

## Nru 24

25. 10. 2022

### MALTA

#### KAMRA TAD-DEPUTATI

#### HOUSE OF REPRESENTATIVES

ABBOZZ ta' Liġi mressaq mill-Onorevoli Clyde Caruana, M.P., Ministru għall-Finanzi u x-Xogħol, u moqri għall-Ewwel darba fis-Seduta tal-24 ta' Ottubru 2022.

A BILL introduced by the Honourable Clyde Caruana, M.P., Minister for Finance and Employment, and read the First time at the Sitting of the 24th October 2022.

**ATT sabiex jimplimenta Mizuri tal-Estimi għas-Sena Finanzjarja 2023 u mizuri amministrattivi oħra.**

**AN ACT to implement Budget Measures for the Financial Year 2023 and other administrative measures.**

RAYMOND SCICLUNA  
Skrivan tal-Kamra tad-Deputati

RAYMOND SCICLUNA  
Clerk of the House of Representatives



**ABBOZZ TA' LIĠI**  
**msejjah**

*ATT sabiex jimplimenta Miżuri tal-Estimi għas-Sena Finanzjarja 2023 u miżuri amministrattivi oħra.*

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

**ARRANĠAMENT TAL-ATT**

		Artikoli
Taqsima I	Preliminari	2 - 5
Taqsima II	Emendi għall-Ordinanza tad-Dwana. Kap. 37.	6 - 15
Taqsima III	Emendi għall-Att dwar it-Taxxa fuq l- <i>Income</i> . Kap. 123.	16 - 17
Taqsima IV	Emendi għall-Att dwar is-Sigurtà Soċjali. Kap. 318.	18 - 26
Taqsima V	Emendi għall-Att dwar ir-Registrazzjoni u l-Liċenzjar ta' Vetturi bil-Mutur. Kap. 368.	27 - 30
Taqsima VI	Emendi għall-Att dwar l-Amministrazzjoni tat-Taxxa. Kap. 372.	31 - 34
Taqsima VII	Emendi għall-Att dwar Dazju tas-Sisa. Kap. 382.	35 - 46
Taqsima VIII	Emendi għall-Att dwar Taxxa fuq il-Valur Miżjud. Kap. 406.	47 - 49
Taqsima IX	Emendi għal-Legizlazzjoni Sussidjarja.	50 - 53

**1.** It-titolu fil-qosor ta' dan l-Att hu l-Att tal-2022 li jimplimenta Titolu fil-qosor. Miżuri tal-Estimi.

C 474

**TAQSIMA I  
PRELIMINARI**

- Bidu fis-seħħ ta' din it-Taqsima.
2. Id-dispożizzjonijiet ta' din it-Taqsima għandhom jitqiesu li ġew fis-seħħ fl-1 ta' Jannar, 2023.
- Tifsir.  
Kap. 601.
3. Għall-finijiet ta' din it-Taqsima, "dħul" għandha l-istess tifsira bħal dik assenjata lilha fl-artikolu 2 tal-Att dwar il-Ġestjoni tal-Finanzi Pubbliċi, imma ma tinkludix dħul li jkun ġej minn self.
- Awtorità li jingabar self.
4. (1) Bla ħsara għad-dispożizzjonijiet ta' dan l-Att, il-Gvern ta' Malta jista' jiġbor, b'self, somma ta' flus ta' mhux iżjed minn biljun u sitt mitt miljun euro (€1,600,000,000).
- Kap. 575.
- (2) Għall-fini li jingabar dak is-self hawn qabel imsemmi, il-Ministru responsabbli għall-Finanzi u x-Xogħol hu b'dan awtorizzat li jiġbor dak is-self taħt id-dispożizzjonijiet tal-Att dwar Self tal-Gvern u l-Amministrazzjoni tad-Dejn Pubbliku, b'dawk il-pattijiet u kondizzjonijiet hekk kif l-istess Ministru jista' japprova.
- Skop.
5. Kwalunkwe flejjes imselffin taħt l-awtorità ta' din it-Taqsima għandhom ikunu approprijati u applikati għall-iskop li:
- (a) jithallsu l-ispejjeż li jeċċedu d-dħul li jsir fil-Fond Konsolidat matul is-sena 2023; u
- (b) jiġu mifdija stocks registrati u strument ta' dejn li għandhom jiġu mifdija matul is-sena 2023; u
- (c) jsiru kontribuzzjonijiet fil-fondi ta' ammortizzament; u
- (d) jiġu effettwati bidliet fil-portfolio fir-rigward ta' ammonti li jingabru permezz ta' Bills tat-Teżor, ammonti miġbura permezz ta' Stocks tal-Gvern, u rigward self li jingabar minn barra minn Malta hekk kif u meta dan ikun meħtieġ b'konformità mal-politika tal-Gvern dwar l-immanigġar tad-dejn.

**TAQSIMA II  
EMENDI GHALL-ORDINANZA TAD-DWANA**

- Emendi għall-Ordinanza tad-Dwana.  
Kap. 37.
6. Din it-Taqsima temenda l-Ordinanza tad-Dwana u għandha tinqara u tintfiehmed haġa waħda mal-Ordinanza tad-Dwana, hawn iżjed 'il quddiem f'din it-Taqsima msejha "l-Ordinanza".
- Emenda tal-artikolu 8Ċ tal-Ordinanza.
7. Is-subartikolu (2) tal-artikolu 8Ċ tal-Ordinanza għandu jiġi

sostitwit b'dan is-subartikolu ġdid li ġej:

Kap. 337. "(2) Għall-finijiet ta' dan l-artikolu u tal-artikoli 8A, 8B u 8D il-kelma "container" tfisser l-istess bħat-tifsira mogħti lilha fl-artikolu 20 tal-Att dwar id-Dazji ta' Importazzjoni, u tinkludi wkoll vettura tat-triq kummerċjali kif hemmhekk imfisser."

8. Minnufih wara l-artikolu 8Ċ tal-Ordinanza, għandu jiġi miżjud dan l-artikolu ġdid li ġej: Żieda ta' artikolu 8D ġdid fl-Ordinanza.

"Eżami ta' container dikjarat vojjt. 8D. Minkejja d-dispożizzjonijiet ta' din l-Ordinanza, il-Kummissarju jista', meta jidhirlu xieraq, jeżamina container li kien dikjarat li hu vojjt."

9. L-artikolu 63 tal-Ordinanza għandu jiġi emendat b'dan li ġej: Emenda tal-artikolu 63 tal-Ordinanza.

(a) fil-paragrafu (ċ) tas-subartikolu (1) tiegħu, il-kliem "tal-artikolu 62(m)" għandhom jiġu sostitwiti bil-kliem "tal-artikolu 62(m) u tal-artikolu 62A"; u

(b) fil-paragrafu (b) tas-subartikolu (2) tiegħu, il-kliem "Mingħajr preġudizzju għas-subartikolu (6)" għandhom jiġu sostitwiti bil-kliem "Mingħajr preġudizzju għas-subartikolu (5)".

10. Minnufih wara l-artikolu 64 tal-Ordinanza għandu jiġi miżjud dan l-artikolu ġdid li ġej: Żieda ta' artikolu 64A ġdid fl-Ordinanza.

"Dazju u taxxi fuq oġġett konfiskat m'għandhomx jingabru. 64A. Meta ssehh konfiska ta' oġġett taht xi artikolu ta' din l-Ordinanza jew taht xi liġi oħra doganali, id-dazju u taxxi dovuti fuq l-oġġett konfiskat m'għandhomx jingabru."

11. Is-subartikoli (1), (2) u (3) tal-artikolu 68 tal-Ordinanza għandhom jiġu sostitwiti b'dawn is-subartikoli ġodda li ġejjin: Emenda tal-artikolu 68 tal-Ordinanza.

"(1) Il-bċejjeċ tal-baħar, il-vetturi, mezzi oħra ta' ġarr kollha u kull haġa li tista' żżomm fiha oġġetti oħra, flimkien maż-żwiemel jew annimali u hwejjeġ oħra li jkun sar xjentement użu minnhom fl-importazzjoni, fl-iżbark, fit-twarrib, fit-tiżmim, fil-ħabi, jew fil-ġarr ta' kwalunkwe oġġetti li d-dazju tagħhom ma jkunx imħallas jew oġġetti oħra li jkunu, taht din l-Ordinanza, soġġetti għal konfiska għandhom jiġu kkonfiskati:

Iżda, l-ebda biċċa tal-baħar ma għandha tkun soġġetta għal konfiska taht id-dispożizzjonijiet ta' dan l-artikolu, jekk dik il-biċċa tal-baħar ma tkunx ta' purtata inqas minn mitejn u ħamsin (250) tunnellata.

(2) (a) Fir-rigward ta' kwalunkwe bċejjeċ tal-baħar ta' purtata ta' mitejn u ħamsin (250) tunnellata jew iżjed, il-Kummissarju, fi kwalunkwe każ li fih, fil-fehma tiegħu, xi ufficjal responsabbli ta' dak il-biċċa tal-baħar ikun, b'għemil jew bi traskuraġni, imdahħal fil-fatt, jista' jipproċedi bil-mod kif jingħad fl-artikolu 66, u bla ħsara ta' kwalunkwe appell kif imsemmi f'dak l-artikolu, għall-kundanna ta' dik il-biċċa tal-baħar ta' dik is-somma msemmija fil-paragrafu (b). Għal dan il-għan, il-Kummissarju jista' jitlob, fil-każ ta' kwalunkwe biċċa tal-baħar imsemmija f'dan is-subartikolu, li tiġi mqieghda f'idejh din is-somma b'kawtela tad-deċiżjoni li 'l quddiem tagħti l-qorti, u fin-nuqqas ta' ħlas ta' dan id-depożitu, il-Kummissarju jista' jzomm din il-biċċa tal-baħar.

(b) Is-somma msemmija fil-paragrafu (a) għandha tkun ta':

(i) nofs miljun euro (€500,000) għall-bċejjeċ tal-baħar ta' purtata ta' bejn mitejn u ħamsin (250) u disat elef, disa' mija u disgħa u disgħin (9,999) tunnellata;

(ii) sitt mitt elf euro (€600,000) għall-bċejjeċ tal-baħar ta' purtata ta' bejn għaxart elef (10,000) u dsatax-il elf, disa' mija u disgħa u disgħin (19,999) tunnellata;

(iii) seba' mitt elf euro (€700,000) għall-bċejjeċ tal-baħar ta' purtata bejn għoxrin elf (20,000) u disgħa u għoxrin elf, disa' mija u disgħa u disgħin (29,999) tunnellata;

(iv) tmien mitt elf euro (€800,000) għall-bċejjeċ tal-baħar ta' purtata bejn tletin elf (30,000) u disgħa u tletin elf, disa' mija u disgħa u disgħin (39,999) tunnellata;

(v) disa' mitt elf euro (€900,000) għall-bċejjeċ tal-baħar ta' purtata bejn erbgħin elf (40,000) u disgħa u erbgħin elf, disa' mija u disgħa u disgħin (49,999) tunnellata;

(vi) miljun euro (€1,000,000) għall-bċejjeċ tal-baħar ta' purtata bejn ħamsin elf (50,000) u disgħa u ħamsin elf, disa' mija u disgħa u disgħin (59,999) tunnellata;

(vii) miljun, mitt elf euro (€1,100,000) għall-bçeġġeċ tal-baħar ta' purtata bejn sittin elf (60,000) u disgħa u sittin elf, disa' mija u disgħa u disgħin (69,999) tunnellata;

(viii) miljun, mitejn elf euro (€1,200,000) għall-bçeġġeċ tal-baħar ta' purtata bejn sebgħin elf (70,000) u disgħa u sebgħin elf, disa' mija u disgħa u disgħin (79,999) tunnellata; jew;

(ix) miljun, tliet mitt elf euro (€1,300,000) għall-bçeġġeċ tal-baħar ta' purtata ta' tmenin elf (80,000) tunnellata jew iktar.

(3) M'għandu jkun hemm l-ebda jedd ta' azzjoni kontra l-Kummissarju għal danni ikkaġunati bil-ħlas tad-depożitu jew biż-żamma ta' kwalunkwe biċċa tal-baħar, vettura, kwalunkwe mezz ieħor ta' ġarr, kwalunkwe haġa li tista' żżomm fiha oġġetti oħra, iż-żiemel, annimal u kwalunkwe ħwejjeġ oħra li jkun sar xjentement użu minnhom fl-importazzjoni, fl-iżbark, fit-twarrib, fit-tiżmim, fil-ħabi, jew fil-ġarr ta' kwalunkwe oġġetti li d-dazju tagħhom ma jkunx imħallas jew oġġetti oħra li jkunu, taħt din l-Ordinanza, soġġetti għal konfiska."

**12.** Is-subartikolu (1) tal-artikolu 69 tal-Ordinanza għandu jiġi sostitwit b'dan is-subartikolu ġdid li ġej:

Emenda tal-artikolu 69 tal-Ordinanza.

"(1) Kull bastiment, oġġett, vettur, mezz ieħor ta' ġarr u kwalunkwe haġa li tista' żżomm fiha oġġetti oħra, flimkien maż-żwiemel jew annimali jew ħwejjeġ oħra kollha soġġetti għal konfiska, jistgħu jiġu maqbuda fi kwalunkwe lok, sew fuq l-art jew fuq il-baħar, minn kull ufficjal tad-Dwana jew tal-Pulizija, u dawk il-bastimenti, oġġetti, vetturi, mezzi oħra ta' ġarr u kwalunkwe haġa li żżomm fiha oġġetti oħra, flimkien maż-żwiemel u annimali u ħwejjeġ kollha oħra li jiġu hekk maqbuda, għandhom jitqiegħdu minnufih taħt is-sorveljanza tal-Kummissarju jew b'xi mod ieħor jitpoġġew f'qagħda sikura fejn il-Kummissarju jeżerċita kontroll."

**13.** L-artikolu 70 tal-Ordinanza għandu jiġi sostitwit b'dan l-

Sostituzzjoni tal-artikolu 70 tal-Ordinanza.

artikolu ġdid li ġejj:

"Setgħa ta' uffiċjali li jwaqqfu kwalunkwe mezz ta' garr, eċċ., u li jfittxu għal oġġetti.

70. (1) Kull uffiċjal tad-Dwana jew tal-Pulizija jista', fuq suspett raġonevoli, iwaqqaf u jeżamina kwalunkwe mezz ta' garr kif ukoll kwalunkwe haġa li tista' żżomm fiha oġġetti oħra, biex jaċċerta jekk hemmx kwalunkwe oġġetti ta' kuntrabandu go fiha. Fejn ma jinsabux oġġetti ta' kuntrabandu, dan l-uffiċjal ma għandux ikun soġġett għal ebda azzjoni jew prosekuzzjoni, għar-raġuni li jkun hekk waqqafhom u eżaminahom.

(2) Kull min ikun isuq jew imexxi dak il-mezz ta' garr, jew ikun responsabbli minn kwalunkwe haġa li tista' żżomm fiha oġġetti oħra u jirrifjuta li jieqaf jew ma jhallix isir dak l-eżami meta jiġi hekk mitlub, għandu jehel multa ta' mhux iżjed minn mitejn u tnejn u tletin euro u erbgha u disgħin ċenteżmu (€232.94)."

Sostituzzjoni tal-artikolu 72 tal-Ordinanza.

**14.** L-artikolu 72 tal-Ordinanza għandu jiġi sostitwit b'dan l-artikolu ġdid li ġejj:

"Proċedura meta jinżammu l-oġġetti.

72. (1) Kull meta jinżammu oġġetti taht din l-Ordinanza, l-uffiċjal li jagħmel iż-żamma għandu jagħti irċevuta ta' żamma tal-oġġetti lill-persuna mingħand min jittiehdu l-oġġetti jew inkella l-irċevuta ta' żamma tal-oġġetti għandha titwaħħal fil-post minn fejn inżammu l-oġġetti.

(2) Fejn fi żmien perjodu ta' disgħin (90) jum tax-xogħol minn meta ssir iż-żamma tal-oġġett il-Kummissarju jiddeċiedi li l-oġġett mhux soġġett għall-qbid jew ma jkunx ha deċiżjoni dwaru, il-Kummissarju għandu minnufih jirritorna lura l-oġġett miżmum lill-persuna minn għand min inżamm.

(3) Fejn il-Kummissarju jiddeċiedi li l-oġġett hu soġġett għall-qbid, għandu jagħti nota ta' qbid bir-raġuni tal-konfiska fi żmien disgħin (90) jum tax-xogħol minn meta ssir iż-żamma tal-oġġett lil kull persuna li, skont il-fehma tal-uffiċjal, kienet fiż-żmien li sar il-qbid is-sid jew is-sidien tal-oġġett miżmum, jekk dawn kienu magħrufa.

(4) In-nota ta' qbid għandha jkollha magħha kopja ta' dan l-artikolu u għandha titqies li tkun giet debitament mogħtija lill-persuna interessata:

(a) meta tiġi konsenjata lil dik il-persuna personalment, jekk magħrufa; jew



(b) meta tiġi indirizzata lil dik il-persuna u tintbagħat lilha bil-posta reġistrata jew tithalla fl-indirizz l-aħħar magħruf tar-residenza jew tal-post tan-negozju ta' dik il-persuna, jew fil-każ ta' korp korporattiv fl-uffiċċju reġistrat jew uffiċċju prinċipali ta' dak il-korp u f'dan il-każ id-data tan-nota ta' qbid għandha tkun id-data meta tasal il-posta reġistrata; jew

(c) fejn dik il-persuna ma jkollhiex indirizz magħruf f'Malta jew f'Għawdex, meta jiġi ppubblikat avviż fil-Gazzetta tal-Gvern li jiddikjara li dik in-nota ta' qbid inharget. Id-data tan-nota ta' qbid f'din iċ-ċirkostanza għandha tkun id-data tal-pubblikazzjoni tal-avviż fil-Gazzetta tal-Gvern.

(5) L-oġġetti maqbuda taħt din l-Ordinanza għandhom jitqiesu kkonfiskati bis-saħħa tal-liġi stess u jista' jsir minnhom skont il-liġi, kemm-il darba l-persuna li mingħandha l-oġġetti jkunu ġew maqbuda, jew sidhom, jew persuna awtorizzata minnu, fi żmien tletin (30) jum mid-data tan-nota ta' qbid, ma jagħtix avviż bil-miktub lill-Kummissarju, fejn hu jitlob lura l-oġġetti hekk maqbuda jew jindika li bi ħsiebu jitlobhom lura, u fi żmien tletin (30) jum minn dak l-avviż, ma jibdiex il-proċediment meħtieġ quddiem it-Tribunal għar-Revizjoni Amministrattiva permezz ta' rikors kontra l-Kummissarju, li għandu jkollu tletin (30) jum min-notifika biex iwieġeb. Fin-nuqqas ta' dan, il-jedd fuq dan l-oġġett għandu jitqies li ġie abbandunat. It-Tribunal għandu jisma' r-rikors b'mod spedit.

(6) Meta oġġett maqbud bis-saħħa ta' dan l-artikolu jkun bastiment jew biċċa tal-baħar jew ikun ta' xorta li tithassar jew li, fil-fehma tal-Kummissarju, tista' issofri telf sostanzjali fil-valur wara li jgħaddi ż-żmien minn fuqha, jew ikun annimal ħaj, dan l-istess oġġett jista', b'ordni tal-Kummissarju, jinbiegħ u l-prezz li jgħib jinżamm biex jagħmel tajjeb għal kwalunkwe jedd li jista' jintalab fuqu skont il-liġi u għall-fini ta' kwalunkwe proċedimenti li jsiru taħt din l-Ordinanza dwar oġġetti maqbuda, dak il-prezz għandu jirrappreżenta u jissostitwixxi l-oġġetti maqbuda imsemmija.

(7) Meta qbid magħmul skont dan l-artikolu jiġi kontestat skont is-subartikolu (5), il-Kummissarju jista', f'kull żmien, jekk jidhirlu li jkun hekk xieraq u minkejja li jkunu għadhom għaddejjin il-proċedimenti li fihom ikun qed jiġi kontestat il-qbid, jikkunsinna kwalunkwe oġġett maqbud lil kwalunkwe rikorrent hekk kif dan iħallas lill-Kummissarju dik is-somma li l-Kummissarju jidhirlu li tkun adegwata u li ma tkunx teċċedi dik li, fil-fehma tal-Kummissarju, tkun tirrappreżenta l-valur tal-oġġett, magħdud kwalunkwe dazju, levy jew taxxa imposta li jridu jithallsu fuqu u li ma jkunux thallsu, jew hekk kif dan jagħti lill-Kummissarju dik il-garanzija aċċettabbli għall-istess Kummissarju għall-ħlas ta' dik is-somma. Dik is-somma jew dik il-garanzija, skont il-każ, għandha tinżamm biex tagħmel tajjeb għal kwalunkwe pretensjoni li jista' jintalab dwarha skont il-liġi u għandha għall-fini ta' kwalunkwe proċedimenti meħuda taħt din l-Ordinanza dwar l-oġġetti maqbuda, tirrappreżenta u tissostitwixxi l-oġġetti maqbuda msemmija."

Zieda ta' artikolu 92 ġdid fl-Ordinanza.

**15.** Minnufih wara l-artikolu 91 tal-Ordinanza għandu jiġi miżjud dan l-artikolu ġdid li ġej:

"Prova ulterjuri.

92. Il-Kummissarju jista' jitlob dikjarazzjoni ġuramentata sabiex isservi ta' prova fin-nuqqas ta' dokumentazzjoni doganali iktar speċifika jew sabiex isservi ta' prova ulterjuri wara li tkun ingabet id-dokumentazzjoni kollha meħtieġa."

### TAQSIMA III

#### EMENDA GĦALL-ATT DWAR IT-TAXXA FUQ L-*INCOME*

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

**16.** Din it-Taqsima temenda l-Att dwar it-Taxxa fuq l-*Income* u għandha tinqara u tinftiehem haġa waħda mal-Att dwar it-Taxxa fuq l-*Income*, hawn iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".

Emenda tal-artikolu 27A tal-Att prinċipali.

**17.** L-artikolu 27A tal-Att prinċipali għandu jiġi emendat b'dan li ġej:

(a) il-kliem "kif għandha tiġi ttratta t-taxxa ta' kumpanniji u tal-membri tagħhom u ta' korpi jew persuni simili oħra għar-rigward ta' amalgamazzjonijiet u diviżjonijiet ta' kumpanniji, trasferiment ta' attiv bejn il-kumpanniji u skambju ta' azzjonijiet li jirrigwardaw kumpanniji" tiegħu għandhom jiġu sostitwiti bil-kliem "kif għandhom jiġu ttrattati għall-iskop tat-

taxxa trasferimenti magħmula minn jew lil kumpanniji u l-membri tagħhom u korpi jew persuni simili oħra għar-rigward ta' amalgamazzjonijiet u diviżjonijiet ta' kumpanniji, trasferiment ta' attiv bejn il-kumpanniji, riorganizzazzjoni u ristrutturazzjoni ta' kumpanniji, likwidazzjoni u likwidazzjoni parzjali ta' kumpanniji u skambju ta' azzjonijiet li jirrigwardaw kumpanniji"; u

(b) fil-paragrafu (ċ) tiegħu l-kliem "trasferiment ta' attiv" għandhom jiġu sostitwiti bil-kliem "trasferiment ta' attiv bejn il-kumpanniji".

#### **TAQSIMA IV EMENDI GĦALL-ATT DWAR IS-SIGURTÀ SOĊJALI**

**18.** Din it-Taqsima temenda l-Att dwar is-Sigurtà Soċjali u għandha tinqara u tinftiehem haġa waħda mal-Att dwar is-Sigurtà Soċjali, hawn iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".

Emendi għall-Att dwar is-Sigurtà Soċjali. Kap. 318.

**19.** L-artikolu 16 tal-Att prinċipali għandu jiġi emendat b'dan li ġej:

Emenda tal-artikolu 16 tal-Att prinċipali.

(a) fil-paragrafu (f) tas-subartikolu (2) tiegħu, il-kliem "sakemm jilhqqu l-età tal-irtirar tagħhom." għandhom jiġu sostitwiti bil-kliem "sakemm jilhqqu l-età tal-irtirar tagħhom;" u minnufih wara għandu jiġi miżjud dan il-paragrafu ġdid li ġej:

"(g) persuna li twieldet fl-1 ta' Jannar 1962 jew wara, li ma tkun wettqet l-ebda mpjieg bi qligħ bejn l-età ta' tmintax-il (18) sena u ta' tletin (30) sena u tipprova għas-sodisfazzjon tad-Direttur illi matul dak il-perjodu tkun irċeviet kura regolari minn psikjatra li jkun jew li kien konsulent impjegat mal-Gvern, is-somma totali ta' dawk il-kontribuzzjonijiet akkreditati li jistgħu jingħataw matul il-perjodu msemmi, ma għandhomx ikunu iżjed minn mija u erba' (104) kontribuzzjonijiet.";

(b) fis-subparagrafu (ii) tal-paragrafu (a) tas-subartikolu (3) tiegħu, il-kliem "20 kontribuzzjoni" għandhom jiġu sostitwiti bil-kliem "ħmistax-il (15) kontribuzzjoni"; u

(ċ) fil-paragrafu (a) tas-subartikolu (3) tiegħu, il-kliem "minħabba li għalkemm tissodisfa d-dispożizzjonijiet tal-artikolu 106(a), ma tissodisfax il-kondizzjonijiet tat-Taqsima IV tat-Tieni Skeda;" għandhom jiġu sostitwiti bil-kliem "minħabba li għalkemm tissodisfa d-dispożizzjonijiet tal-artikolu 106(a), ma tissodisfax il-kondizzjonijiet tat-Taqsima IV tat-Tieni Skeda:" u

C 482

minnufih wara għandu jiġi miżjud dan il-proviso ġdid li ġej:

"Iżda minkejja d-dispożizzjonijiet ta' dan is-subartikolu, b'effett mill-1 ta' Jannar 2023, persuna li tkun intitolata għal Allowance għal Carer jew Allowance Miżjuda għal Carer skont id-dispożizzjonijiet tal-artikolu 68 u li ma tissodisfax il-kriterji msemmija f'dan is-subartikolu, għandha jkollha d-dritt għal massimu ta' mitejn u tmien (208) kontribuzzjonijiet akkreditati;"

Emenda tal-artikolu 18 tal-Att prinċipali.

**20.** Fl-ewwel proviso għas-subartikolu (1) tal-artikolu 18 tal-Att prinċipali l-kliem "Iżda f'kull perjodu ta' inkapaċità għax-xogħol mhux interrott" għandhom jiġu sostitwiti bil-kliem "Iżda wkoll f'kull perjodu ta' inkapaċità għax-xogħol mhux interrott" u minnufih qabel dan il-proviso, kif emendat, minnufih wara l-kliem "l-età ta' 23 sena:" tas-subartikolu (1) tiegħu, għandu jiġi miżjud dan il-proviso ġdid li ġej:

"Iżda b'effett mill-1 ta' Jannar 2023 u bla ħsara għad-dispożizzjonijiet tal-artikolu 90, id-dispożizzjonijiet ta' dan l-artikolu għandhom japplikaw ukoll fil-każ ta' persuna armla li tirċievi Pensjoni taht it-Taqsima IV ta' dan l-Att, li qiegħda f'impjieg assigurabbli, u li għadha ma laħqitx l-età tal-pensjoni:"

Emenda tal-artikolu 28 tal-Att prinċipali.

**21.** Fl-ewwel proviso għas-subartikolu (1) tal-artikolu 28 tal-Att prinċipali l-kliem "minħabba fix-xogħol li tkun tagħmel." tiegħu għandhom jiġu sostitwiti bil-kliem "minħabba fix-xogħol li tkun tagħmel:" u minnufih wara, għandu jiġi miżjud dan il-proviso ġdid li ġej:

"Iżda wkoll b'effett mill-1 ta' Jannar 2023 u bla ħsara għad-dispożizzjonijiet tal-artikolu 90, id-dispożizzjonijiet ta' dan l-artikolu għandhom japplikaw ukoll fil-każ ta' persuna armla li tirċievi Pensjoni taht it-Taqsima IV ta' dan l-Att, li qiegħda f'impjieg assigurabbli, u li għadha ma laħqitx l-età tal-pensjoni:"

Emenda tal-artikolu 30 tal-Att prinċipali.

**22.** L-artikolu 30 tal-Att prinċipali għandu jiġi emendat b'dan li ġej:

(a) fil-paragrafu (iv) tal-proviso għas-subartikolu (1) tiegħu, il-kliem "mill-Ministeru responsabbli mill-Impjegi." għandhom jiġu sostitwiti bil-kliem "mill-Ministeru responsabbli mill-Impjegi:" u minnufih wara għandu jiġi miżjud dan il-proviso ġdid li ġej:

"Iżda wkoll b'effett mill-1 ta' Jannar 2023, u bla ħsara għad-dispożizzjonijiet tal-artikolu 90, id-

dispożizzjonijiet ta' dan l-artikolu għandhom japplikaw ukoll fil-każ ta' persuna armla li tirċievi pensjoni skont it-Taqsima IV ta' dan l-Att, li qiegħda f'impjieg assigurabbli, u li għadha ma laħqitx l-età tal-pensjoni:";

(b) fit-tieni proviso għas-subparagrafu (vii) tal-paragrafu (b) tas-subartikolu (6) tiegħu, il-kliem "massimu ta' tliet snin." għandhom jiġu sostitwiti bil-kliem "massimu ta' tliet (3) snin:" u minnufih wara għandu jiġi miżjud dan il-proviso ġdid li ġej:

"Izda wkoll bla ħsara għad-dispożizzjonijiet ta' dan is-subparagrafu, b'effett mill-1 ta' Jannar 2023, meta persuna, li tkun ilha iżjed minn sena (1) tirċievi l-Għajjnuna Soċjali fit-tliet (3) snin ta' qabel it-talba, u tidhol f'impjieg assigurabbli, id-dritt għall-Għajjnuna Soċjali ma għandux jintilef mill-ewwel iżda dik il-persuna għandha tibqa' tkun intitolata għal ħamsa u sebgħin fil-mija (75%) tar-rata dovuta fl-ewwel (1) sena, għal ħamsa u ħamsin fil-mija (55%) tar-rata dovuta għat-tieni (2) sena u għal ħamsa u tletin fil-mija (35%) tar-rata dovuta għat-tielet (3) sena. Min ihaddem għandu jkollu d-dritt għal ħamsa u għoxrin fil-mija (25%) tar-rata dovuta għal kull sena għal massimu ta' tliet (3) snin;" u

(ċ) fil-proviso għas-subparagrafu (viii) tal-paragrafu (b) tas-subartikolu (6) tiegħu, il-kliem "rata dovuta fit-tielet sena." għandhom jiġu sostitwiti bil-kliem "rata dovuta fit-tielet (3) sena:" u minnufih wara għandu jiġi miżjud dan il-proviso ġdid li ġej:

"Izda wkoll bla ħsara għad-dispożizzjonijiet ta' dan is-subparagrafu, b'effett mill-1 ta' Jannar 2023 persuna li tkun ilha iżjed minn sena (1) tirċievi l-Għajjnuna Soċjali fit-tliet (3) snin ta' qabel it-talba u li tiżżewweġ jew tidhol f'unjoni ċivili jew f'koabitazzjoni skont it-termini u dispożizzjonijiet tal-Att dwar il-Koabitazzjoni ma' persuna li tkun taħdem f'impjieg assigurabbli, id-dritt għall-Għajjnuna Soċjali ma għandux jintilef mil-ewwel iżda dik il-persuna għandha tibqa' tkun intitolata għal ħamsa u sebgħin fil-mija (75%) tar-rata dovuta fl-ewwel (1) sena, ħamsa u ħamsin fil-mija (55%) tar-rata dovuta fit-tieni (2) sena u għal ħamsa u tletin fil-mija (35%) tar-rata dovuta fit-tielet (3) sena."

Kap. 614.

23. L-artikolu 68 tal-Att prinċipali għandu jiġi emendat b'dan li ġej:

Emenda tal-artikolu 68 tal-Att prinċipali.

(a) fil-paragrafu (a) tas-subartikolu (1) tiegħu, minnufih wara l-kliem "persuna miżżewġa jew mhux miżżewġa" għandhom jiġu miżjud dawn il-kliem godda li ġejjin:

"jew persuna li tipprova għas-sodisfazzjon tad-Direttur, billi tippreżenta d-dokumenti meħtieġa, li tkun ikkoabitat f'ċirkostanzi simili għal żwieġ, unjoni ċivili jew koabitazzjoni reġistrata għal mill-inqas għaxar (10) snin minnufih qabel l-applikazzjoni u li tali koabitazzjoni ma kinitx reġistrata minħabba proċeduri legali pendenti";

(b) fil-paragrafu (b) tas-subartikolu (1) tiegħu, minnufih wara l-kliem "persuna miżżewġa jew mhux miżżewġa" għandhom jiġu miżjud dawn il-kliem godda li ġejjin:

"jew persuna li tipprovdi għas-sodisfazzjon tad-Direttur, billi tippreżenta d-dokumenti meħtieġa, li tkun ikkoabitat f'ċirkostanzi simili għal żwieġ, unjoni ċivili jew koabitazzjoni reġistrata għal mill-anqas għaxar (10) snin minnufih qabel l-applikazzjoni u li tali koabitazzjoni ma kinitx reġistrata minħabba proċeduri legali pendenti";

(ċ) fil-paragrafu (e) tas-subartikolu (1) tiegħu, il-kliem "taħt id-dispożizzjonijiet ta' dan l-Att." għandhom jiġu sostitwiti bil-kliem "taħt id-dispożizzjonijiet ta' dan l-Att;", u minnufih wara għandu jiġi miżjud dan il-paragrafu (f) ġdid li ġej:

"(f) Bla ħsara għad-dispożizzjonijiet ta' dan l-Att, b'effett mill-1 ta' Jannar 2023, ġenitur li ma jkunx f'impjieg jew jaħdem għalih innifsu u li jkun għadu ma laħaqx l-età tal-pensjoni u li jipprova għas-sodisfazzjon tad-Direttur li hu ċittadin ta' Malta jew ta' pajjiż tal-Unjoni Ewropea u jkun jirrisjedi b'mod permanenti f'Malta, għandu jkollu dritt għall-Għotja għal Carer ekwivalenti għal ħamsin fil-mija (50%) tal-Paga Minima Nazzjonali netta annwali, fejn dak il-ġenitur jipprova għas-sodisfazzjon tad-Direttur li hu jkun qed jieħu ħsieb, waħdu, fuq bażi full-time u regolarment ta' wild li jkun jirċievi jew ulied li jkunu jirċievu l-Assistenza Miżjuda għal Diżabilità Severa, taħt id-dispożizzjonijiet ta' dan l-Att."; u

(d) fil-proviso għall-paragrafu (b) tas-subartikolu (2) tiegħu, il-kliem "f'forma ta' Għajjnuna Soċjali." għandhom jiġu sostitwiti bil-kliem "f'forma ta' Għajjnuna Soċjali:", u minnufih wara għandu jiġi miżjud dan il-proviso ġdid li ġej:

"Izda wkoll u bla ħsara għad-dispożizzjonijiet tal-

artikolu 90, b'effett mill-1 ta' Jannar 2023, meta persuna li tkun tirċievi l-Għajjnuna Soċjali skont id-dispożizzjonijiet tal-artikolu 30 u ma tibqax intitolata minhabba li l-persuna tibda tirċievi l-Allowance għal Carer għaliex tmur tgħix ma' xi wahda mill-persuni imsemmija fis-subartikolu 1(b) sabiex tiegħu hsieb l-imsemmija persuna, dik il-persuna għandha xorta tkun intitolata għad-differenza fir-rata ta' bejn l-Għajjnuna Soċjali li kienet tirċievi u l-Allowance għal Carer li ssir intitolata li tirċievi, jekk ir-rata tal-Allowance għal Carer tkun inqas."

**24.** Fl-artikolu 76A tal-Att prinċipali, il-kliem "m'għandha tithallas ebda allowance taht l-artikolu 76." tiegħu, għandhom jiġu sostitwiti bil-kliem "ma għandha tithallas l-ebda allowance taht l-artikolu 76:", u minnufih wara għandu jiġi miżjud dan il-proviso ġdid li ġej:

Emenda tal-artikolu 76A tal-Att prinċipali.

Kap. 602.

"Izda wkoll u bla hsara għad-dispożizzjonijiet ta' dan l-Att, b'effett mill-1 ta' Jannar 2023, kull tifel li jkun ċertifikat minn awtorità kompetenti bhala tifel f'affidament għandu jkollu d-dritt li tithallas allowance fir-rigward tiegħu lill-kap tal-familja li jkun il-kuranti b'affidament approvat skont l-Att dwar il-Protezzjoni tal-Minuri (Harsien Alternattiv), anke meta l-istess tifel ma jibqax f'affidament għax ikun ġie adottat mill-istess kap tal-familja, bir-rati speċifikati fit-Taqsima VIII tal-Erbatax-il Skeda li tinsab ma' dan l-Att."

**25.** Minnufih wara s-subartikolu (8) tal-artikolu 85 tal-Att prinċipali, għandu jiġi miżjud dan is-subartikolu (8A) ġdid li ġej :

Emenda tal-artikolu 85 tal-Att prinċipali.

"(8A) Minkejja d-dispożizzjonijiet tas-subartikoli (4), (5), (6), (7) u (8), b'effett mill-1 ta' Jannar 2023, ir-rata dovuta għandha tkun ta' erba' mija u hamsin euro (€450) fis-sena għal persuni li jilħqu l-età tal-pensjoni skont it-tifsira "età tal-pensjoni" fl-artikolu 2, li huma rtirati mix-xogħol u li ma għandhomx dritt għall-Pensjoni Kontributorja, izda li hallsu bejn hamsin (50) u mitejn u disgħa u hamsin (259) kontribuzzjoni tas-sigurtà soċjali, filwaqt illi għal persuni li laħqu l-età tal-pensjoni skont it-tifsira "età tal-pensjoni" fl-artikolu 2, li huma rtirati mix-xogħol u li ma għandhomx dritt għall-Pensjoni Kontributorja, izda hallsu mill-anqas mitejn u sittin (260) kontribuzzjoni tas-sigurtà soċjali, ir-rata għandha tkun ta' hames mija u hamsin euro (€550) fis-sena."

**26.** Ir-raba' proviso għas-subartikolu (5) tal-artikolu 116 tal-Att prinċipali, għandu jiġi sostitwit b'dan il-proviso ġdid li ġej:

Emenda tal-artikolu 116 tal-Att prinċipali.

"Izda wkoll, din l-għażla tista tingħata lill-persuna li

tkun laħqet l-età ta' disgħa u ħamsin (59) sena u tkun tirċievi Pensjoni għall-Invalidità skont id-dispożizzjonijiet tal-artikolu 26 jew tkun qed tirċievi Allowance għal Carer jew Allowance Miżjuda għal Carer skont id-dispożizzjonijiet tal-artikolu 68 meta tagħmel it-talba:".

**TAQSIMA V**  
**EMENDI GHALL-ATT DWAR IR-REĠISTRAZZJONI U L-LIĊENZJAR TA' VETTURI BIL-MUTUR**

Emendi għall-Att dwar ir-Registrazzjoni u l-Liċenzjar ta' Vetturi bil-Mutur. Kap. 368.

**27.** (1) Din it-Taqsima temenda l-Att dwar ir-Registrazzjoni u l-Liċenzjar ta' Vetturi bil-Mutur, u għandha tinqara u tinftiehem ħaġa waħda mal-Att dwar ir-Registrazzjoni u l-Liċenzjar ta' Vetturi bil-Mutur, hawn iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".

(2) Id-dispożizzjonijiet ta' din it-Taqsima għandhom jitqiesu li daħlu fis-seħħ fl-1 ta' Jannar 2023.

Emenda tal-artikolu 2 tal-Att prinċipali.

**28.** L-artikolu 2 tal-Att prinċipali għandu jiġi emendat b'dan li ġej:

(a) fit-tifsira "vettura elettrika *plug-in* ibrida" tiegħu l-kliem "30 kilometru" għandhom jiġu sostitwiti bil-kliem "ħamsin (50) kilometru"; u

(b) fit-tifsira "vettura elettrika *range extender*" tiegħu l-kliem "40 kilometru" għandhom jiġu sostitwiti bil-kliem "ħamsin (50) kilometru".

Emenda tal-artikolu 8 tal-Att prinċipali.

**29.** Fis-subartikolu (7) tal-artikolu 8 tal-Att prinċipali, il-kliem "d-dispożizzjonijiet tal-artikolu 9(2)." għandhom jiġu sostitwiti bil-kliem "d-dispożizzjonijiet tal-artikolu 9(2):" u minnufih wara għandu jiġi miżjud dan il-proviso ġdid li ġej:

"Iżda f'dawk il-każijiet fejn il-valur ta' registrazzjoni tal-vettura bil-mutur inkwistjoni jkun oġġla mill-valur ta' registrazzjoni użat sabiex tiġi kkalkulata t-taxxa ta' registrazzjoni li kellha tithallas meta l-imsemmija vettura bil-mutur giet registrata l-ewwel darba, il-valur ta' registrazzjoni użat għall-ewwel registrazzjoni għandu japplika sabiex tiġi kkalkulata d-differenza fit-taxxa ta' registrazzjoni li għandha tithallas.".

Emenda tar-Raba' Skeda li tinsab mal-Att prinċipali.

**30.** Ir-Raba' Skeda li tinsab mal-Att prinċipali għandha tiġi emendata b'dan li ġej:

(a) fit-tielet inċiż tagħha l-kliem "tal-manifattura"



għandhom jiġu sostitwiti bil-kliem "tar-reġistrazzjoni"; u

(b) fil-partita 2 tagħha l-kliem "irreġistrati fl-1 ta' Jannar, 2009" għandhom jiġi sostitwiti bil-kliem "irreġistrati qabel l-1 ta' Jannar, 2009".

**TAQSIMA VI**  
**EMENDI GHALL-ATT DWAR**  
**L-AMMINISTRAZZJONI TAT-TAXXA**

**31.** (1) Din it-Taqsima temenda l-Att dwar l-Amministrazzjoni tat-Taxxa u għandha tinqara u tinftiehem haġa waħda mal-Att dwar l-Amministrazzjoni tat-Taxxa, hawn iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".

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

(2) L-artikolu li jemenda l-artikolu 44 tal-Att prinċipali, l-artikolu li jemenda l-artikolu 45 tal-Att prinċipali u l-paragrafu (a) tal-artikolu li jemenda l-artikolu 48 tal-Att prinċipali għandhom jitqiesu li daħlu fis-seħħ mill-1 ta' Ġunju 2022.

**32.** Fit-tieni proviso għall-paragrafu (a) tas-subartikolu (2A) tal-artikolu 44 tal-Att prinċipali, il-kliem "l-ammont tal-imsemmija taxxa;" għandhom jiġu sostitwiti bil-kliem "l-ammont tal-imsemmija taxxa:" u minnufih wara għandu jiġi miżjud dan il-proviso ġdid li ġej:

Emenda tal-artikolu 44 tal-Att prinċipali.

"Iżda wkoll meta d-data sa meta t-taxxa għandha titħallas skont id-dispożizzjonijiet rilevanti tal-Atti dwar it-Taxxi tkun il-31 ta' Awwissu 2022 jew data aktar tard, l-imgħax għandu jithallas bir-rata ta' zero punt sitta fil-mija (0.6%) għal kull xahar jew parti minnu li matulu t-taxxa tibqa' mhux imħallsa jew b'dik ir-rata oħra kif il-Ministru jista', minn żmien għal żmien, jippreskrivi b'regoli u l-imgħax totali ma għandux jeċċedi l-ammont tat-taxxa msemmija;"

**33.** Fil-proviso għall-artikolu 45 tal-Att prinċipali, il-kliem "l-imgħax fuq it-taxxa msemmija għandu jiġi kalkolat u dovut skont id-dispożizzjonijiet tal-artikolu 44(2A) sa mid-data ta' settlement ta' taxxa relattiva sad-data tal-ħlas." għandhom jiġu sostitwiti bil-kliem "għall-finijiet tal-artikolu 44(2A) l-imsemmija taxxa għandha titqies bħala taxxa li kellha titħallas sa mhux aktar tard mid-data ta' settlement ta' taxxa relattiva."

Emenda tal-artikolu 45 tal-Att prinċipali.

**34.** L-artikolu 48 tal-Att prinċipali għandu jiġi emendat b'dan li ġej:

Emenda tal-artikolu 48 tal-Att prinċipali.

(a) fit-tieni proviso għas-subartikolu (2D) tiegħu, il-kliem "l-ammont tal-imsemmi ħlas lura." għandhom jiġu sostitwiti bil-kliem "l-ammont tal-imsemmi ħlas lura:" u minnufih wara għandu jiġi miżjud dan il-proviso ġdid li ġej:

"Iżda wkoll għal kull perjodu jew parti minnu li jibda fi jew wara l-1 ta' Settembru 2022, l-imgħax għandu jiġi kkalkulat bir-rata ta' zero punt sitta fil-mija (0.6%) jew b'dik ir-rata oħra kif jista' jiġi preskritt, u l-ammont totali tal-imgħax ma għandux jeċċedi l-ammont tal-imsemmi h̄las lura."; u

(b) fis-subartikolu (8) tiegħu, il-kliem "u għandu hekk jingabar." għandhom jiġu sostitwiti bil-kliem "u għandu hekk jingabar:" u minnufih wara għandu jiġi miżjud dan il-proviso ġdid li ġej:

"Iżda l-imsemmi perjodu ta' erbatax-il (14) jum jista' jkun estiż b'perjodu ta' tnax-il (12) xahar oħra jekk il-Kummissarju jkollu jagħmel verifiki ulterjuri għal skopijiet ta' diligenza dovuta."

## TAQSIMA VII EMENDI GHALL-ATT DWAR DAZJU TAS-SISA

Emendi għall-Att dwar Dazju tas-Sisa. Kap. 382.

**35.** Din it-Taqsima temenda l-Att dwar Dazju tas-Sisa u għandha tinqara u tinftiehem haġa waħda mal-Att dwar Dazju tas-Sisa, hawn iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".

Emenda tal-artikolu 2 tal-Att prinċipali.

**36.** Fit-tifsira "arranġament ta' sospensjoni tad-dazju" tal-artikolu 2 tal-Att prinċipali, il-kliem "iż-żamma jew it-transitu" għandhom jiġu sostitwiti bil-kliem "iż-żamma, il-ħażna jew it-transitu".

Emenda tal-artikolu 8 tal-Att prinċipali.

**37.** L-artikolu 8 tal-Att prinċipali għandu jiġi emendat b'dan li ġej:

(a) il-paragrafu (b) tas-subartikolu (1) tiegħu għandu jiġi sostitwit b'dan il-paragrafu ġdid li ġej:

"(b) Fir-rigward taż-żamma jew il-ħażna ta' oġġetti tad-dazju tas-sisa barra minn arranġamenti ta' sospensjoni tad-dazju fejn id-dazju tas-sisa ma jkunx ingabar skont id-dispożizzjonijiet applikabbli ta' dan l-Att, mill-persuna li tkun qegħda żżomm jew taħzen l-oġġetti tad-dazju tas-sisa u kwalunkwe persuna oħra involuta fiż-żamma jew il-ħażna tal-oġġetti tad-dazju tas-sisa;"; u

(b) is-subartikolu (3) tiegħu għandu jiġi sostitwit b'dan is-subartikolu ġdid li ġej:

"(3) Il-perjodu taż-żmien preskrittiv sabiex il-Kummissarju jinnotifika lid-debitur b'deċiżjoni finali skont dan l-Att jew sabiex b'xi mod ieħor jibda proċeduri ġudizzjarji kontri għandu jkun ta' sitt (6) snin mid-data

meta d-dazju tas-sisa jkun dovut skont dan l-Att."

**38.** L-artikolu 9 tal-Att prinċipali għandu jiġi emendat b'dan li ġej:

Emenda tal-artikolu 9 tal-Att prinċipali.

(a) fis-subartikolu (1) tiegħu l-kliem "l-ipproċessar u ż-żamma ta' prodotti" għandhom jiġu sostitwiti bil-kliem "l-ipproċessar, iż-żamma u l-ħażna ta' prodotti"; u

(b) fis-subartikolu (2) tiegħu l-kliem "l-ipproċessar u ż-żamma ta' prodotti" għandhom jiġu sostitwiti bil-kliem "l-ipproċessar, iż-żamma u l-ħażna ta' prodotti".

**39.** Fil-paragrafu (a) tas-subartikolu (1) tal-artikolu 10 tal-Att prinċipali, il-kliem "l-ipproċessar u ż-żamma u garanzija ta' bilfors" għandhom jiġu sostitwiti bil-kliem "l-ipproċessar, iż-żamma, il-ħażna u garanzija ta' bilfors".

Emenda tal-artikolu 10 tal-Att prinċipali.

**40.** Fil-paragrafu (t) tas-subartikolu (1) tal-artikolu 16 tal-Att prinċipali, il-kliem "tal-Kummissarju," għandhom jiġu sostitwiti bil-kliem "tal-Kummissarju; jew", u minnufih wara għandhom jiġu miżjuda dawn il-paragrafi ġodda li ġejjin:

Emenda tal-artikolu 16 tal-Att prinċipali.

"(u) jiġi fil-pussess ta' oġġetti tad-dazju tas-sisa jew ta' faxex jew bolli tas-sisa bi ksur tal-liġi; jew

(v) jonqos li jirreġistra mal-Kummissarju lilu nnifsu, jew in-negozju tiegħu jew il-proprjetà li jiġġestixxi, bi ksur ta' dan l-Att jew il-liġijiet sussidjarji tiegħu,".

**41.** Minnufih wara l-artikolu 16B tal-Att prinċipali għandu jiġi miżjud dan l-artikolu ġdid li ġej:

Żieda ta' artikolu 16Ċ ġdid fl-Att prinċipali.

"Meta sseħħ il-konfiska ta' oġġetti, d-dazju u t-taxxi m'għandhomx jingabru. 16Ċ. Meta sseħħ il-konfiska ta' oġġetti taht xi artikolu ta' liġi doganali, id-dazju u taxxi dovuti fuq l-oġġetti konfiskati m'għandhomx jingabru."

**42.** L-artikolu 17 tal-Att prinċipali għandu jiġi emendat b'dan li ġej:

Emenda tal-artikolu 17 tal-Att prinċipali.

(a) is-subartikolu (3) tiegħu għandu jiġi sostitwit b'dan is-

subartikolu ġdid li ġejj:

"(3) (a) Fir-rigward ta' kwalunkwe biċċa tal-baħar ta' mitejn u ħamsin (250) tunnellaġġ nett ta' registru jew iżjed, il-Kummissarju, fi kwalunkwe każ li fih, fil-fehma tiegħu, xi ufficjal responsabbli ta' dak il-biċċa tal-baħar ikun b'għemil jew bi traskuraġni imdaħħal fil-fatt, jista' jipproċedi bil-mod kif jingħad fl-artikolu 36, u bla ħsara ta' kwalunkwe appell imsemmi f'dak l-artikolu, għall-kundanna ta' dak il-biċċa tal-baħar fis-somma msemmija fil-paragrafu (b). Għal dan il-għan, il-Kummissarju jista' jitlob, fil-każ ta' kwalunkwe biċċa tal-baħar imsemmi f'dan is-subartikolu, li tiġi mqiegħda f'idejh din is-somma b'kawtela tad-deċiżjoni li tagħti l-qorti, u fin-nuqqas ta' ħlas ta' dan id-depożitu, il-Kummissarju jista' jżomm dan il-biċċa tal-baħar.

(b) Is-somma msemmija fil-paragrafu (a) għandha tkun ta':

(i) nofs miljun euro (€500,000) għal bċejjeċ tal-baħar ta' bejn mitejn u ħamsin (250) u disat elef, disa' mija u disgħa u disgħin (9,999) tunnellaġġ nett ta' registru;

(ii) sitt mitt elf euro (€600,000) għall-bċejjeċ tal-baħar ta' bejn għaxart elef (10,000) u dsatax-il elf, disa' mija u disgħa u disgħin (19,999) tunnellaġġ nett ta' registru;

(iii) seba' mitt elf euro (€700,000) għall-bċejjeċ tal-baħar ta' bejn għoxrin elf (20,000) u disgħa u għoxrin elf, disa' mija u disgħa u disgħin (29,999) tunnellaġġ nett ta' registru;

(iv) tmien mitt elf euro (€800,000) għall-bċejjeċ tal-baħar ta' bejn tletin elf (30,000) u disgħa u tletin elf, disa' mija u disgħa u disgħin (39,999) tunnellaġġ nett ta' registru;

(v) disa' mitt elf euro (€900,000) għall-bċejjeċ tal-baħar ta' bejn erbghin elf (40,000) u disgħa u erbghin elf, disa' mija u disgħa u disgħin (49,999) tunnellaġġ nett ta' registru;

(vi) miljun euro (€1,000,000) għall-bçeġġeċ tal-baħar ta' bejn ħamsin elf (50,000) u disgħa u ħamsin elf, disa' mija u disgħa u disgħin (59,999) tunnellaġġ nett ta' reġistru;

(vii) miljun, mitt elf euro (€1,100,000) għall-bçeġġeċ tal-baħar ta' bejn sittin elf (60,000) u disgħa u sittin elf, disa' mija u disgħa u disgħin (69,999) tunnellaġġ nett ta' reġistru;

(viii) miljun, mitejn elf euro (€1,200,000) għall-bçeġġeċ tal-baħar ta' bejn sebgħin elf (70,000) u disgħa u sebgħin elf, disa' mija u disgħa u disgħin (79,999) tunnellaġġ nett ta' reġistru; jew

(ix) miljun, tliet mitt elf euro (€1,300,000) għall-bçeġġeċ tal-baħar ta' tmenin elf (80,000) tunnellaġġ nett ta' reġistru u iktar.";

(b) minnufih wara s-subartikolu (7) tiegħu għandu jiġi miżjud dan is-subartikolu ġdid li ġej:

"(8) Kwalunkwe kwantità ta' faxex jew bolli tas-sisa li tinstab fil-pussess ta' persuna bi ksur tad-dispożizzjonijiet ta' dan l-Att għandha, mingħajr preġudizzju għal kwalunkwe piena oħra prevista b'dan l-Att jew b'liġi oħra, tiġi konfiskata favur il-Gvern."

43. L-artikoli 27 u 28 tal-Att prinċipali għandhom jiġu sostitwiti b'dawn l-artikoli godda li ġejjin:

Sostituzzjoni tal-artikoli 27 u 28 tal-Att prinċipali.

"Proċedura meta jinżamm oġġett.

27. (1) Kull meta jinżamm oġġetti taħt dan l-Att, l-uffiċjal li jagħmel iż-żamma għandu jagħti irċevuta ta' żamma tal-oġġetti lill-persuna mingħand min jittieħdu l-oġġetti jew inkella irċevuta ta' żamma tal-oġġetti għandha titwahħhal fil-post minn fejn inżammu l-oġġetti.

(2) Fejn fi żmien perjodu ta' disgħin (90) jum tax-xogħol minn meta ssir iż-żamma tal-oġġett il-Kummissarju jiddeċiedi li l-oġġett mhux soġġett għall-qbid jew ma jkunx ħa deċiżjoni dwaru, il-Kummissarju għandu minnufih jirritorna lura l-oġġett miżmum lill-persuna min għand min ittieħed.

(3) Fejn il-Kummissarju jiddeciedi li l-oġġett hu soġġett għall-qbid, hu għandu jagħti nota ta' qbid bir-raġuni tal-konfiska fi żmien disgħin (90) jum tax-xogħol minn meta ssir iż-żamma tal-oġġett lil kull persuna li, skont il-fehma tal-uffiċjal, kienet fiż-żmien li sar il-qbid is-sid jew is-sidien tal-oġġett, jekk dawn kienu magħrufa.

(4) In-nota ta' qbid għandu jkollha magħha kopja ta' dan l-artikolu u għandha titqies li tkun għiet debitament mogħtija lill-persuna interessata:

(a) meta tiġi konsenjata lil dik il-persuna personalment, jekk magħrufa; jew

(b) meta tiġi indirizzata lil dik il-persuna u tintbagħat lil dik il-persuna bil-posta reġistrata jew tithalla fl-indirizz l-aħħar magħruf tar-residenza tagħha jew tal-post tan-negozju ta' dik il-persuna, jew fil-każ ta' korp korporattiv fl-uffiċċju reġistrat jew uffiċċju prinċipali ta' dak il-korp u f'dan il-każ id-data tan-nota ta' qbid għandha tkun id-data meta tasal il-posta reġistrata; jew

(ċ) fejn dik il-persuna ma jkollhiex indirizz magħruf f'Malta jew f'Għawdex, meta jiġi publikat avviż fil-Gazzetta tal-Gvern li jiddikjara li dik in-nota ta' qbid inħarġet. Id-data tan-nota ta' qbid f'din iċ-ċirkostanza għandha tkun id-data tal-pubblikazzjoni tal-avviż fil-Gazzetta tal-Gvern.

Talba biex l-oġġett jingħata lura.

28. (1) L-oġġetti maqbuda taħt dan l-Att għandhom jitqiesu kkonfiskati bis-saħħa tal-liġi stess u jista' jsir minnhom skont il-liġi, kemm-il darba l-persuna li mingħandha l-oġġetti jkunu ġew maqbuda, jew sidhom, jew persuna awtorizzata minnu, fi żmien tletin (30) jum mid-data tan-nota ta' qbid, ma jagħtix avviż bil-miktub lill-Kummissarju, fejn hu jitlob lura l-ħwejjeg hekk maqbuda jew jindika li bi ħsiebu jitlobhom lura, u fi żmien tletin (30) jum minn dak l-avviż, ma jibdiex il-proċedimenti meħtieġa quddiem it-Tribunal għar-Revizjoni Amministrattiva permezz ta' rikors kontra l-Kummissarju, li għandu jkollu tletin (30) jum min-notifika biex iwieġeb. Fin-nuqqas ta' dan, il-jedd fuq dan l-oġġett jitqies li ġie abbandunat. It-Tribunal għandu jisma' r-rikors b'mod spedit.

(2) Meta oġġett maqbud bis-saħħa ta' dan l-Att jkun bastiment jew biċċa tal-baħar jew ikun ta' xorta li tithassar jew li, fil-fehma tal-Kummissarju, tista' issofri telf sostanzjali fil-valur wara li jgħaddi ż-żmien minn fuqha, jew ikun annimal ħaj, dan l-istess oġġett jista', b'ordni tal-Kummissarju, jinbiegħ u l-prezz li jgħib jinżamm biex jagħmel tajjeb għal kwalunkwe jedd li jista' jintalab fuqu skont il-liġi u għall-fini ta' kwalunkwe proċedimenti li jsiru taħt dan l-Att dwar oġġetti maqbuda, dak il-prezz għandu jirrappreżenta u jissostitwixxi l-oġġetti maqbuda msemmija.

(3) Meta qbid magħmul skont dan l-Att jiġi kontestat skont is-subartikolu (1), il-Kummissarju jista', f'kull żmien, jekk jidhirlu li jkun hekk xieraq u minkejja li jkunu għadhom għaddejjin il-proċedimenti li fihom ikun qed jiġi kontestat il-qbid, jikkunsinna kwalunkwe oġġett maqbud lil kwalunkwe rikorrent hekk kif dan iħallas lill-Kummissarju dik is-somma li l-Kummissarju jidhirlu li tkun adegwata u li ma tkunx teċċedi dik li, fil-fehma tal-Kummissarju, tkun tirrappreżenta l-valur tal-oġġett, magħdud kwalunkwe dazju, levy, jew taxxa imposta li jridu jithallsu fuqu u li ma jkunux thallsu, jew hekk kif dan jagħti lill-Kummissarju dik il-garanzija aċċettabbli għall-istess Kummissarju għall-ħlas ta' dik is-somma. Dik is-somma jew garanzija, skont il-każ, għandha tinżamm biex tagħmel tajjeb għal kwalunkwe pretensjoni li jista' jintalab dwarha skont il-liġi u għall-fini ta' kwalunkwe proċedimenti meħuda taħt dan l-Att dwar l-oġġetti maqbuda, għandha tirrappreżenta u tissostitwixxi l-oġġetti maqbuda msemmija."

44. L-artikoli 30, 31, 32 u 33 tal-Att prinċipali għandhom jiġu sostitwiti b'dawn l-artikoli godda li ġejjin:

Sostituzzjoni tal-artikoli 30, 31, 32 u 33 tal-Att prinċipali.

"Id-dritt għal smigh u d-deċiżjoni finali.

30. (1) Meta l-Kummissarju jidhirlu li hemm kwalunkwe diskrepanza fl-informazzjoni mogħtija lid-Dwana u, jew fil-merkanzija li tasal Malta li tista' twassal għal differenza bejn l-ammont ta' dazju mħallas u dak li hu dovut, jew ikun se jieħu xi deċiżjoni oħra dwar negozjant li għandha taffettwah negattivament, il-Kummissarju għandu jagħti lin-negozjant tletin (30) jum minn din it-talba li fihom in-negozjant jista' jeżerċita d-dritt tiegħu li jinstema', inkluż bil-miktub. Dan il-perjodu jista' jiġi estiż sa sittin (60) jum fuq talba tan-negozjant, fejn l-Kummissarju jidhirlu xieraq.

(2) Meta jgħaddi l-perjodu mogħti biex in-negozjant jinstema', il-Kummissarju għandu jibgħat deċiżjoni finali bil-miktub lin-negozjant, fejn jiddikjara l-ammont ta' dazju dovut skont iċ-ċirkostanzi.

(3) Id-deċiżjoni finali għandha tintbagħat lin-negozjant b'posta reġistrata fl-indirizz mogħti min-negozjant jew fl-indirizz marbut man-numru ta' reġistrazzjoni tat-taxxa fuq valur miżjud. Id-deċiżjoni għandha tiddikjara li hi deċiżjoni finali, għandu jkollha raġunijiet għaliex ittiehdet dik id-deċiżjoni u għandha tagħti lin-negozjant għaxart (10) ijiem mid-data tad-deċiżjoni finali biex iħallas jew biex jistqarr bil-miktub li ma jaqbilx mal-Kummissarju dwar l-ammont dovut jew dwar id-deċiżjoni li ttiehdet.

Appell lit-Tribunal  
tar-Revizjoni  
Amministrattiva.

31. Fejn in-negozjant ma jaqbilx mad-deċiżjoni finali tal-Kummissarju, hu għandu tletin (30) jum mit-tmiem tal-perjodu tal-għaxart (10) ijiem speċifikati fl-artikolu 30(3) biex jibda proċeduri b'rikors kontra l-Kummissarju quddiem it-Tribunal għar-Revizjoni Amministrattiva, u l-Kummissarju għandu jkollu tletin (30) jum min-notifika biex iwieġeb. Fin-nuqqas tal-istqarrija bil-miktub imsemmija fl-artikolu 30 u tar-rikors imsemmi f'dan l-artikolu, id-deċiżjoni finali għandha tikkostitwixxi titolu eżekuttiv skont u għall-finijiet tat-Titolu VII tat-Taqsima I tat-Tieni Ktieb tal-Kodiċi ta' Organizzazzjoni u Proċedura Ċivili.

Kap. 12.



Pubblikazzjoni fil-Gazzetta tal-Gvern fejn in-negozjant ma jinstabx.

32. Meta n-notifika tad-deċiżjoni finali mibgħuta b'posta registrata ma tirnax minhabba li n-negozjant ma jkunx jista' jinsab jew minhabba raġunijiet oħra attribwibbli lilu, l-Kummissarju għandu jippubblika avviż fil-Gazzetta tal-Gvern fejn jiddikjara li nħarġet d-deċiżjoni finali u li fih jistieden lin-negozjant biex imur jiġborha mid-Dipartiment fi żmien tletin (30) jum mill-pubblikazzjoni. Wara it-tmiem dan il-perjodu n-negozjant għandu jitqies li hu notifikat bid-deċiżjoni finali. In-negozjant għandu jkollu għaxart (10) ijiem min-notifika biex iħallas jew biex jistqarr bil-miktub li ma jaqbilx mal-Kummissarju dwar l-ammont dovut jew dwar id-deċiżjoni li ttieħdet, u jekk ma jaqbilx, għandu jkollu tletin (30) jum wara t-tmiem tal-perjodu tal-għaxart (10) ijiem biex jibda proċeduri kontra l-Kummissarju fit-Tribunal ta' Reviżjoni Amministrattiva permezz ta' rikors, li fih jitlob li t-Tribunal jiddikjara t-talba tal-Kummissarju bħala waħda infondata u l-Kummissarju għandu jkollu dritt iwieġeb fi żmien tletin (30) jum min-notifika. Fin-nuqqas tal-istqarrija bil-miktub u r-rikors skont dan l-artikolu, id-deċiżjoni finali għandha tikkostitwixxi titolu eżekuttiv skont u għall-finijiet tat-*Titolu VII tat-Taqsima I tat-Tieni Ktieb tal-Kodiċi ta' Organizzazzjoni u Proċedura Ċivili*.

Kap. 12.

Garanzija.

33. (1) Il-proċeduri quddiem it-Tribunal dwar ammont ta' dazju dovut lill-Kummissarju wara deċiżjoni finali għandha tiġi mħassra minn fuq il-lista fl-ewwel dehra kemm-il darba ma tiġix ipprezentata garanzija aċċettabbli għall-Kummissarju ekwivalenti għad-dazju dovut, eskluż it-taxxa fuq valur miżjud. Il-garanzija għandha tinżamm mill-Kummissarju sad-deċiżjoni finali u għandha tinżamm jew tingħata lura skont id-deċiżjoni tat-Tribunal:

Iżda t-Tribunal jista' jordna li l-garanzija m'għandhiex tingħata mir-rikorrent, fejn ikun ippruvat li l-għoti tal-garanzija ser jidher diffikultajiet ekonomiċi jew soċjali serji għar-rikorrent. Dawn id-diffikultajiet għandhom ikunu pprovati mir-rikorrent permezz ta' dokumentazzjoni adegwata u relevanti li għandha, skont il-każ, tinkludi l-aħħar tliet (3) audited financial statements, ir-rapport finanzjarju tas-sena kurrenti, tax returns, atti notarili, kontijiet tal-bank jew dokumentazzjoni ekwivalenti.

(2) It-Tribunal għandu jisma' u jiddeċiedi kull każ marbut ma' talbiet kontra l-Kummissarju bi speditezza."

Żieda ta' artikolu 39A ġdid fl-Att prinċipali.

**45.** Minnufih wara l-artikolu 39 tal-Att prinċipali għandu jiġi miżjud dan l-artikolu 39A ġdid li ġej:

"Prova ulterjuri. 39A. Il-Kummissarju jista' jitlob dikjarazzjoni ġuramentata biex isservi ta' prova fin-nuqqas ta' dokumentazzjoni doganali iktar speċifika jew biex isservi ta' prova ulterjuri wara li tkun ingabet id-dokumentazzjoni kollha meħtieġa."

Emenda tas-Sitt Skeda li tinsab mal-Att prinċipali.

**46.** Is-Sitt Skeda li tinsab mal-Att prinċipali għandha tiġi emendata b'dan li ġej:

(a) fis-subpartita (2) tal-partita 12 tat-Taqsima A tagħha, il-kliem "fl-artikolu 14 tal-Att." għandhom jiġu sostitwiti bil-kliem "fl-artikolu 14 tal-Att, jew minn maħżen tas-sisa awtorizzat għall-maħżen tas-sisa awtorizzat ieħor.";

(b) fil-paragrafu (iii) tal-partita 16 tat-Taqsima A tagħha, il-kliem "hażniet miżmuma fil-maħżen tas-sisa awtorizzat li ma jkunx maħżen ta' depożt tal-Gvern u bejgħ, ħruġ jew konsenji oħra" għandhom jiġu sostitwiti bil-kliem "hażniet miżmuma fil-maħżen tas-sisa awtorizzat li ma jkunx maħżen ta' depożt tal-Gvern, kif ukoll dwar bejgħ, ħruġ jew konsenji oħra";

(ċ) il-partita 12 tat-Taqsima B tagħha għandha tiġi emendata b'dan li ġej:

(i) fis-subpartita (1) tagħha, il-kliem "ethyl alcohol" għandhom jiġu sostitwiti bil-kliem "ethyl alcohol, fermented beverages u intermediate products" kull fejn jokkorru; u

(ii) fis-subpartita (6) tagħha, il-kliem "ethyl alcohol innifsu" għandhom jiġu sostitwiti bil-kliem "ethyl alcohol, fermented beverages u intermediate products" kull fejn jokkorru; u

(iii) (aa) fil-paragrafu (a) tas-subpartita (7) tagħha il-kliem "ethyl alcohol innifsu" għandhom jiġu sostitwiti bil-kliem "ethyl alcohol, fermented beverages u intermediate products" kull fejn jokkorru; u

(bb) l-paragrafu (b) tas-subpartita (7) tagħha għandu jiġi sostitwit b'dan il-paragrafu ġdid li ġej:

(b) Fil-każ ta' irregolarità msemmiġja fil-paragrafu (a), il-Kummissarju, filwaqt li jagħmel il-konfiska tal-faxex jew bolli tas-sisa li kellhom jitwaħħlu mal-ethyl alcohol, fermented beverages u intermediate products, jista', jekk min ikun għamel l-offiża jammetti, ma jibdiex proċeduri skont dan l-Att u jimponi penali ekwivalenti għal mitt euro (€100). B'żieda ma' dan, il-konfiska tal-ethyl alcohol, fermented beverages u intermediate products għandha sseħħ ukoll skont il-liġi, kif applikabbli; u

(iv) fil-paragrafu (b) tas-subpartita (8) tagħha, il-kliem "ethyl alcohol innifsu" għandhom jiġu sostitwiti bil-kliem "ethyl alcohol, fermented beverages u intermediate products" kull fejn jokkorru.

(d) fil-partita 13 tat-Taqsima B tagħha, il-kliem "*ethyl alcohol* li tinstab fil-pussess ta' persuna bi ksur tad-dispożizzjonijiet" għandhom jiġu sostitwiti bil-kliem "ethyl alcohol, fermented beverages u intermediate products li jinstabu fil-pussess ta' kwalunkwe persuna bi ksur tad-dispożizzjonijiet";

(e) fis-subpartita (3) tal-partita 6 tat-Taqsima Ċ tagħha, il-kliem "mill-kustodju tal-maħżen awtorizzat" għandhom jiġu sostitwiti bil-kliem "mill-kustodju ta' maħżen tas-sisa awtorizzat";

(f) minnufih wara s-subpartita (2) tal-partita 17 tat-Taqsima D tagħha, għandha tiġi miżjuda din is-subpartita ġdida li ġejja:

"(3) (a) B'effett mid-19 ta' Jannar 2024 l-indikatur fiskali komuni stipulat bid-Direttiva tal-Kunsill 95/60/KE tas-27 ta' Novembru, 1995 dwar l-immarkar fiskali tan-nafta u tal-pitrolju, għall-immarkar taż-żjut tal-gass kollha li jaqgħu taħt il-kodiċijiet NM 2710 19 43, 2710 19 46, 2710 19 47, 2710 19 48, 2710 20 11, 2710 20 16 u 2710 20 19, kif ukoll tal-pitrolju li jaqa' taħt il-kodiċi NM 2710 19 25, għandu jkun ACCUTRACE™ PLUS.

(b) Il-livell ta' mmmarkar ta' ACCUTRACE™ PLUS għandu jkun ta' mill-inqas 12,5 milligramma għal kull litru u mhux aktar minn 18,75 milligramma għal kull litru ta' prodott tal-enerġija li jikkorrispondi għal livell ta' mmmarkar ta' mill-inqas 9,5 milligramma ta' butossibenzen

għal kull litru u mhux aktar minn 14,25 milligramma ta' butossibenzen għal kull litru ta' prodott tal-enerġija.";

(g) fis-subpartita (8) tal-partita 5 tat-Taqsima H tagħha, il-kliem "il-Kummissarju għandu jibgħat il-messaġġ ta' tħassir lill-magazzinier jew lid-destinatarju" għandhom jiġu sostitwiti bil-kliem "il-Kummissarju għandu jibgħat il-messaġġ ta' tħassir lill-kustodju tal-maħżen jew lid-destinatarju";

(h) fil-paragrafu (a) tal-partita 3 fil-kolonna bl-intestatura "C" tat-Tabella 1 tal-Anness I tagħha, il-kliem "Referenza tat-Taxxa tal-Maħżen" għandhom jiġu sostitwiti bil-kliem "Referenza tat-Taxxa tal-Maħżen tas-Sisa Awtorizzat";

(i) fil-paragrafu (a) tal-partita 5 fil-kolonna bl-intestatura "F" tat-Tabella 1 tal-Anness I tagħha, il-kliem "maħżen awtorizzat" għandhom jiġu sostitwiti bil-kliem "kustodju tal-maħżen tas-sisa awtorizzat";

(j) fil-paragrafu (a) tal-partita 4 fil-kolonna bl-intestatura "F" tat-Tabella 5 tal-Anness I tagħha, il-kliem "maħżen awtorizzat" għandhom jiġu sostitwiti bil-kliem "maħżen tas-sisa awtorizzat"; u

(k) fil-paragrafu (a) tal-partita 3 fil-kolonna bl-intestatura "F" tat-Tabella 6 tal-Anness I tagħha, il-kliem "maħżen awtorizzat" għandhom jiġu sostitwiti bil-kliem "kustodju tal-maħżen tas-sisa awtorizzat".

## TAQSIMA VIII EMENDI GHALL-ATT DWAR TAXXA FUQ IL-VALUR MIŻJUD

Emendi għall-Att dwar Taxxa fuq il-Valur Miżjud. Kap. 406.

**47.** Din it-Taqsima temenda l-Att dwar Taxxa fuq il-Valur Miżjud u għandha tinqara u tinftiehem haġa waħda mal-Att dwar Taxxa fuq il-Valur Miżjud, hawn iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".

Emenda tal-artikolu 38 tal-Att prinċipali.

**48.** Is-subartikolu (2) tal-artikolu 38 tal-Att prinċipali għandu jiġi sostitwit b'dan is-subartikolu ġdid li ġej:

"(2) Kwalunkwe persuna li:

(a) meta tkun meħtieġa li tagħmel dikjarazzjoni skont is-subartikolu (1) jew is-subartikolu (2) tal-artikolu 30, ma tagħmilx dik id-dikjarazzjoni fil-limitu taż-żmien imniżżel fid-dispożizzjonijiet rilevanti ta' dan l-Att għandha tkun soġġetta għal penali amministrattiva ta' għaxar euro (€10) għal kull xahar jew parti minn xahar li jiskadi mid-data meta kellha ssir id-dikjarazzjoni skont dan l-Att u d-data meta din tingħata lill-Kummissarju:

Iżda dik il-penali amministrattiva ma għandha fl-ebda każ teċċedi mija u għoxrin euro (€120) għal kull dikjarazzjoni bħal dik; u

(b) meta tkun meħtieġa li tagħmel dikjarazzjoni rekapitulattiva skont is-subartikolu (3) tal-artikolu 30, ma tagħmilx dik id-dikjarazzjoni fil-limitu taż-żmien imniżżel fid-dispożizzjonijiet rilevanti ta' dan l-Att għandha tkun soġġetta għal penali amministrattiva ta' ħamsin euro (€50) għal kull xahar jew parti minn xahar li jiskadi mid-data meta kellha ssir id-dikjarazzjoni skont dan l-Att u d-data meta din tingħata lill-Kummissarju:

Iżda dik il-penali amministrattiva ma għandha fl-ebda każ teċċedi sitt mitt euro (€600) għal kull dikjarazzjoni bħal dik; u

(ċ) meta tkun meħtieġa li ttipprovdi kwalunkwe informazzjoni skont l-artikolu 55A, ma ttiprovdi dik l-informazzjoni fil-limitu taż-żmien imniżżel fid-dispożizzjonijiet rilevanti ta' dan l-Att għandha tkun soġġetta għal penali amministrattiva ta' ħamsin euro (€50) għal kull xahar jew parti minn xahar li jiskadi mid-data meta kellha tiġi provduta dik l-informazzjoni skont dan l-Att u d-data meta din tingħata lill-Kummissarju:

Iżda dik il-penali amministrattiva ma għandha fl-ebda każ teċċedi sitt mitt euro (€600) għal kull darba li ma tiġix provduta dik l-informazzjoni."

**49.** Minnufih wara l-artikolu 55 tal-Att prinċipali għandu jiġi

Żieda ta' artikolu 55A ġdid fl-Att prinċipali.

miżjud dan l-artikolu ġdid li ġej:

"Tagħrif provdut sabiex jinkiseb l-għan tal-ġlieda kontra l-frodi tal-VAT. 55A. Minkejja d-dispożizzjonijiet li għandhom x'jaqsmu mad-dmir ta' segretezza professjonali, u kull haġa li tinsab f'xi dispożizzjoni oħra ta' dan l-Att, il-Ministru jista' b'regolamenti jippreskrivi rekwiżiti sabiex kull persuna żżomm u tipprovdi lill-Kummissarju dik l-informazzjoni li tista' tkun meħtieġa sabiex tikseb l-għan tal-ġlieda kontra l-frodi tal-VAT."

## TAQSIMA IX EMENDI GĦAL-LEĠIŻLAZZJONI SUSSIDJARJA

Emendi għal-  
Leġiżlazzjoni  
Sussidjarja.

**50.** Din it-Taqsima temenda leġiżlazzjoni sussidjarja diversa u għandha tinqara u tinftiehem haġa waħda mal-leġiżlazzjoni sussidjarja li temenda.

Emenda għar-  
Regolamenti  
tad-Dwana.  
L.S. 37.05.

**51.** Ir-Regolamenti tad-Dwana għandhom jiġu emendati b'dan li ġej:

(a) ir-regolament 35 tagħhom għandu jiġi sostitwit b'dan ir-regolament ġdid li ġej:

"Persunal meħtieġ. 35. (1) Il-Kummissarju għandu jiddeċiedi f'kull każ liema persunal ikun meħtieġ għall-protezzjoni kif imiss tal-ħlas tad-dazju.

(2) Il-Kummissarju jista', kif u meta jidhirlu xieraq, qabel ma jagħti kwalunkwe permess sabiex jingħata servizz t'attendenza mill-uffiċjali tad-Dwana, jidhol f'arranġament bil-miktub għall-ħlas tal-arretrati kollha dovuti lil għall-attendenza t'uffiċjali tad-Dwana:

Iżda fejn daww l-arretrati jkunu qegħdin jiġu kontestati mill-operatur ekonomiku, il-Kummissarju jista' jitlob li jsir il-ħlas ta' depożitu li jkun l-ekwivalenti tal-ammont kontestat qabel ma jagħti permess biex jingħata s-servizz.

(3) Meta operatur ekonomiku ta' darba jitlob servizz t'attendenza t'uffiċjali tad-Dwana, dan għandu jhallas depożitu bbażat fuq il-kalkolu tal-ammont dovut għas-servizz li jkun qed jintalab dak il-ħin."; u

(b) ir-regolament 45A tagħhom għandu jiġi sostitwit

b'dan ir-regolament ġdid li ġej:

"Mizuri li jistgħu jittiehdu f'każ li l-ħlas għas-servizz tal-attenzenza tal-uffiċjal tad-Dwana jibqa' ma jithallasx.

45A. (1) (a) Meta jkun hemm kwalunkwe dovut marbut ma' ħlas t'attenzenza t'uffiċjali tad-Dwana, il-Kummissarju għandu jibgħat avviż għall-ħlas permezz ta' ittra postali. Fejn id-dovut jibqa' ma jithallasx hu għandu jibgħat ittra bil-posta reġistrata fl-indirizz mogħti lilu jew fl-indirizz postali marbut man-numru ta' reġistrazzjoni tat-taxxa fuq valur miżjud. Meta l-avviż b'posta reġistrata jasal għand id-debitur, dan għandu jitqies li hu notifikat u d-debitur għandu tletin (30) jum biex iħallas jew jiddikjara bil-miktub li ma jaqbilx mal-Kummissarju dwar l-ammont dovut u wara dan, jekk ma jaqbilx, id-debitur għandu jibda proċeduri kontra l-Kummissarju fil-qorti kompetenti, skont l-ammont fi żmien tletin (30) jum mid-dikjarazzjoni tiegħu bil-miktub. Fin-nuqqas ta' dan, l-avviż għall-ħlas b'posta reġistrata għandu jikkostitwixxi titolu eżekuttiv għall-effetti u finijiet kollha tat-Titolu VII tat-Taqsima I tat-Tieni Ktieb tal-Kodiċi ta' Organizzazzjoni u Proċedura Ċivili.

Kap. 12.

(b) Meta dik in-notifika b'posta reġistrata msemmija fil-paragrafu (a) ma sseħħ għal xi raġuni jew oħra, il-Kummissarju għandu jippubblika avviż fil-Gazzetta tal-Gvern fejn jiddikjara li l-avviż għall-ħlas ikun ħareġ u li fi h jistieden lid-debitur biex imur jiġbor l-avviż mill-uffiċini tad-Dipartiment tad-Dwana fi żmien tletin (30) jum mill-pubblikazzjoni, u wara dan il-perjodu għandu jitqies li hu notifikat, anke jekk ma jiġborx id-dokumenti mill-uffiċini tad-Dwana. Id-debitur għandu tletin (30) jum min-notifika biex iħallas jew jistqarr bil-miktub li mhux jaqbel dwar l-ammont dovut, u jekk ma jaqbilx mal-Kummissarju, d-debitur għandu fi żmien tletin (30) jum mid-dikjarazzjoni bil-miktub jibda proċeduri b'rikors kontra l-Kummissarju fil-qorti kompetenti skont l-ammont u l-Kummissarju għandu jkollu dritt iwieġeb fi żmien tletin (30) jum min-notifika. Fin-nuqqas ta' dawn, l-avviż għall-ħlas għandu jikkostitwixxi titolu eżekuttiv għall-effetti u finijiet kollha tat-Titolu VII tat-Taqsima I tat-Tieni Ktieb tal-Kodiċi ta' Organizzazzjoni u Proċedura Ċivili.

Kap. 12.

(ċ) Fil-proċeduri fil-qorti msemmija f'dan is-subregolament, il-każ għandu jinstema' bi speditezza.

(2) Minkejja d-dispożizzjonijiet tas-subregolament (1), meta jintbagħat avviż għall-ħlas fl-indirizz mogħti jew fl-indirizz marbut man-numru ta' reġistrazzjoni tat-taxxa fuq valur miżjud u l-ammont jibqa' ma jithallasx, il-Kummissarju jista' minnufih jieħu dawk il-miżuri amministrattivi u proċedurali neċessarji sabiex il-ħlas isir, inkluż li ma jagħtix lid-debitur l-ebda servizz tad-Dwana sakemm isir il-ħlas, kif ukoll jieħu miżuri oħra biex jesegwixxi t-titolu eżekuttiv skont il-liġi."

Emenda għar-Regolamenti dwar il-Kontroll ta' Flus.  
L.S. 233.07.

**52.** Il-paragrafu (b) tas-subregolament (10) tar-regolament 3 tar-Regolamenti dwar il-Kontroll ta' Flus għandu jiġi sostitwit b'dan il-paragrafu ġdid li ġej:

"(b) Kwalunkwe flus depożitati fid-Depożitarju għandhom jkunu miżmuma hemm għall-perjodu li m'għandux jeċċedi tletin (30) jum mill-ġurnata li l-flus ikunu ġew miżmuma. Wara li l-awtoritajiet kompetenti jwettqu evalwazzjoni fid-dettall rigward in-neċessità u l-proporzjonalità ta' żmien ta' detenzjoni itwal, dan il-perjodu jista' jiġi estiż mill-Kummissarju għall-perjodu ta' mhux aktar minn disgħin (90) jum mill-ġurnata li l-flus ikunu ġew miżmuma. Jekk fil-perjodu ta' tletin (30) jew disgħin (90) jum, skont il-każ, ma jkunux inbdew proċeduri fil-qorti rigward dawn l-istess flus, il-flus għandhom ikunu rilaxxati minnufih lill-persuna mingħand min kienu nżammu:

Iżda jekk matul il-perjodu ta' tletin (30) jew disgħin (90) jum, skont il-każ, il-Kummissarju jirċievi ordni bil-miktub mahruġa taħt xi liġi oħra fuq inizjattiva ta' awtorità kompetenti li timpedixxi lill-Kummissarju milli jagħti lura l-flus lil sidhom, il-Kummissarju għandu jżomm il-flus fid-Depożitarju taħt dik l-ordni lil hinn mill-perjodi ta' tletin (30) jew disgħin (90) jum, jew jagħmel mill-flus skont kif tipprovdi l-ordni."

Emenda għar-Regolamenti dwar Miżuri ta' Infurzar biex Jingabru Dazju u Taxxi Stabbiliti.  
L.S. 337.47.

**53.** Ir-Regolamenti dwar Miżuri ta' Infurzar biex Jingabru Dazju u Taxxi Stabbiliti għandhom jiġu emendati b'dan li ġej:

(a) fil-proviso għas-subregolament (2) tar-regolament 4 tagħhom il-kliem "jingħata l-avviż ta' tmint (8) ijiem." għandhom jiġu sostitwiti bil-kliem "jingħata l-avviż ta' tmint (8) ijiem:", u minnufih wara għandu jiġi miżjud dan il-proviso ġdid li ġej:



"Iżda wkoll li jekk iseħħ il-bejgħ tal-merkanzija u jkun hemm proċeduri pendenti taht dawn ir-regolamenti jew proċeduri li jikkontestaw l-ammont dovut, ir-rikavat mill-bejgħ tal-merkanzija għandu jinżamm bħala depożitu u jsir minnu skont kif tipprovi l-qorti.";

(b) is-subregolament (1) tar-regolament 7 tagħhom għandu jiġi sostitwit b'dan is-subregolament ġdid li ġej:

"(1) Kwalunkwe persuna li tiossha aggravata bl-azzjoni tal-Kummissarju magħmula bis-saħħa ta' dawn ir-regolamenti, hlief l-azzjoni magħmula skont ir-regolament 5, għandha jkollha d-dritt topponi dik l-azzjoni billi tippreżenta rikors quddiem it-Tribunal għar-Revizjoni Amministrattiva fi żmien tletin (30) jum mid-data meta tingħata avviż dwar l-azzjoni meħuda mill-Kummissarju, u fin-nuqqas ta' proċeduri quddiem l-imsemmi Tribunal, il-jedd fuq il-merkanzija maqbuda għandu jitqies abbandunat.";

(ċ) minnufih wara s-subregolament (2) tar-regolament 7 tagħhom, kif emendat, għandu jiġi miżjud dan is-subregolament ġdid li ġej:

"(3) It-Tribunal għandu jisma' biss talbiet dwar il-miżuri ta' enforzar taht dawn ir-regolamenti u m'għandux jiddeċiedi ebda talba dwar jekk l-ammont ta' dazju jew taxxi huwiex dovut jew l-kwantum tal-ammont."; u

(d) minnufih wara r-regolament 7 tagħhom, kif emendat, għandu jiġi miżjud dan ir-regolament ġdid li ġej:

"Ebda dritt ta' azzjoni kontra l-Kummissarju.

8. M'għandu jkun hemm l-ebda dritt ta' azzjoni kontra l-Kummissarju għal danni ikkaġunati b'xi miżura ta' enforzar taht dawn ir-regolamenti, hlief meta jkun ippruvat li l-Kummissarju aġixxa in *mala fede*."

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### Għanijiet u Raġunijiet

L-għanijiet u r-raġunijiet ta' dan l-Abbozz ta' Liġi huma sabiex jiġu implimentati l-Miżuri tal-Estimi għas-Sena Finanzjarja 2023 u miżuri amministrattivi oħra.

**A BILL  
entitled**

*AN ACT to implement Budget Measures for the Financial Year 2023 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:-

**ARRANGEMENT OF THE ACT**

		Artikoli
Part I	Preliminary	2 - 5
Part II	Amendments to the Customs Ordinance. Cap. 37.	6 - 15
Part III	Amendment to the Income Tax Act. Cap. 123.	16 - 17
Part IV	Amendments to the Social Security Act. Cap. 318.	18 - 26
Part V	Amendments to the Motor Vehicles Registration and Licensing Act. Cap. 368.	27 - 30
Part VI	Amendments to the Income Tax Management Act. Cap. 372.	31 - 34
Part VII	Amendments to the Excise Duty Act. Cap. 382.	35 - 46
Part VIII	Amendments to the Value Added Tax Act. Cap. 406.	47 - 49
Part IX	Amendments to Subsidiary Legislation.	50 - 53

Short title.

**1.** The short title of this Act is the Budget Measures Implementation Act, 2022.

**PART I  
PRELIMINARY**

2. The provisions of this Part shall be deemed to have come into force on the 1st January, 2023. Coming into force of this Part.
3. For the purpose of this Part, “revenue” has the same meaning as is assigned to it in article 2 of the Public Finance Management Act, but does not include proceeds from loans. Interpretation. Cap. 601.
4. (1) Subject to the provisions of this Act, the Government of Malta may raise, by way of loan, a sum of money not exceeding one billion and six hundred million euro (€1,600,000,000). Authority to raise loan.
- (2) For the purpose of raising the aforesaid loan the Minister responsible for Finance and Employment is hereby authorised to raise such loans under the provisions of the Government Borrowing and Management of Public Debt Act, on such terms and conditions as the said Minister may approve. Cap. 575.
5. Any money borrowed under the authority of this Part shall be appropriated and applied for the purpose of: Purpose.
- (a) meeting excess expenditure over revenue incurred in the Consolidated Fund during the year 2023; and
  - (b) redeeming registered stocks and debt instrument which shall be due for redemption during the year 2023; and
  - (c) contributing funds in the sinking funds; and
  - (d) effecting portfolio changes in relation to amounts raised through Treasury Bills, amounts raised through Government Stocks, and in respect of loans raised outside Malta as and when required in line with Government’s debt management policies.

**PART II  
AMENDMENTS TO THE CUSTOMS ORDINANCE**

6. This Part amends the Customs Ordinance and it shall be read and construed as one with the Customs Ordinance, hereinafter in this Part referred to as "the Ordinance". Amendments to the Customs Ordinance. Cap. 37.
7. Sub-article (2) of article 8C of the Ordinance shall be Amendment to article 8C of the Ordinance.

C 506

substituted by the following new sub-article:

Cap. 337. "(2) For the purposes of this article and of articles 8A, 8B and 8D the word "container" means the same as the meaning assigned to it in article 20 of the Import Duties Act, and also includes a commercial road vehicle as therein defined."

Addition of new article 8D to the Ordinance.

**8.** Immediately after article 8C of the Ordinance, there shall be added the following new article:

"Examination of a container which is declared to be empty. 8D. Notwithstanding the provisions of this Ordinance, the Commissioner may, when he deems fit, examine a container that was declared to be empty."

Amendment of article 63 of the Ordinance.

**9.** Article 63 of the Ordinance shall be amended by the following:

(a) in paragraph (c) of sub-article (1) thereof, the words "of article 62(m) of this Ordinance" shall be substituted by the words "of article 62(m) and of article 62A"; and

(b) in paragraph (b) of sub-article (2) thereof, the words "Without prejudice to sub-article (6)" shall be substituted by the words "Without prejudice to sub-article (5)".

Addition of new article 64A to the Ordinance.

**10.** Immediately after article 64 of the Ordinance there shall be added the following new article:

"Duties and taxes on a forfeited object shall not be collected. 64A. When an object is forfeited in accordance with an article of this Ordinance or under any other customs law, the duty and taxes due on the forfeited object shall not be collected."

Amendment of article 68 of the Ordinance.

**11.** Sub-articles (1), (2) and (3) of article 68 of the Ordinance shall be substituted by the following new sub-articles:

"(1) All vessels, vehicles, other means of conveyance and every item that can hold in it other objects, together with the horses or other animals and things knowingly used in the importation, landing, removal, keeping, concealing or conveyance of any uncustomed or other goods liable to forfeiture under this Ordinance shall be forfeited:

Provided that no vessel shall be liable to forfeiture under the provisions of this article, unless such vessel is under two hundred and fifty (250) tons burden (net tonnage).

(2) (a) With regard to any vessels of or exceeding two hundred and fifty (250) tons burden, the Commissioner may, in any case in which in his opinion any responsible officer of such vessel is implicated, either actually or by neglect, proceed to take proceedings in the manner prescribed by article 66, and without prejudice to any appeal as laid down in that article, for condemnation of the said vessel to the amount mentioned in paragraph (b). For this purpose, the Commissioner may require, as to any vessel referred to in this sub-article, the deposit in his hands of this amount to abide the decision of the court, and in default of payment of such deposit, the Commissioner may detain such vessel.

(b) The amount mentioned in paragraph (a) shall be:

(i) half a million euro (€500,000) for vessels between two hundred fifty (250) and nine thousand, nine hundred and ninety-nine (9,999) tonnes burden;

(ii) six hundred thousand euro (€600,000) for vessels between ten thousand (10,000) and nineteen thousand, nine hundred and ninety-nine (19,999) tonnes burden;

(iii) seven hundred thousand euro (€700,000) for vessels between twenty thousand (20,000) and twenty-nine thousand, nine hundred and ninety-nine (29,999) tonnes burden;

(iv) eight hundred thousand euro (€800,000) for vessels between thirty thousand (30,000) and thirty-nine thousand, nine hundred and ninety-nine (39,999) tonnes burden;

(v) nine hundred thousand euro (€900,000) for vessels between forty thousand (40,000) and forty-nine thousand, nine hundred and ninety-nine (49,999) tonnes burden;

(vi) one million euro (€1,000,000) for vessels between fifty thousand (50,000) and fifty-nine thousand, nine hundred and ninety-nine (59,999) tonnes burden;

(vii) one million, one hundred thousand euro (€1,100,000) for vessels between sixty thousand (60,000) and sixty-nine thousand, nine hundred and ninety-nine (69,999) tonnes burden;

(viii) one million, two hundred thousand euro (€1,200,000) for vessels between seventy thousand (70,000) and seventy-nine thousand, nine hundred and ninety-nine (79,999) tonnes burden;

(ix) one million, three hundred thousand euro (€1,300,000) for vessels of eighty thousand (80,000) tonnes burden or more.

(3) There shall be no claim of action made against the Commissioner for damages caused by payment of the deposit or the detention of any vessel, the vehicle, any other means of transport, any item that can hold in it other objects, the horse, animal and any other item that were knowingly used in the importation, landing, removal, keeping, concealing or conveyance of any uncustomed or other goods liable to forfeiture under this Ordinance."

Amendment of article 69 of the Ordinance.

**12.** Sub-article (1) of article 69 of the Ordinance shall be substituted by the following new sub-article:

"(1) All ships, goods, vehicles, other means of conveyance and any item that can hold in it other objects, together with all horses or other animals and things liable to forfeiture, may be seized in any place, either upon land or water, by any Customs official or Police officer, and such ships, goods, vehicles, other means of conveyance and any item that can hold in it other objects, together with all horses and other animals and things so seized shall forthwith be delivered into the care of the Commissioner or in any other way be securely placed in a place where the Commissioner exercises control."

Substitution of article 70 of the Ordinance.

**13.** Article 70 of the Ordinance shall be substituted by the

following new article:

"Power of officers to stop any means of conveyance, etc., and search for goods.

70. (1) Every Customs official or Police officer may, upon reasonable suspicion, stop and examine any means of conveyance and any item that can hold in it other objects, to ascertain whether any smuggled goods are contained therein. Where no smuggled goods are found, such official or officer shall not, on account of such stoppage and examination, be liable to any action or prosecution.

(2) Every person driving or conducting such means of conveyance or is responsible for any item that may hold in it other objects and who refuses to stop or allow such examination on being so requested, shall be liable to a fine (multa) not exceeding two hundred and thirty-two euro and ninety-four cents (€232.94)."

14. Article 72 of the Ordinance shall be substituted by the following new article:

Substitution of article 72 of the Ordinance.

"Procedure when goods are withheld.

72. (1) Whenever goods are withheld under this Ordinance, the official who does the withholding shall issue a receipt for withheld goods to the person from whom the objects were taken or else the receipt for withheld goods shall be affixed to the place from where the goods were withheld.

(2) Where within a period of ninety (90) working days from when the object was withheld the Commissioner decides that the object is not subject to seizure or if he fails to take a decision regarding that object, the Commissioner shall immediately give back the withheld object to the person from whom it was withheld.

(3) Where the Commissioner decides that the object is subject to seizure, he shall give a seizure note containing reasons for the seizure within ninety (90) working days from when the goods were withheld to every person who, in the opinion of the official, was at the time of seizure, the owner or owners of the objects seized, if such were known.

(4) The seizure note shall be accompanied by a copy of this article and it shall be deemed to have been duly given to the interested person:

(a) when it is delivered to that person personally, if known; or

(b) when is addressed to that person and is sent to him by registered mail or left at the last known address of residence or place of business of that person, or in the case of a body corporate in its registered or main office and in this case the date of the seizure note shall be the date when the registered post is delivered; or

(c) where that person does not have a known address in Malta or Gozo, when a notice is published in the Government Gazette declaring that the seizure note has been issued. The date of the seizure note in this case shall be the date of publication of the notice in the Government Gazette.

(5) The objects seized under this Ordinance shall be deemed to be forfeited by virtue of the law and may be disposed of according to law, unless the person from whom the objects have been seized, or the owner, or any person authorised by him, within thirty (30) days from the date of the seizure note, gives a notice in writing to the Commissioner, requesting that the seized goods are returned to him or indicating that he intends to demand that they are returned, and within thirty (30) days from that notice, initiates the necessary proceedings before the Administrative Review Tribunal by means of an application against the Commissioner, who shall have thirty (30) days from the notification to reply. In default of such, the claim on this object shall be deemed to be abandoned. The Tribunal shall hear the application expeditiously.

(6) When seized goods in accordance with this article is a ship or vessel or is of a perishable nature or is, in the opinion of the Commissioner, likely to suffer substantial loss of value by the lapse of time, or consists of a living creature, the same goods may, by direction of the Commissioner, be sold, and the proceeds thereof be retained to abide the results of any claim that may be legally made in respect thereof and for the purpose of any proceedings taken under this Ordinance in respect of the seized goods, such proceeds shall represent and substitute the said seized goods.



(7) Where a seizure made in accordance with this article is contested in accordance with sub-article (5), the Commissioner may, at anytime, if he sees fit and notwithstanding the pendency of the proceedings wherein the seizure is contested, deliver any object seized to any claimant upon his paying to the Commissioner such sum as the Commissioner thinks proper, and not exceeding that which in the opinion of the Commissioner represents the value of the object, including any duty, levy or tax chargeable thereon and which have not been paid, or upon giving to the Commissioner such security acceptable to the said Commissioner for the payment of such sum. Such sum or such security, as the case may be, shall be retained to abide the result of any claim that may be legally made in respect thereof and shall for the purpose of any proceedings taken under this Ordinance in respect of the seized goods shall represent and substitute the said seized goods."

**15.** Immediately after article 91 of the Ordinance there shall be added the following new article:

Addition of new article 92 to the Ordinance.

"Ulterior proof.

92. The Commissioner may require a sworn declaration to serve as proof in the absence of more specific customs documentation or to serve as ulterior proof after all the necessary documentation has been provided."

### **PART III AMENDMENT TO THE INCOME TAX ACT**

**16.** 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".

Amendment to the Income Tax Act.  
Cap. 123.

**17.** Article 27A of the principal Act shall be amended by the following:

Amendment of article 27A of the principal Act.

(a) the words "the tax treatment of companies and their members and other similar bodies or persons concerning mergers and divisions of companies, transfer of assets between companies and exchange of shares concerning companies" thereof shall be substituted by the words "the tax treatment of transfers made by or to companies and their members and other similar bodies or persons concerning mergers and divisions of companies, transfer of assets between companies, reorganization

and restructuring of companies, liquidation and partial liquidation of companies and exchange of shares concerning companies"; and

(b) in paragraph (c) thereof the words "transfer of assets" shall be substituted by the words "transfer of assets between companies".

**PART IV  
AMENDMENTS TO THE SOCIAL SECURITY ACT**

Amendments to  
the Social  
Security Act.  
Cap. 318.

**18.** This Part amends the Social Security Act and it shall be read and construed as one with the Social Security Act, hereinafter in this Part referred to as "the principal Act".

Amendment of  
article 16 of the  
principal Act.

**19.** Article 16 of the principal Act shall be amended by the following:

(a) in paragraph (f) of sub-article (2) thereof, the words "until they reach pension age." shall be substituted by the words "until they reach pension age;" and immediately thereafter there shall be added the following new paragraph:

"(g) a person born on the 1st January 1962 or after, who did not engage in any gainful occupation between the age of eighteen (18) years and thirty (30) years and proves to the satisfaction of the Director that during this period he has been undergoing regular treatment by a psychiatrist who is or was consultant in Government employment, the sum total of such credited contributions that may be awarded for such period, shall not exceed one hundred and four (104) contributions.";

(b) in sub-paragraph (ii) of paragraph (a) of sub-article (3) thereof, the words "20 contributions" shall be substituted by the words "fifteen (15) contributions"; and

(c) in paragraph (a) of sub-article (3) thereof, the words "who fail to satisfy the conditions of Part IV of the Second Schedule of this Act but fulfil the criteria stipulated by the provisions of article 106(a);" shall be substituted by the words "who fail to satisfy the conditions of Part IV of the Second Schedule but fulfil the criteria stipulated by the provisions of article 106(a);" and immediately after there shall be added the following new proviso:

"Provided that, notwithstanding the provisions of this sub-article, with effect from 1st January 2023, a person entitled

to a Carers Allowance or an Increased Carers Allowance in accordance with the provisions of article 68 and who fails to satisfy the conditions mentioned in this sub-article, shall be entitled to a total of two hundred and eight (208) credited contributions;"

**20.** In the first proviso to sub-article (1) of article 18 of the principal Act the words "Provided that in any uninterrupted period of incapacity for work" shall be substituted by the words "Provided further that in any uninterrupted period of incapacity for work" and immediately before this proviso, as amended, immediately after the words "age of 23:" of sub-article (1) thereof, there shall be added the following new proviso:

Amendment of article 18 of the principal Act.

"Provided that and notwithstanding the provisions of article 90, with effect from 1st January 2023, the provisions of this article shall also apply to a widow who is in receipt of a Pension under Part IV of this Act, who is in an insurable employment, and who has not yet reached pension age:"

**21.** In the first proviso to sub-article (1) of article 28 of the principal Act the words "due to the nature of his work:" thereof shall be substituted by the words "due to the nature of his work:" and immediately thereafter, there shall be added the following new proviso:

Amendment of article 28 of the principal Act.

"Provided that and notwithstanding the provisions of article 90, with effect from 1st January 2023, the provisions of this article shall also apply to a widow who is in receipt of a Pension under Part IV of this Act, who is in an insurable employment, and who has not yet reached pension age:"

**22.** Article 30 of the principal Act shall be amended by the following:

Amendment of article 30 of the principal Act.

(a) in paragraph (iv) of the proviso to sub-article (1) thereof, the words "the Ministry responsible for Employment." shall be substituted by the words "the Ministry responsible for Employment:" and immediately thereafter, there shall be added the following new proviso:

"Provided further that and notwithstanding the provisions of article 90, with effect from 1st January 2023, the provisions of this article shall also apply to a widow who is in receipt of a pension under Part IV of this Act, who is in an insurable employment, and who has not yet reached pension age;"

(b) in the second proviso to sub-paragraph (vii) of paragraph (b) of sub-article (6) thereof, the words "maximum of three years." shall be substituted by the words "maximum of three (3) years:" and immediately thereafter there shall be added the following new proviso:

"Provided further that notwithstanding the provisions of this sub-paragraph, with effect from 1st January 2023 when a person, who has been in receipt of Social Assistance for more than one (1) year in the three (3) years preceding the claim, and partakes in insurable employment, the entitlement for Social Assistance shall not cease immediately, however that person shall still be entitled to seventy-five percent (75%) of the rate applicable for the first (1) year, to fifty-five percent (55%) of the rate applicable for the second (2) year and thirty-five percent (35%) of the rate applicable for the third (3) year. The employer shall be entitled to twenty-five percent (25%) of the rate applicable for every year for a maximum of three (3) years;" and

(c) in the proviso to sub-paragraph (viii) of paragraph (b) of sub-article (6) thereof, the words "rate applicable for the third year." shall be substituted by the words "rate applicable for the third (3) year:" and immediately after there shall be added the following new proviso:

"Provided further that notwithstanding the provisions of this sub-paragraph, with effect from 1st January 2023, a person who is has been in receipt of Social Assistance for more than one (1) year in the three (3) years preceding the claim and who contracts a marriage or a civil union or a cohabitation in accordance with the terms and provisions of the Cohabitation Act with a person engaged in an insurable employment, the entitlement for Social Assistance shall not cease immediately, however that person shall be entitled to seventy-five percent (75%) of the rate applicable for the first (1) year, fifty-five percent (55%) of the rate applicable for the second (2) year and thirty-five percent (35%) of the rate applicable for the third (3) year."

Cap. 614.

Amendment of article 68 of the principal Act.

**23.** Article 68 of the principal Act shall be amended by the following:

(a) in paragraph (a) of sub-article (1) thereof, immediately after the words "a single person or a married person", there shall be added the following new words:

"or a person who proves to the satisfaction of the Director, by providing the necessary documentation, that they have been cohabiting in similar circumstances to marriage, civil union or registered cohabitation for at least ten (10) years immediately prior to the application and that such cohabitation was not contracted due to pending legal proceedings";

(b) in paragraph (b) of sub-article (1) thereof, immediately after the words "a single or a married person" , there shall be added the following new words:

"or a person who proves to the satisfaction of the Director, by providing the necessary documentation, that they have been cohabiting in similar circumstances to marriage, civil union or registered cohabitation for at least ten (10) years immediately prior to the application and that such cohabitation was not contracted due to pending legal proceedings";

(c) in paragraph (e) of sub-article (1) thereof, the words "under the provisions of this Act." shall be substituted by the words "under the provisions of this Act;", and immediately after there shall be added the following new paragraph (f):

"(f) Subject to the provisions of this Act, with effect from 1st January 2023, a parent who is not in employment or self-occupation and has not yet reached pensionable age and who proves to the satisfaction of the Director that he is a citizen of Malta or of country of the European Union and is permanently residing in Malta, shall be entitled to a Carer's Grant equivalent to fifty percent (50%) of the net National Minimum Wage annually, where such parent proves to the satisfaction of the Director that he is taking care, all by himself, on a full-time basis and regularly of a child who is in receipt of or children who are in receipt of the Increased Severe Disability Assistance, under the provisions of this Act."; and

(d) in the proviso to paragraph (b) of sub-article (2) thereof, the words "as Social Assistance." shall be substituted by the words "as Social Assistance:", and immediately after there shall be added the following new proviso:

"Provided further and without prejudice to the provisions of article 90, with effect from 1st January 2023, where a person is in receipt of Social Assistance in

accordance with the provisions of article 30, and ceases to be so entitled due to becoming entitled to a Carer's Allowance because he goes to live with any of the persons mentioned in sub-article 1(b) to care for said person, such person shall still be entitled to the payment of the difference in rate between the Social Assistance which he was receiving and the Carers Allowance which he becomes entitled to receive, if the rate of the Carers Allowance is lower."

Amendment of article 76A of the principal Act.

**24.** In article 76A of the principal Act, the words "no allowance under article 76 shall be payable." thereof shall be substituted by the words "no allowance under article 76 shall be payable:", and immediately after there shall be added the following new proviso:

Cap. 602.

"Provided that subject to the provisions of this Act, and with effect from 1st January 2023, it shall be the right of every child who is certified by a competent authority as a fostered child, to have an allowance paid in his respect to the head of household who is an approved foster carer in accordance with the Minor Protection (Alternative Care) Act, even when said child is not a fostered child anymore because he is adopted by that same head of household, at the rates specified in Part VIII of the Fourteenth Schedule to this Act."

Amendment of article 85 of the principal Act.

**25.** Immediately after sub-article (8) of article 85 of the principal Act, there shall be added the following new sub-article (8A):

"(8A) Notwithstanding the provisions of sub-articles (4), (5), (6), (7) and (8) with effect from 1st January 2023, the rate due to persons who have reached pension age according to the definition "pension age" in article 2, who have retired from employment and who shall not be entitled to a Contributory Pension, and however have paid between fifty (50) and two hundred and fifty-nine (259) social security contributions shall be four hundred and fifty euro (€450) per year, whereas the rate due to persons who have reached pension age according to the definition "pension age" in article 2, who have retired from employment and who shall not be entitled to a Contributory Pension, and however have paid at least two hundred and sixty (260) social security contributions shall be five hundred and fifty euro (€550) per year:"

Amendment of article 116 of the principal Act.

**26.** The fourth proviso to sub-article (5) of article 116 of the principal Act, shall be substituted by the following new proviso:

"Provided further that, such option may also be

granted to a person who has attained the age of fifty-nine (59) years and is in receipt of an Invalidity Pension in accordance with the provisions of article 26 or is in receipt of a Carers Allowance or Increased Carers Allowance in accordance with the provisions of article 68 when the claim is made:".

**PART V**  
**AMENDMENTS TO THE MOTOR VEHICLES**  
**REGISTRATION AND LICENSING ACT**

**27.** (1) This Part amends the Motor Vehicles Registration and Licensing Act and it shall be read and construed as one with the Motor Vehicles Registration and Licensing Act, hereinafter in this Part referred to as "the principal Act".

Amendments to the Motor Vehicles Registration and Licensing Act. Cap. 368.

(2) The provisions of this Part shall be deemed to have come into force on the 1st January 2023.

**28.** Article 2 of the principal Act shall be amended by the following:

Amendment of article 2 of the principal Act.

(a) in the definition "plug-in hybrid electric vehicle" thereof the words "30km" shall be substituted by the words "fifty (50) km"; and

(b) in the definition "range extender electric vehicle" thereof the words "40km" shall be substituted by the words "fifty (50) km".

**29.** In sub-article (7) of article 8 of the principal Act, the words "at the time of valuation." shall be substituted by the words "at the time of valuation:" and immediately thereafter there shall be added the following new proviso:

Amendment of article 8 of the principal Act.

"Provided that, in such cases where the registration value of the motor vehicle in question is higher than the registration value used for the purposes of calculating the registration tax payable when the said motor vehicle was first registered, the registration value used during first registration shall apply for the purpose of calculating the difference in the registration tax payable."

**30.** The Fourth Schedule to the principal Act shall be amended by the following:

Amendment of the Fourth Schedule to the principal Act.

(a) in the third indent thereof the word "manufacture" shall be substituted by the word "registration"; and

(b) in item 2 thereof the words "registered on the 1st January, 2009" shall be substituted by the words "registered before the 1st January, 2009".

**PART VI**  
**AMENDMENTS TO THE INCOME TAX MANAGEMENT ACT**

Amendments to the Income Tax Management Act. Cap. 372.

**31.** (1) 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".

(2) The article amending article 44 of the principal Act, the article amending article 45 of the principal Act and paragraph (a) of the article amending article 48 of the principal Act shall be deemed to have come into force as from 1 June 2022.

Amendment of article 44 of the principal Act.

**32.** In the second proviso to paragraph (a) of sub-article (2A) of article 44 of the principal Act, the words "the amount of the said tax;" shall be substituted by the words "the amount of the said tax:" and immediately thereafter there shall be added the following new proviso:

"Provided further that when the date by which the tax shall be payable in terms of the relevant provisions of the Income Tax Acts is the 31 August 2022 or a later date, interest shall be charged at the rate of zero point six percent (0.6%) for every month or part thereof during which the tax remains unpaid or at such other rate as the Minister may, from time to time, prescribe by rules and the total interest shall not exceed the amount of the said tax;"

Amendment of article 45 of the principal Act.

**33.** In the proviso to article 45 of the principal Act, the words "interest on the said tax shall be computed and due in accordance with the provisions of article 44(2A) as from the relevant tax settlement date up to the date of payment" shall be substituted by the words "for the purposes of article 44(2A) the said tax shall be treated as tax that was payable by not later than the relevant tax settlement date".

Amendment of article 48 of the principal Act.

**34.** Article 48 of the principal Act shall be amended by the following:

(a) in the second proviso to sub-article (2D) thereof, the words "the amount of the said repayment." shall be substituted by the words "the amount of the said repayment:" and immediately thereafter there shall be added the following new proviso:

"Provided further that for any period or part thereof commencing on or after 1 September 2022, interest



shall be calculated at the rate of zero point six percent (0.6%) or at such other rate as may be prescribed, and the total amount of interest shall not exceed the amount of the said repayment."; and

(b) in sub-article (8) thereof, the words "and shall be recoverable as such." shall be substituted by the words "and shall be recoverable as such:" and immediately thereafter there shall be added the following new proviso:

"Provided that the said period of fourteen (14) days may be extended by another period of twelve (12) months if the Commissioner requires to carry out further verifications for due diligence purposes."

**PART VII  
AMENDMENTS TO THE EXCISE DUTY ACT**

**35.** 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".

Amendments to the Excise Duty Act.  
Cap. 382.

**36.** In the definition "duty suspension arrangement" of article 2 of the principal Act, the words "holding or movement" shall be substituted by the words "holding, storage or movement".

Amendment of article 2 of the principal Act.

**37.** Article 8 of the principal Act shall be amended by the following:

Amendment of article 8 of the principal Act.

(a) paragraph (b) of sub-article (1) thereof shall be substituted by the following new paragraph:

"(b) In relation to the holding or storage of excisable goods outside a duty suspension arrangement where the excise duty has not been levied pursuant to the applicable provisions of this Act, by the person holding or storing the excisable goods and any other person involved in the holding or storing of the excisable goods;"; and

(b) sub-article (3) thereof shall be substituted by the following new sub-article:

"(3) The prescriptive time period for the Commissioner to notify the debtor with a final decision as provided for in this Act or to initiate judicial proceedings in any other way against him shall be of six (6) years from the date when the excise duty is due as provided for in this Act."

# VERŽJONI ELETTRONIKA

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Amendment of article 9 of the principal Act.

**38.** Article 9 of the principal Act shall be amended by the following:

(a) in sub-article (1) thereof the words "processing and holding of products" shall be substituted by the words "processing, holding and storage of products"; and

(b) in sub-article (2) thereof the words "processing and holding of products" shall be substituted by the words "processing, holding and storage of products".

Amendment of article 10 of the principal Act.

**39.** In paragraph (a) of sub-article (1) of article 10 of the principal Act, the words "processing and holding and a compulsory guarantee" shall be substituted by the words "processing, holding, storage and a compulsory guarantee".

Amendment of article 16 of the principal Act.

**40.** In paragraph (t) of sub-article (1) of article 16 of the principal Act, the words "of the Commissioner," shall be substituted by the words "of the Commissioner; or", and immediately thereafter there shall be added the following new paragraphs:

"(u) comes into possession of excisable goods or excise stamps or bands in breach of the law; or

(v) fails to register himself with the Commissioner, or his business or the property which he manages, in breach of this Act or its subsidiary laws,".

Addition of new article 16C to the principal Act.

**41.** Immediately after article 16B of the principal Act there shall be added the following new article:

"When an object is forfeited, the duty and taxes shall not be collected.

16C. When an object is forfeited in accordance with an article of customs legislation, the duty and taxes due on the forfeited object shall not be collected."

Amendment of article 17 of the principal Act.

**42.** Article 17 of the principal Act shall be amended by the following:

(a) sub-article (3) thereof shall be substituted by the

following new sub-article:

"(3) (a) With regards to any vessel of or exceeding two hundred and fifty (250) tons net registered tonnage, the Commissioner may, in any case in which, in his opinion, any responsible officer of such vessel is implicated, either actually or by neglect, proceed in the manner prescribed by article 36, and without prejudice to any appeal as laid down in that article, for condemnation of the said vessel to the amount mentioned in paragraph (b). For this purpose, the Commissioner may require, as to any vessel referred to in this sub-article, the deposit in his hands of this amount as guarantee to abide by the decision of the court, and in default of payment of such deposit, the Commissioner may detain such vessel.

(b) The amount mentioned in paragraph (a) shall be of:

(i) half a million euro (€500,000) for vessels between two hundred fifty (250) and nine thousand, nine hundred and ninety-nine (9,999) net registered tonnage;

(ii) six hundred thousand euro (€600,000) for vessels between ten thousand (10,000) and nineteen thousand, nine hundred and ninety-nine (19,999) net registered tonnage;

(iii) seven hundred thousand euro (€700,000) for vessels between twenty thousand (20,000) and twenty-nine thousand, nine hundred and ninety-nine (29,999) net registered tonnage;

(iv) eight hundred thousand euro (€800,000) for vessels between thirty thousand (30,000) and thirty-nine thousand, nine hundred and ninety-nine (39,999) net registered tonnage;

(v) nine hundred thousand euro (€900,000) for vessels between forty thousand (40,000) and forty-nine thousand, nine hundred and ninety-nine (49,999) net registered tonnage;

(vi) one million euro (€1,000,000) for vessels between fifty thousand (50,000) and fifty-nine thousand, nine hundred and ninety-nine (59,999) net registered tonnage;

(vii) one million, one hundred thousand euro (€1,100,000) for vessels between sixty thousand (60,000) and sixty-nine thousand, nine hundred and ninety-nine (69,999) net registered tonnage;

(viii) one million, two hundred thousand euro (€1,200,000) for vessels between seventy thousand (70,000) and seventy-nine thousand, nine hundred and ninety-nine (79,999) net registered tonnage; or

(ix) one million, three hundred thousand euro (€1,300,000) for vessels of eighty thousand (80,000) net registered tonnage or more.";

(b) immediately after sub-article (7) thereof there shall be added the following new sub-article:

"(8) Any quantity of excise bands or stamps that are found in the possession of a person in violation of the provisions of this Act shall, without prejudice to any other punishment under this Act or another law, be forfeited in favour of the Government."

Substitution of articles 27 and 28 of the principal Act.

**43.** Articles 27 and 28 of the principal Act shall be substituted by the following new articles:

"Procedure when an object is withheld.

27. (1) Whenever goods are withheld under this Act, the official who does the withholding shall issue a receipt for withheld goods to the person from whom the objects were taken or else the receipt for withheld goods shall be affixed to the place from where the goods were withheld.

(2) Where within a period of ninety (90) working days from when the goods were withheld the Commissioner decides that the goods are not subject to seizure or if he fails to take a decision regarding those goods, the Commissioner shall immediately give back the withheld goods to the person from whom it was withheld.

(3) Where the Commissioner decides that the goods are subject to seizure, he shall give a seizure note containing the reasons for the seizure within ninety (90) working days from when the goods were withheld to every person who, in the opinion of the official, was at the time of seizure, the owner or owners of the goods seized, if such were known.

(4) The seizure note shall be accompanied by a copy of this article and it shall be deemed to have been duly given to the interested person:

(a) when it is delivered to that person personally, if known; or

(b) when it is addressed to that person and is sent to him by registered mail or left at the last known address of his residence or place of business of that person, or in the case of a body corporate at its registered or main office and in this case the date of the seizure note shall be the date when the registered post is delivered; or

(c) where that person does not have a known address in Malta or Gozo, when a notice is published in the Government Gazette declaring that the seizure note has been issued. The date of the seizure note in this case shall be the date of publication of the notice in the Government Gazette.

Request for the  
object to be given  
back.

28. (1) The goods seized under this Act shall be deemed to be forfeited by virtue of the law itself and may be disposed of according to law, unless the person from whom the goods have been seized, or the owner, or any person authorised by him, within thirty (30) days from the date of the seizure note, gives a notice in writing to the Commissioner, requesting that the seized goods are returned to him or indicating that he intends to demand that they are returned, and within thirty (30) days from that notice, initiates the necessary proceedings before the Administrative Review Tribunal by means of an application against the Commissioner, who shall have thirty (30) days from the notification to reply. In default of such, the claim on this object shall be deemed to be abandoned. The Tribunal shall hear the application expeditiously.

(2) When the object seized by virtue of this Act is a ship or vessel or is of a perishable nature or is, in the opinion of the Commissioner, may likely suffer substantial loss of value by the lapse of time, or consists of a living creature, the same object may, by order of the Commissioner, be sold, and the proceeds thereof be retained to abide the results of any claim that may be legally made in respect thereof and for the purpose of any proceedings taken under this Act in respect of the seized goods, such proceeds shall represent and substitute the said seized goods.

(3) When a seizure made in accordance with this Act is contested in accordance with sub-article (1), the Commissioner may, at anytime, if he sees fit and notwithstanding the pendency of the proceedings wherein the seizure is contested, deliver any goods seized to any claimant upon his paying to the Commissioner such sum as the Commissioner thinks proper and not exceeding that which in the opinion of the Commissioner represents the value of the goods, including any duty, levy or tax chargeable thereon and which have not been paid, or upon giving to the Commissioner such security acceptable to the said Commissioner for the payment of such sum. Such sum or security, as the case may be, shall be retained to abide the result of any claim that may be legally made in respect thereof and shall for the purpose of any proceedings taken under this Act in respect of the seized goods, shall represent and substitute the said seized goods."

Substitution of articles 30, 31, 32 and 33 of the principal Act.

**44.** Articles 30, 31, 32 and 33 of the principal Act shall be

substituted by the following new articles:

"Right to be heard  
and the final  
decision.

30. (1) When the Commissioner deems that there is any sort of discrepancy in the information given to Customs and, or in relation to the goods arriving in Malta which may lead to a difference between the amount of duty paid and that which is due, or is going to take any other decision in relation to a trader which shall affect him negatively, the Commissioner shall give the trader thirty (30) days from this demand during which the trader may exercise his right to be heard, including in written form. This period of time may be extended to up to sixty (60) days where the Commissioner deems it appropriate, upon the request of the trader.

(2) When the period of time to be heard given to the trader is over, the Commissioner shall send a final decision in writing to the trader, stating according to circumstances, the amount of duty due.

(3) The final decision shall be sent to the trader by registered mail at the address given by the trader or at the address tied to the value added tax registration number. The decision shall state that it is a final decision, shall state the reasons for the decision and shall give the trader ten (10) days from the date of the final decision to pay or to state in writing that he disagrees with the Commissioner on the amount due or on the decision taken.

Appeal to the  
Administrative  
Review Tribunal.

31. Where the trader disagrees with the final decision of the Commissioner, he has thirty (30) days from the end of the ten (10) day period specified in article 30(3) to commence proceedings against the Commissioner in the Administrative Review Tribunal by means of an application, and the Commissioner shall have thirty (30) days from notification in which to file a reply. In default of the written statement provided for in article 30 and the application provided for in this article, the final decision shall constitute an executive title in accordance with and for the purposes of Title VII of Part I of Book Second of the Code of Organisation and Civil Procedure.

Cap. 12.

Publication in the  
Government  
Gazette where the  
trader is not found.

32. When the notification of the final decision by registered mail is not successful because the trader cannot be found or because of other reasons attributable to him, the Commissioner shall publish a notice in the Government Gazette where he states that a final decision has been issued and invites the trader to collect it from the Department within thirty (30) days from publication. The trader shall be deemed to be notified with the final decision at the end of this period. The trader shall have ten (10) days from the notification to pay or to state in writing that he disagrees with the Commissioner regarding the amount due or the decision taken, and if he disagrees, he shall have thirty (30) days from the end of the ten (10) day period to commence proceedings against the Commissioner before the Administrative Review Tribunal by means of an application, demanding that the Tribunal declares that the claim of the Commissioner is unfounded, and the Commissioner shall have the right to file a reply within thirty (30) days from notification. In default of the written statement and the application provided for in this article, the final decision shall constitute an executive title in accordance with and for the purposes of Title VII of Part I of Book Second of the Code of Organisation and Civil Procedure.

Cap. 12.  
Guarantee.

33. (1) The proceedings before the Tribunal relating to an amount of duty due to the Commissioner after a final decision shall be cancelled from the list on the first hearing unless a guarantee acceptable to the Commissioner equivalent to the duty due, excluding value added tax, is presented. The guarantee shall be kept by the Commissioner until final judgement and shall be withheld or returned back according the judgement of the Tribunal:

Provided that the Tribunal may order that the guarantee shall not be given by the applicant, where it is proven that the giving of a guarantee would cause the applicant serious economic or social difficulties. These difficulties shall be proven by applicant by means of adequate and relevant documentation, which shall include, according to circumstances, the last three (3) audited financial statements, the financial report for the current year, tax returns, notarial acts, bank accounts or equivalent documentation.



(2) The Tribunal shall expeditiously hear and decide all cases relating to claims against the Commissioner."

45. Immediately after article 39 of the principal Act there shall be added the following new article 39A:

Addition of new article 39A to the principal Act.

"<sup>U</sup>lterior proof. 39A. The Commissioner may require a sworn declaration to serve as proof in the absence of more specific Customs documents or to serve as ulterior proof after all the required documentation has been provided."

46. The Sixth Schedule to the principal Act shall be amended by the following:

Amendment of the Sixth Schedule to the principal Act.

(a) in sub-item (2) of item 12 of Part A thereof, the words "in article 14 of the Act." shall be substituted by the words "in article 14 of the Act, or from an authorized excise warehouse to another authorized excise warehouse.";

(b) in paragraph (iii) of item 16 of Part A thereof, the words "stocks kept in the authorised tax warehouse other than a government authorised tax warehouse and sales, issues or other deliveries of excisable goods" shall be substituted by the words "stocks kept in the authorised excise warehouse other than a government authorised tax warehouse, as well as on sales, issues or other deliveries of excisable goods";

(c) item 12 of Part B thereof shall be amended by the following;

(i) in sub-item (1) thereof, the words "ethyl alcohol" shall be substituted by the words "ethyl alcohol, fermented beverages and intermediate products" wherever they occur; and

(ii) in sub-item (6) thereof, the words "ethyl alcohol itself" shall be substituted by the words "ethyl alcohol, fermented beverages and intermediate products" wherever they occur; and

(iii) (aa) in paragraph (a) of sub-item (7) thereof, the words "ethyl alcohol itself" shall be substituted by the words "ethyl alcohol, fermented beverages and intermediate products" wherever they occur; and

(bb) paragraph (b) of sub-item (7) shall be

substituted with the following new paragraph:

(b) in the case of an irregularity mentioned in paragraph (a), the Commissioner, while he forfeits the bands or excise stamps that had to be affixed to the ethyl alcohol, fermented beverages and intermediate products, may, if the offender admits, refrain from instituting proceedings in terms of this Act and impose a penalty equivalent to one-hundred euro (€100). In addition to this, the forfeiture of the ethyl alcohol, fermented beverages and intermediate products shall also take place according to the law, as applicable; and

(iv) in paragraph (b) of sub-item (8) thereof, the words "ethyl alcohol itself" shall be substituted by the words "ethyl alcohol, fermented beverages and intermediate products" wherever they occur.

(d) in item 13 of Part B thereof, the words "ethyl alcohol products found in the possession of any person in contravention to the provisions" shall be substituted by the words "ethyl alcohol, fermented beverages and intermediate products found in the possession of any person in contravention to the provisions";

(e) in sub-item (3) of item 6 of Part C thereof, the words "authorised tax warehouse keeper" shall be substituted by the words "authorised excise warehouse keeper";

(f) immediately after sub-item (2) of item 17 of Part D thereof, there shall be added the following new sub-item:

"(3) (a) With effect from the 19th January 2024 the common fiscal marker provided for by Council Directive 95/60/EC of 27 November 1995 on fiscal marking of gas oils and kerosene, for the marking of all gas oils falling within CN codes 2710 19 43, 2710 19 46, 2710 19 47, 2710 19 48, 2710 20 11, 2710 20 16 and 2710 20 19, as well as of kerosene falling within CN code 2710 19 25, shall be ACCUTRACE™ PLUS.

(b) The marking level of ACCUTRACE™ PLUS shall be at least 12,5 milligram per litre and not more than 18,75 milligram per litre of energy product, which corresponds to a marking level of at least 9,5 milligram of

butoxybenzene per litre and not more than 14,25 milligram of butoxybenzene per litre of energy product.";

(g) in sub-item (8) of item 5 of Part H thereof, the words "the Commissioner shall forward the cancellation message to the warehousekeeper or consignee" shall be substituted by the words "the Commissioner shall send the cancellation message to the warehouse keeper or the consignee";

(h) in paragraph (a) of item 3 in the column with the heading "C" of Table 1 of Annex I thereof, the words "Tax Warehouse Reference" shall be substituted by the words "Tax Reference of the Authorized Excise Warehouse";

(i) in paragraph (a) of item 5 in the column under the heading "F" of Table 1 of Annex I thereof, the words "authorised warehousekeeper" shall be substituted by the words "authorised excise warehouse keeper";

(j) in paragraph (a) of item 4 in the column under the heading "F" of Table 5 of Annex I thereof, the words "authorised warehousekeeper" shall be substituted by the words "authorised excise warehouse"; and

(k) in paragraph (a) of item 3 in the column under the heading "F" of Table 6 of Annex I thereof, the words "authorised warehousekeeper" shall be substituted by the words "authorised excise warehouse keeper".

### **PART VIII**

#### **AMENDMENTS TO THE VALUE ADDED TAX ACT**

**47.** This Part amends the Value Added Tax Act and it shall be read and construed as one with the Value added Tax Act, hereinafter in this Part referred to as "the principal Act".

Amendments to the Value Added Tax Act. Cap. 406.

**48.** Sub-article (2) of article 38 of the principal Act shall be substituted by the following new sub-article:

Amendment of article 38 of the principal Act.

"(2) Any person who:

(a) being required to furnish a declaration in terms of sub-article (1) or sub-article (2) of article 30, does not furnish that declaration within the time laid down in the relevant provisions of this Act shall be liable to an administrative penalty of ten euro (€10) for every month or part thereof that elapses from the date by which the declaration should have been furnished in accordance with this Act and the date when it is furnished to the Commissioner:

Provided that such administrative penalty shall in no case exceed one hundred and twenty euro (€120) for each such declaration; and

(b) being required to furnish a recapitulative statement in terms of sub-article (3) of article 30, does not furnish that statement within the time laid down in the relevant provisions of this Act shall be liable to an administrative penalty of fifty euro (€50) for every month or part thereof that elapses from the date by which the statement should have been furnished in accordance with this Act and the date when it is furnished to the Commissioner:

Provided that such administrative penalty shall in no case exceed six hundred euro (€600) for each such statement; and

(c) being required to furnish any information in terms of article 55A, does not furnish that information within the time laid down in the relevant provisions of this Act shall be liable to an administrative penalty of fifty euro (€50) for every month or part thereof that elapses from the date by which the information should have been furnished in accordance with this Act and the date when it is furnished to the Commissioner:

Provided that such administrative penalty shall in no case exceed six hundred euro (€600) for every time such information is not provided."

Addition of new article 55A to the principal Act.

**49.** Immediately after article 55 of the principal Act there shall be

added the following new article:

"Information provided to achieve the objective of combating VAT fraud.

55A. Notwithstanding the provisions relating to the duty of professional secrecy, and anything contained in any other provision of this Act, the Minister may by regulations prescribe requirements for any person to retain and furnish the Commissioner such information as may be required in order to achieve the objective of combating VAT fraud."

**PART IX  
AMENDMENTS TO SUBSIDIARY LEGISLATION**

**50.** This Part amends various subsidiary legislation and it shall be read and construed as one with the subsidiary legislation it amends. Amendments to  
Subsidiary  
Legislation.

**51.** The Customs Regulations shall be amended by the following: Amendment to  
the Customs  
Regulations.  
S.L. 37.05.

(a) regulation 35 thereof shall be substituted by the following new regulation:

"Staff necessary.

35. (1) The Commissioner shall decide in all cases on the staff necessary for the proper protection of the payment of duty.

(2) The Commissioner may, as and when he deems fit, before granting any permission for service of attendance by Customs officials to be given, enter into an arrangement in writing for the payment of all arrears due to him for attendance of Customs officials:

Provided that where such arrears are being contested by the economic operator, the Commissioner may require the payment of a deposit equivalent to the amount being contested before granting permission for the service to be given.

(3) When a one time economic operator requests the service of attendance of Customs officials, he shall pay a deposit that is based on a calculation of the amount due for the service so requested at the time."; and

(b) regulation 45A thereof shall be substituted by the

following new regulation:

"Measures that may be taken if the payment of the service of attendance of a Customs officer remains unpaid.

45A. (1) (a) When there are any dues that relate to payment of attendance of Customs officials, the Commissioner shall send a notice for payment by means of a postal letter. Where the dues remain unpaid he shall send a letter by registered mail in the address given to him or in the postal address associated with the value added tax registration number. When the notice by registered mail reaches the debtor, he shall be deemed to be notified and the debtor shall have thirty (30) days to pay or to declare in writing that he does not agree with the Commissioner on the amount due and after this, if he disagrees, the debtor shall proceed against the Commissioner in the competent court, according to the amount within thirty (30) days from his written declaration. In default of such, the notice for payment by registered post shall constitute an executive title for all effects and purpose of Title VII of Section I of the Book Second of the Code of Organisation and Civil Procedure.

Cap. 12.

(b) When the notification by registered post mentioned in paragraph (a) does not take place for one reason or another, the Commissioner shall publish a notice in the Government Gazette where he declares that the notice for payment has been issued and wherein he invites the debtor to collect the notice from the offices of the Customs Department within thirty (30) days from publication, and at the end of this period he shall be deemed to be notified, even if he does not collect the documents from Customs offices. The debtor shall have thirty (30) days from notification to pay or to declare in writing that he disagrees with the amount due, and if he disagrees with the Commissioner, the debtor shall within thirty (30) days from the written declaration file proceedings by means of an application against the Commissioner in the competent court according to the amount and the Commissioner shall have the right to reply within thirty (30) days from notification. In default of such, the notice for payment shall constitute an executive title for all effects and purpose of Title VII of Section I of the Book Second of the Code of Organisation and Civil Procedure.

Cap. 12.

(c) In the proceedings in court provided for in this sub-regulation, the case shall be heard expeditiously.

(2) Notwithstanding the provisions of sub-regulation (1), when the notice for payment is sent to the address given or to the address assigned to the value added tax registration number and the amount remains unpaid, the Commissioner may immediately take those administrative and procedural measures necessary so that payment is effected, including not giving any Customs service to the debtor until payment is effected, as well as take other measures to enforce the executive title according to law."

**52.** Paragraph (b) of sub-regulation (10) of regulation 3 of the Cash Control Regulations shall be substituted by the following new paragraph:

Amendment to the Cash Control Regulations. S.L. 233.07.

"(b) Any cash deposited in the Depository shall be kept there for a period which shall not exceed thirty (30) days from the day the cash was detained. After the competent authorities carry out a thorough assessment of the necessity and proportionality of a further period of detention, this period may be extended by the Commissioner to a maximum period of ninety (90) days from the day the cash was detained. If during the thirty (30) or ninety (90) day period, as the case may be, no court proceedings are instituted regarding the same cash, the cash shall be immediately released in favour of the person from whom they were detained:

Provided that if during the thirty (30) or ninety (90) day period, as the case may be, the Commissioner receives an order in writing issued under any other law on the initiative of a competent authority impeding the Commissioner from releasing of the cash to the owner, the Commissioner shall keep that cash in the Depository under that order beyond the thirty (30) or ninety (90) day period, or deal with the cash in accordance with the order."

**53.** The Enforcement Measures to Recoup Established Duties and Taxes Regulations shall be amended by the following:

Amendment to the Enforcement Measures to Recoup Established Duties and Taxes Regulations. S.L. 337.47.

(a) in the proviso to sub-regulation (2) of regulation 4 thereof the words "eight day notice is given." shall be substituted by the words "eight (8) day notice is given:", and immediately thereafter there shall be added the following new proviso:

"Provided further that if there is the sale of goods and there are pending proceedings under these regulations or procedures that contest the amount due, the proceeds of the sale of the goods shall be kept as a deposit and disposed of as ordered by the court.";

(b) sub-regulation (1) of regulation 7 thereof shall be substituted by the following new sub-regulation:

"(1) Any person that feels aggrieved by the Commissioner's action taken by virtue of these regulations, except the action taken in accordance with regulation 5, shall have the right to oppose that action by presenting an application before the Administrative Review Tribunal within thirty (30) days from the date that he receives notice on the action taken by the Commissioner, and in the absence of proceedings before the aforementioned Tribunal, the claim on the objects seized shall be deemed to be abandoned.";

(c) immediately after sub-regulation (2) of regulation 7 thereof, as amended, there shall be added the following new sub-regulation:

"(3) The Tribunal shall only hear the claims concerning enforcement measures under these regulations and shall not decide any claim relating to whether the amount of duty or taxes is due or the quantum of the amount."; and

(d) immediately after regulation 7 thereof, as amended, there shall be added the following new regulation:

"No right of action  
against the  
Commissioner. 8. There shall be no right of action against the Commissioner for damages caused by any enforcement measure under these regulations, except when it is proven that the Commissioner acted in bad faith."

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### **Objects and Reasons**

The objects and reasons of this Bill are to implement Budget Measures for the Financial Year 2023 and other administrative measures.





# VERŻJONI ELETTRONIKA