whom the decision is addressed shall be notified of its revocation or amendment.

4. The revocation or amendment of the decision shall take effect from the date of notification. However, in exceptional cases where the legitimate interests of the person to whom the decision is addressed so require, the Comptroller may defer the date when revocation or amendment takes effect.

Article 10

Articles 8 and 9 shall be without prejudice to national rules which stipulate that decisions are invalid or become null and void for reasons unconnected with customs legislation.

Section 3

Information

Article 11

1. Any person may request information concerning the application of customs legislation from the customs authorities.

Such a request may be refused where it does not relate to an import or export operation actually envisaged.

2. The information shall be supplied to the applicant free of charge.

3. However, where special costs are incurred by the customs authorities, in

particular as a result of analyses or expert reports on goods, or the return of the goods to the applicant, he may be charged the relevant amount.

Article 12

1. The Comptroller of Customs shall issue Binding Tariff Information or Binding Origin Information on written request submitted by the applicant on the appropriate form. A separate application form shall be used for each product for which a Binding Tariff Information or a Binding Origin Information is requested.

2. The information shall be communicated in writing to the applicant as soon as possible but not later than three months from the date of the application.

3. Binding Tariff Information or Binding Origin Information shall be binding on the Customs authorities with regard to the holder of the information only in respect of the tariff classification or determination of the origin of goods.

4. Binding Tariff Information or Binding Origin Information shall be binding on the Customs authorities only for goods on which Customs formalities are completed after the date on which the information was supplied by them. In matters of origin, the formalities in question shall be those relating to the application of Articles 22 and 27. The information thus supplied will not impose any obligations on the Customs authorities with respect to customs formalities completed before the said date.

5. The holder of such information must prove that:

- for tariff purposes the goods imported correspond to those described in the Binding Tariff Information in every respect.

- for origin purposes the goods concerned and the circumstances determining the acquisition of origin correspond in every respect to the goods and the circumstances described in the Binding Origin Information.

6. Binding Information shall be valid for a period of six years in the case of tariffs and three years in the case of origin from the date of issue. By way of derogation from Article 8, it shall be annulled where it is based on inaccurate or incomplete information from the applicant.

7. Binding Information shall cease to be valid:

- in the case of tariff information:

- (a) where a regulation is adopted and the information no longer conforms to the law laid down thereby;

- (b) where it is no longer compatible with the interpretation of the Harmonised Commodity Description and Coding System (HS) or by reason

of a classification opinion or an amendment to the Explanatory Notes to the HS adopted by the World Customs Organisation established in 1952 under the name "the Customs Cooperation Council".

In cases (a) and (b) the date on which Binding Tariff Classification Information ceases to be valid shall be the date of publication of the said measures;

(c) where the holder is notified of its withdrawal, revocation and amendment because of further details that have been obtained and which affect such Binding Pre-entry Classification Information.

- in the case of origin information:

(a) where a regulation is adopted or an agreement is concluded by Malta and the information no longer conforms to the law thereby laid down;

(b) where it is no longer compatible with the Agreement on Rules of Origin established in the World Trade Organisation (WTO) or with the explanatory notes or an origin opinion adopted for the interpretation of that Agreement.

In cases (a) and (b) the date on which Binding Origin Information ceases to be valid shall be the date of publication of the said measures.

(c) where it is revoked or amended in accordance with Article 9, provided that the holder has been informed in advance.

8. The holder of Binding Tariff Information which ceases to be valid pursuant to paragraph 7 items (a) and (b) may still use that information for a period of six months from the date of the publication or notification provided that he concluded a binding contract for the purchase of the goods in question, on the basis of the Binding Tariff Information issued before that tariff classification measure was adopted. The Customs authorities may extend the period of six months whenever it is felt that it is necessary and just to enable the holder to complete binding contracts entered into on the basis of the Binding Information.

9. The classification or determination of origin in a Binding information may be applied, on the conditions laid down in paragraph 8, only for the purpose of completing import or export documents.

10. Binding Information is provided free of charge. However, where costs are incurred by the Department of Customs in analysis or obtaining expert advice, these costs shall be charged to the applicant.

Article 13

The Comptroller may, in accordance with the conditions laid down by the provisions in force, carry out all the controls he deems necessary to ensure that

customs legislation is correctly applied.

Article 14

For the purposes of applying customs legislation, any person directly or indirectly involved in the operations concerned for the purposes of trade in goods shall provide the Comptroller with all the requisite documents and information, irrespective of the medium used, and all the requisite assistance at his request and by any time limit prescribed.

Article 15

All information which is by nature confidential or which is provided on a confidential basis shall be covered by the obligation of professional secrecy. It shall not be disclosed by the Comptroller without the express permission of the person or authority providing it; the communication of information shall be permitted where the Comptroller may be obliged or authorized to do so pursuant to the provisions in force, particularly in respect of data protection, or in connection with legal proceedings.

Article 16

The persons concerned shall keep the documents referred to in Article 14 for the purposes of control by the Comptroller, for the period laid down in the provisions in force and for at least six calendar years, irrespective of the medium used. That period shall run from the end of the year in which:

(a) in the case of goods released for free circulation in circumstances other than those referred to in (b) or goods declared for export, from the end of the year in which the declarations for release for free circulation or export are accepted;

(b) in the case of goods released for free circulation at a reduced or zero rate of import duty on account of their end-use, from the end of the year in which they cease to be subject to customs supervision;

(c) in the case of goods placed under another customs procedure, from the end of the year in which the customs procedure concerned is completed;

(d) in the case of goods placed in a free zone or free warehouse, from the end of the year on which they leave the undertaking concerned.

Without prejudice to the provisions of Article 221 (3), second sentence, where a check carried out by the customs authorities in respect of a customs debt shows that the relevant entry in the accounts has to be corrected, the documents shall be kept beyond the time limit provided for in the first paragraph for a period sufficient to permit the correction to be made and checked.

Article 17

Where a period, date or time limit is laid down pursuant to customs legislation for the purpose of applying legislation, such period shall not be extended and such date or time limit shall not be deferred unless specific provision is made in the legislation concerned.

Article 18

The value of the Maltese Lira to be applied within the framework of customs legislation shall be the opening rate of exchange for Friday of every week. This rate shall apply during a continuous period of seven days beginning on the next following Monday, but when Friday's opening rate of exchange differs from a subsequent rate by three per centum or more the later rate shall apply for the remainder of that period:

Provided that if at any time the Central Bank does not issue a rate of exchange on any day when such rate is normally issued, the Comptroller may suspend the assessment of the value of the goods until such rate is so issued.

Without prejudice to the provisions of the proviso to the preceding subsection, where the rate of exchange is not issued by the Central Bank of Malta on a Friday, the assessments of values for the period of seven days beginning on the next following Monday shall be determined on the rate of exchange first fixed by the Central Bank of Malta after that Friday, and where on the Monday immediately following the Friday on which the Central Bank of Malta has not issued such rate, a rate of exchange is still not issued, the Comptroller may continue to assess the value of the goods in accordance with the rate applicable for the previous week or suspend the assessment of the value of the goods until a rate is so issued.

Provided that when the said rate of exchange differs from a subsequent rate by three per centum or more, the later rate shall apply for the remainder of the period.

Article 19

The Minister shall determine in which cases and under which conditions the application of customs legislation may be simplified.

TITLE II

FACTORS ON THE BASIS OF WHICH IMPORT DUTIES OR EXPORT DUTIES AND THE OTHER MEASURES PRESCRIBED IN RESPECT OF TRADE IN GOODS ARE APPLIED

CHAPTER 1

CUSTOMS TARIFF AND TARIFF CLASSIFICATION OF GOODS

Article 20

1. Duties legally owed where a customs debt is incurred shall be based on the Customs Tariff of Malta that comprises:

- a. the harmonized system nomenclature;
- b. the national subdivisions to that nomenclature;
- c. the notes, articles and other provisions contained in the Customs Tariff of Malta.

2. The other measures prescribed by national provisions governing specific fields relating to trade in goods shall, where appropriate, be applied according to the tariff classification of those goods.

3. The notes, articles and other provisions contained in the Customs Tariff shall form an integral part thereof, and the said Tariff shall be read, construed and applied in accordance with the notes, articles and provisions aforesaid.

4. There shall be levied and collected by the Comptroller of Customs on account of the Government the import duties shown in the "Import Duty" Column of the Customs Tariff upon all goods chargeable with such duties and enumerated in the first column of the said Tariff, which are grown, produced or manufactured in countries, other than those in the Community and which shall be imported into Malta or taken out of bond for use or consumption in Malta.

5. The import duties shown in the "Import Duty" Column shall not apply to goods which are grown, produced or manufactured in the Community and which shall be imported into Malta or taken out of bond for use or consumption in Malta provided that such goods satisfy the articles of origin as in force from time to time in accordance with any agreement between the Government of Malta and the Community;

6. Notwithstanding anything contained in subsection (4) and (5) of this article, the Comptroller of Customs may, with the concurrence of the importer, apply a flat rate of ten per cent import duty on goods of a non-commercial nature received by individual persons in consignments where the value of such goods

does not exceed fifty Maltese liri, and on goods of a non-commercial nature imported by travellers in their luggage where the value of such goods does not exceed hundred Maltese liri, in either case being goods other than spirits, tobacco or tobacco products.

7. In the computation and collection of import duty, the Comptroller may round up or down the value of the goods and the amount of duty chargeable thereon to the nearest Maltese lira.

Article 21

1. The favourable tariff treatment from which certain goods may benefit by reason of their nature or end-use shall be subject to conditions laid down by the Minister. Where an authorization is required Articles 86 and 87 shall apply.

2. For the purposes of paragraph 1, the expression "favourable tariff treatment" means a reduction in or suspension of an import duty as referred to in Article 4 (10), even within the framework of a tariff quota.

CHAPTER 2

ORIGIN OF GOODS

Section 1

Non-preferential origin

Article 22

Articles 23 to 26 define the non-preferential origin of goods for the purposes of:

- (a) applying the Customs Tariff of Malta with the exception of the measures referred to in Article 20 (5);
- (b) applying measures other than tariff measures established by national provisions governing specific fields relating to trade in goods;
- (c) the preparation and issue of certificates of origin.

Article 23

1. Goods originating in a country shall be those wholly obtained or produced in that country.

2. The expression "goods wholly obtained in a country" means:

- (a) mineral products extracted within that country:

- (b) vegetable products harvested therein;
- (c) live animals born and raised therein;
- (d) products derived from live animals raised therein;
- (e) products of hunting or fishing carried on therein;
- (f) products of sea-fishing and other products taken from the sea outside a country's territorial sea by vessels registered or recorded in the country concerned and flying the flag of that country;
- (g) goods obtained or produced on board factory ships from the products referred to in subparagraph (f) originating in that country, provided that such factory ships are registered or recorded in that country and fly its flag;
- (h) products taken from the seabed or subsoil beneath the seabed outside the territorial sea provided that that country has exclusive rights to exploit that seabed or subsoil;
- (i) waste and scrap products derived from manufacturing operations and used articles, if they were collected therein and are fit only for the recovery of raw materials;
- (j) goods which are produced therein exclusively from goods referred to in subparagraphs (a) to (i) or from their derivatives, at any stage of production.

3. For the purposes of paragraph 2 the expression "country" covers that country's territorial sea.

Article 24

Goods whose production involved more than one country shall be deemed to originate in the country where they underwent their last, substantial, economically justified processing or working in an undertaking equipped for that purpose and resulting in the manufacture of a new product or representing an important stage of manufacture.

Article 25

Any processing or working in respect of which it is established, or in respect of which the facts as ascertained justify the presumption, that its sole object was to circumvent the provisions applicable to goods from specific countries shall under no circumstances be deemed to confer on the goods thus produced the origin of the country where it is carried out within the meaning of Article 24.

Article 26

1. Customs legislation or other national legislation governing specific fields may provide that a document must be produced as proof of the origin of goods.

2. Notwithstanding the production of that document, the Comptroller may, in the event of serious doubts, require any additional proof to ensure that the indication of origin does comply with the articles laid down by the relevant legislation.

Section 2

Preferential origin of goods

Article 27

The articles on preferential origin shall lay down the conditions governing acquisition of origin which goods must fulfil in order to benefit from the measures referred to in Article 20(5).

Those articles shall be determined in those agreements or in accordance with national procedure.

CHAPTER 3

VALUE OF GOODS FOR CUSTOMS PURPOSES

Article 28

The provisions of this Chapter shall determine the customs value for the purposes of applying the Customs Tariff of Malta and non-tariff measures laid down by national provisions governing specific fields relating to trade in goods.

Article 29

1. The customs value of imported goods shall be the transaction value, that is the price actually paid or payable for the goods when sold for export to Malta adjusted in accordance with the provisions of Article 32 and 33, provided:

(a) that there are no restrictions as to the disposition or use of the goods by the buyer other than restrictions which:

(i) are imposed or required by law or by the public authorities in Malta;

(ii) limit the geographical area in which the goods may be resold;

or

(iii) do not substantially affect the value of the goods;

(b) that the sale or price is not subject to some condition or consideration for which a value cannot be determined with respect to the goods being valued;

(c) that no part of the proceeds of any subsequent resale, disposal or use of the goods by the buyer will accrue directly or indirectly to the seller, unless an appropriate adjustment can be made in accordance with the provisions of Article 32; and

(d) that the buyer and seller are not related, or where the buyer and seller are related, that the transaction value is acceptable for customs purposes under the provisions of paragraph 2 of this Article.

2. (a) In determining whether the transaction value is acceptable for the purposes of paragraph 1, the fact that the buyer and the seller are related shall not in itself be grounds for regarding the transaction value as unacceptable. In such case the circumstances surrounding the sale shall be examined and the transaction value shall be accepted provided that the relationship did not influence the price. If, in the light of information provided by the importer or otherwise, the customs administration has grounds for considering that the relationship influenced the price, it shall communicate its grounds to the importer and he shall be given a reasonable opportunity to respond. If the importer so requests, the communication of the grounds shall be in writing.

(b) In a sale between related persons, the transaction value shall be accepted and the goods valued in accordance with the provisions of paragraph 1 of this Article whenever the importer demonstrates that such value closely approximates to one of the following occurring at or about the same time:

(i) the transaction value in sales to unrelated buyers of identical or similar goods for export to Malta;

(ii) the customs value of identical or similar goods as determined under the provisions of Article 30(2) (c);

(iii) the customs value of identical or similar goods as determined under the provisions of Article 30(2) (d);

In applying the foregoing tests, due account shall be taken of demonstrated differences in commercial levels, quantity levels, the elements enumerated in Article 32 and costs incurred by the seller in sales in which the seller and the buyer are not related that are not incurred by the seller in sales in which he and the buyer are related.

(c) The tests set forth in paragraph 2(b) of this Article are to be used at the initiative of the importer and only for comparison purposes. Substitute values may not be established under the provisions of paragraph 2(b) of this Article.

3. (a) The price actually paid or payable is the total payment made or to be made by the buyer to or for the benefit of the seller for the imported goods and includes all payments made or to be made as a condition of sale of the imported goods by the buyer to the seller or by the buyer to a third party to satisfy an obligation of the seller. The payment need not necessarily take the form of a transfer of money. Payment may be made by way of letters of credit or negotiable instrument and may be made directly or indirectly.

(b) Activities, including marketing activities, undertaken by the buyer on his own account, other than those for which an adjustment is provided in Article 32, are not considered to be an indirect payment to the seller, even though they might be regarded as of benefit to the seller or have been undertaken by agreement with the seller, and their cost shall not be added to the price actually paid or payable in determining the customs value of imported goods.

Article 30

1. Where the customs value cannot be determined under Article 29, it is to be determined by proceeding sequentially through subparagraphs (a), (b), (c) and (d) of paragraph 2 to the first subparagraph under which it can be determined; it is only when such value cannot be determined under a particular subparagraph that the provisions of the next subparagraph in a sequence established by virtue of this paragraph can be applied.

2. The customs value as determined under this Article shall be:

(a) the transaction value of identical goods sold for export to Malta and exported at or about the same time as the goods being valued;

(b) the transaction value of similar goods sold for export to Malta and exported at or about the same time as the goods being valued;

(c) the value based on the unit price at which the imported goods for identical or similar imported goods are sold within Malta in the greatest aggregate quantity to persons not related to the sellers;

(d) the computed value, consisting of the sum of:

- the cost or value of materials and fabrication or other processing employed in producing the imported goods,

- an amount for profit and general expenses equal to that usually reflected in sales of goods of the same class or kind as the goods being valued

which are made by producers in the country of exportation for export to Malta,

- the cost or value of the items referred to in Article 32(2).

3. Any further conditions and rules for the application of paragraph 2 above shall be determined by the Minister.

Article 31

1. Where the customs value of the imported goods cannot be determined under the provisions of Articles 29 to 30, inclusive, the customs value shall be determined using reasonable means consistent with the principles and general provisions of the Agreement on Customs Valuation and of Article VII of the GATT 1994 and on the basis of data available in Malta.

2. No customs value shall be determined under the provisions of this Article on the basis of:

- (a) the selling price in Malta of goods produced in such country;
- (b) a system which provides for the acceptance for customs purposes of the higher of two alternative values;
- (c) the price of goods on the domestic market of the country of exportation;
- (d) the cost of production other than computed values which have been determined for identical or similar goods in accordance with the provisions of Article 30 (2)(d);
- (e) the price of the goods for export to a country other than Malta;
- (f) arbitrary or fictitious values.

Article 32

1. In determining the customs value under the provisions of Article 29, there shall be added to the price actually paid or payable for the imported goods:

- (a) the following, to the extent that they are incurred by the buyer but are not included in the price actually paid or payable for the goods:
 - (i) commissions and brokerage, except buying commissions;
 - (ii) the cost of containers which are treated as being one for customs purposes with the goods in question;
 - (iii) the cost of packing whether for labour or materials;

(b) the value, apportioned as appropriate, of the following goods and services where supplied directly or indirectly by the buyer free of charge or at reduced cost for use in connection with the production and sale for export of the imported goods, to the extent that such value has not been included in the price actually paid or payable:

(i) materials, components, parts and similar items incorporated in the imported goods;

(ii) tools, dies, moulds and similar items used in the production of the imported goods;

(iii) materials consumed in the production of the imported goods;

(iv) engineering, development, artwork, design work, and plans and sketches undertaken elsewhere than in Malta and necessary for the production of the imported goods;

(c) royalties and licence fees related to the goods being valued that the buyer must pay, either directly or indirectly, as a condition of sale of the goods being valued, to the extent that such royalties and fees are not included in the price actually paid or payable;

(d) the value of any part of the proceeds of any subsequent resale, disposal or use of the imported goods that accrues directly or indirectly to the seller.

2. The following shall also be included in the customs value:

(a) the cost of transport of the imported goods to the port or place of importation;

(b) loading, unloading and handling charges associated with the transport of the imported goods to the port or place of importation; and

(c) the cost of insurance.

3. Additions to the price actually paid or payable shall be made under this Article only on the basis of objective and quantifiable data.

4. No additions shall be made to the price actually paid or payable in determining the customs value except as provided in this Article.

5. In this Chapter, the term "buying commissions" means fees paid by an importer to his agent for the service of representing him in the purchase of the goods being valued.

6. Notwithstanding paragraph 1 (c):

(a) charges for the right to reproduce the imported goods in Malta shall not be added to the price actually paid or payable for the imported goods in determining the customs value; and

(b) payments made by the buyer for the right to distribute or resell the imported goods shall not be added to the price actually paid or payable for the imported goods if such payments are not a condition of the sale for export to Malta of the goods.

Article 33

Provided that they are shown separately from the price actually paid or payable, the following shall not be included in the customs value:

(a) charges for the transport of goods after their arrival at the place of introduction into Malta;

(b) charges for construction, erection, assembly, maintenance or technical assistance, undertaken after importation of imported goods such as industrial plant, machinery or equipment;

(c) charges for interest under a financing arrangement entered into by the buyer and relating to the purchase of imported goods, irrespective of whether the finance is provided by the seller or another person, provided that the financing arrangement has been made in writing and where required, the buyer can demonstrate that:

- such goods are actually sold at the price declared as the price actually paid or payable, and

- the claimed rate of interest does not exceed the level for such transactions prevailing in the country where, and at the time when, the finance was provided;

(d) charges for the right to reproduce imported goods in Malta;

(e) buying commissions;

(f) import duties or other charges payable in Malta by reason of the importation or sale of the goods.

Article 34

Specific rules may be laid down by the Comptroller to determine the customs value of carrier media for use in data processing equipment and bearing data or instructions.

Article 35

Where the conversion of currency is necessary for the determination of the customs value, the rate of exchange to be used shall be that determined by the Central Bank of Malta in accordance with Article 18.

Article 36

1. The provisions of this chapter shall be without prejudice to the specific provisions regarding the determination of the value for customs purposes of goods released for free circulation after being assigned a different customs-approved treatment or use.

2. By way of derogation from Articles 29, 30 and 31, the customs value of perishable goods usually delivered on consignment may, at the request of the declarant, be determined under simplified rules drawn up by the Comptroller.

TITLE III

**PROVISIONS APPLICABLE TO GOODS BROUGHT INTO MALTA UNTIL
THEY ARE ASSIGNED CUSTOMS-APPROVED TREATMENT OR USE**

CHAPTER 1

ENTRY OF GOODS INTO MALTA

Article 37

1. Goods brought into Malta shall, from the time of their entry, be subject to customs supervision. They may be subject to control by the customs authority in accordance with the provisions in force.

2. They shall remain under such supervision for as long as necessary to determine their customs status, if appropriate, and in the case of non-Maltese goods and without prejudice to Article 82(1), until their customs status is changed, they enter a free zone or free warehouse or they are re-exported or destroyed in accordance with Article 182.

Article 38

1. Goods brought into Malta shall be conveyed by the person bringing them into Malta without delay, by the route specified by the Comptroller and in accordance with his instructions, if any:

(a) to the customs office designated by the Comptroller or to any other place designated or approved by him: or,

(b) to a free zone, if the goods are to be brought into that free zone

direct.

2. Any person who assumes responsibility for the carriage of goods after they have been brought into Malta, inter alia as a result of transshipment, shall become responsible for compliance with the obligation laid down in paragraph 1.

3. Goods which, although still outside Malta, may be subject to the control of the customs authorities of Malta under the provisions in force, as a result of inter alia an agreement concluded between Malta and another country, shall be treated in the same way as goods brought into Malta.

4. Paragraph 1(a) shall not preclude implementation of any provisions in force with respect to tourist traffic, frontier traffic, postal traffic or traffic of negligible economic importance, on condition that customs supervision and customs control possibilities are not thereby jeopardized.

5. Paragraph 1 shall not apply to goods on board vessels or aircraft crossing the territorial sea or airspace of Malta without having as their destination a port or airport situated in Malta.

Article 39

1. Where, by reason of unforeseeable circumstances or force majeure, the obligation laid down in Article 38(1) cannot be complied with, the person bound by that obligation or any other person acting in his place shall inform the Comptroller of the situation without delay. Where the unforeseeable circumstances or force majeure do not result in total loss of the goods, the Comptroller shall also be informed of their precise location.

2. Where, by reason of unforeseeable circumstances or force majeure, a vessel or aircraft covered by Article 38 (5) is forced to put into port or land temporarily in Malta and the obligation laid down in Article 38 (1) cannot be complied with, the person bringing the vessel or aircraft into Malta or any other person acting in his place shall inform the Comptroller of the situation without delay.

3. The Comptroller shall determine the measures to be taken in order to permit customs supervision of the goods referred to in paragraph 1 as well as those on board a vessel or aircraft in the circumstances specified in paragraph 2 and to ensure, where appropriate, that they are subsequently conveyed to a customs office or other place designated or approved by the Comptroller.

CHAPTER 2

PRESENTATION OF GOODS TO CUSTOMS

Article 40

Goods which, pursuant to Article 38(1)(a), arrive at the customs office or other place designated or approved by the Comptroller shall be presented to customs by the person who brought the goods into Malta or, if appropriate, by the person who assumes responsibility for carriage of the goods following such entry.

Article 41

Article 40 shall not preclude the implementation of articles in force relating to goods:

- (a) carried by travellers;
- (b) placed under a customs procedure but not presented to customs.

Article 42

Goods may, once they have been presented to customs, and with the permission of the Comptroller, be examined or samples may be taken, in order that they may be assigned a customs-approved treatment or use. Such permission shall be granted, on request, to the person authorized to assign the goods such treatment or use.

CHAPTER 3

SUMMARY DECLARATION AND UNLOADING OF GOODS PRESENTED TO CUSTOMS

Article 43

Subject to Article 45, goods presented to customs within the meaning of Article 40 shall be covered by a summary declaration.

The summary declaration shall be lodged once the goods have been presented to customs. The Comptroller may, however, allow a period for lodging the declaration which shall not extend beyond the first working day following the day on which the goods are presented to customs.

Article 44

1. The summary declaration shall be made on a form corresponding to the model prescribed by the Comptroller. However, the Comptroller may permit the use, as a summary declaration, of any commercial or official document which

contains the particulars necessary for identification of the goods.

2. The summary declaration shall be lodged by:

(a) the person who brought the goods into Malta or by any person who assumes responsibility for carriage of the goods following such entry; or

(b) the person in whose name the persons referred to in subparagraph (a) acted.

Article 45

Without prejudice to the provisions governing goods imported by travellers and consignments by letter and parcel post, the Comptroller may waive the lodging of a summary declaration on condition that this does not jeopardize customs supervision of the goods, where, prior to the expiry of the period referred to in Article 43, the formalities necessary for the goods to be assigned a customs-approved treatment or use are carried out.

Article 46

1. Goods shall be unloaded or transhipped from the means of transport carrying them solely with the permission of the Comptroller in places designated or approved by him.

However, such permission shall not be required in the event of the imminent danger necessitating the immediate unloading of all or part of the goods. In that case, the Comptroller shall be informed accordingly forthwith.

2. For the purpose of inspecting goods and the means of transport carrying them, the Comptroller may at any time require goods to be unloaded and unpacked.

Article 47

Goods shall not be removed from their original position without the permission of the Comptroller.

CHAPTER 4

OBLIGATION TO ASSIGN GOODS PRESENTED TO CUSTOMS A CUSTOMS-APPROVED TREATMENT OR USE

Article 48

Non-Maltese goods presented to customs shall be assigned a customs-approved treatment or use authorized for such non-Maltese goods.

Article 49

1. Where goods are covered by a summary declaration, the formalities necessary for them to be assigned a customs-approved treatment or use must be carried out within:

(a) 45 days from the date on which the summary declaration is lodged in the case of goods carried by sea:

(b) 20 days from the date on which the summary declaration is lodged in the case of goods carried otherwise than by sea.

2. Where circumstances so warrant, the Comptroller may set a shorter period or authorize an extension of the periods referred to in paragraph 1. Such extension shall not, however, exceed the genuine requirements which are justified by the circumstances.

CHAPTER 5

TEMPORARY STORAGE OF GOODS

Article 50

Until such time as they are assigned a customs-approved treatment or use, goods presented to customs shall, following such presentation, have the status of goods in temporary storage. Such goods shall hereinafter be described as "goods in temporary storage".

Article 51

1. Goods in temporary storage shall be stored only in places approved by the Comptroller under the conditions laid down by him.

2. The Comptroller may require the person holding the goods to provide security with a view to ensuring payment of any customs debt which may arise under Articles 203 or 204.

Article 52

Without prejudice to the provisions of Article 42, goods in temporary storage shall be subject only to such forms of handling as are designed to ensure their preservation in an unaltered state without modifying their appearance or technical characteristics.

Article 53

1. The Comptroller shall without delay take all measures necessary, including the sale of the goods, to regularize the situation of goods in respect of

which the formalities necessary for them to be assigned a customs-approved treatment or use are not initiated within the periods determined in accordance with Article 49.

2. The Comptroller may, at the risk and expense of the person holding them, have the goods in question transferred to a special place, which is under customs supervision, until the situation of the goods is regularized.

CHAPTER 6

PROVISIONS APPLICABLE TO NON-MALTESE GOODS WHICH HAVE MOVED UNDER A TRANSIT PROCEDURE

Article 54

Article 38, with the exception of paragraph 1(a) thereof, and Articles 39 to 53 shall not apply when goods already placed under a transit procedure are brought into Malta.

Article 55

Once non-Maltese goods which have moved under a transit procedure reach their destination in Malta have been presented to customs in accordance with the articles governing transit, Article 42 to 53 shall apply.

CHAPTER 7

OTHER PROVISIONS

Article 56

Where the circumstances so require, the Comptroller may have goods presented to customs destroyed. The Comptroller shall inform the holder of the goods accordingly. The costs of destroying the goods shall be borne by the holder.

Article 57

Where the Comptroller finds that goods have been brought unauthorized into Malta or have been withheld from customs surveillance, he shall take any measures necessary, including sale of the goods, in order to regularize their situation.

TITLE IV

CUSTOMS-APPROVED TREATMENT OR USE

CHAPTER 1

GENERAL

Article 58

1. Save as otherwise provided, goods may at any time, under the conditions laid down, be assigned any customs-approved treatment or use irrespective of their nature or quantity, or their country of origin, consignment or destination.

2. Paragraph 1 shall not preclude the imposition of prohibitions or restrictions justified on grounds of public morality, public policy or public security, the protection of health and life of humans, animals or plants, the protection of national treasures possessing artistic, historic or archaeological value or the protection of industrial and commercial property.

CHAPTER 2

CUSTOMS PROCEDURES

Section 1

Placing of goods under a customs procedure

Article 59

1. All goods intended to be placed under a customs procedure shall be covered by a declaration for that customs procedure.

2. Maltese goods declared for an export, outward processing, transit or customs warehousing procedure shall be subject to customs supervision from the time of acceptance of the customs declaration until such time as they leave Malta or are destroyed or the customs declaration is invalidated.

Article 60

Insofar as customs legislation lays down no articles on the matter, the Comptroller shall determine the competence of the various customs offices, account being taken, where applicable, of the nature of the goods and the customs procedure under which they are to be placed.

Article 61

The customs declaration shall be made:

- (a) in writing; or
- (b) using a data-processing technique where provided for by provisions laid down in accordance with customs legislation or where authorized by the Comptroller; or
- (c) by means of a normal declaration or any other act whereby the holder of the goods expresses his wish to place them under a customs procedure, where such a possibility is provided for by customs legislation.

A. Declarations in writing

I. Normal procedure

Article 62

1. Declarations in writing shall be made on a form corresponding to the official specimen prescribed for that purpose. They shall be signed and contain all the particulars necessary for implementation of the provisions governing the customs procedure for which the goods are declared.

2. The declaration shall be accompanied by all the documents required for implementation of the provisions governing the customs procedure for which the goods are declared.

Article 63

Declarations which comply with the conditions laid down in Article 62 shall be accepted by the Comptroller immediately, provided that the goods to which they refer are presented to customs.

Article 64

1. Subject to Article 5, a customs declaration may be made by any person who is able to present the goods in question or to have them presented to the competent customs authority, together with all the documents which are required to be produced for the application of the articles governing the customs procedure in respect of which the goods were declared.

2. However,

- (a) where acceptance of a customs declaration imposes particular obligations on a specific person, the declaration must be made by that person or on his behalf;

(b) the declarant must be established in Malta.

However, the condition regarding establishment in Malta shall not apply to persons who:

- make a declaration for transit or temporary importation;
- declare goods on an occasional basis, provided that the Comptroller considers this to be justified.

3. Paragraph 2(b) shall not preclude the application by the Comptroller of bilateral agreements concluded with other countries, or customary practices having similar effect, under which nationals of such countries may make customs declarations in Malta, subject to reciprocity.

Article 65

The declarant shall, at his request, be authorized to amend one or more of the particulars of the declaration after it has been accepted by customs. The amendment shall not have the effect of rendering the declaration applicable to goods other than those it originally covered.

However, no amendment shall be permitted where authorization is requested after the customs authorities:

- (a) have informed the declarant that they intend to examine the goods; or,
- (b) have established that the particulars in question are incorrect; or,
- (c) have released the goods.

Article 66

1. The Comptroller shall, at the request of the declarant, invalidate a declaration already accepted where the declarant furnishes proof that goods were declared in error for the customs procedure covered by that declaration or that, as a result of special circumstances, the placing of the goods under the customs procedure for which they were declared is no longer justified.

Nevertheless, where the customs authorities have informed the declarant of their intention to examine the goods, a request for invalidation of the declaration shall not be accepted until after the examination has taken place.

2. The declaration shall not be invalidated after the goods have been released, except in cases defined by the Minister.

3. Invalidation of the declaration shall be without prejudice to the

application of the penal provisions in force.

Article 67

Save as otherwise expressly provided, the date to be used for the purposes of all the provisions governing the customs procedure for which the goods are declared shall be the date of acceptance of the declaration by the Comptroller.

Article 68

For the verification of declarations which they have accepted, the customs authorities may:

- (a) examine the documents covering the declaration and the documents accompanying it. The Comptroller may require the declarant to present other documents for the purpose of verifying the accuracy of the particulars contained in the declaration;
- (b) examine the goods and take samples for analysis or for detailed examination.

Article 69

1. Transport of the goods to the places where they are to be examined and samples are to be taken, and all the handling necessitated by such examination or taking of samples, shall be carried out by or under the responsibility of the declarant. The costs incurred shall be borne by the declarant.

2. The declarant shall be entitled to be present when the goods are examined and when samples are taken. Where they deem it appropriate, the customs authorities shall require the declarant to be present or represented when the goods are examined or samples are taken in order to provide them with the assistance necessary to facilitate such examination or taking of samples.

3. Provided that samples are taken in accordance with the provisions in force, the Comptroller shall not be liable for payment of any compensation in respect thereof but shall bear the costs of their analysis or examination.

Article 70

1. Where only part of the goods covered by a declaration are examined, the results of the partial examination shall be taken to apply to all the goods covered by that declaration.

However, the declarant may request a further examination of the goods if he considers that the results of the partial examination are not valid as regards the remainder of the goods declared.

2. For the purposes of paragraph 1, where a declaration form covers two or more items, the particulars relating to each item shall be deemed to constitute a separate declaration.

Article 71

1. The results of verifying the declaration shall be used for the purposes of applying the provisions governing the customs procedure under which the goods are placed.

2. Where the declaration is not verified, the provisions referred to in paragraph 1 shall be applied on the basis of the particulars contained in the declaration.

Article 72

1. The customs authorities shall take the measures necessary to identify the goods where identification is required in order to ensure compliance with the conditions governing the customs procedure for which the said goods have been declared.

2. Means of identification affixed to the goods or means of transport shall be removed or destroyed only by the customs authorities or with their permission unless, as a result of unforeseeable circumstances or force majeure, their removal or destruction is essential to ensure the protection of the goods or means of transport.

Article 73

1. Without prejudice to Article 74, where the conditions for placing the goods under the procedure in question are fulfilled and provided the goods are not subject to any prohibitive or restrictive measures, the Comptroller shall release the goods as soon as the particulars in the declaration have been verified or accepted without verification. The same shall apply where such verification cannot be completed within a reasonable period of time and the goods are no longer required to be present for verification purposes.

2. All the goods covered by the same declaration shall be released at the same time.

For the purposes of this paragraph, where a declaration form covers two or more items, the particulars relating to each item shall be deemed to constitute a separate declaration.

Article 74

1. Where acceptance of a customs declaration gives rise to a customs debt, the goods covered by the declaration shall not be released unless the customs debt

has been paid or secured. However, without prejudice to paragraph 2, this provision shall not apply to the temporary importation procedure with partial relief from import duties.

2. Where, pursuant to the provisions governing the customs procedure for which the goods are declared, the Comptroller requires the provision of a security, the said goods shall not be released for the customs procedure in question until such security is provided.

Article 75

Any necessary measures, including confiscation and sale, shall be taken to deal with goods which:

(a) cannot be released because:

- it has not been possible to undertake or continue examination of the goods within the period prescribed by the Comptroller for reasons attributable to the declarant; or,

- the documents which must be produced before the goods can be placed under the customs procedure requested have not been produced; or,

- payments or security which should have been made or provided in respect of import duties or export duties, as the case may be, have not been made or provided within the period prescribed; or

they are subject to bans or restrictions;

(b) are not removed within a reasonable period after their release.

II. Simplified procedure

Article 76

1. In order to simplify completion of formalities and procedures as far as possible while ensuring that operations are conducted in a proper manner, the Comptroller shall, under conditions laid down by the Minister, grant permission for:

(a) the declaration referred to in Article 62 to omit certain of the particulars referred to in paragraph 1 of that Article for some of the documents referred to in paragraph 2 of that Article not to be attached thereto;

(b) a commercial or administrative document, accompanied by request for the goods to be placed under the customs procedure in question, to be lodged in place of the declaration referred to in Article 62;

(c) the goods to be entered for the procedure in question by means of an entry in the records; in this case, the Comptroller may waive the requirement that the declarant presents the goods to customs.

The simplified declaration, commercial or administrative document or entry in the records must contain at least the particulars necessary for identification of the goods. Where the goods are entered in the records, the date of such entry must be included.

2. Except in cases to be determined by the Comptroller, the declarant shall furnish a supplementary declaration which may be of a general, periodic or recapitulative nature.

3. Supplementary declarations and the simplified declarations referred to in subparagraphs 1(a), (b) and (c); shall be deemed to constitute a single, indivisible instrument taking effect on the date of acceptance of the simplified declarations; in the cases referred to in subparagraph 1(c), entry in the records shall have the same legal force as acceptance of the declaration referred to in Article 62.

4. Special simplified procedures for the transit procedure shall be laid down by the Comptroller.

B. Other declarations

Article 77

1. Where the customs declaration is made by means of a data-processing technique within the meaning of Article 61(b), or by an oral declaration or any other act within the meaning of Article 61(c), Articles 62 to 76 shall apply *mutatis mutandis* without prejudice to the principles set out therein.

2. Where the customs declaration is made by means of a data-processing technique, the Comptroller may allow accompanying documents referred to in Article 62(2) not to be lodged with the declaration. In this case the documents shall be kept at the Comptroller's disposal.

C. Post-clearance examination of declarations

Article 78

1. The customs authorities may, on their own initiative or at the request of the declarant, amend the declaration after release of the goods.

2. The customs authorities may, after releasing the goods and in order to satisfy themselves as to the accuracy of the particulars contained in the declaration, inspect the commercial documents and data relating to the import or export operations in respect of the goods concerned or to subsequent commercial operations involving those goods. Such inspections may be carried out at the

premises of the declarant, of any other person directly or indirectly involved in the said operations in a business capacity or of any other person in possession of the said document and data for business purposes. Those authorities may also examine the goods where it is still possible for them to be produced.

3. Where revision of the declaration or post-clearance examination indicates that the provisions governing the customs procedure concerned have been applied on the basis of incorrect or incomplete information, the customs authorities shall, in accordance with any provisions laid down, take the measures necessary to regularize the situation, taking account of the new information available to them.

4. When it is deemed necessary that officials from other Government Departments participate in post clearance inspections the provisions in this section shall apply also to those officials.

Section 2

Release for free circulation

Article 79

Release for free circulation shall confer on non-Maltese goods the customs status of Maltese goods.

It shall entail application of commercial policy measures, completion of the other formalities laid down in respect of the importation of goods and the charging of any duties legally due.

Article 80

1. By way of derogation from Article 67, provided that the import duty chargeable on the goods is one of the duties referred to in Article 4 (10) and that the rate of duty is reduced after the date of acceptance of the declaration for release for free circulation but before the goods are released, the declarant may request application of the more favourable rate.

2. Paragraph 1 shall not apply where it has not been possible to release the goods for reasons attributable to the declarant alone.

Article 81

Where a consignment is made up of goods falling within different tariff classifications, and dealing with each of those goods in accordance with its tariff classification for the purpose of drawing up the declaration would entail a burden of work and expense disproportionate to the import duties chargeable, the Comptroller may, at the request of the declarant, agree that import duties be charged on the whole consignment on the basis of the tariff classification of the

goods which are subject to the highest rate of import duty.

Article 82

1. Where goods are released for free circulation at a reduced or zero rate of duty on account of their end-use, they shall remain under customs supervision. Customs supervision shall end when the conditions laid down for granting such a reduced or zero rate of duty cease to apply, where the goods are exported or destroyed or where the use of the goods for purposes other than those laid down for the application of the reduced or zero rate of duty is permitted subject to payment of the duties due.

2. Articles 88 and 90 shall apply *mutatis mutandis* to the goods referred to in paragraph 1.

Article 83

Goods released for free circulation shall lose their customs status as Maltese goods where:

(a) the declaration for release for free circulation is invalidated after release, or

(b) the imported duties payable on those goods are repaid or remitted:

- under the inward processing procedure in the form of the drawback system;

or

- in respect of defective goods or goods which fail to comply with the terms of the contract, pursuant to Article 238; or

- in situations of the type referred to in Article 239 where repayment or remission is conditional upon the goods being exported or re-exported or being assigned an equivalent customs-approved treatment or use.

Section 3

SUSPENSIVE ARRANGEMENTS AND CUSTOMS PROCEDURES
WITH ECONOMIC IMPACT

A. Provisions common to several procedures

Article 84

1. In Articles 85 to 90:

(a) In the case of non-Maltese goods the term "procedure" applies to the following arrangements:

- external transit
- customs warehousing;
- inward processing in the form of a system of suspension;
- processing under customs control;
- temporary importation;

(b) Where the term "customs procedure with economic impact" is used, it applies to the following arrangements:

- customs warehousing;
- inward processing;
- processing under customs control;
- temporary importation
- outward processing;

2. "Import goods" means goods placed under a "suspensive procedure" and goods which, under the inward processing procedure in the form of the drawback system, have undergone the formalities for release for free circulation and the formalities provided for in Article 125.

3. "Goods in the unaltered state" means import goods which, under the inward processing procedure or the procedures for processing under customs control, have undergone no form of processing.

4. "Suspensive arrangement" means an arrangement applied to the production, processing, holding and movement of products, while import duty and other import charges are suspended.

5. "Commercial policy measures" includes tariff or non-tariff measures other than import duties and other import/export charges applicable to customs procedures.

Article 85

Unless otherwise provided, the use of any customs procedure with economic impact shall be conditional upon authorisation being issued by the Comptroller.

Article 86

Without prejudice to the additional special conditions governing the procedure in question, the authorisation referred to in Article 85 and that referred to in Article 100 (1) shall be granted only:

- to persons who offer every guarantee necessary for the proper conduct of operations;
- where the Comptroller can supervise and monitor the procedure without having to introduce administrative arrangements disproportionate to the economic needs involved.

Article 87

1. The conditions under which the procedure in question is used shall be set out in the authorisation.

2. The holder of the authorisation shall notify the Comptroller of all factors arising after the authorisation was granted which may influence its continuation or content.

Article 87A

Any products or goods obtained from goods placed under a suspensive arrangement shall be considered as being placed under the same arrangement.

Article 88

The Comptroller or the Minister, as the case may be, may make the placing of goods under a suspensive arrangement conditional upon the provision of security in order to ensure that any customs duties and other import/export charges which may be incurred in respect of those goods will be paid.

Special provisions concerning the provision of security may be laid down in the context of a specific suspensive arrangement.

Article 89

1. A suspensive arrangement with economic impact shall be discharged when a new customs-approved treatment or use is assigned either to the goods placed under that arrangement or to compensating or processed products placed under it.

2. The Comptroller shall take all the measures necessary to regularise the position of goods in respect of which a procedure has not been discharged under the conditions prescribed.

Article 90

The rights and obligations of the holder of a customs procedure with economic impact may, on the conditions laid down by the Comptroller, be transferred successively to other persons who fulfil any conditions laid down in order to benefit from the procedure in question.

B. External transit

I. General provisions

Article 91

1. The external transit procedure shall allow the movement from one point to another within the customs territory of Malta of:

(a) non-Maltese goods, without such goods being subject to import duties and other charges or to commercial policy measures:

(b) Maltese goods, in cases and on conditions determined by the Comptroller, in order to prevent products covered by or benefiting from export measures from either evading or benefiting unjustifiably from such measures.

2. Movement as referred to in paragraph 1 shall take place:

(a) under the external transit procedure; or

(b) under cover of a TIR carnet (TIR Convention) provided that such movement:

(1) began or is to end outside Malta; or

(2) relates to consignments of goods which must be unloaded in Malta and which are conveyed with goods to be unloaded in another country;

(3) is effected between two points in Malta through the territory of another country.

(c) under cover of an ATA carnet used as a transit document;

(d) by post (including parcel post).

3. The external transit procedure shall apply without prejudice to the specific provisions applicable to the movement of goods placed under a customs procedure with economic impact.

Article 92

1. The external transit procedure shall end when the goods and the corresponding documents are produced at the customs office of destination in accordance with the provisions of the procedure in question.

2. The Comptroller shall discharge the procedure when he is in a position to establish on the basis of the data available that the procedure has ended correctly.

II. Specific provisions relating to external transit

Article 93

The external transit procedure shall apply to goods passing through the territory of another country only if:

(a) provision is made to that effect under an international agreement;
or

(b) carriage through that country is effected under cover of a single transport document drawn up in Malta; in such case the operation of that procedure shall be suspended in the territory of the other country.

Article 94

1. The principal shall provide a guarantee in order to ensure payment of any customs debt or other charges which may be incurred in respect of the goods.

2. The guarantee shall be either:

(a) an individual guarantee covering a single transit operation; or

(b) a comprehensive guarantee covering a number of transit operations where the principal has been authorised to use such a guarantee by the Comptroller.

3. The authorisation referred to in paragraph 2(b) shall be granted only to persons who:

(a) are established in Malta;

(b) are regular users of transit procedures or who are known to the customs authorities to have the capacity to fulfil their obligations in relation to these procedures, and

(c) have not committed serious or repeated offences against customs or tax laws.

4. Persons who satisfy the Comptroller that they meet higher standards of reliability may be authorised to use a comprehensive guarantee for a reduced amount or have a guarantee waiver. The additional criteria for this authorisation shall include:

- (a) the correct use of the transit procedures during a given period;
- (b) cooperation with the customs authorities, and
- (c) in respect of the guarantee waiver, a good financial standing which is sufficient to fulfil the commitments of the said persons.

The detailed rules for authorisations granted under this paragraph shall be determined by the Comptroller.

5. The guarantee waiver authorised in accordance with paragraph 4 shall not apply to external transit operations involving goods which, as determined by the Comptroller, are considered to present increased risks.

6. In line with the principles underlying paragraph 4, recourse to the comprehensive guarantee may, in the case of external transit, be temporarily prohibited by the Comptroller as an exceptional measure in special circumstances.

7. In line with the principles underlying paragraph 4, recourse to the comprehensive guarantee may, in the case of external transit, be temporarily prohibited by the Comptroller in respect of goods which, under the comprehensive guarantee, have been identified as being subject to large-scale fraud.

Article 95

Except in cases to be determined where necessary by the Comptroller, no guarantee need be furnished for:

- (a) journeys by air;
- (b) carriage by pipeline.

Article 96

1. The principal shall be the person responsible under the external transit procedure. He shall be responsible for:

- (a) production of the goods intact at the customs office of destination by the prescribed time limit and with due observance of the measures adopted by the customs authorities to ensure identification;
- (b) observance of the provisions relating to the transit procedure.

2. Notwithstanding the principal's obligations under paragraph 1, a carrier or recipient of goods who accepts goods knowing that they are moving under transit shall also be responsible for production of the goods intact at the customs office of destination by the prescribed time limit and with due observance of the measures adopted by the customs authorities to ensure identification.

Article 97

1. The detailed rules for the operation of the procedure and the exemptions shall be determined by the Comptroller.

2. Provided that the implementation of measures applying to goods is guaranteed, the Minister shall have the right, by bi-lateral or multilateral arrangement, to establish with other countries simplified procedures consistent with criteria to be set according to the circumstances and applying to certain types of goods traffic or specific undertakings.

C. Customs Warehouses

Article 98

1. The customs warehousing procedure shall allow the storage in a customs warehouse of:

(a) non-Maltese goods, without such goods being subject to import duties or commercial policy measures;

(b) Maltese goods, where Maltese legislation governing specific fields provides that their being placed in a customs warehouse shall attract the application of measures normally attaching to the export of such goods.

2. "Customs warehouse" means any place approved by the Minister and under the supervision of the Comptroller where goods may be stored under the conditions laid down by the Minister.

3. Cases in which the goods referred to in paragraph 1 may be placed under the customs warehousing procedure without being stored in a customs warehouse shall be determined in accordance with the procedure established by the Comptroller.

Article 99

A customs warehouse may be either a public warehouse or a private warehouse.

"Public warehouse" means a customs warehouse available for use by any person for the warehousing of goods:

"Private warehouse" means a customs warehouse reserved for the warehousing of goods by the warehousekeeper.

The warehousekeeper is the person authorised to operate the customs warehouse.

The depositor shall be the person bound by the declaration placing the goods under the customs warehousing procedure or to whom the rights and obligations of such a person have been transferred.

Article 100

1. Operation of a customs warehouse shall be subject to the issue of an authorisation by the Minister, unless the Customs authorities operate the customs warehouse themselves.

2. Any person wishing to operate a customs warehouse must make a request in writing containing the information required for granting the authorisation, in particular demonstrating that an economic need for warehousing exists. The authorisation shall lay down the conditions for operating the customs warehouse.

3. The authorisation shall be issued only to persons established in Malta.

Article 101

The warehousekeeper shall be responsible for:

(a) ensuring that while the goods are in the customs warehouse they are not removed from customs supervision;

(b) fulfilling the obligations that arise from the storage of goods covered by the customs warehousing procedure; and

(c) complying with the particular conditions specified in the authorisation.

Article 102

1. By way of derogation from Article 101, where the authorisation concerns a public warehouse, it may provide that the responsibilities referred to in Article 101(a) and/or (b) devolve exclusively upon the depositor.

2. The depositor shall at all times be responsible for fulfilling the obligations arising from the placing of goods under the customs warehousing procedure.

Article 103

The rights and obligations of a warehousekeeper may, with the agreement of the Comptroller, be transferred to another person.

Article 104

Without prejudice to Article 88, the Comptroller may demand that the warehousekeeper provide a guarantee in connection with the responsibilities specified in Article 101.

Article 105

A person designated by the Comptroller shall keep stock records of all the goods placed under the customs warehousing procedure in a form approved by the said Comptroller. Stock records are not necessary where a public warehouse is operated by the Comptroller.

Subject to the application of Article 86 the Comptroller may dispense with stock records where the responsibilities referred to in Article 101(a) and/or (b) lie exclusively with the depositor and the goods are placed under that procedure on the basis of a written declaration forming part of the normal procedure or an administrative document in accordance with Article 76 (1)(b).

Article 106

1. Where an economic need exists and customs supervision is not adversely affected thereby, the Comptroller may allow:

(a) Maltese goods other than those referred to in Article 98(1)(b) to be stored on the premises of a customs warehouse:

(b) non-Maltese goods to be processed on the premises of a customs warehouse under the inward processing procedure, subject to the conditions provided for by that procedure. The formalities which may be dispensed with in a customs warehouse shall be determined in accordance with the procedure established by the Comptroller;

(c) non-Maltese goods to be processed on the premises of a customs warehouse under the procedure for processing under customs control, subject to the conditions provided for by that procedure. The formalities which may be dispensed with in a customs warehouse shall be determined in accordance with the procedure established by the Comptroller.

2. In the cases referred to in paragraph 1, the goods shall not be subject to the customs warehousing procedure.

3. The Comptroller may require the goods referred to in paragraph 1 to be

entered in the stock records provided for in Article 105.

Article 107

Goods placed under the customs warehousing procedure shall be entered in the stock records provided for in Article 105 as soon as they are brought into the customs warehouse.

Article 108

There shall be no limit to the length of time goods may remain under the customs warehousing procedure.

However, in exceptional cases, the Comptroller may set a time limit by which the depositor must assign the goods a new customs-approved treatment or use.

Article 109

1. Import goods may undergo the usual forms of handling intended to preserve them, improve their appearance or marketable quality or prepare them for distribution or resale.

2. The forms of handling provided for in the first paragraph must be authorised in advance by the Comptroller, who shall lay down the conditions under which they may take place.

3. The lists of the forms of handling referred to in paragraph 1 are provided for in Annex B to the Customs Code, and may be amended by the Minister.

Article 110

1. Where circumstances so warrant, goods placed under the customs warehousing procedure may be temporarily removed from the customs warehouse. Such removal must be authorised in advance by the Comptroller, who shall stipulate the conditions on which it may take place.

2. While they are outside the customs warehouse the goods may undergo the forms of handling referred to in Article 109 on the conditions set out therein.

Article 111

The Comptroller may allow goods placed under the customs warehousing procedure to be transferred from one customs warehouse to another.

Article 112

1. Where a customs debt is incurred in respect of import goods and the customs value of such goods is based on a price actually paid or payable which includes the cost of warehousing and of preserving goods while they remain in the warehouse, such costs need not be included in the customs value if they are shown separately from the price actually paid or payable for the goods.

2. Where the said goods have undergone the usual forms of handling within the meaning of Article 109, the nature of the goods, the customs value and the quantity to be taken into account in determining the amount of import duties shall, at the request of the declarant, be those which would be taken into account for the goods, at the time referred to in Article 214, if they had not undergone such handling. However, derogations from this provision may be adopted by the Comptroller.

3. Where import goods are released for free circulation in accordance with Article 76(1)(c), the nature of the goods, the customs value and the quantity to be taken into account for the purposes of Article 214 shall be those applicable to goods at the time when they are placed under the customs warehousing procedure.

The first subparagraph shall apply provided that the rules of assessment relating to those goods were ascertained or accepted at the time when the goods were placed under the customs-warehousing procedure, unless the declarant requests their application at the time when the customs debt is incurred.

Article 113

The provisions of the first subparagraph of Article 112 (3) are without prejudice to a post-clearance examination within the meaning of Article 78.

D. Inward Processing

I. General

Article 114

1. Without prejudice to Article 115, the inward processing procedure shall allow the following goods to be used in Malta in one or more processing operations:

(a) Non-Maltese goods intended for re-export from Malta in the form of compensating products, without such goods being subject to import duties or commercial policy measures;

(b) Goods released for free circulation with repayment or remission of the import duties chargeable on such goods if they are exported from Malta in the form of compensating products.

2. The following expressions shall have the following meanings:

(i) "suspension system": the inward processing relief arrangements as provided for in paragraph 1(a):

(ii) "drawback system": the inward processing relief arrangements as provided for in paragraph 1(b):

(iii) "processing operations":

- the manufacturing of goods including erecting and assembling them or fitting them to other goods:

- the processing of goods:

- the repair of goods, including restoring them and putting them in order:

and

- the use of certain goods which are not to be found in the compensating products, but which allow or facilitate the production of those products, even if they are entirely or partially used up in the process.

(iv) "compensating products": all products resulting from processing operations:

(v) "equivalent goods": Maltese goods which are used instead of the import goods for the manufacture of compensating products:

(vi) "rate of yield": the quantity or percentage of compensating products obtained from the processing of a given quantity of import goods.

Article 115

1. Where the conditions laid down in paragraph 2 of this Article are fulfilled, and subject to paragraph 4 hereof, the Comptroller shall allow:

(a) compensating products to be obtained from equivalent goods:

(b) compensating products obtained from equivalent goods to be exported from Malta before importation of the import goods.

2. Equivalent goods must be of the same quality and have the same characteristics as the import goods. However, in specific cases as may be determined by the Comptroller, equivalent goods may be allowed to be at a more advanced stage of manufacture than the import goods.

3. Where paragraph 1 of this Article applies, the import goods shall be regarded for customs purposes as equivalent goods and the latter as import goods.

4. Measures aimed at prohibiting, imposing certain conditions for or facilitating recourse to paragraph 1 may be adopted by the Comptroller.

5. Where subparagraph 1(b) of this Article is applied and the compensating products would be liable to export duties if they were not being exported or re-exported under an inward processing operation, the holder of the authorization shall provide a security to ensure payment of the duties should the import goods not be imported within the period prescribed.

II. Grant of the authorisation

Article 116

The application for the Comptroller's authorisation to use the inward processing procedure shall be made by the person who carries out the processing operations or who arranges for them to be carried out.

Article 117

The authorisation shall be granted only:

(a) to persons established in Malta. However, the authorisation may be granted to persons established outside Malta in respect of imports of a non-commercial nature;

(b) where, without prejudice to the use of the goods referred to in the last indent of Article 114(2)(iii) under "processing operations",

(i) the import goods can be identified in the compensating products or,

(ii) in the case referred to in Article 115, where compliance with the conditions laid down in respect of equivalent goods can be verified;

(c) where the inward processing procedure can help create the most favourable conditions for the export or re-export of compensating products, provided that the essential interests of Maltese producers are not adversely affected. The cases in which the economic conditions are deemed to have been fulfilled may be determined by the Comptroller.

III. Operation of the procedure

Article 118

1. The Comptroller shall specify the period within which the compensating products must be exported or re-exported or assigned another customs-approved treatment or use. That period shall take account of the time

required to carry out the processing operations and dispose of the compensating products.

2. The period shall run from the date on which the non-Maltese goods are placed under the inward processing procedure. The Comptroller may grant an extension on submission of a duly substantiated request by the holder of the authorization.

For reasons of simplification, it may be decided that a period which commences in the course of a calendar month or quarter shall end on the last day of a subsequent calendar month or quarter respectively.

3. Where Article 115(1)(b) applies, the Comptroller shall specify the period within which the non-Maltese goods must be declared for the procedure. That period shall run from the date of acceptance of the export declaration relating to the compensating products obtained from the corresponding equivalent goods.

4. Specific time limits may be laid down as approved by the Comptroller for certain processing operations or for certain import goods.

Article 119

1. The Comptroller shall set either the rate of yield of the operation, or where appropriate, the method of determining such rate. The rate of yield shall be determined on the basis of the actual circumstances in which the processing operation is, or is to be, carried out.

2. Where circumstances so warrant and, in particular, in the case of processing operation customarily carried out under clearly defined technical conditions involving goods of substantially uniform characteristics and resulting in the production of compensating products of uniform quality, standard rates of yield may be set as determined by the Comptroller on the basis of actual data previously ascertained.

Article 120

The cases in which and the conditions under which goods in the unaltered state or compensating products shall be considered to have been released for free circulation may be determined by the Comptroller.

Article 121

Subject to Article 122, where a customs debt is incurred, the amount of such debt shall be determined on the basis of the taxation elements appropriate to the import goods at the time of acceptance of the declaration of placing of these goods under the inward processing procedure.

Article 122

By way of derogation from Article 121, compensating products:

(a) shall be subject to import duties calculated in accordance with the rules applicable to the customs procedure in question or to free zones or free warehouses where they have been placed under a suspensive arrangement or in a free zone or free warehouse;

However,

- the person concerned may request that duty be assessed in accordance with Article 121;

- in cases where the compensating products have been assigned a customs-approved treatment or use referred to above other than processing under customs control, the amount of the import duty levied shall be at least equal to the amount calculated in accordance with Article 121;

(b) the Comptroller may subject compensating products to the articles governing assessment of duty laid down under the procedure for processing under customs control - which procedure is provided for in Article 130 - where the import goods could have been placed under that procedure;

(c) shall enjoy favourable tariff treatment owing to the special use for which they are intended, where provision is made for such treatment in the case of identical imported goods;

(d) shall be admitted free of import duty where such duty-free provision is made in the case of identical goods imported in accordance with Article 184.

IV. Processing operations outside Malta

Article 123

1. Some or all of the compensating products or goods in the unaltered state may be temporarily exported for the purpose of further processing outside Malta if the Comptroller so authorizes, in accordance with the conditions laid down in the outward processing provisions, as provided for in the outward processing provisions.

2. Where a customs debt becomes due in respect of products re-imported after processing outside Malta, the following shall be charged:

(a) import duties on the compensating products or goods in the unaltered state referred to in paragraph 1 of this Article, calculated in accordance with Articles 121 and 122; and

(b) import duties on products re-imported after processing outside Malta, the amount of which shall be calculated in accordance with the provisions relating to the outward processing procedure, on the same conditions as would have applied had the products exported under the latter procedure been released for free circulation before such export took place.

V. Special provisions relating to the drawback system

Article 124

1. The drawback system may be used for all goods. It shall not, however, be usable where, at the time the declaration of release for free circulation is accepted:

- the import goods are subject to quantitative import restrictions.
- a tariff measure within quotas is applied to the import goods.
- an export refund or tax has been set for the compensating products.

2. Moreover, no reimbursement of import duties under the drawback system shall be possible if, at the time the export declaration for the compensating products is accepted, these products are subject to an export refund or tax which has been set for them.

3. Derogations from paragraph 1 and 2 may be laid down by the Comptroller.

Article 125

1. The declaration of release for free circulation shall indicate that the drawback system is being used and shall provide particulars of the authorization.

2. At the request of the Comptroller, the said authorization shall be attached to the declaration of release for free circulation.

Article 126

Under the drawback system, Article 115(1)(b), (3) and (5), Article 118(3), Articles 120, 121 and 129 shall not apply.

Article 127

Temporary exportation of compensating products carried out as provided for in Article 123 (1) shall not be considered to be exportation within the meaning of Article 128 except where such products are not re-imported into Malta within the period prescribed in the authorisation.

Article 128

1. The holder of the authorization may ask for the import duty to be repaid or remitted where he can establish to the satisfaction of the Comptroller that import goods released for free circulation under the drawback system in the form of compensating products or goods in the unaltered state have been either:

- exported; or

- placed, with a view to being subsequently re-exported, under the transit procedure, the customs warehousing procedure, the temporary importation procedure or the inward processing procedure (suspensive arrangement), or in a free zone or free warehouse.

provided that all conditions for use of the procedure have also been fulfilled.

2. For the purposes of being assigned a customs-approved treatment or use referred to in the second indent of paragraph 1, compensating products or goods in the unaltered state shall be considered to be non-Maltese goods.

3. The period within which the application for repayment must be made shall be determined by the Comptroller.

4. Without prejudice to point (a) of Article 122, where compensating products or goods in the unaltered state placed under a customs procedure or in a free zone or free warehouse in accordance with paragraph 1 are released for free circulation, the amount of import duties repaid or remitted shall be considered to constitute the amount of the customs debt.

VI. Other Provisions

Article 129

The inward processing procedure, applying the suspension system shall also apply in order that the compensating products may qualify for exemption from the export duties to which identical products obtained from Maltese goods instead of import goods would be liable.

E. Processing under customs control

Article 130

The procedure for processing under customs control shall allow non-Maltese goods to be used in Malta in operations which alter their nature or state, without their being subject to import duties or commercial policy measures, and shall allow the products resulting from such operations to be released for free circulation at the rate of import duty appropriate to them. Such products shall be termed processed products.

Article 131

Annex A to the Customs Code lists the cases in which the procedure for processing under customs control may be used.

Article 132

The application for the Comptroller's authorisation for processing under customs control shall be made by the person who carries out the processing or arranges for it to be carried out.

Article 133

Authorization shall be granted only:

- (a) to persons established in Malta;
- (b) where the import goods can be identified in the processed products;
- (c) where the goods cannot be economically restored after processing to their description or state as it was when they were placed under the procedure;
- (d) where use of the procedure cannot result in circumvention of the effect of the articles concerning origin and quantitative restrictions applicable to the imported goods;
- (e) where the necessary conditions for the procedure to help create or maintain a processing activity in Malta without adversely affecting the essential interests of Maltese producers of similar goods are fulfilled. The cases in which the economic conditions are deemed to have been fulfilled may be determined by the Comptroller.

Article 134

Article 118 (1), (2) and (4) and Article 119 shall apply mutatis mutandis.

Article 135

Where a customs debt becomes due in respect of goods in the unaltered state or of products that are at an intermediate stage of processing as compared with that provided for in the authorization, the amount of that debt shall be determined on the basis of the items of charge elements appropriate to the import goods at the time of acceptance of the declaration relating to the placing of the goods under the procedure for processing under customs control.

Article 136

Where the import goods qualified for favourable tariff treatment when they were placed under the procedure for processing under customs control, and such favourable tariff treatment is applicable to products identical to the processed products released for free circulation, the import duties to which the processed products are subject shall be calculated by applying the rate of duty applicable under that treatment.

F. Temporary importation

Article 137

The temporary importation procedure shall allow the use in Malta, with total or partial relief from import duties and without their being subject to commercial policy measures, of non-Maltese goods intended for re-export without having undergone any change except normal depreciation due to the use made of them.

Article 138

Authorization for temporary importation shall be granted by the Comptroller at the request of the person who uses the goods or arranges for them to be used.

Article 139

The Comptroller shall refuse to authorize use of the temporary importation procedure where it is impossible to ensure that the import goods can be identified.

However, the Comptroller may authorize use of the temporary importation procedure without ensuring that the goods can be identified where, in view of the nature of the goods or of the operations to be carried out, the absence of identification measures is not liable to give rise to any abuse of the procedure.

Article 140

1. The Comptroller shall determine the period within which import goods must have been re-exported or assigned a new customs-approved treatment or use. Such period must be long enough for the objective of authorized use to be achieved.

2. Without prejudice to the special periods laid down in accordance with Article 141, the maximum period during which goods may remain under the temporary importation procedure shall be 24 months. The Comptroller may, however, determine shorter periods with the agreement of the person concerned.

3. However, where exceptional circumstances so warrant, the Comptroller may, at the request of the person concerned and within reasonable limits, extend the periods referred to in paragraphs 1 and 2 in order to permit the authorized use.

Article 141

The case and the special conditions under which the temporary importation procedure may be used with total relief from import duties shall be determined by the Comptroller.

Article 142

1. Use of the temporary importation procedure with partial relief from import duties shall be granted in respect of goods which are not covered by the provisions adopted in accordance with Article 141 or which are covered by such provisions but do not fulfil the conditions laid down therein for the grant of temporary importation with total relief.

2. The list of goods in respect of which the temporary importation procedure with partial relief from import duties may not be used shall be drawn up by the Comptroller.

Article 143

1. The amount of import duties payable in respect of goods placed under the temporary importation procedure with partial relief from import duties shall be set at 3%, for every month or fraction of a month during which the goods have been placed under the temporary importation procedure with partial relief, of the amount of duties which would have been payable on the said goods had they been released for free circulation on the date on which they were placed under the temporary importation procedure.

2. The amount of import duties to be charged shall not exceed that which would have been charged if the goods concerned had been released for free circulation on the date on which they were placed under the temporary importation procedure, leaving out of account any interest which may be applicable.

3. Transfer of the rights and obligations deriving from the temporary importation procedure pursuant to Article 90 shall not mean that the same relief arrangements must be applied to each of the periods of use to be taken into consideration.

4. Where the transfer referred to in paragraph 3 is made with partial relief for both persons authorized to use the procedure during the same month, the holder of the initial authorization shall be liable to pay the amount of import duties due for the whole of that month.

Article 144

1. Where a customs debt is incurred in respect of import goods, the amount of such debt shall be determined on the basis of the taxation elements appropriate to those goods at the time of acceptance of the declaration of their

placing under the temporary importation procedure. However, where the provisions of Article 141 so provide, the amount of the debt shall be determined on the basis of the taxation elements appropriate to the goods in question at the time referred to in Article 214.

2. Where, for a reason other than the placing of goods under the temporary importation procedure with partial relief from import duties, customs debt is incurred in respect of goods placed under the said procedure, the amount of that duty shall be equal to the difference between the amount of debt calculated pursuant to paragraph 1 and that payable pursuant to Article 143.

G. Outward Processing

I. General

Article 145

1. The outward processing procedure shall, without prejudice to the provisions governing specific fields relating to the standard exchange system laid down in Articles 154 to 159 or to Article 123, allow Maltese goods to be exported temporarily from Malta in order to undergo processing operations and the products resulting from these operations to be released for free circulation with total or partial relief from import duties.

2. Temporary exportation of Maltese goods shall entail the application of export duties, commercial policy measures and other formalities for the exit of Maltese goods from Malta.

3. In these Articles, unless the context otherwise requires:

"temporary export goods" means goods placed under the outward processing procedure;

"processing operations" means the operations referred to in Article 114(2)(iii), first, second and third indents;

"compensating products" means all products resulting from processing operations;

"rate of yield" means the quantity or percentage of compensating products obtained from the processing of a given quantity of temporary export goods.

Article 146

1. The outward processing procedure shall not be open to Maltese goods:

- whose export gives rise to repayment or remission of import duties.
- which, prior to export, were released for free circulation with total relief from import duties by virtue of end use, for as long as the conditions for granting such relief continue to apply.

2. However, derogations from the second indent of paragraph 1 may be determined by the Comptroller.

II. Grant of the authorisation

Article 147

1. The application for the Comptroller's authorisation for the use of the Outward Processing Procedure shall be made by the person who arranges for the processing operations to be carried out.

2. Without prejudice to Article 147(1), authorization to use the outward processing procedure may also be granted by the Comptroller to another person other than that referred to in Paragraph 1 in respect of goods of Maltese origin within the meaning of Title II, Chapter 2, Section 1, where the processing operation consists in incorporating those goods into goods obtained outside Malta and imported as compensating products, provided that use of the procedure helps to promote the sale of export goods without adversely affecting the essential interests of Maltese producers of products identical or similar to the imported compensating products.

The cases in which and the arrangements under which the preceding subparagraph shall apply shall be determined by the Comptroller.

Article 148

Authorisation shall be granted only:

- (a) to persons established in Malta;
- (b) (i) where it is considered that it will be possible to establish that the compensating products have resulted from processing of the temporary export goods.
- (ii) the cases in which derogations from subparagraph b(i) may apply and the conditions under which such derogations shall apply shall be determined by the Comptroller;
- (c) where authorization to use the outward processing procedure is not liable to seriously harm the essential interests of Maltese producers (economic conditions).

III. Operation of the procedure

Article 149

1. The Comptroller shall specify the period within which the compensating products must be imported into Malta. He may extend that period on submissions of a duly substantiated request by the holder of the authorization.

2. The Comptroller shall set either the rate of yield of the operation or, where necessary, the method of determining that rate.

Article 150

1. The total or partial relief from import duties provided for in Article 151 (1) shall be granted only where the compensating products are declared for release for free circulation in the name of or on behalf of:

(a) the holder of the authorization.

or

(b) any other person established in Malta provided that person has obtained the consent of the holder of the authorization and the conditions of the authorization are fulfilled.

2. The total or partial relief from import duties provided for in Article 151 shall not be granted where one of the conditions or obligations relating to the outward processing procedure is not fulfilled, unless it is established that the failures have no significant effect on the correct operation of the said procedure.

Article 151

1. The total or partial relief from import duties provided for in Article 145 shall be effected by deducting from the amount of the import duties applicable to the compensating products released for free circulation the amount of the import duties that would be applicable on the same date to the temporary export goods if they were imported into Malta from the country in which they underwent the processing operation or last processing operation.

2. The amount to be deducted pursuant to paragraph (1) of this Article shall be calculated on the basis of the quantity and nature of the goods in question on the date of acceptance of the declaration placing them under the outward processing procedure and on the basis of the other items of charge applicable to them on the date of acceptance of the declaration relating to the release for free circulation of the compensating products.

3. The value of the temporary export goods shall be that taken into account for those goods in determining the customs value of the compensating products in

accordance with Article 32 (1)(b)(i) or, if the value cannot be determined in that way, the difference between the customs value of the compensating products and the processing costs determined by reasonable means.

4. However

- loading, transport and insurance costs incurred in moving the temporary export goods from Malta to the processors premises shall not be taken into account in calculating the amount to be deducted:

- where, prior to being placed under the outward processing procedure, the temporary export goods were released for free circulation at a reduced rate by virtue of their end use, and for as long as the conditions for granting the reduced rate continue to apply, the amount to be deducted shall be the amount of import duties actually levied when the goods were released for free circulation.

5. Where temporary export goods could qualify on their release for free circulation for a reduced or zero rate of duty by virtue of their end use, that rate shall be taken into account provided that the goods underwent operations consistent with such an end-use in the country where the processing operation or last such operation took place.

Article 152

1. Where the purpose of the processing operations is the repair of the temporary export goods, they shall be released for free circulation with total relief from import duties where it is established to the satisfaction of the Comptroller that the goods were repaired free of charge, either because of a contractual or statutory obligation arising from a guarantee or because of a manufacturing defect.

2. Paragraph (1) of this Article shall not apply where account was taken of the defect at the time when the goods in question were first released for free circulation.

Article 153

Where the purpose of the processing operation is the repair of temporary export goods and such repair is carried out in return for payment, the partial relief from import duties provided for in Article 145 shall be granted by establishing the amount of the duties applicable on the basis of the taxation elements pertaining to the compensating products on the date of acceptance of the declaration of release for free circulation of those products and taking into account as the customs value an amount equal to the repair costs, provided that those costs represent the only consideration provided by the holder of the authorization and are not influenced by any links between that holder and the operator.

By way of derogation from Article 151, the Comptroller may determine the

cases in and specific conditions under which goods may be released for free circulation following an outward-processing operation, with the cost of the processing operation being taken as the basis for assessment for the purpose of applying the Maltese Customs Tariff.

IV Outward processing with use of the standard exchange system

Article 154

1. Under the conditions laid down in this Part IV which are applicable in addition to the preceding provisions, the standard exchange system shall permit an imported product, hereinafter referred to as a "replacement product", to replace a compensating product.

2. The Comptroller shall allow the standard exchange system to be used where the processing operation involves the repair of Maltese goods.

3. Without prejudice to Article 159, the provisions applicable to compensating products shall also apply to replacement products.

4. The Comptroller shall, under the conditions he lays down, permit replacement products to be imported before the temporary export goods are exported (prior importation of a replacement).

In the event of prior importation of a replacement, security shall be provided to cover the amount of the import duties.

Article 155

1. Replacement products shall have the same tariff classification, be of the same commercial quality and possess the same technical characteristics as the temporary export goods had the latter undergone the repair in question.

2. (i) Where the temporary export goods have been used before export, the replacement products must also have been used and may not be new products.

(ii) However, the Comptroller may grant derogations from this article if the replacement product has been supplied free of charge either because of a contractual or statutory obligation arising from a guarantee or because of a manufacturing defect.

Article 156

Standard exchange shall be authorized only where it is possible to verify that the conditions laid down in Article 155 are fulfilled.

Article 157

1. In the case of the prior importation, the export goods shall be temporarily exported within the period of two months from the date of acceptance by the Comptroller of the declaration relating to the release of the replacement products for free circulation.

2. However, where exceptional circumstances so warrant, the Comptroller may, at the request of the person concerned, extend within reasonable limits the period referred to in paragraph (1) of this Article.

Article 158

In the case of prior importation and where Article 151 is applied, the amount to be deducted shall be determined on the basis of the items of charge applicable to the temporary export goods at the date of acceptance of the declaration placing them under the procedure.

Article 159

Article 147(2) and Article 148(b) shall not apply in the context of standard exchange.

V. Other Provision

Article 160

The procedures provided for within the framework of outward processing shall also be applicable for the purposes of implementing non-tariff common commercial policy measures.

Section 4

Export

Article 161

1. The export procedure shall allow Maltese goods to leave Malta.

Exportation shall entail the application of exit formalities including commercial policy measures and, where appropriate, export duties.

2. With the exception of goods placed under the outward processing procedure or a transit procedure pursuant to Article 163, and without prejudice to Article 164, all Maltese goods intended for export shall be placed under the export procedure.

3. The case in which and the conditions under which goods leaving Malta are not subject to an export declaration shall be determined by the Comptroller.

4. The export declaration must be lodged at the Customs Economic Procedures Unit. Derogations shall be determined by the Comptroller.

Article 162

Release for export shall be granted on condition that the goods in question leave Malta in the same condition as when the export declaration was accepted.

Section 5

Internal transit

Article 163

1. The internal transit procedure shall, under the conditions laid down in paragraphs 2 to 4, allow the movement of Maltese goods from one point to another in Malta passing through the territory of another country without any change in their customs status.

This provision shall be without prejudice to the application of Article 91(1)(b).

2. The movement referred to in paragraph 1 may take place either:

(a) under the internal transit procedure, provided that such a possibility is provided for in an international agreement;

(b) under cover of a TIR carnet (TIR Convention);

(c) under cover of an ATA carnet used as a transit document;

(d) by post (including parcel post).

3. In the case referred to in paragraph 2(a), Articles 92, 94, 95, 96 and 97 shall apply *mutatis mutandis*.

4. In the cases referred to in paragraph 2(b) to (d) goods shall keep their customs status only if that status is established under the conditions and in the form prescribed by the provisions adopted by the Comptroller.

Article 164

The conditions under which Maltese goods may move, without being subject to a customs procedure, from one point to another within the customs territory of Malta and temporarily out of that territory without alteration of their customs status shall be determined by the Comptroller.

Article 165

The internal transit procedure shall also apply where there is express provision for its application.

CHAPTER 3

OTHER TYPES OF CUSTOMS-APPROVED TREATMENT OR USE

Section 1

Free zones and free warehouses

A. General

Article 166

Free zones and free warehouses shall be parts of Malta or premises situated in that territory and separated from the rest of it in which:

(a) Non-Maltese goods are considered, for the purpose of import duties and commercial policy import measures, as not being in Malta, provided they are not released for free circulation or placed under another customs procedure or used or consumed under conditions other than those provided for in customs regulations;

(b) Maltese goods for which such provision is made under national legislation governing specific fields qualify, by virtue of being placed in a free zone or free warehouse, for measures normally attaching to the export of goods.

Article 167

1. The Minister may designate parts of Malta as free zones or authorize the establishment of free warehouses.

2. The Minister shall determine the area covered by each zone. Premises which are to be designated as free warehouses must be approved by the Minister.

3. Free zones with the exception of those designated in accordance with Article 168A, shall be enclosed. The Minister shall define the entry and exit points of each free zone or free warehouse.

4. The construction of any building in a free zone shall require the prior approval of the Comptroller.

Article 168

1. The perimeter and the entry and exit points of free zones, except the free zones designated in accordance with Article 168A, and of free warehouses shall be subject to supervision by the customs authorities.

2. Persons and means of transport entering or leaving a free zone or free warehouse may be subjected to a customs check.

3. Access to a free zone or free warehouse may be denied to persons who do not provide every guarantee necessary for compliance with the rules provided for in customs legislation.

4. The customs authorities may check goods entering, leaving or remaining in a free zone or free warehouse. To enable such checks to be carried out, a copy of the transport document, which shall accompany goods entering or leaving, shall be handed to, or kept at the disposal of, the customs authority by any person designated for this purpose by the Comptroller.

Where such checks are required, the goods shall be made available to the customs authorities.

Article 168A

1. The Minister may designate free zones in which customs checks and formalities shall be carried out and the provisions concerning customs debt applied in accordance with the requirements of the customs warehouse procedure. Articles 170, 176 and 180 shall not apply to the free zones thus designated.

2. References to free zones in Articles 37, 38 and 205 shall not apply to free zones referred to in paragraph 1.

B. Placing of goods in free zones or free warehouses

Article 169

Both Maltese and non-Maltese goods may be placed in a free zone or free warehouse.

However, the Comptroller may require that goods which present a danger or are likely to spoil other goods or which, for other reasons, require special facilities be placed in premises specially equipped to receive them.

Article 170

1. Without prejudice to Article 168(4), goods entering a free zone or free warehouse need not be presented to the customs authorities, nor need a customs declaration be lodged.

2. Goods shall be presented to the customs authorities and undergo the

prescribed customs formalities only where:

(a) they have been placed under a customs procedure which is discharged when they enter a free zone or free warehouse; however, where the customs procedure in question permits exemption from the obligation to present goods, such presentation shall not be required;

(b) they have been placed in a free zone or free warehouse on the authority of a decision to grant repayment or remission of import duties;

(c) they qualify for the measures referred to in Article 166 (b).

3. The Comptroller may require goods subject to export duties or to other export provisions to be notified to the customs department.

4. At the request of the party concerned, the Comptroller shall certify the Maltese or non-Maltese status of goods placed in a free zone or free warehouse.

C. Operation of free zones and free warehouses

Article 171

1. There shall be no limit to the length of time goods may remain in free zones or free warehouses.

2. For certain goods referred to in Article 166(b) specific time limits may be imposed by the Comptroller.

Article 172

1. Any industrial, commercial or service activity shall, under the conditions laid down in Customs legislation, be authorized in a free zone or free warehouse. The carrying on of such activities shall be notified in advance to the Comptroller.

2. The Comptroller may impose certain prohibitions or restrictions on the activities referred to in paragraph 1, having regard to the nature of the goods concerned or the requirements of customs supervision.

3. The Comptroller may prohibit persons who do not provide the necessary guarantees of compliance with the provisions laid down in Customs legislation from carrying on an activity in a free zone or free warehouse.

Article 173

Non-Maltese goods placed in a free zone or free warehouse may, while they remain in a free zone or free warehouse:

(a) be released for free circulation under the conditions laid down by that procedure and by Article 178;

(b) undergo the usual forms of handling referred to in Article 109 (1), without authorization;

(c) be placed under the inward processing procedure under the conditions laid down by that procedure.

However, processing operations shall be subject to economic conditions if these conditions in a specific economic sector in Malta are affected.

(d) be placed under the procedure for processing under customs control under the conditions laid down by that procedure;

(e) be placed under the temporary importation procedure under the conditions laid down by that procedure;

(f) be abandoned to the Government in accordance with Article 182;

(g) be destroyed, provided that the person concerned supplies the Comptroller with all the information the Comptroller judges necessary.

Article 174

Where goods are placed under one of the procedures referred to in (c), (d) or (e) of Article 173, the Comptroller may, in so far as is necessary to take account of the operating and customs supervision conditions of the free zones or free warehouses, adapt the control arrangements laid down.

Article 175

1. Where Article 173 and 174 are not applied, non-Maltese goods and the Maltese goods referred to in Article 166 (b) shall not be consumed or used in free zones or in free warehouses.

2. Without prejudice to the provisions applicable to supplies or stores, where the procedure concerned so provides, paragraph 1 shall not preclude the use or consumption of goods the release for free circulation or temporary importation of which would not entail application of import duties or commercial policy measures. In that event, no declaration of release for free circulation or temporary importation shall be required.

Such declaration shall, however, be required if such goods are to be charged against a quota.

Article 176

1. All persons carrying on an activity involving the storage, working or processing, or sale or purchase, of goods in a free zone or free warehouse shall keep stock records in a form approved by the Comptroller.

Goods shall be entered in the stock records as soon as they are brought into the premises of such person. The stock records must enable the customs authorities to identify the goods, and must record their movements.

2. Where goods are transhipped within a free zone, the documents relating to the operation shall be kept at the disposal of the customs authorities. The short-term storage of goods in connection with such transshipment shall be considered to be an integral part of the operation.

D. Removal of goods from free zones or free warehouses

Article 177

Without prejudice to special provisions adopted under customs legislation governing specific fields, goods leaving a free zone or free warehouse may be:

- exported or re-exported from Malta, or
- brought into another part of Malta.

The provisions of Title III, with the exception of Articles 48 to 53 where Maltese goods are concerned, shall apply to goods brought into other parts of that territory except in the case of goods which leave that zone by sea or air without being placed under a transit or other customs procedure.

Article 178

Where a customs debt is incurred in respect of non-Maltese goods and the customs value of such goods is based on a price actually paid or payable which includes the cost of warehousing or of preserving goods while they remain in the free zone or free warehouse, such costs shall not be included in the customs value if they are shown separately from the price actually paid or payable for the goods.

Article 179

Where the goods referred to in Article 178 have undergone, in free zone or free warehouse, one of the usual forms of handling within the meaning of Article 109 (1), the nature of the goods, the customs value and the quantity to be taken into consideration in determining the amount of import duties shall, at the request of the declarant and provided that such handling was covered by an authorization granted in accordance with paragraph 2 of that Article, be those which would be taken into account in respect of those goods, at the time referred to in Article 214,

if they had not undergone such handling. However, derogations from this provision may be adopted by the Comptroller.

Article 180

1. Where goods are brought into or returned to Malta or placed under a customs procedure, the certificate referred to in Article 170(4) may be used as proof of the Maltese or non-Maltese status of such goods.

2. Where it is not proved by the certificate or other means that the goods have Maltese or non-Maltese status, the goods shall be considered to be:

- Maltese goods, for the purposes of applying export duties and export licences or export measures laid down under the commercial policy;
- non-Maltese goods in all other cases.

Article 181

The customs authorities shall satisfy themselves that the rules governing exportation or re-exportation are respected where goods are exported or re-exported from a free zone or free warehouse.

Section 2

Re-exportation, destruction and abandonment

Article 182

1. Non-Maltese goods may be:

- re-exported;
- destroyed;
- abandoned to the Government where national legislation makes provision to that effect.

2. Re-exportation shall, where appropriate, involve application of the formalities laid down for goods leaving, including commercial policy measures.

Cases in which non-Maltese goods may be placed under a suspensive arrangement with a view to non-application of commercial policy measures on exportation may be determined by the Comptroller.

3. Save in cases determined by the Comptroller, re-exportation or destruction shall be the subject of prior notification of the Comptroller. The Comptroller shall prohibit re-exportation should the formalities or measures referred to in the first subparagraph of paragraph 2 so provide. Where goods

placed under an economic customs procedure are intended for re-exportation, a customs declaration within the meaning of Articles 59 to 78 shall be lodged. In such cases, Article 161(3) and (4) shall apply.

Abandonment shall be put into effect in accordance with national provisions.

4. Destruction or abandonment shall not entail any expense for the Government.

5. Any waste or scrap resulting from destruction shall be assigned a customs-approved treatment or use prescribed for non-Maltese goods.

It shall remain under customs supervision until the time laid down in Article 37(2).

TITLE V

GOODS LEAVING MALTA

Article 183

Goods leaving Malta shall be subject to customs supervision. They may be the subject of checks by the customs authorities in accordance with the provisions in force. They shall leave the said territory using, where appropriate, the route determined by the customs authorities and in accordance with the procedures laid down by those authorities.

TITLE VI

PRIVILEGED OPERATIONS

CHAPTER 1

RELIEFS FROM CUSTOMS DUTY

Article 184

The Minister shall determine the cases in which, on account of special circumstances, relief from import duties or export duties shall be granted where goods are released for free circulation or exported.

CHAPTER 2

RETURNED GOODS

Article 185

1. Maltese goods which, having been exported, are returned to and

released for free circulation within a period of three years shall, at the request of the person concerned, be granted relief from import duties.

However:

- the three-year period may be exceeded in order to take account of special circumstances;
- where, prior to their exportation, the returned goods had been released for free circulation at reduced or zero import duty because of their use for a particular purpose. Exemption from duty under paragraph 1 shall be granted only if they are to be re-imported for the same purpose.

Where the purpose for which the goods in question are to be imported is no longer the same, the amount of import duties chargeable upon them shall be reduced by any amount levied on the goods when they were first released for free circulation. Should the latter amount exceed that levied on the entry for free circulation of returned goods, no refund shall be granted.

2. The relief from import duties provided for in paragraph 1 shall not be granted in the case of:

- (a) goods exported under the outward processing procedure unless those goods remain in the state in which they were exported;
- (b) goods which have been the subject of a national measure involving their exportation to other countries. The circumstances in which and the conditions under which this requirement may be waived shall be determined by the Comptroller.

Article 186

The relief from import duties provided for in Article 185 shall be granted only if goods are reimported in the state in which they were exported. The circumstances in which and the conditions under which this requirement may be waived shall be determined by the Comptroller.

Article 187

Articles 185 and 186 shall apply *mutatis mutandis* to compensating products originally exported or re-exported subsequent to an inward processing procedure.

The amount of import duty legally owed shall be determined on the basis of the rules applicable under the inward processing procedure, the date of re-export being regarded as the date of release for free circulation.

CHAPTER 3

PRODUCTS OF SEA-FISHING AND OTHER PRODUCTS TAKEN FROM THE SEA

Article 188

Without prejudice to Article 23(2)(f), the following shall be exempt from import duties when they are released for free circulation:

(a) products of sea-fishing and other products taken from the territorial sea of another country by vessels registered or recorded in Malta and flying the Maltese flag;

(b) products obtained from products referred to in (a) on board factory-ships fulfilling the conditions laid down in that subparagraph.

TITLE VII

CUSTOMS DEBT

CHAPTER 1

SECURITY TO COVER CUSTOMS DEBT

Article 189

1. Where, in accordance with customs rules, the Comptroller requires security to be provided in order to ensure payment of a customs debt, such security shall be provided by the person who is liable or who may become liable for that debt.

2. The Comptroller shall require only one security to be provided in respect of one customs debt.

3. The Comptroller may authorize the security to be provided by a person other than the person from whom it is required.

4. Where the person who has incurred or who may incur a customs debt is a government department, no security shall be required.

5. The Comptroller may waive the requirement for provision of security where the amount to be secured does not exceed LM200.

Article 190

1. Where customs legislation provides that the provision of security is optional, such security shall be required at the discretion of the Comptroller in so

far as he considers that a customs debt which has been or may be incurred is not certain to be paid within the prescribed period.

Where the security referred to in the preceding subparagraph is not required, the Comptroller may nevertheless require from the person referred to in Article 189(1) an undertaking to comply with the obligations which that person is legally obliged to fulfil.

2. The security referred to in the first subparagraph of paragraph 1 shall be required:

- at the time of application of the rules requiring such security to be provided, or
- at any subsequent time when the Comptroller finds that the customs debt which has been or may be incurred is not certain to be paid within the prescribed period.

Article 191

At the request of the person referred to in Article 189(1) or (3), the Comptroller shall allow comprehensive security to be provided to cover two or more operations in respect of which a customs debt has been or may be incurred.

Article 192

1. Where customs legislation makes it compulsory for security to be provided, and subject to the specific provisions laid down for transit, the Comptroller shall fix the amount of such security at a level equal to:

- the precise amount of the customs debt or debts in question where that amount can be established with certainty at the time when the security is required.
- in other cases the maximum amount, as estimated by the Comptroller, of the customs debt or debts which have been or may be incurred.

Where comprehensive security is provided for customs debts which vary in amount over time, the amount of such security shall be set at a level enabling the customs debts in question to be covered at all times.

2. Where customs legislation provides that the provision of security is optional and the Comptroller requires security to be provided, the amount of the security shall be fixed by the Comptroller so as not to exceed the level provided for in paragraph 1.

Article 193

Security may be provided by either:

- a cash deposit, or
- a guarantor.

Article 194

1. The following shall be deemed equivalent to a cash deposit:
 - submission of a cheque the payment of which is guaranteed by the institution on which it is drawn in any manner acceptable to the Comptroller,
 - submission of any other instrument recognized by the Comptroller as a means of payment.
2. Security in the form of a cash deposit or payment deemed equivalent to a cash deposit shall be given in accordance with the provisions in force in Malta.

Article 195

The guarantor shall undertake in writing to pay jointly and severally with the debtor the secured amount of a customs debt which falls to be paid.

The guarantor must be a third person established in Malta and approved by the Comptroller.

The Comptroller may refuse to approve the guarantor or type of security proposed where the latter do not appear certain to ensure payment of the customs debt within the prescribed period.

Article 196

The person required to provide security shall be free to choose between the types of security laid down in Article 193.

However, the Comptroller may refuse to accept the type of security proposed where it is incompatible with the proper functioning of the customs procedure concerned. The same shall apply as regards the security proposed. The Comptroller may require that the type of security chosen be maintained for a specific period.

Article 197

The Comptroller may accept types of security other than those referred to in Article 193 where they provide equivalent assurance that the customs debt will be paid.

The Comptroller shall refuse the security proposed by the debtor where he does not consider that such security is certain to ensure payment of the customs debt.

Article 198

Where the Comptroller establishes that the security provided does not ensure, or is no longer certain or sufficient to ensure, payment of the customs debt within the prescribed period, he shall require the person referred to in Article 189(1), at his option, to provide additional security or to replace the original security with a new security.

Article 199

1. The security shall not be released until such time as the customs debt in respect of which it was given is extinguished or can no longer arise.

Once the customs debt is extinguished or can no longer arise, the security shall be released forthwith.

2. Once the customs debt has been extinguished in part or may arise only in respect of part of the amount which has been secured, part of the security shall be released accordingly at the request of the person concerned, unless the amount involved does not justify such action.

Article 200

Provisions derogating from those contained in this chapter shall, where necessary, be adopted by the customs authorities in order to take account of international conventions.

CHAPTER 2

INCURRENCE OF A CUSTOMS DEBT

Article 201

1. A customs debt on importation shall be incurred through:
 - (a) the release for free circulation of goods liable to import duties, or
 - (b) the placing of such goods under the temporary importation procedure with partial relief from import duties.
2. A customs debt shall be incurred at the time of acceptance of the customs declaration in question.
3. The debtor shall be the declarant. In the event of indirect representation,

the person on whose behalf the customs declaration is made shall also be a debtor.

Where a customs declaration in respect of one of the procedures referred to in paragraph 1 is drawn up on the basis of information which leads to all or part of the duties legally owed not being collected, the persons who provided the information required to draw up the declaration and who knew, or who ought reasonably to have known that such information was false, may also be considered debtors in accordance with the Maltese provisions in force.

Article 202

1. A customs debt on importation shall be incurred through:
 - (a) the unlawful introduction into Malta of goods liable to import duties, or
 - (b) the unlawful introduction of such goods located in a free zone or free warehouse.

For the purpose of this Article, unlawful introduction means any introduction in violation of the provisions of Articles 38 to 41 and the second indent of Article 177.

2. The customs debt shall be due when the goods are unlawfully introduced.
3. The debtors shall be:
 - the person who introduced such goods unlawfully,
 - any persons who participated in the unlawful introduction of the goods and who were aware or should reasonably have been aware that such introduction was unlawful, and
 - any persons who acquired or held the goods in question and who were aware or should reasonably have been aware at the time of acquiring or receiving the goods that they had been introduced unlawfully.

Article 203

1. A customs debt on importation shall also be incurred through:
 - the unlawful removal from customs supervision of goods liable to import duties.
2. The customs debt shall be due at the moment when the goods are removed from customs supervision.

3. The debtors shall be:
 - the person who removed the goods from customs supervision,
 - any persons who participated in such removal and who were aware or should reasonably have been aware that the goods were being removed from customs supervision,
 - any persons who acquired or held the goods in question and who were aware or should reasonably have been aware at the time of acquiring or receiving the goods that they had been removed from customs supervision, and
 - where appropriate, the person required to fulfil the obligations arising from temporary storage of the goods or from the use of the customs procedure under which those goods are placed.

Article 204

1. A customs debt on importation shall also be incurred through:
 - (a) non-fulfilment of one of the obligations arising, in respect of goods liable to import duties, from their temporary storage or from the use of the customs procedure under which they are placed, or
 - (b) non-compliance with a condition governing the placing of the goods under that procedure or the granting of a reduced or zero rate of import duty by virtue of the end-use of the goods, in cases other than those referred to in Article 203 unless it is established that those failures have no significant effect on the correct operation of the temporary storage or customs procedure in question.
2. The customs debt shall be due either at the moment when the obligation whose non-fulfilment gives rise to the customs debt ceased to be met or at the moment when the goods are placed under the customs procedure concerned where it is established subsequently that a condition governing the placing of the goods under the said procedure or the granting of a reduced or zero rate of import duty by virtue of the end-use of the goods was not in fact fulfilled.
3. The debtor shall also be the person who is required, according to the circumstances, either to fulfil the obligations arising, in respect of goods liable to import duties, from their temporary storage or from the use of the customs procedure under which they have been placed, or to comply with the conditions governing the placing of the goods under that procedure.

Article 205

1. A customs debt on importation shall be incurred through:

- the consumption or use, in a free zone or a free warehouse, of goods liable to import duties, under conditions other than those laid down by the legislation in force.

Where goods disappear and where their disappearance cannot be explained to the satisfaction of the Comptroller, the Comptroller may regard the goods as having been consumed or used in the free zone or the free warehouse.

2. The debt shall be due at the moment when the goods are or are first used under conditions other than those laid down by the legislation in force.

3. The debtor shall be the person who consumed or used the goods and any persons who participated in such consumption or use and who were aware or should reasonably have been aware that the goods were being consumed or used under conditions other than those laid down by the legislation in force.

Where the Comptroller regards goods which have disappeared as having been consumed or used in the free zone or the free warehouse and it is not possible to apply the preceding paragraph, the person liable for payment of the customs debt shall be the last person known to the Comptroller to have been in possession of the goods.

Article 206

1. By way of derogation from Articles 202 and 204(1)(a), no customs debt on importation shall be deemed to be incurred in respect of specific goods where the person concerned proves that the non-fulfilment of the obligations which arise from:

- the provisions of Articles 38 to 41 and the second indent of Article 177, or
- keeping the goods in question in temporary storage, or
- the use of the customs procedure under which the goods have been placed,

results from the total destruction or irretrievable loss of the said goods as a result of the actual nature of the goods or unforeseeable circumstances (excluding theft) or force majeure, or as a consequence of authorization by the Comptroller.

For the purposes of this paragraph, goods shall be irretrievably lost when they are rendered unusable by any person.

2. Nor shall a customs debt on importation be deemed to be incurred in respect of goods released for free circulation at a reduced or zero rate of import duty by virtue of their end-use, where such goods are exported or re-exported with

the permission of the Comptroller.

Article 207

Where, in accordance with Article 206(1), no customs debt is deemed to be incurred in respect of goods released for free circulation at a reduced or zero rate of import duty on account of their end-use, any scrap or waste resulting from such destruction shall be deemed to be non-Maltese goods.

Article 208

Where in accordance with Article 203 or 204 a customs debt is incurred in respect of goods released for free circulation at a reduced rate of import duty on account of their end-use, the amount paid when the goods were released for free circulation shall be deducted from the amount of the customs debt.

This provision shall apply mutatis mutandis where a customs debt is incurred in respect of scrap and waste resulting from the destruction of such goods.

Article 209

1. A customs debt on exportation shall be incurred through:
 - the exportation from Malta, under cover of a customs declaration, of goods liable to export duties.
2. The customs debt shall be incurred at the time when such customs declaration is accepted.
3. The debtor shall be the declarant. In the event of indirect representation, the person on whose behalf the declaration is made shall also be a debtor.

Article 210

1. A customs debt on exportation shall also be incurred through:
 - the removal from Malta of goods liable to export duties without a customs declaration.
2. The customs debt shall be due at the time when the said goods actually leave Malta.
3. The debtor shall be:
 - the person who removed the goods, and
 - any persons who participated in such removal and who were aware or should reasonably have been aware that a customs declaration had not been but should have been lodged.

Article 211

1. A customs debt on exportation shall also be incurred through:
 - failure to comply with the conditions under which the goods were allowed to leave Malta with total or partial relief from export duties.
2. The debt shall be incurred at the time when the goods reach a destination other than that for which they were allowed to leave Malta with total or partial relief from export duties or, should the Comptroller be unable to determine that time, the expiry of the time limit set for the production of evidence that the conditions entitling the goods to such relief have been fulfilled.
3. The debtor shall be the declarant. In the event of indirect representation, the person on whose behalf the declaration is made shall also be a debtor.

Article 212

The customs debt referred to in Articles 201 to 205 and 209 to 211 shall be incurred even if it relates to goods subject to measures of prohibition or restriction on importation or exportation of any kind whatsoever.

However, no customs debt shall be incurred on the unlawful introduction into Malta of counterfeit currency or of narcotic drugs and psychotropic substances which do not enter into the economic circuit strictly supervised by the competent authorities with a view to their use for medical and scientific purposes. For the purposes of criminal law as applicable to customs offences, the customs debt shall nevertheless be deemed to have been incurred and the provisions of Articles 60 to 79 of the Customs Ordinance (Cap. 37) shall apply for the purpose of taking criminal proceedings.

Article 212A

Where customs legislation provides for favourable tariff treatment of goods by reason of their nature or end-use or for relief or total or partial exemption from import duties pursuant to Articles 21, 82, 145 or 184 to 187, such favourable tariff treatment, relief or exemption shall also apply in cases where a customs debt is incurred pursuant to Articles 202 to 205, 210 or 211, on condition that the behaviour of the person concerned involves neither fraudulent dealing nor obvious negligence and he produces evidence that the other conditions for the application of favourable treatment, relief or exemption have been satisfied.

Article 213

Where several persons are liable for payment of one customs debt, they shall be jointly and severally liable for such debt.

Article 214

1. Save as otherwise expressly provided by this Code and without prejudice to paragraph 2, the amount of the import duty or export duty applicable to goods shall be determined on the basis of the rules of assessment appropriate to those goods at the time when the customs debt in respect of them is due.

2. Where it is not possible to determine precisely when the customs debt is due, the time to be taken into account in determining the rules of assessment appropriate to the goods concerned shall be the time when the Comptroller concludes that the goods are in a situation in which a customs debt is due.

However, where the information available to the Comptroller enables him to establish that the customs debt was due prior to the time when he reached that conclusion, the amount of the import duty or export duty payable on the goods in question shall be determined on the basis of the rules of assessment appropriate to the goods at the earliest time when existence of the customs debt arising from the situation may be established from the information available.

3. Compensatory interest shall be applied according to law in order to prevent the wrongful acquisition of a financial advantage through deferment of the date on which the customs debt was incurred or entered in the accounts.

Article 215

A customs debt shall be incurred:

- at the place where the events from which it arises occur.
- if it is not possible to determine that place, at the place where the Comptroller concludes that the goods are in a situation in which a customs debt is incurred.
- if the goods have been entered for a customs procedure which has not been discharged, and the place cannot be determined pursuant to the first or second indent within a period of time determined, if appropriate, in accordance with the Comptroller's instructions, at the place where the goods were either placed under the procedure concerned or were introduced into the Maltese customs territory under that procedure.

Article 216

Where the information available to the Comptroller enables him to establish that the customs debt was already incurred when the goods were in another place at an earlier date, the customs debt shall be deemed to have been incurred at the place which may be established as the location of the goods at the earliest time when existence of the customs debt may be established.

CHAPTER 3

RECOVERY OF THE AMOUNT OF THE CUSTOMS DEBT

Section 1

Entry in the accounts and communication of the amount of duty to the debtor

Article 217

1. Each and every amount of import duty or export duty resulting from a customs debt, hereinafter called "amount of duty", shall be calculated by the Comptroller as soon as he has the necessary particulars, and entered by the Comptroller in the accounting records or on any other equivalent medium (entry in the accounts).

The first subparagraph shall not apply:

(a) where a provisional anti-dumping or countervailing duty has been introduced;

(b) where the amount of duty legally due exceeds that determined on the basis of binding information;

The Comptroller may write off amounts of duty which, under Article 221(3), could not be communicated to the debtor after the end of the time allowed.

2. The Minister shall determine the practical procedures for the entry in the accounts of the amounts of duty. Those procedures may differ according to whether or not, in view of the circumstances in which the customs debt was incurred, the Comptroller is satisfied that the said amounts will be paid.

Article 218

1. Where a customs debt is incurred as a result of the acceptance of the declaration of goods for a customs procedure other than temporary importation with partial relief from import duties or any other act having the same legal effect as such acceptance the amount corresponding to such customs debt shall be entered in the accounts as soon as it has been calculated and, at the latest, on the second day following that on which the goods were released.

However, provided that payment has been secured, the total amount of duty relating to all the goods released to one and the same person during a period fixed by the Comptroller, which may not exceed 31 days, may be covered by a single entry in the accounts at the end of the period. Such entry in the accounts shall take place within five days of the expiry of the period in question.

2. Where it is provided that goods may be released subject to meeting

certain conditions laid down by national legislation which govern either determination of the amount of the debt or its collection, entry in the accounts shall take place no later than two days following the day on which the amount of the debt or the obligation to pay the duties resulting from that debt is determined or fixed.

3. Where a customs debt is incurred under conditions other than those referred to in paragraph 1, the relevant amount of duty shall be entered in the accounts within two days of the date on which the Comptroller is in a position to:

- (a) calculate the amount of duty in question, and
- (b) determine the debtor.

Article 219

1. The time limits for entry in the accounts laid down in Article 218 may be extended:

- (a) for reasons relating to administrative organization, or
- (b) where special circumstances prevent the Comptroller from complying with the said time limits.

Such extended time limit shall not exceed 14 days.

2. The time limits laid down in paragraph 1 shall not apply in unforeseeable circumstances or in cases of force majeure.

Article 220

1. Where the amount of duty resulting from a customs debt has not been entered in the accounts in accordance with Articles 218 and 219 or has been entered in the accounts at a level lower than the amount legally due, the amount of duty to be recovered or which remains to be recovered shall be entered in the accounts within two days of the date on which the Comptroller becomes aware of the situation and is in a position to calculate the amount legally owed and to determine the debtor (subsequent entry in the accounts). That time limit may be extended in accordance with Article 219.

2. Except in the cases referred to in the second and third subparagraphs of Article 217(1), subsequent entry in the accounts shall not occur where:

- (a) the original decision not to enter duty in the accounts or to enter it in the accounts at a figure less than the amount of duty legally owed was taken on the basis of general provisions invalidated at a later date by a court decision;

(b) the amount of duty legally owed was not entered in the accounts as a result of an error on the part of the customs authorities which could not reasonably have been detected by the person liable for payment, the latter for his part having acted in good faith and complied with all the provisions laid down by the legislation in force as regards the customs declaration.

Where the preferential status of the goods is established on the basis of a system of administrative cooperation involving the authorities of another country, the issue of a certificate by those authorities, should it prove to be incorrect, shall constitute an error which could not reasonably have been detected within the meaning of the first subparagraph.

The issue of an incorrect certificate shall not, however, constitute an error where the certificate is based on an incorrect account of the facts provided by the exporter, except where, in particular, it is evident that the issuing authorities were aware or should have been aware that the goods did not satisfy the conditions laid down for entitlement for the preferential treatment.

The person liable may plead good faith when he can demonstrate that, during the period of the trading operations concerned, he has taken due care to ensure that all the conditions for the preferential treatment have been fulfilled.

The person liable may not, however, plead good faith if he has received official prior information from the customs authorities that there are grounds for doubt concerning the proper application of the preferential arrangements by the beneficiary country.

Article 221

1. As soon as it has been entered in the accounts, the amount of duty shall be communicated to the debtor in accordance with appropriate procedures.

2. Where the amount of duty payable has been entered, for guidance, in the customs declaration, the Comptroller may specify that it shall not be communicated in accordance with paragraph 1 unless the amount of duty indicated does not correspond to the amount determined by the Comptroller.

Without prejudice to the application of the second subparagraph of Article of Article 218(1), where use is made of the possibility provided for in the preceding subparagraph, release of the goods by the customs authorities shall be equivalent to communication to the debtor of the amount of duty entered in the accounts.

3. Communication to the debtor shall not take place after the expiry of a period of six years from the date on which the customs debt was due. This period shall be suspended from the time an appeal within the meaning of Article 243 is lodged, for the duration of the appeal proceedings.

4. Where the customs debt is the result of an act which, at the time it was

committed, was liable to give rise to criminal court proceedings, the amount may, under the conditions set out in the provisions in force, be communicated to the debtor after the expiry of the six-year period referred to in paragraph 3.

Section 2

Time limit and procedures for payment of the amount of duty

Article 222

1. Amounts of duty communicated in accordance with Article 221 shall be paid by debtors within the following periods:

(a) if the person is not entitled to any of the payment facilities laid down in Articles 224 to 229, payment shall be made within the period prescribed.

Without prejudice to the second paragraph of Article 244, that period shall not exceed ten days following communication to the debtor of the amount of duty owed and in the case of aggregation of entries in the accounts under the conditions laid down in the second paragraph of Article 218(1), it shall be so fixed as not to enable the debtor to obtain a longer period for payment than if he had been granted deferred payment.

An extension shall be granted automatically where it is established that the person concerned received the communication too late to enable him to make payment within the period prescribed.

Extension of the period may also be granted by the Comptroller at the request of the debtor where the amount of duty to be paid results from action for post-clearance recovery. Without prejudice to Article 229(a), such extensions shall not exceed the time necessary for the debtor to take the appropriate steps to discharge his obligation;

(b) if the person is entitled to any of the payment facilities laid down in Articles 224 to 229, payment shall be made no later than the expiry of the period or periods specified in relation to those facilities.

2. The cases and conditions in which the debtor's obligation to pay duty shall be suspended may also be provided for by the Comptroller:

- Where an application for remission of duty is made in accordance with Article 236, 238 or 239, or

- where goods are seized with a view to subsequent confiscation in accordance with the second indent of point (c) or with point (d) of Article 233, or

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- where the customs debt was incurred under Article 203 and there is more than one debtor.

Article 223

Payment shall be made in cash or by any other means with similar discharging effect in accordance with the provisions in force. It may also be made by adjustment of credit balance where the provisions in force so allow.

Article 224

Provided the amount of duty payable by the person concerned relates to goods declared for a customs procedure which entails the obligation to pay such duty, the Comptroller may, at that person's request, grant deferment of payment of that amount under the conditions laid down in Articles 225, 226 and 227.

Article 225

The granting of deferment of payment shall be conditional on the provision of security by the applicant.

In addition, the granting of deferment of payment may give rise to the charging of incidental expenses for the opening of files or for services rendered.

Article 226

The Comptroller shall decide which of the following procedures must be used when granting deferment of payment:

a. separately in respect of each amount of duty entered in the accounts under the conditions laid down in the first subparagraph of Article 218(1) or in Article 220(1);

or

b. globally in respect of all amounts of duty entered in the accounts under the conditions laid down in the first subparagraph of Article 218(1) during a period fixed by the Comptroller not exceeding 31 days; or

c. globally in respect of all amounts of duty forming a single entry in accordance with the second paragraph of Article 218(1).

Article 227

1. The period for which payment is deferred shall be 30 days. It shall be calculated as follows:

(a) where payment is deferred in accordance with Article 226(a), the

period shall be calculated from the day following date on which the amount of duty is entered in the accounts by the Comptroller.

Where Article 219 is applied, the period of 30 days calculated in accordance with the first subparagraph shall be reduced by the number of days corresponding to the period in excess of two days used to enter the amount in the accounts:

(b) where payment is deferred in accordance with Article 226(b), the period shall be calculated from the day following the date on which the aggregation period expires. It shall be reduced by the number of days corresponding to half the number of days in the aggregation period;

(c) where payment is deferred in accordance with Article 226(c), the period shall be calculated from the day following the expiry date of the period during which the goods in question were released. It shall be reduced by the number of days corresponding to half the number of days in the period concerned.

2. Where the number of days in the periods referred to in paragraph 1(b) and (c) is an odd number, the number of days to be deducted from the 30-day period pursuant to paragraph 1(b) and (c) shall be equal to half the next lowest even number.

3. To simplify matters, where the periods referred to in paragraph 1 (b) and (c) are a calendar week or a calendar month, the Comptroller may provide that the amount of duty in respect of which payment has been deferred shall be paid:

(a) if the period is a calendar week, on the Friday of the fourth week following that calendar week;

(b) if the period is a calendar month, by the sixteenth day of the month following that calendar month.

Article 228

1. Deferment of payment shall not be granted in respect of amounts of duty which, although relating to goods entered for a customs procedure which entails the obligation to pay such duty, are entered in the accounts in accordance with the provisions in force concerning acceptance of incomplete declarations, because the declarant has not, by the time of expiry of the period set, provided the information necessary for the definitive valuation of the goods for customs purposes or has not supplied the particulars or the document missing when the incomplete declaration was accepted.

2. However, deferment of payment may be granted in the cases referred to in paragraph 1 where the amount of duty to be recovered is entered in the accounts before the expiry of a period of 30 days from the date on which the amount originally charged was entered in the accounts or, if it was not entered in the

accounts, from the date on which the declaration relating to the goods in question was accepted. The duration of the deferment of payment granted in such circumstances shall not extend beyond the date of expiry of the period which, pursuant to Article 227, was granted in respect of the amount of duty originally fixed, or which would have been granted had the amount of duty legally due been entered in the accounts when the goods in question were declared.

Article 229

The Comptroller may grant the debtor payment facilities other than deferred payment.

The granting of such payment facilities shall:

(a) be conditional on the provision of security. However, such security need not be required where to require it would, because of the situation of the debtor, create serious economic or social difficulties;

(b) result in credit interest being charged according to law over and above the amount of duty.

The Comptroller may refrain from claiming credit interest where to claim it would, because of the situation of the debtor, create serious economic or social difficulties.

Article 230

Whatever the payment facilities granted to the debtor, the latter may in any case pay all or part of the amount of duty without awaiting expiry of the period he has been granted for payment.

Article 231

An amount of duty owed may be paid by a third person instead of the debtor.

Article 232

1. Where the amount of duty due has not been paid within the prescribed period:

(a) the Comptroller shall avail himself of all options open to him under the legislation in force, including enforcement, to secure payment of that amount.

Special provisions may be adopted in respect of guarantors within the framework of the transit procedure;

(b) interest on arrears shall be charged according to law over and

above the amount of duty.

2. The Comptroller may waive collection of interest on arrears:

(a) where, because of the situation of the debtor, it would be likely to create serious economic or social difficulties;

(b) where the amount does not exceed a level fixed by the Comptroller, or

(c) if the duty is paid within five days of the expiry of the period prescribed for payment.

3. The Comptroller may fix:

(a) minimum periods for calculation of interest:

(b) minimum amounts payable as interest on arrears.

CHAPTER 4

EXTINCTION OF CUSTOMS DEBT

Article 233

Without prejudice to the provisions in force relating to the time-barring of a customs debt and non-recovery of such a debt in the event of the legally established insolvency of the debtor, a customs debt shall be extinguished:

(a) by payment of the amount of duty;

(b) by remission of the amount of duty;

(c) where, in respect of goods declared for a customs procedure entailing the obligation to pay duties:

- the customs declaration is invalidated in accordance with Article 66,

- the goods, before their release, are either seized and simultaneously or subsequently confiscated, destroyed on the instructions of the Comptroller, destroyed or abandoned in accordance with Article 182, or destroyed or irretrievably lost as a result of their actual nature or of unforeseeable circumstances (excluding theft) or force majeure;

(d) where goods in respect of which a customs debt is incurred in accordance with Article 202 are seized upon their unlawful introduction and are simultaneously or subsequently confiscated.

Article 234

In the event of seizure and confiscation, the customs debt shall, nonetheless for the purposes of the criminal law applicable to customs offences, be deemed not to have been extinguished and the provisions of the Import Duties Act (Cap. 337) and the Customs Ordinance (Cap. 37) shall apply for determining penalties or for taking criminal proceedings.

CHAPTER 5

REPAYMENT AND REMISSION OF DUTY

Article 235

The following definitions shall apply:

(a) "repayment" means the total or partial refund of import duties or export duties which have been paid;

(b) "remission" means either a decision to waive all or part of the amount of a customs debt or a decision to render void an entry in the accounts of all or part of an amount of import or export duty which has not been paid.

Article 236

1. Import duties or export duties shall be repaid in so far as it is established that when they were paid the amount of such duties was not legally owed or that the amount has been entered in the accounts contrary to Article 220(2).

Import duties or export duties shall be remitted in so far as it is established that when they were entered in the accounts the amount of such duties was not legally owed or that the amount has been entered in the accounts contrary to Article 220(2).

No repayment or remission shall be granted when the facts which led to the payment or entry in the accounts of an amount which was not legally owed are the result of deliberate action by the person concerned.

2. Import duties or export duties shall be repaid or remitted upon submission of an application to the Comptroller within a period of two years from the date on which the amount of those duties was communicated to the debtor.

That period shall be extended if the person concerned provides evidence that he was prevented from submitting his application within the said period as a result of unforeseeable circumstances (excluding theft) or force majeure.

Where the Comptroller himself discovers within this period that one or other

of the situations described in the first and second subparagraphs of paragraph 1 exists, he shall repay or remit on his own initiative.

Article 237

Import duties or export duties shall be repaid where a customs declaration is invalidated and the duties have been paid. Repayment shall be granted upon submission of an application by the person concerned within the periods laid down for submission of the application for invalidation of the customs declaration.

Article 238

1. Import duties shall be repaid or remitted in so far as it is established that the amount of such duties entered in the accounts relates to goods placed under the customs procedure in question and rejected by the importer because at the point in time referred to in Article 67 they are defective or do not comply with the terms of the contract on the basis of which they were imported.

Defective goods, within the meaning of the first subparagraph, shall be deemed to include goods damaged before their release.

2. Repayment or remission of import duties shall be granted on condition that:

(a) the goods have not been used, except for such initial use as may have been necessary to establish that they were defective or did not comply with the terms of the contract;

(b) the goods are exported.

At the request of the person concerned, the Comptroller shall permit the goods to be destroyed or to be placed, for the purposes of their re-exportation, under the external transit procedure or the customs warehousing procedure or in a free zone or free warehouse, instead of being exported.

For the purposes of being assigned one of the customs-approved treatments or uses provided for in the preceding subparagraph, the goods shall be deemed to be non-Maltese goods.

3. Import duties shall not be repaid or remitted in respect of goods which, before being declared to customs declaration, were imported temporarily for testing, unless it is established that the fact that the goods were defective or did not comply with the terms of the contract could not normally have been detected in the course of such tests.

4. Import duties shall be repaid or remitted for the reasons set out in paragraph 1 upon submission of an application to the Comptroller within twelve months from the date on which the amount of those duties was communicated to

the debtor.

However, the Comptroller may permit this period to be exceeded in duly justified exceptional cases.

Article 239

1. Import duties or export duties may be repaid or remitted in situations other than those referred to in Articles 236, 237, and 238:

- to be determined by the Minister;
- resulting from circumstances in which no deception or obvious negligence may be attributed to the person concerned. The situations in which this provision may be applied and the procedures to be followed to that end shall be defined by the Minister. Repayment or remission may be made subject to special conditions.

2. Duties shall be repaid or remitted for the reasons set out in paragraph 1 upon submission of an application to the Comptroller within 12 months from the date on which the amount of the duties was communicated to the debtor.

However, the Comptroller may permit this period to be exceeded in duly justified exceptional cases.

Article 240

Import or export duties shall be repaid or remitted under the conditions laid down in this chapter only if the amount to be repaid or remitted exceeds an amount fixed by the Minister.

However, the Comptroller may also grant an application for repayment or remission in respect of a lower amount.

Article 241

Repayment by the Comptroller of amounts of import duties or export duties or of credit interest or interest on arrears collected on payment of such duties shall not give rise to the payment of interest by the Comptroller. However, interest shall be paid:

- where a decision to grant a request for repayment is not implemented within three months of the date of adoption of that decision.
- where national provisions so stipulate.

The amount of such interest shall be according to law.

Article 242

Where a customs debt has been remitted or the corresponding amount of duty repaid in error, the original debt shall again become payable. Any interest paid under Article 241 must be reimbursed.

TITLE VIII

APPEALS

Article 243

1. Any person shall have the right to appeal against decisions taken by the customs authorities which relate to the application of customs legislation, and which concern him directly and individually.

Any person who has applied to the customs authorities for a decision relating to the application of customs legislation and has not obtained a ruling on that request within the period referred to in Article 6(2) shall also be entitled to exercise the right of appeal.

2. The right of appeal may be exercised:

(a) initially, before the customs authorities designated for that purpose;

(b) subsequently, before an independent body, which may be a judicial authority or an equivalent specialized body, according to the provisions in force in Malta.

Article 244

The lodging of an appeal shall not cause implementation of the disputed decision to be suspended.

The customs authorities shall, however, suspend implementation of such decision in whole or in part where they have good reason to believe that the disputed decision is inconsistent with customs legislation or that irreparable damage is to be feared for the person concerned.

Where the disputed decision has the effect of causing import duties or export duties to be charged, suspension of implementation of that decision shall be subject to the existence or lodging of a security. However, such security need not be required where such a requirement would be likely, owing to the debtor's circumstances, to cause serious economic or social difficulties.

Article 245

The provisions for the implementation of the appeals procedure shall be determined by the Minister.

Article 246

This title shall not apply to appeals lodged with a view to the annulment or revision of a decision taken by the customs authorities on the basis of criminal law.

ANNEX A TO THE CUSTOMS CODE

**GOODS FOR WHICH PROCESSING UNDER CUSTOMS CONTROL IS
AUTHORISED (ARTICLE 131) AND ECONOMIC CONDITIONS IN THE
FRAMEWORK OF THE ARRANGEMENTS FOR PROCESSING UNDER
CUSTOMS CONTROL**

PART A

"MCT" means Maltese Customs Tariff.

The economic conditions shall be deemed to be fulfilled for the following types of goods and operations:

Order No	Column 1 Goods	Column 2 Processing
1	Goods of any kind	Processing into samples presented as such or put up into sets
2	Goods of any kind	Reduction to waste and scrap or destruction
3	Goods of any kind	Denaturing
4	Goods of any kind	Recovery of parts or components
5	Goods of any kind	Separation and/ or destruction of damaged parts
6	Goods of any kind	Processing to correct the effects of damage to the goods
7	Goods of any kind	Usual forms of handling permitted in customs warehouses or free zones
8	Goods of any kind	Processing into products of a kind to be incorporated in or used for civil aircraft for which an airworthiness certificate is issued by a company authorised for such operations by the aviation authorities or the aviation authorities of another country
9	Goods which have to go operations to ensure their compliance with technical requirements for their release for free circulation.	Any form of processing

Order No	Column 1 Goods	Column 2 Processing
10	Goods of any kind not subject to an agricultural or commercial policy measure, or provisional or definitive antidumping, or provisional or definitive countervailing duty	Any form of processing, where the import duty advantage by using the arrangements does not exceed the value of Lm20.000 per applicant and per calendar year
11	Any electronic type of components, parts, assemblies (including subassemblies), or materials (whether or not electronic), which are vital to the electronic working performance of the processed product	Processing into information technology products of MCT codes 8471 10 10 00 to 8471 90 00 00, 8473 10 11 00, 8473 21 10 00 to 8473 40 11 00, 8473 50 10 00, 8473 50 90 00 and 8541 10 00 10 to 8542 90 00 00
12	Solid fractions of palm oil falling within MCT code 1511 90 19 00 or Fluid fractions of palm oil falling within MCT code 1511 90 91 00 or Coconut oil falling within MCT code 1513 11 10 00 or Fluid fractions of coconut oil falling within MCT code ex 1513 19 30 00 or Palm kernel oil falling within MCT code 1513 21 11 00 or Fluid fractions of palm kernel oil falling within MCT code ex 1513 29 30 00 or Babassu oil falling within MCT code 1513 21 19 00	<p>Processing into:</p> <ul style="list-style-type: none"> - mixtures of fatty acids falling within MCT codes 3823 11 00, 3823 12 00 00, ex 3823 19 10 00, ex 3823 19 30 00 and ex 3823 19 90 00 - fatty acids falling within MCT codes 2915 70 15 00, 2915 70 25 00, ex 2915 90 10 00, ex 2915 90 80 00, ex 2916 15 00 00 and ex 2916 19 80 00 - mixture of methyl esters of fatty acids falling within MCT code ex 3824 90 95 00 - methyl esters of fatty acids falling within MCT codes ex 2915 70 20 00, ex 2915 70 80 00, ex 2915 90 80 00, ex 2916 15 00 00 and ex 2916 19 80 00 - mixture of fatty alcohols falling within MCT code 3823 70 00 00 - fatty alcohols falling within MCT codes 2905 16 80 00, 2905 17 00 00, 2905 19 00 10 and 2905 10 00 90 - glycerol falling within MCT code 1520 00 00 00

Order No	Column 1 Goods	Column 2 Processing
13	Castor oil falling within MCT code 1515 30 90 00	Processing into: <ul style="list-style-type: none"> - hydrogenated castor oil ("opal-wax") of MCT code 1516 20 10 00 - 12-hydrostearic acid (purity less than 90%) of MCT code ex 3823 19 10 00 - 12-hydrostearic acid (purity 90% or more) of MCT code ex 2918 19 99 00 - glycerol of MCT code 2905 45 00 00
14	Tobaccos falling within Chapter 24 of the Maltese Customs Tariff	Processing into "homogenised" or "reconstituted" tobacco falling within MCT code 2403 91 00 and/or tobacco powder falling within MCT code 2403 99 90
15	Raw or unmanufactured tobacco falling within MCT code 2401 10	Processing into partly or wholly stemmed/stripped tobaccos falling within MCT code 2401 20 and into tobacco refuse falling within MCT code 2401 30 00
	Raw or unmanufactured tobacco partly stemmed/stripped falling within MCT code ex 2401 20	
16	Products falling within MCT codes: 2707 10, 2707 20, 2707 30, 2707 50, 2707 91 00 00, 2707 99 30 00, 2707 99 91 00, 2707 99 99 00 and 2710 00	Processing into products falling within MCT codes: 2710 00 71 00 or 2710 00 72 00
17	Crude oils falling within MCT code 2707 99 11 00	Processing into products falling within MCT codes 2707 10 90 00, 2707 20 90 00, 2707 30 90 00, 2707 50 90 00, 2707 99 30 00, 2707 99 99 00, 2902 20 90 00, 2902 30 90 00, 2902 41 00 00, 2902 42 00 00, 2902 43 00 00, 2902 44 90 00
18	Gas oils with a sulphur content exceeding 0.2% by weight falling within MCT code 2710 00 68 00 Kerosene falling within MCT code 2710 00 55 00 White spirit falling within MCT code 2710 00 21 00	Mixture of the goods in column 1 or a mixture of one and/ or other of the goods in column 1 with gas oil with a sulphur content not exceeding 0.2% by weight falling within MCT code 2710 00 66 00 or 2710 00 67 00 to obtain a gas oil with a sulphur content not exceeding 0.2% by weight falling within MCT code 2710 00 66 00 or 2710 00 67 00
19	PVC material falling within MCT code 3921 90 60 00	Processing into filmscreens falling within MCT code 9010 60 00 00

Order No	Column 1 Goods	Column 2 Processing
20	Skating boots without skates attached of MCT code 6402 19 00 00	Processing into: ice skates of MCT code 9506 70 10 00
	Skating boots without skates attached of MCT code 6403 19 00	roller skates of MCT code 9506 70 30 00
21	Motor chassis fitted with cabs, of MCT code 8704 21 31	Processing into fire engines fitted with integral fire fighting and/ or life saving equipment, of MCT code 8705 30 00 00

PART B

The economic conditions shall be examined for the following types of goods and operations, which are

not covered by Part A:

	Column 1 Goods	Column 2 Processing
	(i) All goods subject to a(n) agricultural measure or provisional or definitive antidumping, or provisional or definitive countervailing, duty	Any form of processing
	(ii) All other goods not covered by Part A and (i) above	Any form of processing

ANNEX B TO THE CUSTOMS CODE

LIST OF USUAL FORMS OF HANDLING REFERRED TO IN ARTICLE 109 OF THE CUSTOMS CODE

Unless otherwise specified, none of the following forms of handling may give rise to a different eight-digit code in the Maltese Customs Tariff.

Usual forms of handling listed below shall not be granted if, in the opinion of the customs authorities, the operation is likely to increase the risk of fraud:

1. ventilation, spreading-out, drying, removal of dust, simple cleaning operations, repair of packing, elementary repairs of damage incurred during transport or storage in so far as it concerns simple operations, application and removal of protective coating for transport;

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2. reconstruction of the goods after transport;
3. stocktaking, sampling, sorting, sifting, mechanical filtering and weighing of the goods;
4. removal of damaged or contaminated components;
5. conservation, by means of pasteurisation, sterilisation, irradiation or the addition of preservatives;
6. treatment against parasites;
7. anti-rust treatment;
8. treatment:
 - by simple raising of the temperature, without further treatment or distillation process, or
 - by simple lowering of the temperature:
even if this results in a different eight-digit code in the Maltese Customs Tariff;
9. electrostatic treatment, uncreasing or ironing of textiles;
10. treatment consisting in:
 - semming and/ or pitting of fruits, cutting up and breaking down of dried fruits or vegetables, rehydration of fruits, or
 - dehydration of fruits even if this results in a different eight-digit code in the Maltese Customs Tariff;
11. desalination, cleaning and butting of hides;
12. addition of goods or addition or replacement of accessory components as long as this addition or replacement is relatively limited or is intended to ensure compliance with technical standards and does not change the nature or improve the performances of the original goods, even if this results in a different eight-digit code in the Maltese Customs Tariff for the added or replacement goods;
13. dilution or concentration of fluids, without further treatment or distillation process, even if this results in a different eight-digit code in the Maltese Customs Tariff;
14. mixing between them of the same kind of goods, with a different quality, in order to obtain a constant quality or a quality which is requested by the customer, without changing the nature of the goods;

15. dividing or size cutting out of goods if only simple operations are involved;

16. packing, unpacking, change of packing, decanting and simple transfer into containers, even if this results in a different eight-digit code in the Maltese Customs Tariff, affixing, removal and altering of marks, seals, labels, price tags or other similar distinguishing signs;

17. testing, adjusting, regulating and putting into working order of machines, apparatus and vehicles, in particular in order to control the compliance with technical standards, if only simple operations are involved;

18. dulling of pipe fittings to prepare the goods for certain markets.

Passed by the House of Representatives at Sitting No. 711 of the 11th March, 2002.

ANTON TABONE
Speaker

RICHARD J. CAUCHI
Clerk to the House of Representatives