

Naghti l-kunsens tieghi.

(L.S.)

GUIDO DE MARCO
President

1 ta' Marzu, 2001

ATT Nru. IX ta' l-2001

ATT biex jimplimenta diversi mizuri ta' l-Estimi u mizuri amministrattivi ohra.

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-2001 li jimplimenta Mizuri ta' l-Estimi. Titolu fil-qosor.

TAQSIMA I

2. (1) Din it-Taqsima temenda l-Att dwar Dazju tas-Sisa u għandha tinqara u tiftiehem haġa waħda ma' l-Att dwar Dazju tas-Sisa, hawnhekk iżjed 'il quddiem f'din it-Taqsima imsejjah "l-Att prinċipali". Att dwar Dazju tas-Sisa. Kap. 382.

(2) Id-disposizzjonijiet ta' din it-Taqsima għandhom jitqiesu li bdew isehħu fl-20 ta' Novembru, 2000.

3. Fl-artikolu 2 ta' l-Att prinċipali, fit-tifsira ta' ""produzzjoni ta' birra" jew "il-produzzjoni tal-birra"", minflok il-kliem "mhux inqas minn 2% ta' alkohol bħala volum;" għandhom jidhlu l-kliem "qawwa alkoholika attwali bħala volum li teċċedi 0.5% vol.;" Emenda ta' l-artikolu 2 ta' l-Att prinċipali.

4. Fl-artikolu 3 ta' l-Att prinċipali, minflok is-subartikolu (2) tiegħu, għandu jidhul dan li ġej: Emenda ta' l-artikolu 3 ta' l-Att prinċipali.

"(2) Id-dazju li jithallas fuq oġġetti dazjabbli jkun bir-

rata speċifikata fl-Iskedi relevanti li jinsabu ma' dan l-Att li għandhom ikunu fl-ilsien Inġliż biss:

Iżda l-Ministru jista' minn żmien għal żmien jordna li ssir il-pubblikazzjoni ta' l-Iskedi relevanti msemmija fl-ilsien Malti u f'kull tali każ, jekk ikun hemm xi konflitt bejn it-test Malti u t-test Inġliż ta' l-Iskedi, jipprevalixxi t-test Inġliż."

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

5. Fl-artikolu 9 ta' l-Att prinċipali, minflok il-paragrafu (b) tas-subartikolu (5) tiegħu, għandu jidhol dan il-paragrafu li ġej:

"(b) il-produzzjoni ta' birra, nbid u xarbiet oħra fermentati ta' produzzjoni domestika li ma jkunux prodotti għal finijiet kummerċjali;"

Emenda ta' l-artikolu 13 ta' l-Att prinċipali.

6. Fl-artikolu 13(4) ta' l-Att prinċipali, minflok il-kliem "fis-Seba' Skeda" għandhom jidhlu l-kliem "fil-Hames Skeda".

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

7. Fl-artikolu 14 ta' l-Att prinċipali, minflok is-subartikolu (1) tiegħu, għandu jidhol dan is-subartikolu li ġej:

"(1) Ma jkun dovut ebda dazju fuq oġġetti dazjabbli -

(a) prodotti fiċ-ċirkostanzi speċifikati fl-artikolu 9(5); u

(b) hekk eżentati skond l-Iskedi relevanti li jinsabu ma' dan l-Att."

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

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

(a) il-paragrafu (l) tiegħu għandu jiġi enumerat mill-ġdid bhala l-paragrafu (n);

(b) minnufih wara l-paragrafu (k) tiegħu għandhom jidhru dawn il-paragrafi li ġejjin (l) u (m):

"(l) jirrakkomanda prezz bl-imnut għas-sigaretti li jkun jeċċedi l-prezz bl-imnut rakkomandat li fuqu dazju tas-sisa jkun ġie kalkulati; jew

(m) ibiegh sigaretti bi prezz li jkun jeċċedi l-prezz bl-imnut rakkomandat mill-manifattur lokali, jew importatur, u li fuqu dazju tas-sisa jkun ġie kalkulati skond l-Iskeda rilevanti li tinsab ma' dan l-Att; jew".

9. (1) B'effett mill-20 ta' Novembru, 2000, u tad-data tal-promulgazzjoni ta' dan l-Att fil-Gazzetta, minflok l-Ewwel, it-Tieni, t-Tielet u r-Raba' Skedi li jinsabu ma' l-Att prinċipali, għandhom jidhlu dawn l-Iskedi li ġejjin:

Sostituzzjoni ta' l-Ewwel, it-Tieni, t-Tielet u r-Raba' Skedi li jinsabu ma' l-Att prinċipali.

"FIRST SCHEDULE	
First Column List of Excise Goods	Second Column Relevant Schedule
Alcohol and alcoholic beverages to the extent as shown in the relevant schedule to this Act.	Second Schedule
Manufactured tobacco to the extent as shown in the relevant schedule to this Act.	Third Schedule
Mineral Oils to the extent as shown in the relevant schedule to this Act.	Fourth Schedule

SECOND SCHEDULE
Alcohol and alcoholic beverages

Description of excise goods	Rate of Excise Duty
BEER	Lm 0.32 per hectolitre per degree Plato
If produced by breweries with an annual production not exceeding 200,000 hectolitres of beer.	Lm 0.16 per hectolitre per degree Plato
The term 'beer' covers any product falling within Customs Tariff Heading No. 2203 or any product containing a mixture of beer with non-alcoholic drinks falling within Customs Tariff Heading No. 2206, in either case with an actual alcoholic strength by volume exceeding 0.5% vol.	
WINE	0
1. The term 'still wine' covers all products falling within Customs Tariff Heading Nos. 2204 and 2205, except sparkling wine as defined in paragraph 2 below:	
- having an actual alcoholic strength by volume exceeding 1.2% vol., but not exceeding 15% vol., provided that the alcohol contained in the finished product is entirely of fermented origin,	
- having an actual alcoholic strength by volume exceeding 15% vol., and not exceeding 18% vol., provided they have been produced without any enrichment and that the alcohol contained in the finished product is entirely of fermented origin.	
2. The term 'sparkling wine' covers all products falling within Customs Tariff Heading Nos. 2204.10, 2204.21.10, 2204.29.10 and 2205:	
- are contained in bottles with 'mushroom stoppers' held in place by ties or fastenings, or they have an excess pressure due to carbon dioxide in solution of three bar or more,	

Description of excise goods	Rate of Excise Duty
<ul style="list-style-type: none"> - have an actual alcoholic strength by volume exceeding 1.2% vol., but not exceeding 15% vol., provided that the alcohol contained in the finished product is entirely of fermented origin. 	
FERMENTED BEVERAGES	0
<ol style="list-style-type: none"> 1. The term 'other still fermented beverages' covers all products falling within Customs Tariff Heading Nos. 2204 and 2205 but not mentioned under 'Wine' above, and products falling within Customs Tariff Heading No. 2206, except other sparkling fermented beverages as defined in paragraph 2 below and any product covered under 'Beer' above: <ul style="list-style-type: none"> - having an actual alcoholic strength by volume exceeding 1.2% vol., but not exceeding 10% vol., - having an actual alcoholic strength by volume exceeding 10% but not exceeding 15% vol., provided that the alcohol contained in the product is entirely of fermented origin. 2. The term 'other sparkling fermented beverages' covers all products falling within Customs Tariff Heading No. 2206 00 30 as well as products falling within Customs Tariff Heading Nos. 2204.10, 2204.21.10, 2204.29.10 and 2205 not mentioned under 'Wine' above which: <ul style="list-style-type: none"> - are contained in bottles with 'mushroom stoppers' held in place by ties or fastenings, or they have an excess pressure due to carbon dioxide in solution of three bar or more, - have an actual alcoholic strength by volume exceeding 1.2% vol., but not exceeding 13% vol., - have an actual alcoholic strength by volume exceeding 13%, but not exceeding 15% vol., provided that the alcohol contained in the product is entirely of fermented origin. 	
INTERMEDIATE PRODUCTS	Lm 20.00 per hectolitre
<ol style="list-style-type: none"> 1. The term 'intermediate products' covers all products of an actual alcoholic strength by volume exceeding 1.2% vol., but not exceeding 22% vol., and falling within Customs Tariff Heading Nos. 2204, 2205 and 2206 but not mentioned under 'Beer' or 'Wine' or 'Fermented Beverages' above. 	

Description of excise goods	Rate of Excise Duty
<p>2. Still fermented beverages falling within the scope of paragraph 1 under 'Fermented Beverages' which have an actual alcoholic strength exceeding 5.5% vol., and which are not entirely of fermented origin, and any sparkling fermented beverages falling within the scope of paragraph 2 under 'Fermented Beverages' which have an actual alcoholic strength exceeding 8.5% vol., and which are not entirely of fermented origin are to be treated as Intermediate Products.</p>	
<p>ETHYL ALCOHOL</p>	<p>10c0 per % vol. per litre</p>
<p>The term 'ethyl alcohol' covers:</p>	
<ul style="list-style-type: none"> - all products with an actual alcoholic strength by volume exceeding 1.2% volume which fall within Customs Tariff Heading Nos. 2207 and 2208, even when those products form part of a product which falls within another chapter of the Customs Tariff, - products of Customs Tariff Heading Nos. 2204, 2205 and 2206 which have an actual alcoholic strength by volume exceeding 22% vol., - potable spirits containing products, whether in solution or not. 	
<p>EXEMPTIONS</p>	
<p>The products described in this Schedule are exempt from the payment of excise duty under such conditions which the Minister may prescribe for the purpose of ensuring the correct and straightforward application of such exemptions and of preventing any evasion, avoidance or abuse:</p>	
<ol style="list-style-type: none"> 1. a. when distributed in the form of alcohol which has been completely denatured with the requirements as laid down in the Excise Duty Act; b. when both denatured in accordance with the requirements as laid down in the Excise Duty Act and used for the manufacture of any product not for human consumption; c. when used for the production of vinegar falling within Customs Tariff Heading No. 2209; d. when used for the production of medicines; e. when used for the production of flavors for the preparation of foodstuffs and non-alcoholic beverages with an alcohol strength not exceeding 1.2% vol.; 	

Description of excise goods	Rate of Excise Duty
<p>f. when used directly or as a constituent of semi-finished products for the production of foodstuffs, filled or otherwise, provided that in each case the alcoholic content does not exceed 8.5 litres of pure alcohol per 100 kg of the product for chocolates, and 5 litres of pure alcohol per 100 kg of the product for other products.</p> <p>2. a. as samples for analysis, for necessary production tests, or for scientific purposes;</p> <p>b. for scientific research;</p> <p>c. for medical purposes in hospitals and pharmacies;</p> <p>d. in a manufacturing process provided that the final product does not contain alcohol;</p> <p>e. in the manufacture of a component product which is not subject to excise duty.</p>	

THIRD SCHEDULE
Manufactured Tobacco

Description of excise goods	Rate of Excise Duty
<p>Cigarettes</p> <p>1. The following shall be deemed to be cigarettes:</p> <p>i. rolls of tobacco capable of being smoked as they are and which are not cigars or cigarillos within the definition as outlined under cigars or cigarillos below;</p> <p>ii. rolls of tobacco which, by simple non-industrial handling, are inserted into cigarette-paper tubes;</p> <p>iii. rolls of tobacco which, by simple non-industrial handling, are wrapped in cigarette paper;</p> <p>iv. a roll of tobacco referred to in indent i. shall, for excise duty purposes, be considered as -</p> <p>a two cigarettes where, excluding filter or mouth piece, it is longer than 9 cm but not longer than 18 cm</p> <p>b as three cigarettes where, excluding filter or mouthpiece, it is longer than 18 cm but not longer than 27 cm, and so on.</p> <p>Products consisting in whole or in part of substances other than tobacco but otherwise conforming to the criteria set out in indents (i) to (iv) above shall be treated as cigarettes.</p>	<p>53.1% of the retail price plus Lm 0.045 Per pkt of 20 or part thereof</p>

Description of excise goods	Rate of Excise Duty
<p>2. For the purpose of the <i>ad valorem</i> duty, the retail price is normally the price recommended by the importer or manufacturer for the retail sale of the cigarettes; where no price has been recommended, the highest price at which cigarettes of that description are normally sold by retail is used.</p>	
<p>Cigars and Cigarillos</p> <p>The following shall be deemed to be cigars or cigarillos if they can be smoked as they are:</p> <ol style="list-style-type: none"> i. rolls of tobacco made entirely of natural tobacco; ii. rolls of tobacco with an outer wrapper of natural tobacco; iii. rolls of tobacco with an outer wrapper of the normal colour of a cigar, and a binder, of reconstituted tobacco, where at least 60% by weight of the tobacco particles are both wider and longer than 1.75mm and where the wrapper is fitted in spiral form with an acute angle of at least 30° to the longitudinal axis of the cigar; iv. rolls of tobacco with an outer wrapper, of the normal colour of a cigar, of reconstituted tobacco, where the unit weight, not including filter or mouth-piece, is not less than 2.3 g and if at least 60% by weight of the tobacco particles are both wider and longer than 1.75 mm and the circumference over at least one third of the length is not less than 34 mm. <p>Products consisting in part of substances other than tobacco but otherwise conforming to the criteria set out in indents (i) to (iv) shall be treated as cigars and cigarillos provided they have respectively:</p> <ul style="list-style-type: none"> - a wrapper of natural tobacco, - a wrapper and binder of tobacco, both of reconstituted tobacco, - a wrapper of reconstituted tobacco. 	<p>Lm 4.50 per Kg.</p>
<p>Hand-rolling Tobacco</p>	<p>Lm 17.21 per Kg.</p>
<p>Other Smoking Tobacco</p> <p>The following shall be deemed to be smoking tobacco:</p> <ol style="list-style-type: none"> i. tobacco which has been cut or otherwise split, twisted or pressed into blocks and is capable of being smoked without further industrial processing; ii. tobacco refuse put up for retail sale which does not fall under 'Cigarettes' or 'Cigars and Cigarillos' above and which can be smoked. 	<p>Lm 8.00 per Kg.</p>

Description of excise goods	Rate of Excise Duty
<p>Smoking tobacco as defined above in which more than 25% by weight of the tobacco particles have a cut width of less than 1mm shall be deemed to be fine-cut tobacco for the rolling of cigarettes.</p> <p>Smoking tobacco in which more than 25% by weight of the tobacco particles have a cut width of more than 1mm and which was sold or intended to be sold for the rolling of cigarettes may also be deemed to be fine-cut tobacco for the rolling of cigarettes.</p> <p>Products consisting in whole or in part of substances other than tobacco but otherwise conforming to the criteria set out in indents (i) and (ii) above shall be treated as smoking tobacco.</p>	
Chewing Tobacco	Lm 11.60 per Kg
EXEMPTIONS	
<p>Products containing no tobacco and used exclusively for medical purposes shall not be treated as manufactured tobacco.</p> <p>Denatured manufactured tobacco used for industrial or horticultural purposes.</p> <p>Manufactured tobacco which is destroyed under administrative supervision.</p> <p>Manufactured tobacco which is solely intended for scientific tests and for tests connected with product quality.</p> <p>Manufactured tobacco which is reworked by the producer.</p>	

FOURTH SCHEDULE**Mineral Oils**

Description of excise goods	Rate of Excise Duty
Leaded petrol falling within Customs Tariff Heading Nos. 2710.00.34 and 2710.00.36	Lm 154 per 1000 litres
Unleaded petrol falling within Customs Tariff Heading No. 2710.00.27, 2710.00.29 and 2710.00.32	Lm 133 per 1000 litres
Gas oil falling within Customs Tariff Heading No. 2710.00.66, 2710.00.67 and 2710.00.68.	Lm 102 per 1000 litres
If used for power generation	0
If used for fishing purposes as laid down by Department of Fisheries	0
Heavy fuel oil falling within Customs Tariff Heading Nos. 2710.00.74, 2710.00.76, 2710.00.77 and 2710.00.78.	Lm 6 per 1000 litres
If used for power generation	0
Liquid petroleum gas falling within Customs Tariff Heading Nos. 2711.12 to 2711.13	Lm 15 per 1000 Kgs
Methane falling within Customs Tariff Heading No. 2711.29.00	Lm 15 per 1000 Kgs

Description of excise goods	Rate of Excise Duty
Kerosene falling within Customs Tariff Heading Nos. 2710 0051 and 2710 0055	Lm 102 per 1000 litres
If used for heating purposes	0
The term 'mineral oil' shall cover:	
(a) products falling within Customs Tariff Heading No. 2706;	
(b) products falling within Customs Tariff Heading Nos. 2707.10, 2707.20, 2707.30, 2707.50, 2707.91.00 and 2707.99 (except 2707.99.30, 2707.99.50 and 2707.99.70);	
(c) products falling within Customs Tariff Heading No. 2709;	
(d) products falling within Customs Tariff Heading No. 2710;	
(e) products falling within Customs Tariff Heading No. 2711, including chemically pure methane and propane but excluding natural gas;	
(f) products falling within Customs Tariff Heading Nos. 2712.10, 2712.20, 2712.90.31, 2712.90.33, 2712.90.39, 2712.90.91 and 2712.90.99;	
(g) products falling within Customs Tariff Heading No. 2713 with the exception of resinous products, used bleaching earth, acid residues and basic residues;	
(h) products falling within Customs Tariff Heading No. 2715;	
(i) products falling within Customs Tariff Heading No. 2901.10.10;	
(j) products falling within Customs Tariff Heading Nos. 2902.11.10, 2902.19.91, 2902.20.10, 2902.30.10, 2902.41.00, 2902.42.00, 2902.43.00 and 2902.44;	
(k) products falling within Customs Tariff Heading Nos. 3403.11.00 and 3403.19;	
(l) products falling within Customs Tariff Heading No. 3811;	
(m) products falling within Customs Tariff Heading No. 3817.	
Mineral oils other than those for which a level of duty is specified above shall be subject to excise duty if intended for use, offered for sale or used as motor fuel. The rate of duty to be charged shall be fixed at the rate for the equivalent motor fuel.	
In addition to the taxable products listed above, any product intended for use, offered for sale or used as motor fuel, or as additive or extender in motor fuels, shall be taxed as motor fuel."	

(2) B'effett mill-jum li jigi minnufih wara d-data tal-promulgazzjoni ta' dan l-Att fil-Gazzetta, minflok l-Ewwel, it-Tieni,

t-Tielet u r-Raba' Skedi li jinsabu ma' l-Att prinċipali, ghandhom jidhlu dawn l-Iskedi li ġejjin:

"FIRST SCHEDULE	
First Column List of Excise Goods	Second Column Relevant Schedule
Alcohol and alcoholic beverages to the extent as shown in the relevant schedule to this Act.	Second Schedule
Manufactured tobacco to the extent as shown in the relevant schedule to this Act.	Third Schedule
Mineral Oils to the extent as shown in the relevant schedule to this Act.	Fourth Schedule

SECOND SCHEDULE
Alcohol and alcoholic beverages

Description of excise goods	Rate of Excise Duty
BEER	Lm 0.32 per hectolitre per degree Plato
If produced by breweries with an annual production not exceeding 200,000 hectolitres of beer.	Lm 0.16 per hectolitre per degree Plato
The term 'beer' covers any product falling within Customs Tariff Heading No. 2203 or any product containing a mixture of beer with non-alcoholic drinks falling within Customs Tariff Heading No. 2206, in either case with an actual alcoholic strength by volume exceeding 0.5% vol.	
WINE	0
1. The term 'still wine' covers all products falling within Customs Tariff Heading Nos. 2204 and 2205, except sparkling wine as defined in paragraph 2 below:	
- having an actual alcoholic strength by volume exceeding 1.2% vol., but not exceeding 15% vol., provided that the alcohol contained in the finished product is entirely of fermented origin,	
- having an actual alcoholic strength by volume exceeding 15% vol., and not exceeding 18% vol., provided they have been produced without any enrichment and that the alcohol contained in the finished product is entirely of fermented origin.	
2. The term 'sparkling wine' covers all products falling within Customs Tariff Heading Nos. 2204.10, 2204.21.10, 2204.29.10 and 2205:	
- are contained in bottles with 'mushroom stoppers' held in place by ties or fastenings, or they have an excess pressure due to carbon dioxide in solution of three bar or more,	

Description of excise goods	Rate of Excise Duty
<ul style="list-style-type: none"> - have an actual alcoholic strength by volume exceeding 1.2% vol., but not exceeding 15% vol., provided that the alcohol contained in the finished product is entirely of fermented origin. 	
<p>FERMENTED BEVERAGES</p>	0
<p>1. The term 'other still fermented beverages' covers all products falling within Customs Tariff Heading Nos. 2204 and 2205 but not mentioned under Wine above, and products falling within Customs Tariff Heading No. 2206, except other sparkling fermented beverages as defined in paragraph 2 below and any product covered under Beer above:</p> <ul style="list-style-type: none"> - having an actual alcoholic strength by volume exceeding 1.2% vol., but not exceeding 10% vol., - having,an actual alcoholic strength by volume exceeding 10% but not exceeding 15% vol., provided that the alcohol contained in the product is entirely of fermented origin. <p>2. The term 'other sparkling fermented beverages' covers all products falling within Customs Tariff Heading No. 2206 00 30 as well as products falling within Customs Tariff Heading Nos. 2204.10, 2204.21.10, 2204.29.10 and 2205 not mentioned under Wine above which:</p> <ul style="list-style-type: none"> - are contained in bottles with 'mushroom stoppers' held in place by ties or fastenings, or they have an excess pressure due to carbon dioxide in solution of three bar or more, - have an actual alcoholic strength by volume exceeding 1.2% vol., but not exceeding 13% vol., - have an actual alcoholic strength by volume exceeding 13%, but not exceeding 15% vol., provided that the alcohol contained in the product is entirely of fermented origin. 	
<p>INTERMEDIATE PRODUCTS</p>	Lm 20.00 per hectolitre
<p>The term 'intermediate products' covers all products of an actual alcoholic strength by volume exceeding 1.2% vol., but not exceeding 22% vol., and falling within Customs Tariff Heading Nos. 2204, 2205 and 2206 but not mentioned under Beer or Wine or Fermented Beverages above.</p>	

Description of excise goods	Rate of Excise Duty
<p>NOTE: Still fermented beverages falling within the scope of paragraph 1 under 'Fermented Beverages' which have an actual alcoholic strength exceeding 5.5% vol., and which are not entirely of fermented origin, and any sparkling fermented beverages falling within the scope of paragraph 2 under Fermented Beverages which have an actual alcoholic strength exceeding 8.5% vol., and which are not entirely of fermented origin are to be treated as Intermediate Products.</p>	
<p>ETHYL ALCOHOL</p> <p>The term 'ethyl alcohol' covers:</p> <ul style="list-style-type: none"> - all products with an actual alcoholic strength by volume exceeding 1.2% volume which fall within Customs Tariff Heading Nos. 2207 and 2208, even when those products form part of a product which falls within another chapter of the Customs Tariff, - products of Customs Tariff Heading Nos. 2204, 2205 and 2206 which have an actual alcoholic strength by volume exceeding 22% vol., - potable spirits containing products, whether in solution or not. 	10c0 per % vol. per litre
<p>EXEMPTIONS</p> <p>The products described in this Schedule are exempt from the payment of excise duty under such conditions which the Minister may prescribe for the purpose of ensuring the correct and straightforward application of such exemptions and of preventing any evasion, avoidance or abuse:</p> <ol style="list-style-type: none"> 1. a. when distributed in the form of alcohol which has been completely denatured in accordance to the satisfaction of the Comptroller of Customs; b. when both denatured to the satisfaction of the Comptroller of Customs and used for the manufacture of any product not for human consumption; c. when used for the production of vinegar falling within Customs Tariff Heading No. 2209; d. when used for the production of medicines; e. when used for the production of flavors for the preparation of foodstuffs and non-alcoholic beverages with an alcohol strength not exceeding 1.2% vol.; 	

Description of excise goods	Rate of Excise Duty
<p>f. when used directly or as a constituent of semi-finished products for the production of food-stuffs, filled or otherwise, provided that in each case the alcoholic content does not exceed 8.5 litres of pure alcohol per 100 kg of the product for chocolates, and 5 litres of pure alcohol per 100 kg of the product for other products.</p> <p>2. a. as samples for analysis, for necessary production tests, or for scientific purposes;</p> <p>b. for scientific research;</p> <p>c. for medical purposes in hospitals and pharmacies;</p> <p>d. in a manufacturing process provided that the final product does not contain alcohol;</p> <p>e. in the manufacture of a component product which is not subject to excise duty.</p>	

THIRD SCHEDULE
Manufactured Tobacco

Description of excise goods	Rate of Excise Duty
<p>Cigarettes</p> <p>1. The following shall be deemed to be cigarettes:</p> <p>i. rolls of tobacco capable of being smoked as they are and which are not cigars or cigarillos within the definition as outlined under cigars or cigarillos below;</p> <p>ii. rolls of tobacco which, by simple non-industrial handling, are inserted into cigarette-paper tubes;</p> <p>iii. rolls of tobacco which, by simple non-industrial handling, are wrapped in cigarette paper;</p> <p>iv. a roll of tobacco referred to in indent i. shall, for excise duty purposes, be considered as -</p> <p>a two cigarettes where, excluding filter or mouth piece, it is longer than 9 cm but not longer than 18 cm</p> <p>b as three cigarettes where, excluding filter or mouthpiece, it is longer than 18 cm but not longer than 27 cm, and so on.</p> <p>Products consisting in whole or in part of substances other than tobacco but otherwise conforming to the criteria set out in indents (i) to (iv) above shall be treated as cigarettes.</p>	<p>53.1% of the retail price plus Lm 0.045, but not less than Lm0.523</p> <p>Per pkt of 20 or part thereof</p>

Description of excise goods	Rate of Excise Duty
<p>2. For the purpose of the <i>ad valorem</i> duty, the retail price is normally the price recommended by the importer or manufacturer for the retail sale of the cigarettes; where no price has been recommended, the highest price at which cigarettes of that description are normally sold by retail is used.</p>	
<p>Cigars and Cigarillos</p> <p>The following shall be deemed to be cigars or cigarillos if they can be smoked as they are:</p> <ol style="list-style-type: none"> i. rolls of tobacco made entirely of natural tobacco; ii. rolls of tobacco with an outer wrapper of natural tobacco; iii. rolls of tobacco with an outer wrapper of the normal colour of a cigar, and a binder, of reconstituted tobacco, where at least 60% by weight of the tobacco particles are both wider and longer than 1.75mm and where the wrapper is fitted in spiral form with an acute angle of at least 30° to the longitudinal axis of the cigar; iv. rolls of tobacco with an outer wrapper, of the normal colour of a cigar, of reconstituted tobacco, where the unit weight, not including filter or mouth-piece, is not less than 2.3 g and if at least 60% by weight of the tobacco particles are both wider and longer than 1.75 mm and the circumference over at least one third of the length is not less than 34 mm. <p>Products consisting in part of substances other than tobacco but otherwise conforming to the criteria set out in indents (i) to (iv) shall be treated as cigars and cigarillos provided they have respectively:</p> <ul style="list-style-type: none"> - a wrapper of natural tobacco, - a wrapper and binder of tobacco, both of reconstituted tobacco, - a wrapper of reconstituted tobacco. 	<p>Lm 4.50 per 1000 units</p>
<p>Hand-rolling Tobacco</p>	<p>Lm 17.21 per Kg.</p>
<p>Other Smoking Tobacco</p> <p>The following shall be deemed to be smoking tobacco:</p> <ol style="list-style-type: none"> i. tobacco which has been cut or otherwise split, twisted or pressed into blocks and is capable of being smoked without further industrial processing; ii. tobacco refuse put up for retail sale which does not fall under Cigarettes or Cigars and Cigarillos above and which can be smoked. 	<p>Lm 8.00 per Kg.</p>

Description of excise goods	Rate of Excise Duty
Smoking tobacco as defined above in which more than 25% by weight of the tobacco particles have a cut width of less than 1mm shall be deemed to be fine-cut tobacco for the rolling of cigarettes. Smoking tobacco in which more than 25% by weight of the tobacco particles have a cut width of more than 1mm and which was sold or intended to be sold for the rolling of cigarettes may also be deemed to be fine-cut tobacco for the rolling of cigarettes. Products consisting in whole or in part of substances other than tobacco but otherwise conforming to the criteria set out in indents (i) and (ii) above shall be treated as smoking tobacco.	
Chewing Tobacco and Snuff	Lm 11.60 per Kg
EXEMPTIONS	
Products containing no tobacco and used exclusively for medical purposes shall not be treated as manufactured tobacco.	
Manufactured tobacco denatured to the satisfaction of the Comptroller of Customs and used for industrial or horticultural purposes.	
Manufactured tobacco which is destroyed under administrative supervision.	
Manufactured tobacco which is solely intended for scientific tests and for tests connected with product quality.	
Manufactured tobacco which is reworked by the producer.	

**FOURTH SCHEDULE
Mineral Oils**

Description of excise goods	Rate of Excise Duty
Leaded petrol falling within Customs Tariff Heading Nos. 2710.00.34 and 2710.00.36	Lm 154 per 1000 litres
Unleaded petrol falling within Customs Tariff Heading No. 2710.00.27, 2710.00.29 and 2710.00.32	Lm 133 per 1000 litres
Gas oil falling within Customs Tariff Heading No. 2710.00.66, 2710.00.67 and 2710.00.68.	Lm 102 per 1000 litres
If used for power generation	0
If used for fishing purposes as laid down by Department of Fisheries	0
Heavy fuel oil falling within Customs Tariff Heading Nos. 2710.00.74, 2710.00.76, 2710.00.77 and 2710.00.78.	Lm 6 per 1000 Kgs
If used for power generation	0
Liquid petroleum gas falling within Customs Tariff Heading Nos. 2711.12 to 2711.13	Lm 15 per 1000 Kgs
Methane falling within Customs Tariff Heading No. 2711.29.00	Lm 15 per 1000 Kgs

Description of excise goods	Rate of Excise Duty
<p>Kerosene falling within Customs Tariff Heading Nos. 2710 0051 and 2710 0055</p> <p>If used for heating purposes</p> <p>The term 'mineral oil' shall cover:</p> <ul style="list-style-type: none"> (a) products falling within Customs Tariff Heading No. 2706; (b) products falling within Customs Tariff Heading Nos. 2707.10, 2707.20, 2707.30, 2707.50, 2707.91.00 and 2707.99 (except 2707.99.30, 2707.99.50 and 2707.99.70); (c) products falling within Customs Tariff Heading No. 2709; (d) products falling within Customs Tariff Heading No. 2710; (e) products falling within Customs Tariff Heading No. 2711, including chemically pure methane and propane but excluding natural gas; (f) products falling within Customs Tariff Heading Nos. 2712.10, 2712.20, 2712.90.31, 2712.90.33, 2712.90.39, 2712.90.91 and 2712.90.99; (g) products falling within Customs Tariff Heading No. 2713 with the exception of resinous products, used bleaching earth, acid residues and basic residues; (h) products falling within Customs Tariff Heading No. 2715; (i) products falling within Customs Tariff Heading No. 2901.10.10; (j) products falling within Customs Tariff Heading Nos. 2902.11.10, 2902.19.91, 2902.20.10, 2902.30.10, 2902.41.00, 2902.42.00, 2902.43.00 and 2902.44; (k) products falling within Customs Tariff Heading Nos. 3403.11.00 and 3403.19; (l) products falling within Customs Tariff Heading No. 3811; (m) products falling within Customs Tariff Heading No. 3817. 	<p>Lm 102 per 1000 litres</p> <p>0</p>
<p>Mineral oils other than those for which a level of duty is specified above shall be subject to excise duty if intended for use, offered for sale or used as motor fuel. The rate of duty to be charged shall be fixed at the rate for the equivalent motor fuel.</p>	
<p>In addition to the taxable products listed above, any product intended for use, offered for sale or used as motor fuel, or as additive or extender in motor fuels, shall be taxed as motor fuel.</p>	

Description of excise goods	Rate of Excise Duty
EXEMPTIONS Mineral oils used for purposes other than as motor fuels or as heating fuels are exempt from the payment of excise duty under such conditions which the Minister may prescribe for the purpose of ensuring the correct and straight forward application of such exemptions and of preventing any evasion, avoidance or abuse.	

10. Il-Hames u s-Sitt Skedi li jinsabu ma' l-Att prinċipali għandhom jithassru.

Thassir tal-Hames u s-Sitt Skedi li jinsabu ma' l-Att prinċipali.

11. Is-Seba' Skeda li tinsab ma' l-Att prinċipali għandha tiġi enumerata mill-ġdid bħala l-Hames Skeda tiegħu.

Enumrazzjoni mill-ġdid tas-Seba' Skeda li tinsab ma' l-Att prinċipali.

12. Il-Hames Skeda li tinsab ma' l-Att prinċipali, kif enumerata mill-ġdid, għandha tiġi emendata kif ġej:

Emenda tal-Hames Skeda kif enumerata mill-ġdid li tinsab ma' l-Att prinċipali.

(a) is-subregolament (3) fir-regolament 12 fit-Taqsima A tagħha għandu jiġi emendat kif ġej:

(i) fil-paragrafu (ċ) tagħha, minflok il-kliem "li rċieva l-oġġetti abbord." għandhom jidhlu l-kliem "li rċieva l-oġġetti abbord; u"; u

(ii) minnufih wara l-paragrafu (ċ) tagħha, għandu jiżdied il-paragrafu ġdid (d) li ġej:

"(d) id-dazju dovut fuq l-oġġetti għandu jkun protett b'dak il-mod li l-Kontrollur jista' jistabbilixxi.";

(b) fit-Taqsima Ċ tagħha:

(i) minflok it-titolu "Regolamenti dwar it-Tabakk u Prodotti tat-Tabakk" għandhom jidhlu l-kliem "Regolamenti dwar it-Tabakk Manifatturat";

(ii) fir-regolament 2 tagħhom, minflok it-tifsiriet ta' "sigarrett", "sigarri" u ""tabakk", "sostituti tat-tabakk" u "prodotti tagħhom"" għandhom rispettivament jidhlu dawn it-tifsiriet li ġejjin:-

" "sigarretti" għandha l-istess tifsira bħal dik lilha mogħtija fit-Tielet Skeda li tinsab ma' dan l-Att;

"sigarri u *cigarillos*" ghandha l-istess tifsira bhal dik lilha moghtija fit-Tielet Skeda li tinsab ma' dan l-Att;

"tabakk iehor ghat-tippip" ghandha l-istess tifsira bhal dik lilha moghtija fit-Tielet Skeda li tinsab ma' dan l-Att;"

(iii) ir-regolament 9 ghandu jigi enumerat bhala s-subregolament (1) tieghu, u minnufih wara s-subregolament (1) kif enumerat mill-gdid ghandu jizdied dan is-subregolament li gej:

"(2) Ma ghandhom jigu rilaxxati ebda sigaretti importati mill-Kontrollur kemm-il darba l-importatur ma jiddikjarax bil-quddiem u bil-miktub il-prezz bl-imnut rakkomandat ghal kull pakkett ta' ghoxrin sigarett jew parti minn pakkett.";

(iv) fis-subregolament (1) tar-regolament 12, minflok il-kliem "kull perijodu ta' tliet xhur li jkun rispettivament itemm fl-ahhar jum tax-xhur ta' Marzu, Ġunju, Settembru u Diċembru ta' kull sena:" ghandhom jidhlu l-kliem "dak il-perijodu ta' kontijiet li l-Kontrollur jista' jippermetti jew hekk kif jista' jigi preskritt:";

(v) fis-subregolament (2) tar-regolament 12, minflok il-kliem "ta' kull perijodu ta' tlett xhur" ghandhom jidhlu l-kliem "ta' kull perijodu ta' kontijiet";

(ċ) fit-Taqsima D taghha, minflok il-kliem "Regolamenti dwar Żjut u Gassijiet tal-*Petroleum*" ghandhom jidhlu l-kliem "Regolamenti dwar Żjut Minerali";

(d) it-Taqsima E taghha ghandha tigi emendata kif gej:

(i) minflok ir-regolament 2 ghandu jidhol dan li gej:

"2. Dawn ir-regolamenti japplikaw ghal birra kif imfissra fit-Tieni Skeda li tinsab ma' dan l-Att.";

(ii) ir-regolament 11 taghha ghandu jigi emendat kif gej:

(a) fis-subregolament (1) tieghu, minflok il-kliem "8% tal-volum likwidu tal-most"

ghandhom jidhlu l-kliem "10% tal-volum likwidu tal-most";

(b) minflok is-subregolament (4) tieghu, ghandu jidhol dan li ġej:

"(4) Għal skopijiet ta' dazju l-gravità oriġinali tal-birra għandha tiġi espressa fi gradi Plato. Meta jkun qed jiġi stmat id-dazju fuq birra prodotta f'Malta l-gravità oriġinali tal-birra għandha tiġi stabbilita billi jintużaw it-tabelli għall-konverżjoni ta' mostijiet, u skond it-tifsiriet li hemm, fl-Iskeda III li tinsab ma' dawn ir-regolamenti.";

(ċ) minflok is-subregolament (5) tieghu, ghandu jidhol dan li ġej:

"(5) Ebda birra ma għandha titmexxa għall-konsum jew għal ċirkolazzjoni libera kemm-il darba l-gravità oriġinali u, jew, l-alkohol skond il-volum u l-volum tal-birra ma jkunux imniżżla fuq il-pakk innifsu.";

(d) minnufih wara s-subregolament (5) tieghu, ghandu jiddied dan is-subregolament (6) ġdid li ġej:

"(6) Għall-finijiet tal-hlas ta' dazju fuq il-birra skond dan l-Att, il-volum u l-gravità oriġinali fi gradi Plato tal-birra mmexxija għall-konsum jew għal ċirkolazzjoni libera, għandha tkun l-ogħla minn:

(a) dawk dikjarati fuq it-tikketta tal-kontenitur,

(b) dawk dikjarati fuq il-fattura jew dokument ieħor li jkollu x'jaqsam mal-bejgh jew il-kunsinna tal-birra,

(ċ) dawk li jirrizultaw b'mezzi analitiċi lill-Kontrullur."; u

(iii) fi Skeda III li tinsab mar-regolamenti minnufih qabel il-kliem "TABELLA TA' KONVERŻJONI TA' MOSTIJIET", ghandu jidhol dan li

gej:

"F'din l-Iskeda:-

(a) Gradi Plato ghandhom -

(i) jiġu stabbiliti billi tiġi konvertita l-gravità speċifika tal-most billi jintużaw it-Tabelli ta' Konverżjoni ta' Mostijiet jew l-ekwazzjonijiet pubblikati b'regolamenti magħmulin taht dan l-Att; u

(ii) jitqiesu bhala li jirreferu għall-gravità speċifika tal-most espressa skond l-Iskala Plato;

(b) "il-gravità speċifika tal-most" ghandha titqies li tfisser il-proporzjon tal-piż ta' volum speċifikat ta' most f'temperatura ta' 20 grad ċentigradu; u

(ċ) "gravità originali" ghandha titqies bhala li tirriferixxi għall-gravità speċifika ta' most li minnha birra partikolari tiġi prodotta wara li seta' jkun żdied xi ilma matul il-proċess."

TAQSIMA II

Att dwar Taxxa tar-Registrazzjoni ta' Vetturi bil-Mutur. Kap. 368.

13. (1) Din it-Taqsima temenda l-Att dwar Taxxa tar-Registrazzjoni ta' Vetturi bil-Mutur u ghandha tinqara u tiftiehem haġa wahda ma' l-Att dwar Taxxa tar-Registrazzjoni ta' Vetturi bil-Mutur, hawnhekk iżjed 'il quddiem f'din it-Taqsima imsejjah "l-Att prinċipali".

(2) Id-disposizzjonijiet ta' din it-Taqsima ghandhom jitqiesu li bdew isehhu fl-1 ta' Jannar, 2001:

Iżda, fil-każ ta' vetturi bil-mutur li jkunu diġà registrati bhala vetturi bil-mutur għall-kiri jew *self-drive* f'dik id-data, l-imsemmija disposizzjonijiet ghandu jkollhom effett mid-data ta' meta l-liċenza tat-triq tiġi mġedda l-ewwel darba fis-sena 2001.

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

14. L-artikolu 2(1) ta' l-Att prinċipali ghandu jiġi emendat kif ġej:

(a) minnufih qabel it-tifsira ta' "Ministru", ghandha tidhol din it-tifsira ġdida li ġejja:

"*leasing*" tfisser kuntratt li tahtu sid ta' vettura bil-mutur jaghti lil persuna oħra l-pussess esklużiv ta' vettura bil-mutur għal perjodu miftiehem, għal korrispettiv ta' hlas, u taht kundizzjonijiet tali li l-pussessor tal-vettura bil-mutur ikun obligat iħallas s-somma kollha li għandha tithallas, jew penali, lis-sid tal-vettura bil-mutur, jekk il-kuntratt jiġi terminat qabel ma jiskadi il-perjodu miftiehem,";

(b) minnufih wara t-tifsira ta' "vettura bil-mutur" għandhom jidhlu dawn it-tifsiriet godda li ġejjin:

"vettura bil-mutur *self-drive* għal kirja fil-qasir" tfisser vettura bil-mutur li tkun importata, liċenzjata u registrata biex tinkera minn *garage* ta' servizz pubbliku, u għall-iskop li tiġi misjuqa minn min jirkriha għal perjodu, li ma jkunx jista' jiġi mġedded, li b'kollox ma jaqbiż id-disgħin ġurnata:

Iżda l-uffiċjal kompetenti jista' jaghti permess, taht dawk il-kundizzjonijiet li jidhirlu li jkunu xierqa li jimponi, lil *garage* ta' servizz pubbliku, biex il-vettura bil-mutur *self-drive* li kienet maħsuba biex tinkera għal żmien qasir tinkera għal żmien twil minn min jirkriha;

"vettura bil-mutur *self-drive* għal kirja fit-tul" tfisser vettura bil-mutur li tkun importata, liċenzjata u registrata biex tinkera minn *garage* ta' servizz pubbliku, u għall-iskop li tiġi misjuqa minn min jirkriha għal perjodu li b'kollox jaqbeż id-disgħin ġurnata;

"vetturi misjuqa minn *chauffeur*" tfisser vettura bil-mutur li tkun mibnija biex tiehu mhux aktar minn seba' passiġġieri, minbarra *d-driver*, u li tkun liċenzjata u/jew registrata biex tinkera minn *garage* ta' servizz pubbliku u misjuqa minn sid dak il-*garage* jew minn xi impjegat tiegħu."

15. L-artikolu 6 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

Emenda ta' l-artikolu 6 ta' l-Att prinċipali.

(a) fis-subartikolu (1) tiegħu, minflok il-kliem "Bla ħsara għad-disposizzjonijiet tas-subartikolu (2) ta' dan l-artikolu," għandhom jidhlu l-kliem "Bla ħsara għad-disposizzjonijiet tas-subartikoli (2) u (3),";

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

"(3) Is-sid ta' vettura bil-mutur li bi ħsiebu jirreġistra l-vettura biex tintuża bħala vettura bil-mutur *self-drive* għandu

jissodisfa lill-uffiċjal kompetenti, u ghandu jiffirma dikjarazzjoni, kif ikun preskritt, li bi hsiebu juża l-vettura bil-mutur unikament ghal ghanijiet ta' *self-drive*, u jispeċifika jekk dan il-kiri jkunx ghal żmien qasir jew ghal żmien twil, u mhux ghal ghanijiet ta' *leasing*, kif dawn il-kliem huma mfissra f'dan l-Att u, meta jiffirma dik id-dikjarazzjoni, l-uffiċjal kompetenti ghandu jikklassifika dik il-vettura bil-mutur skond in-numru tal-Kodiċi VERA xieraq".

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

16. L-artikolu 21(1) ta' l-Att prinċipali ghandu jiġi emendat kif ġej:-

(a) il-paragrafu (e) tiegħu ghandu jiġi enumerat mill-ġdid bhala l-paragrafu (f); u

(b) minnufih wara l-paragrafu (d) tiegħu ghandu jiżdied il-paragrafu l-ġdid li ġej:

"(e) iġieghel jew jippermetti li jsir *leasing* ta' vettura bil-mutur li tkun taht il-kustodja tiegħu, u li tkun ġiet importata f'Malta ghal skopijiet ta' *self-drive*, u li ghaliha tkun thallset taxxa tar-registrazzjoni skond id-disposizzjonijiet rilevanti ta' l-Ewwel Skeda, jew tkun saret rifiżjoni skond id-disposizzjonijiet ta' l-artikolu 6(3), li ghandhom x'jaqsmu mat-taxxa li tithallas fuq vetturi bil-mutur importati għall-kiri; jew".

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

17. L-Ewwel Skeda ta' l-Att prinċipali ghandha tiġi sostitwita b'din l-Iskeda ġdida li ġejja:

"L-EWWEL SKEDA

(Artikolu 6)

Numru tal-Kodiċi H.S.	Numru tal-Kodiċi VERA	Oggetti	Rata ta' Taxxa
87.01		Tractors (minbarra tractors ta' l-intestatura H.S. Nru. 87.09:	
	1.01.01.01	(A) <i>Tractors</i> ikkontrollati minn min ikun miexi magħhom	0%
	1.01.10.01	(B) <i>Tractors</i> tat-triq għal <i>semi-trailers</i>	0%
	1.01.20.01	(C) <i>Track-laying tractors</i>	0%
	1.01.30.01	(D) <i>Ohrajn</i>	0%
87.02		Vetturi bil-mutur għall-ġarr ta' għaxar persuni jew aktar, inkluż is-sewwieq:	
	1.02.01.01	(A) <i>Scheduled Buses</i>	6%
	1.02.02.01	(B) <i>Unscheduled buses</i> u <i>coaches</i>	24%

<i>Numru tal-Kodiċi H.S.</i>	<i>Numru tal-Kodiċi VERA</i>	<i>Oggetti</i>	<i>Rata ta' Taxxa</i>
1.02.03.01	(C)	<i>Minibuses għall-garr ta' passigġieri bi hlas</i>	21%
1.02.04.01	(D)	<i>Midibuses u minibuses privati makna:</i>	
1.02.04.01A	(i)	<i>ta' cilindrata ta' mhux aktar minn 1500cc</i>	50.5%
1.02.04.01B	(ii)	<i>ta' cilindrata ta' aktar minn 1500cc</i>	60%
1.02.04.01Ċ	(iii)	<i>ohrajn</i>	60%
1.02.05.01	(E)	<i>Ohrajn</i>	53%
1.02.05.01A	(i)	<i>Vannijiet għall-garr ta' hdax-il persuna, inkluż is-sewwieq:</i>	
1.02.05.01B	(a)	<i>għal użu bhala vettura misjuqa minn chauffeur ...</i>	30%
1.02.05.01Ċ	(b)	<i>vetturi ohrajn bil-makna:</i>	
1.02.05.01D	-	<i>ta' cilindrata ta' mhux aktar minn 1500cc</i>	50.5%
1.02.05.01E	-	<i>ta' cilindrata ta' aktar minn 1500cc</i>	60%
	(ii)	<i>Ohrajn</i>	60%
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)	<i>Vetturi mahsuba speċjalment għas-sewqan fuq is-silġ; karozzi għall-golf u vetturi simili</i>	50.5%
	(B)	<i>Vetturi ohra, b'makna ta' kombustjoni interna li tixghel bi spark/ b'kumpressjoni:</i>	
	(i)	<i>ta' cilindrata ta' mhux aktar minn 1300cc:</i>	
1.03.01.01	-	<i>Chassis iffittjati b'makna u kabina</i>	50.5%
1.03.02.01	-	<i>Vetturi ta' struttura unitarja (monocoque) iffittjati b'makna u body li jikkonsisti biss f'kabina tas-sewwieq u fi pjattaforma ta' wara minghajr armar</i>	50.5%
1.03.03.01	-	<i>Vetturi ohra, godda:</i>	
1.03.03.01A-B	(a)	<i>Għal użu bhala vetturi bil-mutur għall-kiri</i>	30%
1.03.03.01A	(i)	<i>vetturi misjuqa minn chauffeur</i>	30%
1.03.03.01B1	(ii)	<i>vetturi self-drive mahsuba għal kirja fil-qasir</i>	30%

<i>Numru tal-Kodiċi H.S.</i>	<i>Numru tal-Kodiċi VERA</i>	<i>Oggetti</i>	<i>Rata ta' Taxxa</i>
1.03.03.01B2		(iii) vetturi <i>self-drive</i> mahsuba ghal kirja fit-tul	50.5%
1.03.03.01L		(iv) ohrajn	50.5%
1.03.03.01C-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%
1.03.03.01G	(c)	<i>Taxi-cars</i>	20%
1.03.03.01H	(d)	Ghal użu iehor	50.5%
1.03.04.01		- Vetturi ohra, użati:	
1.03.04.01A-B	(a)	Ghal użu bhala vetturi bil-mutur għall-kiri	30% iżda mhux inqas minn Lm650 kull vettura
1.03.04.01A	(i)	vetturi misjuqa minn <i>chauffeur</i>	30% iżda mhux anqas minn Lm650 kull vettura
1.03.04.01B1	(ii)	vetturi <i>self-drive</i> mahsuba ghal kirja fil-qasir	30% iżda mhux anqas minn Lm650 kull vettura
1.03.04.01B2	(iii)	vetturi <i>self-drive</i> mahsuba ghal kirja fit-tul	50.5% iżda mhux anqas minn Lm850 kull vettura
1.03.04.01L	(iv)	ohrajn	50.5% iżda mhux anqas minn Lm850 kull vettura

Numru tal-Kodiċi H.S.	Numru tal-Kodiċi VERA	Oggetti	Rata ta' Taxxa
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% iżda mhux inqas minn Lm770 kull vettura
1.03.04.01G	(c)	Taxi-cars	20%
1.03.04.01H	(d)	Għal użu iehor	50.5% iżda mhux inqas minn Lm830 kull vettura
	(ii)	Ta' ċilindrata ta' aktar minn 1300cc iżda mhux aktar minn 1500cc:	
1.03.10.01	-	Chassis iffittjati b'makna u kabina	53%
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 mingħajr armar	53%
1.03.12.01	-	Vetturi ohra, godda:	
1.03.12.01A-B	(a)	Għal użu bħala vetturi bil-mutur għall-kiri	30%
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	53%
1.03.12.01L	(iv)	ohrajn	53%
1.03.12.01C-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%
1.03.12.01G	(c)	Taxi-cars	20%
1.03.12.01H	(d)	Għal użu iehor	53%
1.03.13.01	-	Vetturi ohra użati:	

<i>Numru tal-Kodiċi H.S.</i>	<i>Numru tal-Kodiċi VERA</i>	<i>Oggetti</i>	<i>Rata ta' Taxxa</i>
1.03.13.01A-B	(a)	Għal użu bħala vetturi bil-mutur għall-kiri	30% iżda mhux inqas minn Lm1000 kull vettura
1.03.13.01A	(i)	vetturi misjuqa minn <i>chauffeur</i>	30% iżda mhux anqas minn Lm1000 kull vettura
1.03.13.01B1	(ii)	vetturi <i>self-drive</i> maħsuba għal kirja fil-qasir	30% iżda mhux anqas minn Lm1000 kull vettura
1.03.13.01B2	(iii)	vetturi <i>self-drive</i> maħsuba għal kirja fit-tul	53% iżda mhux anqas minn Lm1360 kull vettura
1.03.13.01L	(iv)	ohrajn	53% iżda mhux anqas minn Lm1360 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 Lm1200 kull vettura
1.03.13.01G	(c)	<i>Taxi-cars</i>	20%

<i>Numru tal-Kodiċi H.S.</i>	<i>Numru tal-Kodiċi VERA</i>	<i>Oġġetti</i>	<i>Rata ta' Taxxa</i>
	1.03.13.01H	(d) Għal użu iehor	53% iżda mhux inqas minn Lm1360 kull vettura
		(iii) Ta' ċilindrata ta' aktar minn 1500cc iżda mhux aktar minn 1800cc:	
	1.03.20.01	- <i>Chassis</i> iffittjati b'makna u kabina	60%
	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	60%
	1.03.22.01	- Vetturi ohra, godda:	
	1.03.22.01A-B	(a) Għal użu bhala vetturi bil-mutur għall-kiri	30%
	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	60%
	1.03.22.01L	(iv) ohrajn	60%
	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%
	1.03.22.01G	(ċ) <i>Taxi-cars</i>	20%
	1.03.22.01H	(d) Għal użu iehor	60%
	1.03.23.01	- Vetturi ohra, uzati:	
	1.03.23.01A-B	(a) Għal użu bhala vetturi bil-mutur għall-kiri	30% iżda mhux inqas minn Lm2000 kull vettura
	1.03.23.01A	(i) vetturi misjuqa minn <i>chauffeur</i>	30% iżda mhux anqas minn Lm2000 kull vettura

<i>Numru tal-Kodiċi H.S.</i>	<i>Numru tal-Kodiċi VERA</i>	<i>Oggetti</i>	<i>Rata ta' Taxxa</i>
1.03.23.01B1	(ii)	vetturi <i>self-drive</i> mahsuba ghal kirja fil-qasir	30% iżda mhux anqas minn Lm2000 kull vettura
1.03.23.01B2	(iii)	vetturi <i>self-drive</i> mahsuba ghal kirja fit-tul	60% iżda mhux anqas minn Lm2770 kull vettura
1.03.23.01L	(iv)	ohrajn	60% iżda mhux anqas minn Lm2770 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% iżda mhux inqas minn Lm2380 kull vettura
1.03.23.01G	(c)	<i>Taxi-cars</i>	20%
1.03.23.01H	(d)	Ghal użu iehor	60% iżda mhux inqas minn Lm2770 kull vettura
1.03.30.01	(iv)	Ta' ċilindrata ta' aktar minn 1800cc iżda mhux aktar minn 2000cc: - <i>Chassis</i> iffittjati b'makna u kabina	65%

<i>Numru tal-Kodiċi H.S.</i>	<i>Numru tal-Kodiċi VERA</i>	<i>Oggetti</i>	<i>Rata ta' Taxxa</i>
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	65%
	-	Vetturi ohra, ġodda:	
1.03.32.01A-B	(a)	Għal użu bħala vetturi bil-mutur għall-kiri	30%
1.03.32.01A	(i)	vetturi misjuqa minn <i>chauffeur</i>	30%
1.03.32.01B1	(ii)	vetturi <i>self-drive</i> mahsuba għal kirja fil-qasir	30%
1.03.32.01B2	(iii)	vetturi <i>self-drive</i> mahsuba għal kirja fit-tul	65%
1.03.32.01L	(iv)	ohrajn	65%
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%
1.03.32.01G	(c)	<i>Taxi-cars</i>	20%
1.03.32.01H	(d)	Għal użu iehor	65%
1.03.33.01	-	Vetturi ohra, użati:	
1.03.33.01A-B	(a)	Għal użu bħala vetturi bil-mutur għall-kiri	30% izda mhux inqas minn Lm2000 kull vettura
1.03.33.01A	(i)	vetturi misjuqa minn <i>chauffeur</i>	30% izda mhux anqas minn Lm2000 kull vettura
1.03.33.01B1	(ii)	vetturi <i>self-drive</i> mahsuba għal kirja fil-qasir	30% izda mhux anqas minn Lm2000 kull vettura

<i>Numru tal-Kodiċi H.S.</i>	<i>Numru tal-Kodiċi VERA</i>	<i>Ogġetti</i>	<i>Rata ta' Taxxa</i>
1.03.33.01B2		(iii) vetturi <i>self-drive</i> mahsuba ghal kirja fit-tul	65% iżda mhux anqas minn Lm3000 kull vettura
1.03.33.01L		(iv) ohrajn	65% iżda mhux anqas minn Lm3000 kull vettura
1.03.33.01C-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% iżda mhux inqas minn Lm2380 kull vettura
1.03.33.01G	(ċ)	<i>Taxi-cars</i>	20%
1.03.33.01H	(d)	Ghal użu iehor	65% iżda mhux inqas minn Lm3000 kull vettura
		(v) Ta' ċilindrata ta' aktar minn 2000cc:	
1.03.40.01		- <i>Chassis</i> iffittjati b'makna u kabina	75%
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 pja:taforma ta' wara minghajr armar	75%
1.03.42.01		- Vetturi oħra, godda:	
1.03.42.01A-B	(a)	Ghal użu bhala vetturi bil-mutur għall-kiri	30%
1.03.42.01A	(i)	vetturi misjuqa minn <i>chauffeur</i>	30%
1.03.42.01B1	(ii)	vetturi <i>self-drive</i> mahsuba ghal kirja fil-qasir	30%

<i>Numru tal-Kodiċi H.S.</i>	<i>Numru tal-Kodiċi VERA</i>	<i>Oggetti</i>	<i>Rata ta' Taxxa</i>
1.03.42.01B2		(iii) vetturi <i>self-drive</i> mahsuba ghal kirja fit-tul	75%
1.03.42.01L		(iv) ohrajn	75%
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%
1.03.42.01G	(c)	<i>Taxi-cars</i>	20%
1.03.42.01H	(d)	Ghal użu iehor	75%
1.03.43.01		Vetturi ohra, użati:	
1.03.43.01A-B	(a)	Ghal użu bħala vetturi bil-mutur għall-kiri	30% iżda mhux inqas minn Lm4000 kull vettura
1.03.43.01A	(i)	vetturi misjuqa minn <i>chauffeur</i>	30% iżda mhux anqas minn Lm4000 kull vettura
1.03.43.01B1	(ii)	vetturi <i>self-drive</i> mahsuba ghal kirja fil-qasir	30% iżda mhux anqas minn Lm4000 kull vettura
1.03.43.01B2	(iii)	vetturi <i>self-drive</i> mahsuba ghal kirja fit-tul	75% iżda mhux anqas minn Lm7000 kull vettura
1.03.43.01L	(iv)	ohrajn	75% iżda mhux anqas minn Lm7000 kull vettura

<i>Numru tal-Kodiċi H.S.</i>	<i>Numru tal-Kodiċi VERA</i>	<i>Oggetti</i>	<i>Rata ta' Taxxa</i>
1.03.43.01C-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 Lm4825 kull vettura
1.03.43.01G	(c)	Taxi-cars	20%
1.03.43.01H	(d)	Għal użu iehor	75% izda mhux inqas minn Lm7000 kull vettura
	(C)	Vetturi elettrici :	
1.03.50.01	(i)	vetturi elettrici bil-batterija	16.5%
1.03.51.01	(ii)	vetturi elettrici ibridi bil-petrol (jew <i>diesel</i>)	16.5%
	(D)	Ohrajn:	
1.03.60.01	-	Chassis iffittjati b'makna u kabina	60%
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	60%
1.03.63.01	-	Ohrajn:	
1.03.63.01A	---	Godda	60%
1.03.63.01B	---	Ohrajn	60%
87.04		Vetturi bil-mutur għall-garr ta' oggetti:	
	(A)	<i>Dumpers</i> maghmula għall-użu 'l barra mill-highway:	
1.04.00.01	-	<i>Dumpers</i> ta' piz hafif	31%
1.04.01.01	-	Ohrajn:	
1.04.01.01A	---	Chassis iffittjati b'makna u kabina	57.5% izda mhux inqas minn Lm1480 kull vettura

<i>Numru tal-Kodiċi H.S.</i>	<i>Numru tal-Kodiċi VERA</i>	<i>Oggetti</i>	<i>Rata ta' Taxxa</i>
	1.04.01.01B	--- Ohrajn	57.5% iżda mhux inqas minn Lm1610 kull vettura
		(B) Ohrajn, b'makna bil-pistons ta' kombustjoni interna li tixghel b'kompresjoni (<i>diesel jew semi-diesel</i>):	
		(i) piż gross tal-vettura ta' mhux aktar minn 5 tunnellati:	
	1.04.02.01	- <i>Chassis</i> iffittjati b'makna u kabina	57.5% iżda mhux inqas minn Lm1480 kull vettura
	1.04.03.01	- 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	57.5% iżda mhux inqas minn Lm1480 kull vettura
	1.04.04.01	- Ohrajn:	
	1.04.04.01A	--- Godda	57.5%
	1.04.04.01B	--- Ohrajn	57.5% iżda mhux inqas minn Lm1480 kull vettura
		(ii) piż gross tal-vettura ta' aktar minn 5 tunnellati iżda mhux aktar minn 20 tunnellata:	
	1.04.05.01	- <i>Chassis</i> iffittjati b'makna u kabina:	
	1.04.05.01	(a) Godda	36%
	1.04.05.01B	(b) Ohrajn	57.5% iżda mhux inqas minn Lm1480 kull vettura

<i>Numru tal-Kodiċi H.S.</i>	<i>Numru tal-Kodiċi VERA</i>	<i>Oggetti</i>	<i>Rata ta' Taxxa</i>
1.04.06.01	-	Ohrajn:	
1.04.06.01A	---	Ġodda	57.5%
1.04.06.01B	---	Ohrajn	57.5% izda mhux inqas minn Lm2960 kull vettura
		(iii) piż gross tal-vettura ta' aktar minn 20 tunnellata:	
1.04.07.01	-	Chassis iffittjati b'makna u kabina:	
1.04.07.01A	(a)	Ġodda	36%
1.04.07.01B	(b)	Ohrajn	57.5% izda mhux inqas minn Lm1890 kull vettura
1.04.08.01	-	Ohrajn:	
1.04.08.01A	---	Ġodda	57.5%
1.04.08.01B	---	Ohrajn	57.5% izda mhux inqas minn Lm3190 kull vettura
		(C) Ohrajn, b'makna bil-pistons ta' kombustjoni interna li tixghel bi <i>spark</i> :	
		(i) piż gross tal-vettura ta' mhux aktar minn 5 tunnellati:	
1.04.10.01	-	Chassis iffittjati b'makna u kabina	57.5% izda mhux inqas minn Lm1480 kull vettura
1.04.11.01	-	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	57.5% izda mhux inqas minn Lm1480 kull vettura
1.04.12.01	-	Ohrajn:	

<i>Numru tal-Kodiċi H.S.</i>	<i>Numru tal-Kodiċi VERA</i>	<i>Oggetti</i>	<i>Rata ta' Taxxa</i>
1.04.12.01A		--- Godda	57.5%
1.04.12.01B		--- Ohrajn	57.5% iżda mhux inqas minn Lm1480 kull vettura
		(ii) piż gross tal-vettura ta' aktar minn 5 tunnelli:	
1.04.13.01		- <i>Chassis</i> iffittjati b'makna u kabina:	
1.04.13.01A	(a)	Ġodda	36%
1.04.13.01B	(b)	Ohrajn	57.5% iżda mhux inqas minn Lm1480ku ll vettura
1.04.14.01	-	Ohrajn:	
1.04.14.01A		--- Godda	57.5%
1.04.14.01B		--- Ohrajn	57.5% iżda mhux inqas minn Lm2960 kull vettura
		(D) Ohrajn:	
1.04.20.01		- <i>Chassis</i> iffittjati b'makna u kabina	57.5%
1.04.21.01		- 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	57.5%
1.04.22.01		- Ohrajn:	
1.04.22.01A		--- Godda	57.5%
1.04.22.01B		--- Ohrajn	57.5% iżda mhux inqas minn Lm3190 kull vettura

<i>Numru tal-Kodiċi H.S.</i>	<i>Numru tal-Kodiċi VERA</i>	<i>Oggetti</i>	<i>Rata ta' Taxxa</i>
87.05		Vetturi bil-mutur ghal skopijiet speċjali minbarra dawk mahsubin prinċipalment ghat-trasport ta' persuni jew ta' oggetti (per eżempju, <i>breakdown lorries</i>, <i>lorries tal-gruwa</i>, vetturi tat-tifi tan-nar, <i>lorries tal-mixers tal-konkos</i>, <i>lorries ghal knis tat-toroq</i>, <i>lorries tal-bexx</i>, hwienet tax-xoghol ambulanti, <i>units tar-radjologija ambulanti</i>:	
	1.05.00.01	(A) <i>Lorries tal-gruwa</i>	0%
	1.05.10.01	(B) <i>Drilling derricks ambulanti</i>	0%
	1.05.20.01	(C) Vetturi tat-tifi tan-nar	0%
	1.05.30.01	(D) <i>Lorries tal-mixers tal-konkos</i>	0%
	1.05.40.01	(E) Ohrajn:	
	1.05.40.01A	(i) <i>breakdown lorries</i>	0%
	1.05.40.01B	(ii) vetturi li jippumpjaw il-konkos ..	0%
	1.05.40.01C	(iii) ohrajn	0%
87.06		Chassis iffittjati bil-makna, għall-vetturi bil-mutur ta' l-intestaturi ta' l-H.S. Nri. 87.01 sa 87.05:	
	1.06.00.01	(A) Għal <i>tractors</i> (minbarra <i>tractors</i> ta' l-intestatura ta' H.S. Nru. 87.09)	Dawk ir-rati ta' taxxa hekk kif japplikaw fil-kategoriji (A) sa (D) skond in-Numru tal-Kodiċi H.S. 87.01.
	1.06.10.01	(B) Għal vetturi bil-mutur għall-garr ta' għaxar persuni jew aktar, inkluż is-sewwieq	Dawk ir-rati ta' taxxa hekk kif japplikaw fil-kategoriji (A) sa (E) skond in-Numru tal-Kodiċi H.S. 87.02.

<i>Numru tal-Kodiċi H.S.</i>	<i>Numru tal-Kodiċi VERA</i>	<i>Ogġetti</i>	<i>Rata ta' Taxxa</i>
1.06.20.01	(C)	Għal karożzi bil-mutur u vetturi bil-mutur ohra maħsuba l-aktar għall-garr ta' persuni (minnbarra dawk ta' l-intestatura Nru. H.S. 87.02), inklużi <i>station wagons</i> u karożzi tat-tlielaq	Dawk ir-rati ta' taxxa hekk kif japplikaw fil-kategoriji (A) sa (D) skond in-Numru tal-Kodiċi H.S. 87.03.
1.06.30.01	(D)	Għal vetturi bil-mutur għall-garr ta' ogġetti	Dawk ir-rati ta' taxxa hekk kif japplikaw fil-kategoriji (A) sa (D) skond in-Numru tal-Kodiċi H.S. 87.04.
1.06.40.01	(E)	Għal vetturi bil-mutur għal skopijiet speċjali minbarra dawk maħsubin prinċipalment għat-trasport ta' persuni jew ta' ogġetti (per eżempju, <i>breakdown lorries</i> , <i>lorries</i> tal-gruwa, vetturi tat-tifi tan-nar, <i>lorries</i> tal- <i>mixers</i> tal-konkos, <i>lorries</i> għal knis tat-toroq, <i>lorries</i> tal-bexx, hwienet tax-xogħol ambulanti, <i>units</i> tar-radjoloġija ambulanti	Dawk ir-rati ta' taxxa hekk kif japplikaw fil-kategoriji (A) sa (E) skond in-Numru tal-Kodiċi H.S. 87.05.

87.07

Bodies (inklużi kabini) għall-vetturi bil-mutur ta' l-intestaturi H.S. Nri. 87.01 sa 87.05

<i>Numru tal-Kodiċi H.S.</i>	<i>Numru tal-Kodiċi VERA</i>	<i>Ogġetti</i>	<i>Rata ta' Taxxa</i>
	1.07.00.01	(A) Ghal <i>tractors</i> (minbarra <i>tractors</i> ta' l-intestatura ta' H.S. Nru. 87.09)	Dawk ir-rati ta' taxxa hekk kif japplikaw fil-kategoriji (A) sa (D) skond in-Numru tal-Kodiċi H.S. 87.01.
	1.07.10.01	(B) Ghal vetturi bil-mutur għall-garr ta' għaxar persuni jew aktar, inkluż is-sewwieq	Dawk ir-rati ta' taxxa hekk kif japplikaw fil-kategoriji (A) sa (E) skond in-Numru tal-Kodiċi H.S. 87.02.
	1.07.20.01	(Ċ) Ghal karożzi bil-mutur u vetturi bil-mutur ohra mahsuba l-aktar għall-garr ta' persuni (minnbarra dawk ta' l-intestatura Nru. H.S. 87.02), inklużi <i>station wagons</i> u karożzi tat-tlielaq	Dawk ir-rati ta' taxxa hekk kif japplikaw fil-kategoriji (A) sa (Ċ) skond in-Numru tal-Kodiċi H.S. 87.03.
	1.07.30.01	(D) Ghal vetturi bil-mutur għall-garr ta' ogġetti	Dawk ir-rati ta' taxxa hekk kif japplikaw fil-kategoriji (A) sa (D) skond in-Numru tal-Kodiċi H.S. 87.04.

<i>Numru tal-Kodiċi H.S.</i>	<i>Numru tal-Kodiċi VERA</i>	<i>Oggetti</i>	<i>Rata ta' Taxxa</i>
	1.07.40.01	(E) Għal vetturi bil-mutur għal skopijiet speċjali minbarra dawk mahsubin prinċipalment għat-trasport ta' persuni jew ta' ogġetti (per eżempju, <i>breakdown lorries, lorries tal-gruwa, vetturi tat-tifi tan-nar, lorries tal-mixers tal-konkos, lorries għal knis tat-toroq, lorries tal-bexx, hwienet tax-xogħol ambulanti, units tar-radjologija ambulanti</i>	Dawk ir-rati ta' taxxa hekk kif japplikaw fil-kategoriji (A) sa (E) skond in-Numru tal-Kodiċi H.S. 87.05.
87.09	1.09.00.01	Trakkijiet tax-xogħol, <i>self-propelled</i>, mhux iffittjati b'taġhmir għall-irfiegħ jew tqandil, tat-tipi wżati fil-fabbriki, mhażen, arei tad-dokk jew arjuporti għat-trasport ta' ogġetti f'distanzi qosra; <i>tractors</i> tat-tip użati fuq pjattaformi ta' l-istazzjonijiet tal-ferrovija; partijiet tal-vetturi msemmija hawn fuq	0%
87.10	1.10.00.01	Tankijiet u vetturi ohra armati għall-ġlied, motorizzati, sew jekk iffittjati bl-armi jew le, u partijiet ta' dawn il-vetturi	0%
87.11		<i>Motor cycles</i> (inklużi <i>mopeds</i>) u <i>cycles</i> iffittjati b'mutur awżiljarju, <i>bis-side-cars</i> jew minghajrhom:	
	1.11.00.01	(A) B'makna bil- <i>pistons</i> reċiproċi b'kombustjoni interna ta' ċilindrata ta' mhux aktar minn 50cc:	
	1.11.00.01A	(i) <i>Cycles</i> iffittjati b'mutur awżiljarju	28.5%
	1.11.00.01B	(ii) Ohrajn	28.5% iżda mhux inqas minn Lm45 kull vettura
	1.11.01.01	(B) B'makna bil- <i>pistons</i> reċiproċi b'kombustjoni interna ta' ċilindrata ta' aktar minn 50cc iżda mhux aktar minn 250cc:	
	1.11.01.01A	(i) <i>Cycles</i> iffittjati b'mutur awżiljarju	28.5%

<i>Numru tal-Kodiċi H.S.</i>	<i>Numru tal-Kodiċi VERA</i>	<i>Oggetti</i>	<i>Rata ta' Taxxa</i>
1.11.01.01B	(ii)	Ohrajn:	
1.11.01.01B1	-	B'ċilindrata ta' aktar minn 50cc iżda mhux aktar minn 125cc	28.5% iżda mhux inqas minn Lm85 kull vettura
1.11.01.01B2	-	B'ċilindrata ta' aktar minn 125cc iżda mhux aktar minn 250cc	42% iżda mhux inqas minn Lm195 kull vettura
1.11.02.01	(Ċ)	B'makna bil-pistons reċiproċi b'kombustjoni interna ta' ċilindrata ta' aktar minn 250cc iżda mhux aktar minn 500cc	42% iżda mhux inqas minn Lm230 kull vettura
1.11.03.01	(D)	B'makna bil-pistons reċiproċi b'kombustjoni interna ta' ċilindrata ta' aktar minn 500cc iżda mhux aktar minn 800cc	42% iżda mhux inqas minn Lm300 kull vettura
1.11.04.01	(E)	B'makna bil-pistons reċiproċi b'kombustjoni interna ta' ċilindrata ta' aktar minn 800cc	42% iżda mhux inqas minn Lm630 kull vettura
1.11.05.01	(F)	<i>Motorcycles</i> elettrici bil-batterija	6.5%
1.11.06.01	(G)	Ohrajn	42%
87.13	1.13.00.01	Carriages ta' l-invalidi, sew jekk motorizzati jew le jew jimxu mekkanikament	0%

<i>Numru tal-Kodiċi H.S.</i>	<i>Numru tal-Kodiċi VERA</i>	<i>Ogġetti</i>	<i>Rata ta' Taxxa</i>
87.14		Partijiet u aċċessorji tal-vetturi ta' l-intestaturi H.S. Nri. 87.11 sa 87.13:	
	1.14.01.01	(A) Ghal <i>motor cycles</i> (inklużi <i>mopeds</i>) u <i>cycles</i> iffitjati b'mutur awżiljarju, <i>bis-side-cars</i> jew minghajrhom	Dawk ir-rati ta' taxxa hekk kif japplikaw fil-kategoriji (A) sa (F) skond in-Numru tal-Kodiċi H.S. 87.11.
	1.14.02.01	(B) Ghal <i>carriages</i> ta' l-invalidi, sew jekk motorizzati jew le jew jimxu mekkanikament	Dik ir-rata ta' taxxa hekk kif tapplika skond in-Numru tal-Kodiċi H.S. 87.13."

18. Fl-artikolu 8 ta' l-Att prinċipali minflok il-kliem "klassifika proviżorja skond l-Ewwel jew it-Tieni Skeda li jinsabu ma' dan l-Att" għandhom jidhlu l-kliem "klassifika proviżorja skond l-Ewwel, it-Tieni Skeda jew it-Tielet Skeda".

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

19. Minnufih wara t-Tieni Skeda ta' l-Att prinċipali għandha tizzied din l-Iskeda li ġejja:

Żieda tat-Tielet Skeda ma' l-Att prinċipali.

"IT-TIELET SKEDA

Taxxa ta' registrazzjoni għall-vetturi registrati għal għanijiet ta' leasing fil-perjodu 1 ta' Jannar, 1998 sal-31 ta' Diċembru, 2000

87.03	Vetturi bil-mutur u vetturi oħra bil-mutur maħsuba l-aktar għall-garr ta' persuni (minbarra dawk ta' l-intestatura Nru. 87.02), inklużi <i>station wagons</i> u karozzi tat-tlielaq: Vetturi b'makna ta' kombustjoni interna li tixgħel bi <i>spark</i> /b'kumpressjoni:	
	3.03.03.01L	(i) ta' ċilindrata ta' mhux aktar minn 1300cc
		10.25%

3.03.12.01L	(ii)	ta' ċilindrata ta' aktar minn 1300cc iżda mhux aktar minn 1500cc	11.5%
3.03.22.01L	(iii)	ta' ċilindrata ta' aktar minn 1500cc iżda mhux aktar minn 1800cc	15%
3.03.32.01L	(iv)	ta' ċilindrata ta' aktar minn 1800cc iżda mhux aktar minn 2000cc	17.5%
3.03.42.01L	(v)	ta' ċilindrata ta' aktar minn 2000cc	22.5%

Ir-rati ta' hawn fuq ghandhom jithallsu minn min ikun kera l-vetturi bil-mutur li kienu gew registrati għall-ghanijiet ta' *leasing* fil-perjodu mill-1 ta' Jannar, 1998 sal-31 ta' Diċembru, 2000 qabel ma jiġu mgedda l-liċenzi tat-triq ta' dawk il-vetturi bil-mutur, liema liċenzji jiskadu matul is-snin 2001 u 2002."

TAQSIMA III

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

20. (1) Din it-Taqsima temenda l-Att dwar it-Taxxa fuq l-*Income* u ghandha tinqara u tiftiehem haġa wahda ma' l-Att dwar it-Taxxa fuq l-*Income*, hawn iżjed 'il quddiem f'din it-Taqsima msejjah "l-Att prinċipali".

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

(a) id-dispożizzjonijiet ta' dan l-artikolu u ta' l-artikoli 21, 22, 25 u 28 ghandhom jitqiesu li dahlu fis-sehh fl-1 ta' Jannar, 2001, u għandu jkollhom effett għal kull sena ta' stima li tibda fi jew wara l-1 ta' Jannar, 2002;

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

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

21. Fit-tifsira ta' "Kumpannija b'Kummerċ Internazzjonali" fis-subartikolu (1) ta' l-artikolu 2 ta' l-Att prinċipali, minnufih wara l-kliem "eskluzivament ma' persuni mhux residenti f'Malta;" għandu jizdied dan li ġej -

"u

(e) il-provvediment ta' tmexxija, amministrazzjoni jew servizzi oħra lil skemi ta' investiment kotlettiv residenti f'Malta fejn dawk l-iskemi jkunu miftuħa esklużivament għal suq barra

minn Malta u jkollhom liċenża jew ikunu eżentati milli jkollhom liċenża taht l-Att dwar is-Servizzi ta' Investiment;"

22. Minflok il-paragrafu (b) tas-subartikolu (1) ta' l-artikolu 4 ta' l-Att prinċipali ghandu jidhol dan li ġej - Emenda ta' l-artikolu 4 ta' l-Att prinċipali.

"(b) qliegħ jew profitti minn xi impieg jew kariga, magħdud il-valur ta' kull benefiċċju provdut bis-saħħa ta' xi impieg jew kariga; u -

(i) għall-finijiet ta' dan il-paragrafu l-Ministru responsabbli għall-finanzi jista' b'regolamenti jippreskrivi ċ-ċirkostanzi li fihom persuna għandha titqies li tirċievi benefiċċju mingħand persuna oħra provdut bis-saħħa ta' impieg jew kariga u l-valur ta' dak il-benefiċċju;

(ii) meta skond l-imsemmija regolamenti persuna titqies li tkun qed tirċievi xi benefiċċju provdut bis-saħħa ta' impieg jew kariga wara t-tmiem ta' dak l-impieg jew dik il-kariga u dak il-benefiċċju jġi provdut bhala pensjoni, il-valur stabbilit skond l-imsemmija regolamenti għandu jikkostitwixxi *income* taxxabli skond il-paragrafu (d) ta' dan is-sub-artikolu."

23. Minflok il-paragrafi (b) u (ċ) tas-subartikolu (6) ta' l-artikolu 5 ta' l-Att prinċipali ghandu jidhol dan li ġej: Emenda ta' l-artikolu 5 ta' l-Att prinċipali.

"(b) it-trasferiment ta' titoli elenkati fil-Borża ta' Malta barra titoli fi skema ta' investiment kollettiv;

(ċ) trasferiment ta' titoli elenkati fil-Borża ta' Malta li jkunu titoli fi skema ta' investiment kollettiv miżmuma f'fond preskritt kif imfisser fil-paragrafu (b) ta' l-artikolu 41A ta' dan l-Att;

(d) trasferiment ta' unitajiet u strumenti oħra bhalhom dwar kummerċ ta' l-assigurazzjoni *linked long term* meta l-benefiċċji huma għal kollox stabbiliti b'riferenza għall-valur ta', jew *income* minn, titoli li għalihom japplika jew il-paragrafu (b) jew (ċ) ta' dan is-sub-artikolu;

(e) proprjetà trasferita fiċ-ċirkostanzi msemmija fil-paragrafi (e) u (f) tas-sub-artikolu (5) ta' dan l-artikolu."

24. Minflok il-paragrafu (s) tas-sub-artikolu (1) ta' l-artikolu 12 ta' l-Att prinċipali ghandu jidhol dan li ġej: Emenda ta' l-artikolu 12 ta' l-Att prinċipali.

"(s) l-*income* ta' skema ta' investiment barra minn dak

kollettiv li jirreferi ghalih il-paragrafu (a) ta' l-artikolu 41 A ta' dan l-Att:".

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

25. Is-subartikoli (3) u (4) ta' l-artikolu 14 ta' l-Att prinċipali għandhom jithassru.

Emenda ta' l-artikolu 41 ta' l-Att prinċipali.

26. Il-paragrafu (a) ta' l-artikolu 41 ta' l-Att prinċipali għandu jigi emendat kif ġej:

(a) minflok is-subparagrafu (v) tiegħu għandu jidhol dan li ġej:

"(v) (1) qliegh kapitali li jinqala' mit-trasferiment ta' azzjonijiet jew unitajiet fi skema ta' investiment kollettiv meta l-iskema ta' investiment kollettiv tifdi, tillikwida jew tikkancella dawk l-azzjonijiet jew unitajiet, liema qliegh kapitali għandu jigi kalkolat b'referenza għall-prezz li bih l-azzjonijiet jew l-unitajiet kienu nħargu jew ingħataw mill-iskema ta' investiment kollettiv jew għal valur stabbilit b'dak il-mod u fuq il-baži ta' dawk il-kriterji li jistgħu jigu preskritti:

Iżda din il-partita ma għandhiex tapplika għal:

(i) qliegh kapitali li jinqala' mit-trasferiment ta' azzjonijiet jew unitajiet miżmuma f'fond preskritt ta' skema ta' investiment kollettiv; u

(ii) qliegh kapitali li jinqala' mit-trasferiment ta' azzjonijiet u unitajiet miżmuma f'fond ta' skema ta' investiment kollettiv li mhix residenti f'Malta jekk dak il-fond mhux fond preskritt u t-trasferiment ma jsirx permezz tas-servizzi ta' *financial intermediary* awtorizzati;

(2) qliegh kapitali li jinqala' minn *surrender* jew *maturity* ta' unitajiet u strumenti oħra bħalhom relatati ma' kummerċ ta' l-assigurazzjoni *linked long term* meta l-benefiċċji huma għal kollox stabbiliti b'referenza għall-valur ta' unitajiet jew azzjonijiet fi, jew *income* minn, skemi ta' investiment kollettiv:

Iżda fil-kalkolazzjoni ta' dak il-qliegh kapitali -

(i) ma għandux jingħata kont ta' dik il-parti mill-benefiċċji msemmija li tkun stabbilita b'referenza għall-valur ta' unitajiet jew azzjonijiet fi skema ta' investiment kollettiv li jkun miżmuma f'fondi preskritti;

(ii) l-ispiża għall-akkwist għandha tigi

kkalkolata b'referenza ghat-total kollu ta' *premiums* imhallsa ghar-rigward tas-sehem *linked* tal-kuntratt ta' l-assigurazzjoni jew ghal valur stabbilit b'dak il-mod u fuq il-bazi ta' dawk il-kriterji li jistghu jigu preskritti;"

(b) minnufih wara s-sub-paragrafu (v) tieghu ghandu jizzied dan li ġej:

"(vi) profitti mqassma minn skema ta' investiment kollettiv li mhix residenti f'Malta li jithallsu permezz tas-servizzi ta' *financial intermediary* awtorizzat minn profitti li jkunu ġew allokati f'dik l-iskema ghal investiment kollettiv ghal fond li mhax fond preskritti;"

27. Minnufih wara l-artikolu 41 ta' l-Att prinċipali ghandu jizzied dan li ġej:

Zieda ta' l-artikoli godda 41A u 41B.

"*Income* ta' investiment ta' skema ta' investiment kollettiv.

41A. Ghall-ghanijiet tad-dispożizzjonijiet dwar *income* minn investiment u minkejja kull haġa ghall-kuntrarju fi tinsab fihom:

(a) fejn xi *income* imsemmi fil-paragrafu (a) ta' l-artikolu 41 ta' dan l-Att jithallas lil skema ta' investiment kollettiv ghandu jitqies bhala *income* minn investiment sakemm biss -

(i) ikun imiss li jsir rendikont dwaru minn dik l-iskema ghal investiment kollettiv bhala profitti ta' fond preskritti; u

(ii) ma jithallasx minn skema ta' investiment kollettiv ohra;

(b) "fond preskritti" tfisser skema ta' investiment kollettiv jew, f'każ ta' skema ta' investiment kollettiv li tkun maqsuma f'*sub-funds*, *sub-fund* ta' dik l-iskema, li tissodisfa dawk il-kondizzjonijiet li jistghu jigu preskritti ghall-ghan ta' din it-tifsira;

(c) "min jagħmel hlas" tinkludi *financial intermediary* awtorizzat u l-obbligi kollha ta' min jagħmel hlas ghandhom japplikaw ghal dak l-intermedjarju ghar-rigward tal-hlasijiet kollha ta' *income* minn investiment li jsiru permezz tas-servizzi tieghu;

(d) "*financial intermediary* awtorizzat" tfisser persuna li jkollha liċenza għal servizzi ta' investiment mahruġa taħt l-Att dwar is-Servizzi ta' Investiment li huwa registrat mal-Kummissarju u li jissodisfa dawk il-kondizzjonijiet l-oħra li jistgħu jiġu preskritti;

(e) "riċevitur" tinkludi skema ta' investiment kollettiv residenti f'Malta;

(f) min jagħmel hłas għandu jnaqqas taxxa minn kull hłas ta' *income* minn investiment imsemmi fil-paragrafu (a) ta' dan l-artikolu b'rata ta' hmistax-il ċenteżmu fuq kull lira ta' dak il-hłas jew b'rata jew rati oħra, ta' mhux iktar mir-rata msemmiya u mhux inqas minn għaxar ċenteżmi fuq kull lira ta' dak il-hłas, kif jista' jiġi preskrit;

(g) skema ta' investiment kollettiv ma għandhiex jedd li tagħzel li tithallas *income* minn investiment mingħajr ma jsir tnaqqis ta' taxxa;

(h) fl-ebda każ ma għandha ssir rifużjoni lil skema ta' investiment kollettiv għar-rigward ta' taxxa mnaqqsa skond id-dispożizzjonijiet ta' dan l-artikolu minn *income* minn investiment imħallas lil dik l-iskema ta' investiment kollettiv.

Setgħat tal-Ministru.

41B. Il-Ministru jista' b'regolamenti jistabbilixxi kif id-dispożizzjonijiet dwar l-*income* minn investiment għandhom japplikaw għal titoli ta' tip jew kategorija partikolari, jagħmel dawk il-modifiki għat-thaddim tagħhom kif jidhirlu li jkun meħtieġ għar-tigward ta' titoli ta' tip jew kategorija partikolari, u jippreskrivi kull haġa li tista' tiġi preskritta skond kull waħda minn dawk id-dispożizzjonijiet."

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

28. Minflok l-artikolu 82 ta' l-Att prinċipali għandu jidhol dan li ġej:

"**82.** Id-dispożizzjonijiet dwar helsien unilaterali, meta applikati dwar kumpannija u meta l-*income* skond l-artikolu 80 ta' dan l-Att jinkludi dividend, għandu jkollhom effett b'mod li taxxa li ma tkunx intaxxata direttament jew bi tnaqqis dwar id-dividend titqies li taq' taħt id-dispożizzjonijiet tal-paragrafu

(b) ta' l-artikolu 80 ta' dan l-Att u għandu jittiehed kont tagħha fil-kalkolu tal-kreditu li għandu jingħata kontra t-taxxa dwar dak id-dividend. "

TAQSIMA IV

29. Din it-Taqsima temenda l-Att dwar l-Amministrazzjoni tat-Taxxa u għandha tinqara u tiftiehem haġa waħda ma' l-Att dwar l-Amministrazzjoni tat-Taxxa, hawn iżjed 'l isfel f'din it-Taqsima msejjah "l-Att prinċipali".

L-Att dwar l-Amministrazzjoni tat-Taxxa. Kap. 372..

30. L-artikolu 3 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

Emenda ta' l-artikolu 3 ta' l-Att prinċipali.

(a) id-dispożizzjoni preżenti għandha tiġi enumerata mill-ġdid bħala s-subartikolu (1) tiegħu;

(b) minnufih wara s-subartikolu (1) kif enumerat mill-ġdid għandu jidded dan li ġej:

"(2) Il-Kummissarju jista' jahtar xi persuna li fl-opinjoni tiegħu jkollha l-kwalifiki meħtieġa biex tassistih biex jistabbilixxi l-valur ta' xi proprjetà mobbli jew immobbli għal xi wiehed mill-finijiet ta' l-Atti dwar it-Taxxi u dik il-persuna għandha, tul iż-żmien tal-hatra tagħha, titqies bħala uffiċjal impjegat fl-amministrazzjoni ta' l-Atti dwar it-Taxxi u li jaqdi dmirijietu fid-dipartiment tal-Kummissarju."

31. Fis-subartikolu (1) ta' l-artikolu 20 ta' l-Att prinċipali wara l-kliem "produzzjoni u trasport" għandhom jidhlu l-kliem "u għandu jkollu l-jedd ta' aċċess liberu għal kull proprjetà mobbli jew immobbli li jkun meħtieġ li jiġi stabbilit il-valur tagħha għal kull fini ta' l-Atti dwar it-Taxxi sakemm dak l-aċċess ikun jista' jgħinu biex jistabbilixxi dak il-valur".

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

TAQSIMA V

32. L-Att ta' l-1997 biex jemenda Diversi Liġijiet Finanzjarji għandu jiġi emendat kif ġej -

Emenda konsegwenzjali. Att IX ta' l-1997.

(a) fis-sub-paragrafu (iv) tal-paragrafu (b) ta' l-artikolu 2 tiegħu minflok il-kliem "minnufih wara s-sub-paragrafu (v)" għandhom jidhlu l-kliem "minnufih wara s-sub-paragrafu (vi)" u s-sub-paragrafu ġdid (vi) miżjud b'dak is-sub-paragrafu (iv) għandu jiġi enumerat mill-ġdid bħala sub-paragrafu (vii);

(b) il-paragrafu (c) ta' l-artikolu 2 tiegħu għandu jithassar.

TAQSIMA VI

Att ta' l-2001 li jemenda l-Att dwar l-Iżvilupp Industrijali. Att IV ta' l-2001.

33. (1) Din it-Taqsima temenda l-Att ta' l-2001 li jemenda l-Att dwar l-Iżvilupp Industrijali, u ghandha tinqara u tiftiehem haġa waħda ma' l-Att ta' l-2001 li jemenda l-Att dwar l-Iżvilupp Industrijali, hawnhekk iżjed 'il quddiem f'din it-Taqsima msejjah "l-Att prinċipali".

(2) Id-dispozizzjonijiet ta' din it-Taqsima jidhlu fis-sehh fid-data rispettiva tad-dhul fis-sehh ta' l-artikolu 23 ta' l-Att prinċipali u tal-paragrafu 8 ta' l-Iskeda li tinsab ma' l-Att prinċipali.

Emenda tat-test Malti ta' l-artikolu 23 ta' l-Att prinċipali.

34. Fit-test Malti ta' l-artikolu 23 ta' l-Att prinċipali, minflok l-enumerazzjoni "(8)" tas-subartikolu ġdid ghandha tidhol l-enumerazzjoni "(4)".

Emenda tat-test Malti ta' l-Iskeda li tinsab ma' l-Att prinċipali.

35. Fit-test Malti tal-paragrafu 8 ta' l-Iskeda li tinsab ma' l-Att prinċipali, fit-Tieni Kolonna relattiva għall-Att dwar it-Taxxa fuq Dokumenti u Trasferimenti, Kap. 364 fl-Ewwel Kolonna, minnufih wara l- kliem "dan il-proviso li ġej:" ghandu jidhol dan li ġej:

"Izda ma ghandu jithallas ebda dazju fuq iċ-ċessjoni ta' xi kreditu jew jedd iehor li għalihom jirreferi dan l-artikolu meta dik iċ-ċessjoni ssir minn intrapriża żgħira jew ta' daqs medju, kif imfisser fl-Att dwar il-Promozzjoni ta' Negozji, lil xi bank jew istituzzjoni finanzjarja li jkollhom liċenza."

Mghoddi mill-Kamra tad-Deputati fis-Seduta Nru. 505 tas-27 ta' Frar, 2001.

ANTON TABONE
Speaker

RICHARD J. CAUCHI
Skrivan tal-Kamra tad-Deputati

I assent.

(L.S.)

GUIDO DE MARCO
President

1st March, 2001

ACT No. IX of 2001

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:-

1. The short title of this Act is the Budget Measures Implementation Act, 2001. Short title.

PART I

2. (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". Excise Duty Act. Cap. 382.

(2) The provisions of this Part shall be deemed to have come into force on 20th November, 2000.

3. In article 2 of the principal Act, in the definition of "beer production" or "the production of beer", for the words "not less than 2% of alcohol by volume;" there shall be substituted the words "an actual alcoholic strength by volume exceeding 0.5% vol.;" Amendment of article 2 of the principal Act.

4. In article 3 of the principal Act, for subarticle (2) thereof, there shall be substituted the following: Amendment of article 3 of the principal Act.

"(2) The duty payable on excise goods shall be at the rate specified in the relevant Schedules to this Act which shall be in the English language only:

Provided that the Minister may from time to time order the publication of the said relevant Schedules in the Maltese language and in any such case, if there is any conflict between the Maltese and English text of the Schedules, the English text shall prevail."

Amendment of article 9 of the principal Act.

5. In article 9 of the principal Act, for paragraph (b) of subarticle (5) thereof, there shall be substituted the following paragraph:

"(b) production of home made beer, wine and other fermented beverages not produced for commercial purposes;".

Amendment of article 13 of the principal Act.

6. In article 13(4) of the principal Act, for the words "Seventh Schedule" there shall be substituted the words "Fifth Schedule".

Amendment of article 14 of the principal Act.

7. In article 14 of the principal Act, for subarticle (1) thereof, there shall be substituted the following subarticle:

"(1) No duty shall be liable on excise goods -

(a) produced in the circumstances specified in article 9(5); and

(b) so exempted in terms of the relevant Schedules to this Act."

Amendment of article 16 of the principal Act.

8. Article 16 of the principal Act shall be amended as follows:

(a) paragraph (l) shall be renumbered as paragraph (n);

(b) immediately after paragraph (k) thereof, there shall be added the following new paragraphs (l) and (m):

"(l) recommends a retail price for cigarettes in excess of the recommended retail price on the basis of which excise duty has been computed; or

(m) sells cigarettes at a price in excess of the retail price recommended by the local manufacturer, or importer, and on which excise duty has been computed in terms of the relevant Schedule to this Act; or"

Substitution of the First, Second, Third and Fourth Schedules to the principal Act.

9. (1) With effect from the 20th November, 2000, and until the date of the promulgation of this Act in the Gazette, for the First, Second, Third and Fourth Schedules to the principal Act, there shall be substituted the following Schedules:-

"FIRST SCHEDULE	
First Column List of Excise Goods	Second Column Relevant Schedule
Alcohol and alcoholic beverages to the extent as shown in the relevant schedule to this Act.	Second Schedule
Manufactured tobacco to the extent as shown in the relevant schedule to this Act.	Third Schedule
Mineral Oils to the extent as shown in the relevant schedule to this Act.	Fourth Schedule

SECOND SCHEDULE
Alcohol and alcoholic beverages

Description of excise goods	Rate of Excise Duty
BEER	Lm 0.32 per hectolitre per degree Plato
If produced by breweries with an annual production not exceeding 200,000 hectolitres of beer.	Lm 0.16 per hectolitre per degree Plato
The term 'beer' covers any product falling within Customs Tariff Heading No. 2203 or any product containing a mixture of beer with non-alcoholic drinks falling within Customs Tariff Heading No. 2206, in either case with an actual alcoholic strength by volume exceeding 0.5% vol.	
WINE	0
1. The term 'still wine' covers all products falling within Customs Tariff Heading Nos. 2204 and 2205, except sparkling wine as defined in paragraph 2 below: <ul style="list-style-type: none"> - having an actual alcoholic strength by volume exceeding 1.2% vol., but not exceeding 15% vol., provided that the alcohol contained in the finished product is entirely of fermented origin, - having an actual alcoholic strength by volume exceeding 15% vol., and not exceeding 18% vol., provided they have been produced without any enrichment and that the alcohol contained in the finished product is entirely of fermented origin. 	
2. The term 'sparkling wine' covers all products falling within Customs Tariff Heading Nos. 2204.10, 2204.21.10, 2204.29.10 and 2205: <ul style="list-style-type: none"> - are contained in bottles with 'mushroom stoppers' held in place by ties or fastenings, or they have an excess pressure due to carbon dioxide in solution of three bar or more, 	

Description of excise goods	Rate of Excise Duty
<ul style="list-style-type: none"> - have an actual alcoholic strength by volume exceeding 1.2% vol., but not exceeding 15% vol., provided that the alcohol contained in the finished product is entirely of fermented origin. 	
<p>FERMENTED BEVERAGES</p>	0
<ol style="list-style-type: none"> 1. The term 'other still fermented beverages' covers all products falling within Customs Tariff Heading Nos. 2204 and 2205 but not mentioned under 'Wine' above, and products falling within Customs Tariff Heading No. 2206, except other sparkling fermented beverages as defined in paragraph 2 below and any product covered under 'Beer' above: <ul style="list-style-type: none"> - having an actual alcoholic strength by volume exceeding 1.2% vol., but not exceeding 10% vol., - having an actual alcoholic strength by volume exceeding 10% but not exceeding 15% vol., provided that the alcohol contained in the product is entirely of fermented origin. 2. The term 'other sparkling fermented beverages' covers all products falling within Customs Tariff Heading No. 2206 00 30 as well as products falling within Customs Tariff Heading Nos. 2204.10, 2204.21.10, 2204.29.10 and 2205 not mentioned under 'Wine' above which: <ul style="list-style-type: none"> - are contained in bottles with 'mushroom stoppers' held in place by ties or fastenings, or they have an excess pressure due to carbon dioxide in solution of three bar or more, - have an actual alcoholic strength by volume exceeding 1.2% vol., but not exceeding 13% vol., - have an actual alcoholic strength by volume exceeding 13%, but not exceeding 15% vol., provided that the alcohol contained in the product is entirely of fermented origin. 	
<p>INTERMEDIATE PRODUCTS</p>	Lm 20.00 per hectolitre
<ol style="list-style-type: none"> 1. The term 'intermediate products' covers all products of an actual alcoholic strength by volume exceeding 1.2% vol., but not exceeding 22% vol., and falling within Customs Tariff Heading Nos. 2204, 2205 and 2206 but not mentioned under 'Beer' or 'Wine' or 'Fermented Beverages' above. 	

Description of excise goods	Rate of Excise Duty
<p>2. Still fermented beverages falling within the scope of paragraph 1 under 'Fermented Beverages' which have an actual alcoholic strength exceeding 5.5% vol., and which are not entirely of fermented origin, and any sparkling fermented beverages falling within the scope of paragraph 2 under 'Fermented Beverages' which have an actual alcoholic strength exceeding 8.5% vol., and which are not entirely of fermented origin are to be treated as Intermediate Products.</p>	
<p>ETHYL ALCOHOL</p>	<p>10c0 per % vol. per litre</p>
<p>The term 'ethyl alcohol' covers:</p>	
<ul style="list-style-type: none"> - all products with an actual alcoholic strength by volume exceeding 1.2% volume which fall within Customs Tariff Heading Nos. 2207 and 2208, even when those products form part of a product which falls within another chapter of the Customs Tariff, - products of Customs Tariff Heading Nos. 2204, 2205 and 2206 which have an actual alcoholic strength by volume exceeding 22% vol., - potable spirits containing products, whether in solution or not. 	
<p>EXEMPTIONS</p>	
<p>The products described in this Schedule are exempt from the payment of excise duty under such conditions which the Minister may prescribe for the purpose of ensuring the correct and straightforward application of such exemptions and of preventing any evasion, avoidance or abuse:</p>	
<ol style="list-style-type: none"> 1. <ol style="list-style-type: none"> a. when distributed in the form of alcohol which has been completely denatured in accordance with the requirements as laid down in the Excise Duty Act; b. when both denatured in accordance with the requirements as laid down in the Excise Duty Act and used for the manufacture of any product not for human consumption; c. when used for the production of vinegar falling within Customs Tariff Heading No. 2209; d. when used for the production of medicines; e. when used for the production of flavors for the preparation of foodstuffs and non-alcoholic beverages with an alcohol strength not exceeding 1.2% vol.; 	

Description of excise goods	Rate of Excise Duty
f. when used directly or as a constituent of semi-finished products for the production of foodstuffs, filled or otherwise, provided that in each case the alcoholic content does not exceed 8.5 litres of pure alcohol per 100 kg of the product for chocolates, and 5 litres of pure alcohol per 100 kg of the product for other products. 2. a. as samples for analysis, for necessary production tests, or for scientific purposes; b. for scientific research; c. for medical purposes in hospitals and pharmacies; d. in a manufacturing process provided that the final product does not contain alcohol; e. in the manufacture of a component product which is not subject to excise duty.	

THIRD SCHEDULE
Manufactured Tobacco

Description of excise goods	Rate of Excise Duty
Cigarettes 1. The following shall be deemed to be cigarettes: <ol style="list-style-type: none"> i. rolls of tobacco capable of being smoked as they are and which are not cigars or cigarillos within the definition as outlined under cigars or cigarillos below; ii. rolls of tobacco which, by simple non-industrial handling, are inserted into cigarette-paper tubes; iii. rolls of tobacco which, by simple non-industrial handling, are wrapped in cigarette paper; iv. a roll of tobacco referred to in indent i. shall, for excise duty purposes, be considered as - <ol style="list-style-type: none"> a two cigarettes where, excluding filter or mouth piece, it is longer than 9 cm but not longer than 18 cm b as three cigarettes where, excluding filter or mouthpiece, it is longer than 18 cm but not longer than 27 cm, and so on. <p>Products consisting in whole or in part of substances other than tobacco but otherwise conforming to the criteria set out in indents (i) to (iv) above shall be treated as cigarettes.</p>	53.1% of the retail price plus Lm 0.045 Per pkt of 20 or part thereof

Description of excise goods	Rate of Excise Duty
<p>2. For the purpose of the <i>ad valorem</i> duty, the retail price is normally the price recommended by the importer or manufacturer for the retail sale of the cigarettes; where no price has been recommended, the highest price at which cigarettes of that description are normally sold by retail is used.</p>	
<p>Cigars and Cigarillos</p> <p>The following shall be deemed to be cigars or cigarillos if they can be smoked as they are:</p> <ol style="list-style-type: none"> i. rolls of tobacco made entirely of natural tobacco; ii. rolls of tobacco with an outer wrapper of natural tobacco; iii. rolls of tobacco with an outer wrapper of the normal colour of a cigar, and a binder, of reconstituted tobacco, where at least 60% by weight of the tobacco particles are both wider and longer than 1.75mm and where the wrapper is fitted in spiral form with an acute angle of at least 30° to the longitudinal axis of the cigar; iv. rolls of tobacco with an outer wrapper, of the normal colour of a cigar, of reconstituted tobacco, where the unit weight, not including filter or mouth-piece, is not less than 2.3 g and if at least 60% by weight of the tobacco particles are both wider and longer than 1.75 mm and the circumference over at least one third of the length is not less than 34 mm. <p>Products consisting in part of substances other than tobacco but otherwise conforming to the criteria set out in indents (i) to (iv) shall be treated as cigars and cigarillos provided they have respectively:</p> <ul style="list-style-type: none"> - a wrapper of natural tobacco, - a wrapper and binder of tobacco, both of reconstituted tobacco, - a wrapper of reconstituted tobacco. 	<p>Lm 4.50 per Kg.</p>
<p>Hand-rolling Tobacco</p>	<p>Lm 17.21 per Kg.</p>
<p>Other Smoking Tobacco</p> <p>The following shall be deemed to be smoking tobacco:</p> <ol style="list-style-type: none"> i. tobacco which has been cut or otherwise split, twisted or pressed into blocks and is capable of being smoked without further industrial processing; 	<p>Lm 8.00 per Kg.</p>

Description of excise goods	Rate of Excise Duty
<p>ii. tobacco refuse put up for retail sale which does not fall under 'Cigarettes' or 'Cigars and Cigarillos' above and which can be smoked.</p> <p>Smoking tobacco as defined above in which more than 25% by weight of the tobacco particles have a cut width of less than 1mm shall be deemed to be fine-cut tobacco for the rolling of cigarettes.</p> <p>Smoking tobacco in which more than 25% by weight of the tobacco particles have a cut width of more than 1mm and which was sold or intended to be sold for the rolling of cigarettes may also be deemed to be fine-cut tobacco for the rolling of cigarettes.</p> <p>Products consisting in whole or in part of substances other than tobacco but otherwise conforming to the criteria set out in indents (i) and (ii) above shall be treated as smoking tobacco.</p>	
Chewing Tobacco	Lm 11.60 per Kg
EXEMPTIONS	
Products containing no tobacco and used exclusively for medical purposes shall not be treated as manufactured tobacco.	
Denatured manufactured tobacco used for industrial or horticultural purposes.	
Manufactured tobacco which is destroyed under administrative supervision.	
Manufactured tobacco which is solely intended for scientific tests and for tests connected with product quality.	
Manufactured tobacco which is reworked by the producer.	

FOURTH SCHEDULE**Mineral Oils**

Description of excise goods	Rate of Excise Duty
Leaded petrol falling within Customs Tariff Heading Nos. 2710.00.34 and 2710.00.36	Lm 154 per 1000 litres
Unleaded petrol falling within Customs Tariff Heading No. 2710.00.27, 2710.00.29 and 2710.00.32	Lm 133 per 1000 litres
Gas oil falling within Customs Tariff Heading No. 2710.00.66, 2710.00.67 and 2710.00.68.	Lm 102 per 1000 litres
If used for power generation	0
If used for fishing purposes as laid down by Department of Fisheries	0
Heavy fuel oil falling within Customs Tariff Heading Nos. 2710.00.74, 2710.00.76, 2710.00.77 and 2710.00.78.	Lm 6 per 1000 litres
If used for power generation	0
Liquid petroleum gas falling within Customs Tariff Heading Nos. 2711.12 to 2711.13	Lm 15 per 1000 Kgs

Description of excise goods	Rate of Excise Duty
Methane falling within Customs Tariff Heading No. 2711.29.00	Lm 15 per 1000 Kgs
Kerosene falling within Customs Tariff Heading Nos. 2710 0051 and 2710 0055	Lm 102 per 1000 litres
If used for heating purposes	0
The term 'mineral oil' shall cover:	
(a) products falling within Customs Tariff Heading No. 2706;	
(b) products falling within Customs Tariff Heading Nos. 2707.10, 2707.20, 2707.30, 2707.50, 2707.91.00 and 2707.99 (except 2707.99.30, 2707.99.50 and 2707.99.70);	
(c) products falling within Customs Tariff Heading No. 2709;	
(d) products falling within Customs Tariff Heading No. 2710;	
(e) products falling within Customs Tariff Heading No. 2711, including chemically pure methane and propane but excluding natural gas;	
(f) products falling within Customs Tariff Heading Nos. 2712.10, 2712.20, 2712.90.31, 2712.90.33, 2712.90.39, 2712.90.91 and 2712.90.99;	
(g) products falling within Customs Tariff Heading No. 2713 with the exception of resinous products, used bleaching earth, acid residues and basic residues;	
(h) products falling within Customs Tariff Heading No. 2715;	
(i) products falling within Customs Tariff Heading No. 2901.10.10;	
(j) products falling within Customs Tariff Heading Nos. 2902.11.10, 2902.19.91, 2902.20.10, 2902.30.10, 2902.41.00, 2902.42.00, 2902.43.00 and 2902.44;	
(k) products falling within Customs Tariff Heading Nos. 3403.11.00 and 3403.19;	
(l) products falling within Customs Tariff Heading No. 3811;	
(m) products falling within Customs Tariff Heading No. 3817.	
Mineral oils other than those for which a level of duty is specified above shall be subject to excise duty if intended for use, offered for sale or used as motor fuel. The rate of duty to be charged shall be fixed at the rate for the equivalent motor fuel.	
In addition to the taxable products listed above, any product intended for use, offered for sale or used as motor fuel, or as additive or extender in motor fuels, shall be taxed as motor fuel."	

(2) With effect from the date next following the date of promulgation of this Act in the Gazette, for the First, Second, Third and Fourth Schedules to the principal Act, there shall be substituted the following Schedules:-

"FIRST SCHEDULE	
First Column List of Excise Goods	Second Column Relevant Schedule
Alcohol and alcoholic beverages to the extent as shown in the relevant schedule to this Act.	Second Schedule
Manufactured tobacco to the extent as shown in the relevant schedule to this Act.	Third Schedule
Mineral Oils to the extent as shown in the relevant schedule to this Act.	Fourth Schedule

SECOND SCHEDULE Alcohol and alcoholic beverages	
Description of excise goods	Rate of Excise Duty
BEER	Lm 0.32 per hectolitre per degree Plato
If produced by breweries with an annual production not exceeding 200,000 hectolitres of beer.	Lm 0.16 per hectolitre per degree Plato
The term 'beer' covers any product falling within Customs Tariff Heading No. 2203 or any product containing a mixture of beer with non-alcoholic drinks falling within Customs Tariff Heading No. 2206, in either case with an actual alcoholic strength by volume exceeding 0.5% vol.	
WINE	0
1. The term 'still wine' covers all products falling within Customs Tariff Heading Nos. 2204 and 2205, except sparkling wine as defined in paragraph 2 below:	
- having an actual alcoholic strength by volume exceeding 1.2% vol., but not exceeding 15% vol., provided that the alcohol contained in the finished product is entirely of fermented origin,	
- having an actual alcoholic strength by volume exceeding 15% vol., and not exceeding 18% vol., provided they have been produced without any enrichment and that the alcohol contained in the finished product is entirely of fermented origin.	
2. The term 'sparkling wine' covers all products falling within Customs Tariff Heading Nos. 2204.10, 2204.21.10, 2204.29.10 and 2205:	
- are contained in bottles with 'mushroom stoppers' held in place by ties or fastenings, or they have an excess pressure due to carbon dioxide in solution of three bar or more,	

Description of excise goods	Rate of Excise Duty
<ul style="list-style-type: none"> - have an actual alcoholic strength by volume exceeding 1.2% vol., but not exceeding 15% vol., provided that the alcohol contained in the finished product is entirely of fermented origin. 	
FERMENTED BEVERAGES	0
<ol style="list-style-type: none"> 1. The term 'other still fermented beverages' covers all products falling within Customs Tariff Heading Nos. 2204 and 2205 but not mentioned under Wine above, and products falling within Customs Tariff Heading No. 2206, except other sparkling fermented beverages as defined in paragraph 2 below and any product covered under Beer above: <ul style="list-style-type: none"> - having an actual alcoholic strength by volume exceeding 1.2% vol., but not exceeding 10% vol., - having an actual alcoholic strength by volume exceeding 10% but not exceeding 15% vol., provided that the alcohol contained in the product is entirely of fermented origin. 2. The term 'other sparkling fermented beverages' covers all products falling within Customs Tariff Heading No. 2206 00 30 as well as products falling within Customs Tariff Heading Nos. 2204.10, 2204.21.10, 2204.29.10 and 2205 not mentioned under 'Wine' above which: <ul style="list-style-type: none"> - are contained in bottles with 'mushroom stoppers' held in place by ties or fastenings, or they have an excess pressure due to carbon dioxide in solution of three bar or more, - have an actual alcoholic strength by volume exceeding 1.2% vol., but not exceeding 13% vol., - have an actual alcoholic strength by volume exceeding 13%, but not exceeding 15% vol., provided that the alcohol contained in the product is entirely of fermented origin. 	
INTERMEDIATE PRODUCTS	Lm 20.00 per hectolitre
<p>The term 'intermediate products' covers all products of an actual alcoholic strength by volume exceeding 1.2% vol., but not exceeding 22% vol., and falling within Customs Tariff Heading Nos. 2204, 2205 and 2206 but not mentioned under Beer or Wine or Fermented Beverages above.</p>	

Description of excise goods	Rate of Excise Duty
<p>NOTE: Still fermented beverages falling within the scope of paragraph 1 under Fermented Beverages which have an actual alcoholic strength exceeding 5.5% vol., and which are not entirely of fermented origin, and any sparkling fermented beverages falling within the scope of paragraph 2 under Fermented Beverages which have an actual alcoholic strength exceeding 8.5% vol., and which are not entirely of fermented origin are to be treated as Intermediate Products.</p>	
<p>ETHYL ALCOHOL</p> <p>The term 'ethyl alcohol' covers:</p> <ul style="list-style-type: none"> - all products with an actual alcoholic strength by volume exceeding 1.2% volume which fall within Customs Tariff Heading Nos. 2207 and 2208, even when those products form part of a product which falls within another chapter of the Customs Tariff, - products of Customs Tariff Heading Nos. 2204, 2205 and 2206 which have an actual alcoholic strength by volume exceeding 22% vol., - potable spirits containing products, whether in solution or not. 	10c0 per % vol. per litre
<p>EXEMPTIONS</p>	
<p>The products described in this Schedule are exempt from the payment of excise duty under such conditions which the Minister may prescribe for the purpose of ensuring the correct and straightforward application of such exemptions and of preventing any evasion, avoidance or abuse:</p>	
<ol style="list-style-type: none"> 1. <ol style="list-style-type: none"> a. when distributed in the form of alcohol which has been completely denatured to the satisfaction of the Comptroller of Customs; b. when both denatured to the satisfaction of the Comptroller of Customs and used for the manufacture of any product not for human consumption; c. when used for the production of vinegar falling within Customs Tariff Heading No. 2209; d. when used for the production of medicines; e. when used for the production of flavors for the preparation of foodstuffs and non-alcoholic beverages with an alcohol strength not exceeding 1.2% vol.; 	

Description of excise goods	Rate of Excise Duty
<p>f. when used directly or as a constituent of semi-finished products for the production of food-stuffs, filled or otherwise, provided that in each case the alcoholic content does not exceed 8.5 litres of pure alcohol per 100 kg of the product for chocolates, and 5 litres of pure alcohol per 100 kg of the product for other products.</p> <p>2. a. as samples for analysis, for necessary production tests, or for scientific purposes;</p> <p>b. for scientific research;</p> <p>c. for medical purposes in hospitals and pharmacies;</p> <p>d. in a manufacturing process provided that the final product does not contain alcohol;</p> <p>e. in the manufacture of a component product which is not subject to excise duty.</p>	

THIRD SCHEDULE
Manufactured Tobacco

Description of excise goods	Rate of Excise Duty
<p>Cigarettes</p> <p>1. The following shall be deemed to be cigarettes:</p> <p>i. rolls of tobacco capable of being smoked as they are and which are not cigars or cigarillos within the definition as outlined under cigars or cigarillos below;</p> <p>ii. rolls of tobacco which, by simple non-industrial handling, are inserted into cigarette-paper tubes;</p> <p>iii. rolls of tobacco which, by simple non-industrial handling, are wrapped in cigarette paper;</p> <p>iv. a roll of tobacco referred to in indent i. shall, for excise duty purposes, be considered as -</p> <p>a two cigarettes where, excluding filter or mouth piece, it is longer than 9 cm but not longer than 18 cm</p> <p>b as three cigarettes where, excluding filter or mouthpiece, it is longer than 18 cm but not longer than 27 cm, and so on.</p> <p>Products consisting in whole or in part of substances other than tobacco but otherwise conforming to the criteria set out in indents (i) to (iv) above shall be treated as cigarettes.</p>	<p>53.1% of the retail price plus Lm 0.045, but not less than Lm0.523</p> <p>Per pkt of 20 or part thereof</p>

Description of excise goods	Rate of Excise Duty
<p>2. For the purpose of the <i>ad valorem</i> duty, the retail price is normally the price recommended by the importer or manufacturer for the retail sale of the cigarettes; where no price has been recommended, the highest price at which cigarettes of that description are normally sold by retail is used.</p>	
<p>Cigars and Cigarillos</p>	Lm 4.50 per 1000 units
<p>The following shall be deemed to be cigars or cigarillos if they can be smoked as they are:</p>	
<ul style="list-style-type: none"> i. rolls of tobacco made entirely of natural tobacco; ii. rolls of tobacco with an outer wrapper of natural tobacco; iii. rolls of tobacco with an outer wrapper of the normal colour of a cigar, and a binder, of reconstituted tobacco, where at least 60% by weight of the tobacco particles are both wider and longer than 1.75mm and where the wrapper is fitted in spiral form with an acute angle of at least 30° to the longitudinal axis of the cigar; iv. rolls of tobacco with an outer wrapper, of the normal colour of a cigar, of reconstituted tobacco, where the unit weight, not including filter or mouth-piece, is not less than 2.3 g and if at least 60% by weight of the tobacco particles are both wider and longer than 1.75 mm and the circumference over at least one third of the length is not less than 34 mm. 	
<p>Products consisting in part of substances other than tobacco but otherwise conforming to the criteria set out in indents (i) to (iv) shall be treated as cigars and cigarillos provided they have respectively:</p>	
<ul style="list-style-type: none"> - a wrapper of natural tobacco, - a wrapper and binder of tobacco, both of reconstituted tobacco, - a wrapper of reconstituted tobacco. 	
<p>Hand-rolling Tobacco</p>	Lm 17.21 per Kg.
<p>Other Smoking Tobacco</p>	Lm 8.00 per Kg.
<p>The following shall be deemed to be smoking tobacco:</p>	
<ul style="list-style-type: none"> i. tobacco which has been cut or otherwise split, twisted or pressed into blocks and is capable of being smoked without further industrial processing; ii. tobacco refuse put up for retail sale which does not fall under Cigarettes or Cigars and Cigarillos above and which can be smoked. 	

Description of excise goods	Rate of Excise Duty
<p>Smoking tobacco as defined above in which more than 25% by weight of the tobacco particles have a cut width of less than 1mm shall be deemed to be fine-cut tobacco for the rolling of cigarettes.</p> <p>Smoking tobacco in which more than 25% by weight of the tobacco particles have a cut width of more than 1mm and which was sold or intended to be sold for the rolling of cigarettes may also be deemed to be fine-cut tobacco for the rolling of cigarettes.</p> <p>Products consisting in whole or in part of substances other than tobacco but otherwise conforming to the criteria set out in indents (i) and (ii) above shall be treated as smoking tobacco.</p>	
Chewing Tobacco and Snuff	Lm 11.60 per Kg
EXEMPTIONS	
Products containing no tobacco and used exclusively for medical purposes shall not be treated as manufactured tobacco	
Manufactured tobacco denatured to the satisfaction of the Comptroller of Customs and used for industrial or horticultural purposes	
Manufactured tobacco which is destroyed under administrative supervision	
Manufactured tobacco which is solely intended for scientific tests and for tests connected with product quality	
Manufactured tobacco which is reworked by the producer	

FOURTH SCHEDULE**Mineral Oils**

Description of excise goods	Rate of Excise Duty
Leaded petrol falling within Customs Tariff Heading Nos. 2710.00.34 and 2710.00.36	Lm 154 per 1000 litres
Unleaded petrol falling within Customs Tariff Heading No. 2710.00.27, 2710.00.29 and 2710.00.32	Lm 133 per 1000 litres
Gas oil falling within Customs Tariff Heading No. 2710.00.66, 2710.00.67 and 2710.00.68.	Lm 102 per 1000 litres
If used for power generation	0
If used for fishing purposes as laid down by Department of Fisheries	0
Heavy fuel oil falling within Customs Tariff Heading Nos. 2710.00.74, 2710.00.76, 2710.00.77 and 2710.00.78.	Lm 6 per 1000 Kgs
If used for Power Generation	0
Liquid petroleum gas falling within Customs Tariff Heading Nos. 2711.12 to 2711.13	Lm 15 per 1000 Kgs
Methane falling within Customs Tariff Heading No. 2711.29.00	Lm 15 per 1000 Kgs

Description of excise goods	Rate of Excise Duty
Kerosene falling within Customs Tariff Heading Nos. 2710 0051 and 2710 0055	Lm 102 per 1000 litres
If used for heating purposes	0
The term 'mineral oil' shall cover:	
(a) products falling within Customs Tariff Heading No. 2706;	
(b) products falling within Customs Tariff Heading Nos. 2707.10, 2707.20, 2707.30, 2707.50, 2707.91.00 and 2707.99 (except 2707.99.30, 2707.99.50 and 2707.99.70);	
(c) products falling within Customs Tariff Heading No. 2709;	
(d) products falling within Customs Tariff Heading No. 2710;	
(e) products falling within Customs Tariff Heading No. 2711, including chemically pure methane and propane but excluding natural gas;	
(f) products falling within Customs Tariff Heading Nos. 2712.10, 2712.20, 2712.90.31, 2712.90.33, 2712.90.39, 2712.90.91 and 2712.90.99;	
(g) products falling within Customs Tariff Heading No. 2713 with the exception of resinous products, used bleaching earth, acid residues and basic residues;	
(h) products falling within Customs Tariff Heading No. 2715;	
(i) products falling within Customs Tariff Heading No. 2901.10.10;	
(j) products falling within Customs Tariff Heading Nos. 2902.11.10, 2902.19.91, 2902.20.10, 2902.30.10, 2902.41.00, 2902.42.00, 2902.43.00 and 2902.44;	
(k) products falling within Customs Tariff Heading Nos. 3403.11.00 and 3403.19;	
(l) products falling within Customs Tariff Heading No. 3811;	
(m) products falling within Customs Tariff Heading No. 3817.	
Mineral oils other than those for which a level of duty is specified above shall be subject to excise duty if intended for use, offered for sale or used as motor fuel. The rate of duty to be charged shall be fixed at the rate for the equivalent motor fuel.	
In addition to the taxable products listed above, any product intended for use, offered for sale or used as motor fuel, or as additive or extender in motor fuels, shall be taxed as motor fuel.	

Description of excise goods	Rate of Excise Duty
<p>EXEMPTIONS Mineral oils used for purposes other than as motor fuels or as heating fuels are exempt from the payment of excise duty under such conditions which the Minister may prescribe for the purpose of ensuring the correct and straight forward application of such exemptions and of preventing any evasion, avoidance or abuse."</p>	

10. The Fifth and Sixth Schedules to the principal Act shall be deleted.

Deletion of Fifth and Sixth Schedules to the principal Act.

11. The Seventh Schedule to the principal Act shall be renumbered as the Fifth Schedule thereto.

Renumbering of the Seventh Schedule to the principal Act.

12. The Fifth Schedule to the principal Act, as renumbered, shall be amended as follows:

Amendment of the Fifth Schedule, as renumbered, to the principal Act.

(a) subregulation (3) in regulation 12 in Part A thereof shall be amended as follows:

(i) in paragraph (c) thereof, for the words "receipt on board." there shall be substituted the words "receipt on board; and"; and

(ii) immediately after paragraph (c) thereof, the following new paragraph (d) shall be added:

"(d) excise duty due on the goods should be safeguarded in such manner as the Comptroller may establish.";

(b) in Part C thereof:

(i) for the title "Tobacco and Tobacco Products Regulations" there shall be substituted the words "Manufactured Tobacco Regulations";

(ii) in regulation 2 thereof, for the definitions of "cigarette", "cigars" and "tobacco", "tobacco substitutes" and "products thereof" there shall respectively be substituted the following definitions:-

"cigarettes" has the same meaning assigned to it in the Third Schedule to this Act;

"cigars and cigarillos" has the same meaning assigned to it in the Third Schedule to this Act;

"other smoking tobacco" has the same meaning assigned to it in the Third Schedule to this Act;"

(iii) regulation 9 shall be renumbered as subregulation (1) thereof and immediately after subregulation (1) as renumbered there shall be added the following subregulation:

"(2) No imported cigarettes shall be released by the Comptroller unless the importer declares beforehand in writing the recommended retail price per packet of twenty cigarettes or part thereof.";

(iv) in subregulation (1) of regulation 12 thereof, for the words "each quarterly period respectively ending on the last day of the months of March, June, September and December of each year:" there shall be substituted the words "such accounting period as the Comptroller may allow or as may be prescribed:";

(v) in subregulation (2) of regulation 12 thereof, for the words "each quarterly period" there shall be substituted the words "each accounting period";

(c) in Part D thereof, for the title "Petroleum Oils and Gases Regulations" there shall be substituted the words "Mineral Oils Regulations";

(d) Part E thereof shall be amended as follows:

(i) for regulation 2 there shall be substituted the following:

"2. These regulations apply to beer as defined in the Second Schedule to this Act.";

(ii) regulation 11 thereof shall be amended as follows:

(a) in subregulation (1) thereof, for the words "8% of the liquid volume of wort" there shall be substituted the words "10% of the liquid volume of the wort";

(b) for subregulation (4) thereof, there shall be substituted the following:

"(4) For duty purposes the original gravity of beer shall be expressed in degrees Plato. When assessing duty on beer produced in Malta the original gravity of the beer shall be determined by using the wort conversion tables, and in terms of the definitions found, in Schedule III to these regulations.";

(c) for subregulation (5) thereof, there shall be substituted the following:

"(5) No beer shall be released for consumption or for free circulation unless the original gravity and, or, alcohol by volume and the volume of the beer are denoted on the immediate package.";

(d) immediately after subregulation (5) thereof, there shall be added the following new subregulation (6):

"(6) For the purpose of payment of duty on beer in accordance with this Act, the volume and original gravity in degrees Plato of the beer released for consumption or for free circulation, shall be the highest of:

(a) those declared on the label of the container,

(b) those declared on the invoice or other document relating to the sale or delivery of the beer,

(c) those found by analytical means by the Comptroller."; and

(iii) in Schedule III to the regulations immediately before the words "WORT CONVERSION TABLES", there shall be inserted the following:

"In this Schedule:-

(a) Degrees Plato shall -

(i) be determined by converting the

specific gravity of the wort by using the Wort Conversion Tables or the equations published by regulations made under this Act; and

(ii) be taken to refer to the specific gravity of the wort expressed in terms of the Plato Scale;

(b) "the specific gravity of the wort" is to be taken to mean the ratio of the mass of a given volume of wort at a temperature of 20°C; and

(c) "original gravity" shall be taken to refer to the specific gravity of the wort from which a particular beer would be produced after water, if any, had been added during the process."

PART II

Motor Vehicles
Registration Tax
Act.
Cap. 368.

13. (1) This Part amends the Motor Vehicles Registration Tax Act and it shall be read and construed as one with the Motor Vehicles 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 force on 1st January, 2001:

Provided that, in the case of motor vehicles which are already registered as a motor vehicle for hire or as a self-drive motor vehicle on the said date, the said provisions shall have effect from the next following road licence renewal during the year 2001.

Amendment of
article 2 of the
principal Act.

14. Article 2(1) of the principal Act shall be amended as follows:

(a) immediately before the definition of "competent officer", there shall be inserted the following new definition:

" "chauffeur driven vehicle" means a motor vehicle which is constructed to have a seating capacity of not more than seven passengers, excluding the driver, and which is licensed and/or registered to be hired from a public service garage to be driven by the owner of such garage or by his employee;"

(b) immediately after the definition of "competent officer", there shall be inserted the following new definition:

"leasing" shall mean a contract under which the owner of a motor vehicle grants to another person the exclusive possession of the motor vehicle for an agreed period, in return for a consideration, and under such conditions that the possessor of the motor vehicle will be obliged to pay the full amount of the consideration, or a penalty, to the owner of the motor vehicle, should the contract be terminated before the expiration of the agreed period;"

(c) immediately after the definition of "person", there shall be inserted the following new definitions:

"self-drive motor vehicle for long term hire" means a motor vehicle which is imported, licensed and registered to be hired from a public service garage, and for the purpose of being driven by such hirer for a period exceeding in total ninety days;

"self-drive motor vehicle for short term hire" means a motor vehicle which is imported, licensed and registered to be hired from a public service garage, and for the purpose of being driven by such hirer for a period, which shall be not renewable, not exceeding in total ninety days:

Provided that the competent officer may, under such conditions as he may deem fit to impose, grant permission to the public service garage for the self-drive motor vehicle intended for short term hire to be hired by a hirer for a long term; "

15. Article 6 of the principal Act shall be amended as follows:

Amendment of article 6 of the principal Act.

(a) in subarticle (1) thereof, for the words "Subject to the provisions of subarticle (2) of this article" there shall be substituted the words "Subject to the provisions of subarticles (2) and (3),";

(b) immediately after subarticle (2) thereof there shall be added the following new subarticle:

"(3) The owner of a motor vehicle intending to register the vehicle for use as a self-drive motor vehicle shall satisfy the competent officer, and shall sign a declaration, as may be prescribed, that he intends to use the motor vehicle solely for self-drive purposes, specifying whether this is for short term or long term self-drive and not for leasing purposes, as the terms are defined in this Act and, upon the signing of such declaration, the competent officer shall classify the said motor vehicle under the appropriate VERA Code Number."

Amendment of article 21 of the principal Act.

16. Article 21(1) of the principal Act shall be amended as follows:

(a) paragraph (e) thereof shall be renumbered as paragraph (f); and

(b) immediately after paragraph (d) thereof there shall be inserted the following new paragraph:

"(e) causes or permits the leasing of a motor vehicle, under his care, which has been imported into Malta for self-drive purposes, and for which registration tax has been paid, in accordance with the relevant provisions of the First Schedule, or a refund has been made in accordance with the provisions of article 6(3), relating to tax paid on motor vehicles imported for hire; or".

Substitution of the First Schedule to the principal Act.

17. The First Schedule to the principal Act shall be substituted by the following new Schedule:

"FIRST SCHEDULE

(Article 6)

<i>H.S Code Number</i>	<i>VERA Code Number</i>	<i>Goods</i>	<i>Rate of Tax</i>
87.01		Tractors (other than tractors of H.S. heading No. 87.09):	
	1.01.01.01	(A) Pedestrian controlled tractors	0%
	1.01.10.01	(B) Road tractors for semi-trailers	0%
	1.01.20.01	(C) Track-laying tractors	0%
	1.01.30.01	(D) Other	0%
87.02		Motor vehicles for the transport of ten or more persons, including the driver:	
	1.02.01.01	(A) Scheduled buses	6%
	1.02.02.01	(B) Unscheduled buses or coaches	24%
	1.02.03.01	(C) Minibuses for the transport of passengers against payment	21%
	1.02.04.01	(D) Midibuses and private minibuses with engine:	
	1.02.04.01A	(i) of a cylinder capacity not exceeding 1500cc	50.5%
	1.02.04.01B	(ii) of a cylinder capacity exceeding 1500c	60%
	1.02.04.01C	(iii) other	60%
	1.02.05.01	(E) Other:	
	1.02.05.01A	(i) Vans for the transport of eleven persons, including the driver:	

<i>H.S Code Number</i>	<i>VERA Code Number</i>	<i>Goods</i>	<i>Rate of Tax</i>
	1.02.05.01B	(a) for use as chauffeur driven motor vehicle	30%
	1.02.05.01C	(b) other motor vehicles with engine:	
	1.02.05.01D	- of a cylinder capacity not exceeding 1500cc	50.5%
	1.02.05.01E	- of a cylinder capacity exceeding 1500cc	60%
	1.02.05.01F	(ii) Other	60%
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:	
		(i) of a cylinder capacity not exceeding 1300cc:	
	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:	
	1.03.03.01A-B	(a) For use as motor vehicle for hire	30%
	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:	
	1.03.04.01A-B	(a) For use as motor vehicle for hire	30% but not less than Lm650 per vehicle

<i>H.S Code Number</i>	<i>VERA Code Number</i>	<i>Goods</i>	<i>Rate of Tax</i>
	1.03.04.01A	(i) chauffeur driven vehicles	30% but not less than Lm650 per vehicle
	1.03.04.01B1	(ii) self-drive vehicles intended for short term hire	30% but not less than Lm650 per vehicle
	1.03.04.01B2	(iii) self-drive vehicles intended for long term hire	50.5% but not less than Lm850 per vehicle
	1.03.04.01L	(iv) other	50.5% but not less than Lm850 per vehicle
	1.03.04.01C-FB	(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 Lm770 per vehicle
	1.03.04.01G	(c) Taxi-cars	20%
	1.03.04.01H	(d) For other use	50.5% but not less than Lm850 per vehicle
	1.03.10.01	(ii) of a cylinder capacity exceeding 1300cc but not exceeding 1500cc: - Chassis fitted with engine and cab	53%
	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	53%
	1.03.12.01	- Other vehicles, new:	
	1.03.12.01A-B	(a) For use as motor vehicle for hire	30%
	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	53%
	1.03.12.01L	(iv) other	53%

<i>H.S Code Number</i>	<i>VERA Code Number</i>	<i>Goods</i>	<i>Rate of Tax</i>
	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%
	1.03.12.01G	(c) Taxi-cars	20%
	1.03.12.01H	(d) For other use	53%
	1.03.13.01	- Other vehicles, used:	
	1.03.13.01A-B	(a) For use as motor vehicle for hire	30% but not less than Lm1000 per vehicle
	1.03.13.01A	(i) chauffeur driven vehicles	30% but not less than Lm1000 per vehicle
	1.03.13.01B1	(ii) self-drive vehicles intended for short term hire	30% but not less than Lm1000 per vehicle
	1.03.13.01B2	(iii) self-drive vehicles intended for long term hire	53% but not less than Lm1360 per vehicle
	1.03.13.01L	(iv) other	53% but not less than Lm1360 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 Lm1200 per vehicle
	1.03.13.01G	(c) Taxi-cars	20%
	1.03.13.01H	(d) For other use	53% but not less than Lm1360 per vehicle
	1.03.20.01	(iii) of a cylinder capacity exceeding 1500cc but not exceeding 1800cc: - Chassis fitted with engine and cab	60%

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<i>H.S Code Number</i>	<i>VERA Code Number</i>	<i>Goods</i>	<i>Rate of Tax</i>
	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	60%
	1.03.22.01	- Other vehicles, new:	
1.03.22.01A-B	(a)	For use as motor vehicle for hire	30%
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	60%
1.03.22.01L	(iv)	other	60%
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%
1.03.22.01G	(c)	Taxi-cars	20%
1.03.22.01H	(d)	For other use	60%
	1.03.23.01	- Other vehicles, used:	
1.03.23.01A-B	(a)	For use as motor vehicle for hire	30% but not less than Lm2000 per vehicle
1.03.23.01A	(i)	chauffeur driven vehicles	30% but not less than Lm2000 per vehicle
1.03.23.01B1	(ii)	self-drive vehicles intended for short term hire	30% but not less than Lm2000 per vehicle
1.03.23.01B2	(iii)	self-drive vehicles intended for long term hire	60% but not less than Lm2770 per vehicle
1.03.23.01L	(iv)	other	60% but not less than Lm2770 per vehicle

<i>H.S Code Number</i>	<i>VERA Code Number</i>	<i>Goods</i>	<i>Rate of Tax</i>
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 Lm2380 per vehicle
1.03.23.01G	(c)	Taxi-cars	20%
1.03.23.01H	(d)	For other use	60% but not less than Lm2770 per vehicle
		(iv) of a cylinder capacity exceeding 1800cc but not exceeding 2000cc:	
1.03.30.01		- Chassis fitted with engine and cab	65%
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	65%
1.03.32.01		- Other vehicles, new:	
1.03.32.01A-B	(a)	For use as motor vehicle for hire	30%
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	65%
1.03.32.01L	(iv)	other	65%
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%
1.03.32.01G	(c)	Taxi-cars	20%
1.03.32.01H	(d)	For other use	65%
1.03.33.01		- Other vehicles, used:	
1.03.33.01A-B	(a)	For use as motor vehicle for hire	30% but not less than Lm2000 per vehicle
1.03.33.01A	(i)	chauffeur driven vehicles	30% but not less than Lm2000 per vehicle

A 1002

<i>H.S Code Number</i>	<i>VERA Code Number</i>	<i>Goods</i>	<i>Rate of Tax</i>
	1.03.33.01B1	(ii) self-drive vehicles intended for short term hire	30% but not less than Lm2000 per vehicle
	1.03.33.01B2	(iii) self-drive vehicles intended for long term hire	65% but not less than Lm3000 per vehicle
	1.03.33.01L	(iv) other	65% but not less than Lm3000 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 Lm2380 per vehicle
	1.03.33.01G	(c) Taxi-cars	20%
	1.03.33.01H	(d) For other use	65% but not less than Lm3000 per vehicle
		(v) of a cylinder capacity exceeding 2000cc:	
	1.03.40.01	- Chassis fitted with engine and cab	75%
	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	75%
	1.03.42.01	- Other vehicles, new:	
	1.03.42.01A-B	(a) For use as motor vehicle for hire	30%
	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	75%
	1.03.42.01L	(iv) other	75%
	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%
	1.03.42.01G	(c) Taxi cars	20%

<i>H.S Code Number</i>	<i>VERA Code Number</i>	<i>Goods</i>	<i>Rate of Tax</i>
	1.03.42.01H	(d) For other use	75%
	1.03.43.01	- Other vehicles, used:	
	1.03.43.01A-B	(a) For use as motor vehicle for hire	30% but not less than Lm4000 per vehicle
	1.03.43.01A	(i) chauffeur driven vehicles	30% but not less than Lm4000 per vehicle
	1.03.43.01B1	(ii) self-drive vehicles intended for short term hire	30% but not less than Lm4000 per vehicle
	1.03.43.01B2	(iii) self-drive vehicles intended for long term hire	75% but not less than Lm7000 per vehicle
	1.03.43.01L	(iv) other	75% but not less than Lm7000 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 Lm4825 per vehicle
	1.03.43.01G	(c) Taxi-cars	20%
	1.03.43.01H	(d) For other use	75% but not less than Lm7000 per vehicle
		(C) Electric vehicles:	
	1.03.50.01	(i) battery electric vehicles	16.5%
	1.03.51.01	(ii) petrol (or diesel) electric hybrid vehicles	16.5%
		(D) Other:	
	1.03.60.01	- Chassis fitted with engine and cab	60%

A 1004

<i>H.S Code Number</i>	<i>VERA Code Number</i>	<i>Goods</i>	<i>Rate of Tax</i>
	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	60%
	1.03.63.01	- Other:	
	1.03.63.01A	--- New	60%
	1.03.63.01B	--- Other	60%
87.04		Motor Vehicles for the transport of goods	
		(A) Dumpers designed for off-highway use:	
	1.04.00.01	- Light Dumpers	31%
	1.04.01.01	- Other:	
	1.04.01.01A	--- Chassis fitted with engine and cab	57.5% but not less than Lm1480 per vehicle
	1.04.01.01B	--- Other	57.5% but not less than Lm1610 per vehicle
		(B) Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
		(i) g.v.w. not exceeding 5 tonnes:	
	1.04.02.01	- Chassis fitted with engine and cab	57.5% but not less than Lm1480 per vehicle
	1.04.03.01	- Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	57.5% but not less than Lm1480 per vehicle
	1.04.04.01	- Other:	
	1.04.04.01A	--- New	57.5%
	1.04.04.01B	--- Other	57.5% but not less than Lm1480 per vehicle
		(ii) g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:	

<i>H.S Code Number</i>	<i>VERA Code Number</i>	<i>Goods</i>	<i>Rate of Tax</i>
	1.04.05.01	Chassis fitted with engine and cab:	
	1.04.05.01A	(a) New	36%
	1.04.05.01B	(b) Other	57.5% but not less than Lm1480 per vehicle
	1.04.06.01	- Other:	
	1.04.06.01A	--- New	57.5%
	1.04.06.01B	--- Other	57.5% but not less than Lm2960 per vehicle
		(iii) g.v.w. exceeding 20 tonnes:	
	1.04.07.01	- Chassis fitted with engine and cab:	
	1.04.07.01A	(a) New	36%
	1.04.07.01B	(b) Other	57.5% but not less than Lm1890 per vehicle
	1.04.08.01	- Other:	
	1.04.08.01A	--- New	57.5%
	1.04.08.01B	--- Other	57.5% but not less than Lm3190 per vehicle
		(C) Other, with spark-ignition internal combustion piston engine:	
		(i) g.v.w. not exceeding 5 tonnes:	
	1.04.10.01	- Chassis fitted with engine and cab	57.5% but not less than Lm1480 per vehicle
	1.04.11.01	- Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	57.5% but not less than Lm1480 per vehicle
	1.04.12.01	- Other:	
	1.04.12.01A	--- New	57.5%

A 1006

<i>H.S Code Number</i>	<i>VERA Code Number</i>	<i>Goods</i>	<i>Rate of Tax</i>
	1.04.12.01B	- - - Other	57.5% but not less than Lm1480 per vehicle
		(ii) g.v.w. exceeding 5 tonnes:	
	1.04.13.01	- Chassis fitted with engine and cab:	
	1.04.13.01A	(a) New	36%
	1.04.13.01B	(b) Other	57.5% but not less than Lm1480 per vehicle
	1.04.14.01	- Other:	
	1.04.14.01A	- - - New	57.5%
	1.04.14.01B	- - - Other	57.5% but not less than Lm2960 per vehicle
		(D) Other:	
	1.04.20.01	- Chassis fitted with engine and cab	57.5%
	1.04.21.01	- Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	57.5%
	1.04.22.01	- Other:	
	1.04.22.01A	- - - New	57.5%
	1.04.22.01B	- - - Other	57.5% but not less than Lm3190 per vehicle

87.05

Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units):

1.05.00.01	(A)	Crane lorries	0%
1.05.10.01	(B)	Mobile drilling derricks	0%
1.05.20.01	(C)	Fire fighting vehicles	0%
1.05.30.01	(D)	Concrete-mixer lorries	0%
1.05.40.01	(E)	Other:	0%
1.05.40.01A	(i)	Breakdown lorries	0%
1.05.40.01B	(ii)	Concrete-pumping lorries	0%

<i>H.S Code Number</i>	<i>VERA Code Number</i>	<i>Goods</i>	<i>Rate of Tax</i>
	1.05.40.01C	(iii) Other	0%
87.06		Chassis fitted with engine, for the motor vehicles of H.S. headings Nos. 87.01 to 87.05:	
	1.06.00.01	(A) For tractors (other than tractors of H.S. heading 87.09)	The rates of tax applicable in categories (A) to (D) as per H.S. Code Number 87.01
	1.06.10.01	(B) For motor vehicles for the transport of ten or more persons, including the driver	The rates of tax applicable in categories (A) to (E) as per H.S. Code Number 87.02
	1.06.20.01	(C) For motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars	The rates of tax applicable in categories (A) to (C) as per H.S. Code Number 87.03
	1.06.30.01	(D) For motor vehicles for the transport of goods	The rates of tax applicable in categories (A) to (D) as per H.S. Code Number 87.04

A 1008

<i>H.S Code Number</i>	<i>VERA Code Number</i>	<i>Goods</i>	<i>Rate of Tax</i>
	1.06.40.01	(E) For special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units):	The rates of tax applicable in categories (A) to (E) as per H.S. Code Number 87.05
87.07		Bodies (including cabs), for the motor vehicles of H.S. headings Nos. 87.01 to 87.05:	
	1.07.00.01	(A) For tractors (other than tractors of H.S. heading 87.09)	The rates of tax applicable in categories (A) to (D) as per H.S. Code Number 87.01
	1.07.10.01	(B) For motor vehicles for the transport of ten or more persons, including the driver	The rates of tax applicable in categories (A) to (E) as per H.S. Code Number 87.02
	1.07.20.01	(C) For motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars	The rates of tax applicable in categories (A) to (C) as per H.S. Code Number 87.03

<i>H.S Code Number</i>	<i>VERA Code Number</i>	<i>Goods</i>	<i>Rate of Tax</i>
	1.07.30.01	(D) For motor vehicles for the transport of goods	The rates of tax applicable in categories (A) to (D) as per H.S. Code Number 87.04
	1.07.40.01	(E) Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units):	The rates of tax applicable in categories (A) to (E) as per H.S. Code Number 87.05
87.09	1.09.00.01	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods, tractors of the type used on railway station platforms, parts of the foregoing vehicles	0%
87.10	1.10.00.01	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	0%
87.11		Motor cycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars:	
	1.11.00.01	(A) With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50cc:	
	1.11.00.01A	(i) Cycles fitted with an auxiliary motor	28.5%
	1.11.00.01B	(ii) Other	28.5% but not less than Lm45 per vehicle
	1.11.01.01	(B) With reciprocating internal combustion piston engine of cylinder capacity exceeding 50cc but not exceeding 250cc:	
	1.11.01.01A	(i) Cycles fitted with an auxiliary motor	28.5%

A 1010

<i>H.S Code Number</i>	<i>VERA Code Number</i>	<i>Goods</i>	<i>Rate of Tax</i>
	1.11.01.01B	(ii) Other:	
	1.11.01.01B1	- With cylinder capacity exceeding 50cc but not exceeding 125cc	28.5% but not less than Lm85 per vehicle
	1.11.01.01B2	- With cylinder capacity exceeding 125cc but not exceeding 250cc	42% but not less than Lm195 per vehicle
	1.11.02.01	(C) With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250cc but not exceeding 500cc	42% but not less than Lm230 per vehicle
	1.11.03.01	(D) With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500cc but not exceeding 800cc	42% but not less than Lm300 per vehicle
	1.11.04.01	(E) With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800cc	42% but not less than Lm630 per vehicle
	1.11.05.01	(F) Battery electric motorcycles	6.5%
	1.11.06.01	(G) Other	42%
87.13	1.13.00.01	Invalid carriages, whether or not motorised or otherwise mechanically propelled	0%
87.14		Parts and accessories of vehicles of H.S. headings numbers 87.11 to 87.13:	

<i>H.S Code Number</i>	<i>VERA Code Number</i>	<i>Goods</i>	<i>Rate of Tax</i>
	1.14.01.01	(A) Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	The rates of tax applicable in categories (A) to (F) as per H.S. Code Number 87.11
	1.14.02.01	(B) Invalid carriages, whether or not motorised or otherwise mechanically propelled	The rates of tax applicable in H.S. Code Number 87.13".

18. In article 8 of the principal Act for the words "provisionally classified under the First or under the Second Schedule to this Act" there shall be substituted the words "provisionally classified under the First, the Second or the Third Schedule".

Amendment of article 8 of the principal Act.

19. Immediately after the Second Schedule to the principal Act there shall be added the following new Schedule:

Addition of Third Schedule to the principal Act.

"THIRD SCHEDULE**Registration tax for vehicles registered for leasing purposes during period 1st January, 1998 to 31st December, 2000**

87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars:		
	Vehicles with spark/compression-ignition internal combustion engine:		
3.03.03.01L	(i)	of a cylinder capacity not exceeding 1300cc	10.25%
3.03.12.01L	(ii)	of a cylinder capacity exceeding 1300cc but not exceeding 1500cc	11.5%
3.03.22.01L	(iii)	of a cylinder capacity exceeding 1500cc but not exceeding 1800cc	15%
3.03.32.01L	(iv)	of a cylinder capacity exceeding 1800cc but not exceeding 2000cc	17.5%
3.03.42.01L	(ii)	of a cylinder capacity exceeding 2000cc	22.5%

The above rates are payable by the lessees of those motor vehicles which were registered for leasing purposes during the period 1st January, 1998 to 31st December, 2000, before the renewal of the road licences of the said motor vehicles expiring during the years 2001 and 2002."

PART III

Income Tax
Act, Cap. 123.

20. (1) This Part amends the Income Tax Act and it shall be read and construed as one with the Income Tax 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 this article and of articles 21, 22, 25 and 28 shall be deemed to have come into force on 1st January, 2001 and shall apply with respect to any year of assessment commencing on or after 1st January, 2002;

(b) the other provisions of this Part shall come into force and shall have effect on and with effect from such date or dates as the Minister responsible for finance may by order establish, and different dates may be so established for different provisions and different purposes thereof.

21. In the definition of "International Trading Company" in sub-article (1) of article 2 of the principal Act, immediately after the words "exclusively with non-residents;" there shall be added the following :

Amendment of article 2 of the principal Act.

"and

(e) the provision of management, administration or other services to collective investment schemes resident in Malta where such schemes are marketed exclusively outside Malta and are licensed or exempt from licensing under the Investment Services Act;"

22. For paragraph (b) of subarticle (1) of article 4 of the principal Act there shall be substituted the following:

Amendment of article 4 of the principal Act.

"(b) gains or profits from any employment or office, including, the value of any benefit provided by reason of any employment or office; and -

(i) for the purpose of this paragraph the Minister responsible for finance may by regulations prescribe the circumstances in which a person shall be treated as receiving a benefit from another person provided by reason of an employment or office and the value of any such benefit;

(ii) where in terms of the said regulations a person is treated as receiving a benefit provided by virtue of an employment or office after the termination thereof and that benefit has the nature of a pension the benefit shall be treated as a pension and the value determined in accordance with the said regulations shall constitute income chargeable to tax under paragraph (d) of this subarticle."

23. For paragraphs (b) and (c) of sub-article (6) of article 5 of the principal Act there shall be substituted the following:

Amendment of article 5 of the principal Act.

"(b) transfer of securities listed on the Malta Stock Exchange, other than securities in a collective investment scheme;

(c) transfer of securities listed on the Malta Stock Exchange being securities in a collective investment scheme held in a prescribed fund as defined in paragraph (b) of article 41A of this Act;

(d) transfer of units and such like instruments relating to linked long term business of insurance where the benefits are wholly determined by reference to the value of, or income from, securities to which either paragraph (b) or (c) of this sub-article applies;

(e) property transferred in the circumstances listed in paragraphs (e) and (f) of subarticle (5) of this article."

Amendment of article 12 of the principal Act.

24. For paragraph (s) of sub-article (1) of article 12 of the principal Act there shall be substituted the following:

"(s) the income of a collective investment scheme other than investment income to which paragraph (a) of article 41A of this Act refers:"

Amendment of article 14 of the principal Act.

25. Subarticles (3) and (4) of article 14 of the principal Act shall be deleted.

Amendment of article 41 of the principal Act.

26. Paragraph (a) of article 41 of the principal Act shall be amended as follows:

(a) for sub-paragraph (v) thereof there shall be substituted the following:

"(v) (1) capital gains arising on the disposal of shares or units in a collective investment scheme where the collective investment scheme redeems, liquidates or cancels such shares or units, such capital gains to be calculated by reference to the price at which the shares or units were allotted or issued by the collective investment scheme or to a value determined in such manner and on the basis of such criteria as may be prescribed:

Provided that this item shall not apply to:

(i) capital gains arising on the disposal of shares or units held in a prescribed fund of a collective investment scheme; and

(ii) capital gains arising on the disposal of shares or units held in a fund of a collective investment scheme that is not resident in Malta if such a fund is not a prescribed fund and the disposal is not made through the services of an authorised financial intermediary;

(2) capital gains arising on the surrender or maturity of units and such like instruments relating to linked long term business of insurance where the benefits are wholly

determined by reference to the value of units or shares in, or income derived from, collective investment schemes:

Provided that in calculating such capital gains -

(i) no account shall be taken of any part of the said benefits that is determined by reference to the value of units or shares in collective investment schemes that are held in prescribed funds;

(ii) the cost of acquisition shall be calculated by reference to the total amount of premiums paid in relation to the linked portion of the contract of insurance or to a value determined in such manner and on the basis of such criteria as may be prescribed;";

(b) immediately after sub-paragraph (v) thereof there shall be added the following:

"(vi) profits distributed by a collective investment scheme that is not resident in Malta that are paid through the services of an authorised financial intermediary out of profits that had been allocated in that collective investment scheme to a fund that is not a prescribed fund;".

27. Immediately after article 41 of the principal Act there shall be added the following:

Addition of new articles 41A and 41B to the principal Act.

"Investment income of collective investment schemes.

41A. For the purposes of the investment income provisions and notwithstanding anything to the contrary contained therein:

(a) when any income referred to in paragraph (a) of article 41 of this Act is paid to a collective investment scheme it shall be treated as investment income only to the extent that -

(i) it falls to be accounted for by that collective investment scheme as profits of a prescribed fund; and

(ii) it is not paid by another collective investment scheme;

(b) "prescribed fund" means a collective investment scheme or, in the case of a collective investment scheme divided into sub-funds, a sub-fund of that scheme, that satisfies such conditions as may be prescribed for the purpose of this definition;

(c) "payor" includes an authorised financial intermediary and all the obligations of a payor shall apply to such an intermediary with respect to all payments of investment income effected through his services;

(d) "authorised financial intermediary" means a person holding an investment services licence issued under the Investment Services Act who is registered with the Commissioner and who satisfies such other conditions as may be prescribed;

(e) "recipient" includes a collective investment scheme resident in Malta;

(f) a payor shall deduct tax from every payment of investment income referred to in paragraph (a) hereof at the rate of fifteen cents on every lira of such payment or at such other rate or rates, not being more than the said rate and not less than ten cents on every lira of the said payment, as may be prescribed;

(g) a collective investment scheme shall not have the right to elect to be paid investment income without deduction of tax being made;

(h) in no case shall a refund be made to a collective investment scheme in respect of tax withheld in accordance with the provisions of this article from investment income paid to that collective investment scheme.

Powers of the
Minister.

41B. The Minister may make regulations determining how the investment income provisions shall apply in relation to particular types or categories of securities, making such modifications to the operation thereof as he may deem necessary in respect of particular types or categories of securities, and prescribing any matter that may be prescribed in accordance with any of the said provisions."

28. For article 82 of the principal Act there shall be substituted the following:

Substitution of article 82 of the principal Act.

"**82.** The provisions concerning unilateral relief shall, when applied to a company and where the income under article 80 of this Act includes a dividend, have effect so that tax not chargeable directly or by deduction in respect of the dividend shall be deemed to fall under the provisions of paragraph (b) of article 80 of this Act and shall be taken into account in computing the credit to be given against income tax in respect of the dividend."

PART IV

29. This Part amends the Income Tax Management Act and it shall be read and construed as one with the Income Tax Management Act hereinafter in this Part referred to as "the principal Act".

Income Tax Management Act, Cap. 372.

30. Article 3 of the principal Act shall be amended as follows:

Amendment of article 3 of the principal Act.

(a) the present provision shall be renumbered as subarticle (1) thereof;

(b) immediately after subarticle (1) thereof as renumbered there shall be added the following:

"(2) The Commissioner may appoint any person who in his opinion has the necessary qualifications to assist him in determining the value of any movable or immovable property for any of the purposes of the Income Tax Acts and such person shall, during the term of his appointment, be deemed to be an officer employed in the administration of the Income Tax Acts and serving in the Commissioner's department."

31. In subarticle (1) of article 20 of the principal Act after the words "production and transport" there shall be added the words "and shall have full and free access to any property or other asset whose value is required to be determined for any of the purposes of the Income Tax Acts to the extent that such access is likely to assist him in determining the said value".

Amendment of article 20 of the principal Act.

PART V

32. The Financial Laws (Amendment) Act, 1997 shall be amended as follows:

Consequential amendment. Act IX of 1997.

(a) in sub-paragraph (iv) of paragraph (b) of article 2 thereof for the words "immediately after sub-paragraph (v)" there shall be

substituted the words "immediately after sub-paragraph (vi)" and the new sub-paragraph (vi) added by the said sub-paragraph (iv) shall be renumbered as sub-paragraph (vii);

(b) paragraph (c) of article 2 thereof shall be deleted.

PART VI

Industrial
Development
(Amendment)
Act, 2001, Act
IV of 2001.

33. (1) This Part amends the Industrial Development (Amendment) Act, 2001, and it shall be read and construed as one with the Industrial Development (Amendment) Act, 2001, hereinafter in this Part referred to as "the principal Act".

(2) The provisions of this Part shall come into force on the respective date of the coming into force of article 23 of the principal Act and of paragraph 8 of the Schedule to the principal Act.

Amendment of
the Maltese text
of article 23 of
the principal
Act.

34. In the Maltese text of article 23 of the principal Act, for the numbering "(8)" of the new subarticle there shall be substituted the numbering "(4)".

Amendment of
the Maltese text
of the Schedule
to the principal
Act.

35. In the Maltese text of paragraph 8 of the Schedule to the principal Act, in the Second Column relative to the Duty on Documents and Transfers Act, Cap. 364 in the First Column, immediately after the words "dan il-proviso li ġej:" there shall be added the following:

"Iżda ma ghandu jithallas ebda dazju fuq iċ-ċessjoni ta' xi kreditu jew jedd iehor li għalihom jirreferi dan l-artikolu meta dik iċ-ċessjoni ssir minn intrapriża żghira jew ta' daqs medju, kif imfisser fl-Att dwar il-Promozzjoni ta' Negozji, lil xi bank jew istituzzjoni finanzjarja li jkollhom liċenza."

Passed by the House of Representatives at Sitting No. 505 of the 27th February, 2001.

ANTON TABONE
Speaker

RICHARD J. CAUCHI
Clerk to the House of Representatives