

**MALTA**

**ATT Nru. X ta' l-1995**

ATT maħruġ b'ligi mill-Parlament ta' Malta.

**ATT biex jemenda l-Att dwar id-Dazji tas-Sisa fuq is-Sigaretti maħdumin bil-Makna, Kap. 57.**

**ACT No. X of 1995**

AN ACT enacted by the Parliament of Malta.

**AN ACT to amend the Machine-made Cigarettes (Excise Duty) Act, Cap. 57.**

Naghti l-kunsens tieghi.

(L.S.)

JIMMY FARRUGIA  
Agent President

9 ta' Mejju, 1995

**ATT Nru. X ta' l-1995**

*ATT biex ikompli jemenda l-Att dwar id-Dazji tas-Sisa fuq is-Sigaretti maħdumin bil-Makna, Kap. 57.*

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. (1) Dan l-Att jista' jissejjaħ l-Att ta' l-1995 li jemenda l-Att dwar id-Dazju tas-Sisa fuq is-Sigaretti maħdumin bil-Makna, u għandu jinqara u jiftiehem haġa waħda ma' l-Att dwar id-Dazju tas-Sisa fuq is-Sigaretti maħdumin bil-Makna, hawnhekk iżjed 'il quddiem imsejjaħ "l-Att prinċipali".

Titolu fil-qosor  
u bidu fis-seħh.

Kap. 57.

(2) Dan l-Att għandu jitqies li beda fis-seħh fit-23 ta' Novembru, 1994.

2. Minflok is-subartikolu (1) ta' l-artikolu 3 ta' l-Att prinċipali għandu jidhol dan li ġej:

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

“(1) Il-Kontrollur tad-Dwana għandu, fl-isem tal-Gvern, jitlob u jiġbor, fuq kull kwantita ta' sigaretti, f'numru ta' mhux iżjed minn għaxra, maħdumin f'Malta, l-iżjed bil-makna, b'tabakk li fuqu ġie mħallas id-dazju ta' importazzjoni, importat f'weraq jew fi zkuk imqatta' jew mibrum jew li xort'ohra jkun jonqsu xi proċess iehor ta' xogħol sabiex ikun jista' jinħadem f'sigaretti, id-dazju bir-rati murija hawn taht:

(a) fuq sigaretti li t-tul kollu tagħhom mhux iktar minn  
75mm ..... 10c5

(b) fuq sigaretti li t-tul kollu tagħhom huwa aktar minn  
75mm ..... 12c0.”.

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

3. Minflok is-subartikolu (1) ta' l-artikolu 5 ta' l-Att prinċipali, għandu jidhol dan li ġej:

“(1) Dan il-ħlas għandu jintwera billi titwahhal ma' kull pakkett, kaxxa, kaxxa tal-kartun jew reċipjent ieħor, faxxa jew bolla ta' ammont ikkalkulat bir-rata rispettiva speċifikata fis-subartiklu (1) ta' l-artikolu 3 ta' dan l-Att, għal kull kwantità ta' sigaretti f'numru ta' mhux iżjed minn għaxra f'kull pakkett, kaxxa, kaxxa tal-kartun jew reċipjent ieħor.”.

---

Mghoddi mill-Kamra tad-Deputati fis-Seduta Nru. 417 tat-3 ta' Mejju, 1995.

RICHARD J. CAUCHI  
*Skrivan tal-Kamra tad-Deputati*

LAWRENCE GONZI  
*Speaker*

I assent.

(L.S.)

JIMMY FARRUGIA  
Acting President

9th May, 1995

**ACT No. X of 1995**

*AN ACT further to amend the Machine-made Cigarettes (Excise Duty) Act, Cap. 57.*

BE IT ENACTED by the President, by and with the advice and consent of the House of Representatives, in this present Parliament assembled, and by the authority of the same, as follows:—

1. (1) This Act may be cited as the Machine-made Cigarettes (Excise Duty) (Amendment) Act, 1995, and shall be read and construed as one with the Machine-made Cigarettes (Excise Duty) Act, hereinafter referred to as “the principal Act”.

Short title and commencement.  
Cap. 57.

(2) This Act shall be deemed to have come into force on the 23rd November, 1994.

2. For subsection (1) of section 3 of the principal Act, there shall be substituted the following:

Amendment of section 3 of the principal Act.

“(1) There shall be charged and levied by the Comptroller of Customs on account of the Government, in respect of every quantity of cigarettes not exceeding ten in number, manufactured in Malta, principally by machinery, from tobacco on which import duty has been paid, imported either in leaf or in stalks cut or rolled or otherwise requiring some further process of manufacture for the purpose of being made into cigarettes, the duty at the rates shown hereunder:

(a) in respect of cigarettes of an overall length not exceeding 75mm ..... 10c5

(b) in respect of cigarettes of an overall length exceeding 75mm ..... 12c0.”.

Amendment of  
section 5 of  
the principal  
Act.

3. For subsection (1) of section 5 of the principal Act, there shall be substituted the following:

“(1) Such payment shall be indicated by affixing to every packet, box, carton or other container, a band or stamp of a denomination reckoned at the respective rate specified in subsection (1) of section 3 hereof, in respect of every quantity of cigarettes not exceeding ten in every such packet, box, carton or other container.”.

---

Passed by the House of Representatives at Sitting No. 417 of 3rd May, 1995.

RICHARD J. CAUCHI  
*Clerk to the House of Representatives*

LAWRENCE GONZI  
*Speaker*

