

MALTA

ATT Nru. XXII ta' l-1990

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

ATT biex jimponi Taxxa fuq l-Infiq dwar Oggetti u Servizzi.

ACT No. XXII of 1990

AN ACT enacted by the Parliament of Malta.

AN ACT to impose an Expenditure Levy on Goods and Services.

Naghti l-kunsens tiegħi.

(L.S.)

ĊENSU TABONE
President

15 ta' Ġunju, 1990

ATT Nru. XXII ta' l-1990

ATT biex jimponi Taxxa fuq l-Infiq dwar Oġġetti u Servizi.

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

1. Dan l-Att jista' jissejjah l-Att ta' l-1990 dwar Taxxa fuq l-Infiq, u għandu jibda jsehh f'dik id-data li l-Ministru responsabbli għall-finanzi jista' b'avviż fil-Gazzetta jstabilixxi, u dati differenti jistgħu jiġu hekk stabbiliti għal dispożizzjonijiet differenti u għal għanijiet differenti ta' dan l-Att. Titolu fil-qosor
u bidu fis-sehh.

2. F'dan l-Att sakemm ir-rabta tal-kliem ma tkunx tehtieg mod iehor — Tifsir.

“*Accountant General*” tinkludi l-*Accountant General* u kull uffiċjal pubbliku ddelegat mill-*Accountant General* għall-finijiet ta' dan l-Att;

“taxxa” tfisser it-taxxa fuq l-infiq imposta skond l-artikolu 3 ta' dan l-Att;

“Ministru” tfisser il-Ministru responsabbli għall-finanzi;

“persuna” tinkludi wkoll korp magħqud imwaqqaf minn xi ligi jew bis-saħħa tagħha, u kull dipartiment, awtorità jew korp iehor simili tal-Gvern;

“prezz” tfisser il-valur jew konsiderazzjoni ohra li għalih oġġetti jew servizzi jinbiegħu, jiġu trasferiti jew provvisti minn bejjiegh lil xerrej;

“xerrej” tfisser kull persuna li tixtri jew mod ieħor takkwista bi prezz oġġetti jew servizzi skedati;

“bejjiegh” tfisser persuna li tbiegh, tittrasferixxi jew mod ieħor bi prezz tipprovdi oġġetti jew servizzi skedati.

Taxxa fuq l-Infiq.

3. (1) Ghandha tingabar mill-*Accountant General* f'isem il-Gvern taxxa fuq l-infiq li tkun b'dik ir-rata, li ma taqbiżx l-ghaxra fil-mija tal-prezz imhallas kif jista' jiġi preskritt mill-Ministru, fuq il-prezz imhallas jew li ghandu jithallas għall-provvista ta' l-oġġetti jew servizzi hawnhekk iżjed 'il quddiem f'dan l-Att imsemmija bhala oġġetti jew servizzi skedati, li jidhru fl-Iskeda li tinsab ma' dan l-Att.

(2) Bla ħsara għad-dispożizzjonijiet ta' dan l-Att it-taxxa ghandha tithallas u tingabar b'dak il-mod li jista' jiġi preskritt mill-Ministru.

Taxxa mhallsa mix-xerrej.

4. (1) It-taxxa ghandha tithallas mix-xerrej mal-bejgħ jew provvista ta' oġġetti jew servizzi skedati minkejja li jkun sar xi ftehim bejn il-bejjiegh u x-xerrej dwar il-mod ta' hlas tal-prezz għall-bejgħ jew provvista ta' l-oġġetti jew servizzi skedati:

Iżda meta l-prezz ikollu jithallas qabel il-bejgħ jew il-provvista ta' oġġetti u servizzi skedati, it-taxxa ghandha tithallas mal-hlas ta' dak il-prezz.

(2) Meta l-prezz għall-bejgħ jew provvista ta' xi oġġetti jew servizzi skedati jinftiehem li jithallas jew mod ieħor jithallas fi flus oħra li ma jkunux valuta legali f'Malta jew dawk l-oġġetti jew servizzi skedati jiġu supliti b'xejn jew bi skont, il-prezz għall-finijiet ta' stima tat-taxxa ghandu jitqies li jkun il-prezz normali ta' l-oġġetti jew servizzi skedati jew il-valur tal-konsiderazzjoni li tithallas għalihom, skond liema jkun l-ikbar.

Il-bejjiegh jiġbor it-taxxa f'isem l-*Accountant General*.

5. (1) It-taxxa ghandha tithallas mix-xerrej lill-bejjiegh li jirċeviha f'isem l-*Accountant General* u jagħti irċevuta għaliha u għall-prezz imhallas għal dawk l-oġġetti u servizzi skedati li x-xerrej skond dan l-Att.

(2) Kull taxxa miġbura mill-bejjiegh ma ghandhiex issir parti mill-proprjetà personali tal-bejjiegh, u ma tkunx sekwestrabbli mill-kredituri tiegħu. Il-bejjiegh ma ghandux juża xi flus miġburin minnu bhala taxxa għal ebda skop, u dawk il-flus għandhom f'kull żmien ikunu proprjetà tal-Gvern:

Iżda kull flus hekk miġburin jistgħu jiġu depożitati f'Bank f'kont li jiġi ndikat li hu kont dwar it-taxxa distint minn kull kont ieħor tal-bejjiegh, u, meta l-Ministru hekk jippreskrivi, kull flus hekk miġburin għandhom jiġu hekk depożitati f'dawk l-intervalli li ma jkunux ta' inqas minn gimgħa kif jista' jiġi preskritt; u kull flus depożitati f'kull kont bhala dak għandhom ikunu pagabbli biss lil u jistgħu jiġu biss rilaxxati mill-bank a favur ta' l-*Accountant General* akkont tat-taxxa miġbura mill-bejjiegh:

Iżda wkoll kull flus hekk miġburin ghandhom, sakemm jithallsu lill-*Accountant General* skond dan l-Att jew kull regolamenti li jsiru bis-sahha tiegħu, ikunu ghar-riskju tal-bejjiegh.

(3) Kull bejjiegh li jbiegħ jew jissupplixxi oġġetti jew servizzi skedati minghajr ma jiġbor, f'isem l-*Accountant General*, it-taxxa li tithallas fuqhom skond dan l-Att jew kull regolamenti li jsiru bis-sahha tiegħu, ikun responsabbli għall-hlas ta' dik it-taxxa lill-*Accountant General* daqsliekieku dik it-taxxa kienet regolarment imhallsa mix-xerrej.

(4) Meta l-bejjiegh ibiegħ jew jissupplixxi oġġetti jew servizzi skedati permezz ta' l-impjegati tiegħu, huwa ghandu, minkejja kull dispożizzjoni ta' kull liġi oħra jkun responsabbli għall-ġbir tat-taxxa u l-hlas tagħha lill-*Accountant General*:

Iżda xejn f'dan is-subartikolu ma ghandu jiftiehem li jipprekludi lil xi bejjiegh kif imsemmi qabel milli jitlob kull ammont imhallas minnu lill-*Accountant General* skond dan is-subartikolu minn dawk l-impjegati jew minn kull persuna oħra li kellha tiġbor jew thallas it-taxxa, skond kif jista' jkun il-każ.

(5) Kull bejjiegh li jiġbor xi taxxa f'isem l-*Accountant General* skond dan l-Att jew kull regolamenti li jsiru bis-sahha tiegħu ghandu, mhux aktar tard mill-hmistax-il jum tax-xahar minnufih sussegwenti ghax-xahar meta tkun hekk ingabret it-taxxa, jew mhux iktar tard minn kull żmien iehor li jista' jiġi preskritt b'regolamenti, ihallas dik it-taxxa lill-*Accountant General*.

(6) Flimkien mal-hlas imsemmi fis-subartikolu (5) ta' dan l-artikolu, bejjiegh ghandu jagħti lill-*Accountant General* dawk il-prospetti li jistgħu jiġu preskritti dwar in-negozju tiegħu f'oġġetti skedati.

(7) Minkejja d-dispożizzjonijiet ta' kull liġi oħra kull persuna li ma thallasx lill-*Accountant General* xi taxxa li tkun dovuta tithallas minnha skond dan l-Att jew kull regolamenti li jsiru bis-sahha tiegħu ghandha, minghajr preġudizzju għal kull responsabbiltà oħra, thallas lill-*Accountant General* imghax bir-rata ta' wiehed fil-mija għal kull ġurnata fuq kull ammont dovut li jibqa' ma jithallasx. Kull hlas li jsir minn dik il-persuna ghandu l-ewwel jaqta' mill-hlas ta' kull imghax hekk dovut, u ebda hlas ma ghandu jitqies li jkun qed isir dwar it-taxxa nnifisha qabel ma kull imghax dovut kif imsemmi qabel ma jkun thallas kollu kemm hu:

Iżda l-*Accountant General* jista', jekk ikun sodisfatt li d-dewmien fil-hlas kien dovut għal raġunijiet li dwarhom il-persuna moruża ma setgħet tagħmel xejn, ihassar kull imghax dovut kif imsemmi qabel.

6. (1) Kull min ibiegħ, jissupplixxi jew ikun b'xi mod iehor bejjiegh ta' oġġetti jew servizzi skedati ghandu jzomm dokumentazzjoni dettaljata dwar l-attività kummerċjali tiegħu fil-bejgħ jew provvista ta'

Il-bejjiegh ghandu jzomm kontijiet sew.

oġġetti jew servizzi skedati għas-sodisfazzjon ta' l-*Accountant General*, li tkun turi l-oġġetti jew servizzi skedati provvisti, u t-taxxa miġbura fuqhom.

(2) Minghajr preġudizzju għad-dispożizzjonijiet tas-subartikolu (1) ta' dan l-artikolu bejjiegh ta' oġġetti u servizzi skedati għandu juża dak l-apparat u tagħmir ieħor sabiex jirreġistra l-bejgħ jew il-provvista ta' kull oġġett u servizz, il-prezz li jithallas għalihom u t-taxxa mhallsa u d-data u l-hin tat-transazzjoni tagħhom hekk kif il-Ministru jista' jippreskrivi minn żmien għal żmien.

(3) Kull persuna li tbiegħ, tissupplixxi, jew hi mod ieħor bejjiegha ta' oġġetti jew servizzi skedati, u kull impjegat ta' dik il-persuna, għandu jagħti lil kull spettur mahtur skond l-artikolu 8 ta' dan l-Att, dak it-tagħrif dwar il-bejgħ, trasferiment u provvista ta' oġġetti u servizzi skedati, u dwar kull taxxa miġbura fuqhom hekk kif dak l-ispettur jista' raġonevoli jitlob.

Ix-xerrej għandu jzomm u l-bejjiegh għandu jipprovdi l-fattura.

7. Xerrej ta' oġġetti u servizzi skedati għandu jitlob minghand il-bejjiegh u l-bejjiegh ikun obligat li jagħti lix-xerrej fattura li tkun turi l-prezz u t-taxxa skond dan l-Att, u x-xerrej għandu meta ssirlu talba juri dik l-irċevuta lil kull spettur mahtur skond dan l-Att jew lil kull uffiċjal tal-pulizija, kif jista' jiġi preskritt.

Spetturi.

8. (1) Il-Ministru jista' minn żmien għal żmien jahtar uffiċjali pubbliċi bhala Spetturi għall-finijiet ta' dan l-Att.

(2) Spetturi mahturin taht is-subartikolu (1) ta' dan l-artikolu għandhom għall-finijiet li jassiguraw it-twettiq ta' dan l-Att ikollhom setgħa —

(a) li jispezzjonaw kull fond fejn oġġetti jew servizzi skedati jkunu qeghdin jinbiegħu, jiġu trasferiti jew kunsinnati;

(b) li jispezzjonaw kull dokumentazzjoni dwar oġġetti u servizzi skedati li għandhom jinżammu skond dan l-Att;

(c) li jitolbu kull informazzjoni skond l-artikolu 6 ta' dan l-Att;

(d) li jitolbu l-produzzjoni ta' kull fattura skond l-artikolu 7 ta' dan l-Att;

(e) li jelevaw u jagħmlu kopji ta' kull dokument, kull meta jkun hemm suspett raġonevoli ta' ksur ta' dan l-Att jew xi regolamenti magħmulin tahtu; u

(f) kull setgħa ancillari għal dak imsemmi qabel.

(3) Spettur għandu jiġi jkollu dokument li jkun juri l-hatra tiegħu bhala tali, u huwa għandu juri dak id-dokument lil kull persuna li tista' titlob prova tas-setgħa tiegħu taht dan l-Att.

9. (1) Kull persuna li tiehu sehem fl-attività kummerċjali ta' bejgħ jew provvista ta' oġġetti u servizzi skedati għandha tirreġistra isimha għand l-*Accountant General* b'dik l-għamla u dak il-mod li l-Ministru jista' minn żmien għal żmien jippreskrivi.

Registrazzjoni ta' bejgiegħa.

(2) Ir-registrazzjoni msemija fis-subartikolu (1) ta' dan l-artikolu tinhtieg li ssir b'żieda ma' kull liċenza jew permess mehtieġa b'xi liġi oħra sabiex wiehed jiehu sehem f'attività kummerċjali jew jiġġestixxi n-negozju li għalih tkun hekk mehtieġa r-registrazzjoni, u kull registrazzjoni bħal dik għandha titqies li tkun kundizzjoni ta' xi liċenza jew permess mehtieġ taht kull liġi li tkun fis-sehħ f'dak iż-żmien dwar it-twettiq ta' dik l-attività kummerċjali jew negozju.

(3) Il-Ministru jista' b'regolamenti magħmulin bis-saħħa ta' dan l-Att jimponi dawk il-kundizzjonijiet li jista' jqis xierqa sabiex jassigura t-twettiq tad-dispożizzjonijiet ta' dan l-Att, dwar ir-registrazzjoni ta' kull klassi jew klassijiet ta' bejgiegħa.

10. (1) Meta l-*Accountant General* ikun jidhiru li xi taxxa li għandha tithallas bis-saħħa ta' dan l-Att ma tkunx ingabret minn bejgiegħ kollha kemm hi jew f'parti minnha, jew li bejgiegħ ma jkunx hallas it-taxxa kollha miġbura jew li għandha tingabar minnu bis-saħħa ta' dan l-Att, l-*Accountant General* jista' fi żmien perijodu li ma jeċċedix il-hames snin, kif jista' jiġi preskritt, mill-għnata meta dik it-taxxa kien imissha tingabar jew tkun ingabret, jistma t-taxxa li skond il-gudizzju tiegħu kellha hekk tingabar u tithallas minn dak il-bejgiegħ.

L-*Accountant General* jista' jistma t-taxxa dovuta.

(2) Stima tat-taxxa magħmula skond is-subartikolu (1) ta' dan l-artikolu, għandha tithallas mill-bejgiegħ li fil-konfront tiegħu ssir fi żmien hmistax-il jum minn meta jiġi notifikat biha permezz ta' ittra registrata mibghuta fl-indirizz registrat l-aħħar tal-bejgiegħ, jew permezz ta' ittra gudizzjarja preżentata fil-qorti kompetenti ta' ġurisdizzjoni ċivili skond il-liġi.

(3) Kull persuna li thoss ruhha aggravata bi stima li ssir mill-*Accountant General* skond id-dispożizzjonijiet ta' qabel ta' dan l-artikolu tista' tressaq appell dwar l-ilment tagħha fiż-żmien imsemmi fis-subartikolu (2) ta' dan l-artikolu quddiem il-Bord ta' l-Appelli mwaqqaf bis-saħħa ta' l-artikolu 11 ta' dan l-Att.

11. (1) Għandu jitwaqqaf bord li jkun magħruf bħala l-Bord ta' l-Appelli għall-fini li jisma' u jaqta' appelli minn deċiżjonijiet ta' l-*Accountant General* dwar l-applikabbiltà tad-dispożizzjonijiet ta' dan l-Att jew kull regolamenti li jsiru bis-saħħa tiegħu, għal xi oġġetti jew servizzi provvisti minn bejgiegħ, jew sa fejn ikunu hekk applikabbli; u minn kull stima li ssir mill-*Accountant General* skond l-artikolu 10 ta' dan l-Att.

Bord ta' l-Appelli.

(2) Il-Bord għandu jkun magħmul minn *Chairman* mahtur skond is-subartikolu (3) ta' dan l-artikolu, u minn żewġ assessuri li jkun l-persuni mahtura għal dik il-klassi ta' oġġetti jew servizzi li dwarhom ikun tressaq l-appell, u dawk il-persuni jinhatru skond is-subartikolu (4) ta' dan l-artikolu:

Iżda meta t-tilwima tkun tirreferi għall-klassifika ta' xi oġġetti jew servizzi taht xi klassi waħda, l-oġġetti jew is-servizzi għandhom għall-fini ta' dan is-subartikolu jitqiesu li jkunu fil-klassi hekk kif stabbilit mill-*Accountant General* fid-deċiżjoni li minnha jkun sar l-appell.

(3) (a) Iċ-*Chairman* tal-Bord ta' l-Appelli għandu jinhatar mill-Ministru għal żmien tliet snin, u ma jistax jitnehha matul iż-żamma tal-kariga tiegħu hlief għal imġieba hażina provata jew inkapaċità li jwettaq dmirijietu.

(b) Hadd ma jista' jinhatar *Chairman* tal-Bord hlief jekk ikun eżerċita bħala avukat f'Malta għal perijodu ta', jew perijodi li flimkien jammontaw għal, mhux inqas minn seba' snin.

(4) (a) L-assessuri għal kull klassi ta' oġġetti jew servizzi għandhom jinhatru mill-Ministru minn fost dawk il-persuni li fl-opinjoni tiegħu jkollhom esperjenza jew tagħrif iehor relattiv għall-klassi ta' oġġetti jew servizzi li dwarhom ikunu sejrin jinhatru.

(b) Id-dispożizzjonijiet tal-paragrafu (a) tas-subartikolu (3) ta' dan l-artikolu għandhom japplikaw għall-assessuri.

(5) Iċ-*Chairman* u l-assessuri jistgħu jastjenu jew jiġu rikuzati għall-istess raġunijiet li mhallef tal-Qrati Superjuri jista' jastjeni jew jiġi rikuzat.

(6) (a) (i) Meta assessur jastjeni jew jiġi rikuzat, il-membri tal-Bord li jibqgħu għandhom jahtru assessur surrogu, li jkollu l-istess kwalifiki għall-hatra bħal persuna li tastjeni jew tiġi rikuzata;

(ii) Meta iċ-*Chairman* jastjeni jew jiġi rikuzat *chairman* surrogu għandu jinhatar mill-Avukat Generali li jaġixxi fil-gudizzju individwali tiegħu u ma jkunx sugġett għad-direzzjoni jew kontroll ta' ebda persuna jew awtorità oħra;

(iii) Meta l-membri kollha jastjenu jew jiġu rikuzati l-membri surrogi tal-Bord għandhom jinhatru mill-Qorti ta' l-Appell fuq rikors ta' l-*Accountant General* jew tal-bejjiegh li jkun ressaq l-appell.

(b) Membri surrogi għandhom jinhatru għall-każ li fih iċ-*Chairman* jew il-membri setgħu astjenew jew ġew rikuzati.

(7) Persuna hija skwalifikata milli tkun *Chairman* tal-Bord jew assessur, jew milli tkompli hekk tkun, sakemm tkun membru tal-Kamra tad-Deputati.

(8) Il-Bord ikollu s-setgħa li jirregola l-proċeduri tiegħu u jkollu s-setgħa jsejjah kull persuna sabiex tixhed jew iġġib magħha kotba jew dokumenti oħra quddiemu u iċ-*Chairman* tal-Bord jew il-membri li jkun qiegħed jagħmilha ta' *chairman* f'laqgħa tal-Bord, għandu jkollu s-setgħa li jagħti ġurament lil kull persuna li tidher quddiem il-Bord:

Iżda —

(i) l-iskrivani, aġent, impjegat jew kull persuna oħra konfidenzjalment impjegata fl-attività ta' l-appellant u l-ġenituri ta' l-appellant, jew martu, ir-raġel tagħha, uliedu jew uliedha, ma għandhomx jingiebu bhala xhieda jew biex jiġu interrogati hlief jekk l-appellant innifsu jitlob li jsir dan;

(ii) kull persuna, hlief l-*Accountant General*, li jkollha jew kellha kariga uffiċjali, jew li tkun jew kienet impjegata fl-amministrazzjoni ta' dan l-Att, ma għandhiex tingieb bhala xhud jew biex tiġi interrogata dwar xi haġa uffiċjali li tirrigwarda l-istima appellata hlief fuq talba ta' l-*Accountant General*.

12. (1) Kull persuna li tikser jew tonqos li thares xi dispożizzjoni ta' dan l-Att jew ta' xi regolament li jsir bis-saħħa tiegħu, jew tagħmel xi dikjarazzjoni jew tissottometti xi dokument jew informazzjoni li tkun taf li tkun falza f'dettal sostanzjali, jew b'mod bla kont tagħmel dikjarazzjoni li tkun falza f'dettal sostanzjali, tehel, sakemm għal dak ir-reat ma tkunx stabbilita piena oħra taħt xi dispożizzjoni oħra ta' dan l-Att jew ta' xi regolament magħmul bis-saħħa tagħha, meta tinstab hatja, multa ta' mitt lira Maltija jew għaxar darbiet it-taxxa perikolata, skond liema ammont ikun l-ikbar:

Reati u
picni.

Iżda fil-każ ta' persuna li tinstab hatja fi żmien sitt xhur minn meta hija tkun l-aħħar instabet hatja, il-piena ma għandha f'ebda każ tkun inqas minn multa ta' hames mitt lira Maltija.

(2) Meta persuna mehtieġa b'dan l-Att li tiġbor xi taxxa tinstab hatja dwar erba' reati fi żmien erba' snin il-Qorti tista', wara li tqis il-grad ta' serjetà tar-reati ripetuti, tordna s-sospensjoni għal żmien determinat, jew ir-revoka ta' liċenza mahruġa mill-Pulizija jew kull Awtorità oħra sabiex tinnegozja jew tkompli bl-attività kummerċjali li għandha x'taqsam mar-reat.

13. Meta bejjiegh jew xerrej għandu għaliex jissottometti li bejgħ jew xiri skond il-każ, li fuqu tkun tħallset taxxa skond dan l-Att lill-bejjiegh jew lill-*Accountant General*, ma jkunx sar jew ikun gie revokat, dak il-bejjiegh jew xerrej jista' jitlob hłas lura tat-taxxa hekk imħallsa b'talba miktuba lill-*Accountant General* li fiha jagħti ċ-ċirkostanzi kollha u kull tagħrif ieħor bħal dak li l-*Accountant General* jista' jehtieġ. Jekk l-*Accountant General* ikun sodisfatt li t-taxxa ma kinitx dovuta, huwa għandu jhallas lura dik it-taxxa lix-xerrej jew lill-bejjiegh skond il-każ. Jista' jsir appell mid-deċiżjoni ta' l-*Accountant General* lill-Bord ta' l-Appelli mahtur skond l-artikolu 11 ta' dan l-Att.

Hłas lura.

14. Il-Ministru jista' jagħmel regolamenti għall-aħjar twettiq ta' kull dispożizzjoni ta' dan l-Att u jista' b'mod partikolari, iżda bla hsara għall-ġeneralità ta' dak li hemm imsemmi qabel, b'kull regolamenti bħal dawk —

Setgħa
għall-għemil ta'
regolamenti.

- (a) jemenda, jissostitwixxi jew jirrevoka l-Iskeda li tinsab ma' dan l-Att;
- (b) jistabbilixxi l-ghamla u l-mod li bihom ghandha tinzamm id-dokumentazzjoni mill-bejjiegħa;
- (c) jippreskrivi l-mod li bih it-taxxa ghandha tingabar u tithallas lill-*Accountant General*;
- (d) jistabbilixxi r-rata perċentwali tat-taxxa li ghandha tithallas fuq oġġetti u servizzi skedati;
- (e) jippreskrivi dak kollu li ghandu jiġi preskritt skond dan l-Att.

SKEDA

(Artikolu 3)

Oġġetti u Servizzi Skedati

1. *Servizzi ta' l-ivjaġġar:*

is-servizzi kollha, hlief għal dawk is-servizzi mogħtijin lil xi Dipartiment tal-Gvern, mogħtija jew provduti minn aġent ta' l-ivjaġġar, ufficiċċji tal-Kambju jew xi persuna oħra fejn jidhlu htigijiet ta' l-ivjaġġar barra minn Malta, magħdudin l-akkomodazzjoni, it-trasport, l-ikel, flus barranin, u kull faċilità oħra magħduda kull għajnunja, xogħol, oġġetti jew servizzi ta' liema xorta jkun li għalihom ikun meħtieġ permess dwar Kontroll fuq Kambju bl-Att dwar il-Kontroll fuq il-Kambju, jew bis-saħħa tiegħu, u magħdud kull għoti ta' flus li għalih jinhtiegħ permess dwar Kontroll fuq Kambju kif imsemmi qabel, hlief għal xi għotjiet li huma speċifikatament approvati mill-awtoritajiet dwar Kontroll fuq Kambju kompetenti bħala li għandhom għan filantropiku; iżda ma tinkludix il-prezz ta' biljetti ta' l-ajru jew tal-baħar għall-passiġġieri maħruġin minn linja ta' l-ajru jew tal-vapuri li topera minn Malta, jew mill-aġent ta' dik il-linja ta' l-ajru jew tal-baħar:

Iżda kull biljett ta' l-ajru li jkun jinkludi wkoll il-prezz ta' xi akkomodazzjoni jew servizz ieħor li jingħata barra minn Malta minbarra t-trasport mill-linja ta' l-ajru tal-passiġġier lejn id-destinazzjoni tiegħu, u kull biljett ta' l-ivjaġġar li jkun jinkludi l-prezz għall-għoti ta' xi servizzi barra minn Malta li jingħataw f'lok ieħor li ma jkunx il-mezz ta' trasport innifsu, ma għandux jitqies bħala biljett ta' l-ajru jew tal-baħar hlief għal dak is-sehem li jithallas għal dak il-biljett li jiġi aċċettat mill-*Accountant General* bħala li hu s-sehem tal-prezz li għandu jithallas għall-ivjaġġar bl-ajru jew bil-baħar kif jista' jkun il-każ:

Iżda wkoll, kull vjaġġar li jiġi approvat mill-awtoritajiet dwar il-Kontroll fuq il-Kambju kompetenti bħala li hu vjaġġar għal finijiet ta' saħħa, edukazzjoni, emigrazzjoni u sport ma għandux jitqies li hu vjaġġar għall-finijiet ta' din l-Iskeda.

2. *Servizzi mogħtija f' Restaurant:*

l-ikliet kollha, sew jekk xorb jittiehed magħhom sew jekk le, u fejn hekk jittiehed xorb, magħdud dak ix-xorb:

(i) servut fuq mejda fir-*restaurants* kollha li għandhom liċenza mill-Bord dwar il-Lukandi u l-Istabilimenti li Jipprovdu Ikel, minbarra dawk ir-*restaurants* li huma klassifikati bhala tar-raba' klassi mill-istess Bord;

(ii) servut f'kull lokalità fejn jinhareg l-ikel fi stabbiliment (minbarra post minn fejn jinhareg l-ikel li jkollu biss liċenza ta' *restaurant*) li jkollu liċenza mill-Bord dwar il-Lukandi u l-Istabilimenti li Jipprovdu Ikel u li jiġi kkunsmat fil-fond, iżda li jeskludi ikliet li flimkien ma' l-akkomodazzjoni jkunu mħallsin bil-quddiem jew prenotati minn barra minn Malta.

3. *Servizzi dwar Investimenti Barra minn Malta:*

ix-xiri, l-akkwist jew it-trasferiment ta' kull investment barra minn Malta minn kull persuna residenti, debitament awtorizzata bl-Att dwar il-Kontroll fuq il-Kambju, sew jekk isir permezz ta' negozjant awtorizzat jew mod ieħor, iżda ma jinkludix il-bdil ta' xi tip ta' investment barra minn Malta f'tip ieħor ta' investment barra minn Malta mill-istess persuna residenti jew it-trasmissjoni ta' xi investment barra minn Malta *causa mortis* jew it-trasferiment ta' xi investment barra minn Malta minn axxendent għal dixxendent fil-linja dritta, jew vice-versa, jew bejn il-miżżewġin.

Għall-finijiet ta' din il-partita "persuna residenti", "negozjant awtorizzat" u "investment barra minn Malta" għandu jkollhom l-istess tifsir bhal ma jingħata lil dawn l-espressjonijiet fl-Att dwar il-Kontroll fuq il-Kambju.

Mgħoddi mill-Kamra tad-Deputati fis-Seduta Nru. 385 tat-12 ta' Ġunju, 1990.

LAWRENCE GONZI
Speaker

RICHARD J. CAUCHI
Aġent Skrivani tal-Kamra tad-Deputati

I assent.

(L.S.)

ĈENSU TABONE
President

15th June, 1990

ACT No. XXII of 1990

AN ACT to Impose an Expenditure Levy on Goods and Services.

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

Short title and commencement.

1. This Act may be cited as the Expenditure Levy Act, 1990, and shall come into force on such date as the Minister responsible for finance may by notice in the Gazette appoint and different dates may be so appointed for different provisions and different purposes of this Act.

Interpretation.

2. In this Act unless the context otherwise requires —

“Accountant General” includes the Accountant General and any public officer delegated by the Accountant General for the purposes of this Act;

“levy” means the expenditure levy imposed in accordance with section 3 of this Act;

“Minister” means the Minister responsible for finance;

“person” includes also a body corporate established by or under any law and any government department, authority or other similar body;

“price” means the value or other consideration for which goods or services are sold, transferred or provided by a seller to a purchaser;

“purchaser” means any person who buys or otherwise acquires scheduled goods or services at a price;

“seller” means a person who sells, transfers or otherwise provides scheduled goods or services at a price.

3. (1) There shall be collected by the Accountant General on account of the Government an expenditure levy at such rate, not exceeding ten per cent of the price paid as may be prescribed by the Minister, on the price paid or payable for the provision of the goods or services hereinafter in this Act referred to as scheduled goods or services, appearing in the Schedule to this Act.

Expenditure
Levy.

(2) Subject to the provisions of this Act the levy shall be paid and collected in such manner as may be prescribed by the Minister.

4. (1) The levy shall be payable by the purchaser upon the sale or supply of scheduled goods or services notwithstanding that any term for the payment of the price for the sale or supply of the scheduled goods or services may have been agreed between the seller and the purchaser:

Levy payable
by purchaser.

Provided that where the price is to be paid prior to the sale or supply of the scheduled goods and services the levy shall be payable upon the payment of such price.

(2) Where the price for the sale or supply of any scheduled goods or services is agreed to be or is otherwise payable in other than money being legal tender in Malta or such scheduled goods or services are supplied free or at a discount, the price for the purposes of assessing the levy shall be deemed to be the normal price of the scheduled goods or services or the value of the consideration payable therefor whichever is the greater.

5. (1) The levy shall be paid by the purchaser to the seller who shall receive the same on behalf of the Accountant General and give a receipt therefor and for the price paid for such scheduled goods and services to the purchaser in accordance with this Act.

Seller to collect
levy on behalf
of Accountant
General.

(2) Any levy collected by the seller shall not form part of the estate of the seller, and shall not be attachable by his creditors. The seller shall not make use of any monies collected by him as levy for any purpose, and such monies shall at all times be the property of the Government:

Provided that any money so collected may be deposited in a bank in an account to be designated as a levy account separate from all other accounts of the seller, and, where the Minister so prescribes, any money so collected shall be so deposited at such intervals being of not less than one week as may be prescribed; and any money so deposited in any such account shall only be payable to, and may only be released by the bank in favour of the Accountant General or account of any levy collected by the seller:

Provided further that any monies so collected shall until paid to the Accountant General in accordance with this Act or any regulations made thereunder, be at the risk of the seller.

(3) Any seller who sells or supplies scheduled goods or services without collecting, on behalf of the Accountant General, the levy payable thereon in accordance with this Act or any regulations made thereunder, shall be liable for the payment of such levy to the Accountant General as if such levy had been regularly paid by the purchaser.

(4) Where the seller sells or supplies scheduled goods or services through employees, he shall, notwithstanding any provision of any other law be responsible for the collection of the levy and the payment thereof to the Accountant General:

Provided that nothing in this subsection shall be construed as precluding any seller as aforesaid from claiming any amount paid by him to the Accountant General in terms of this subsection from any employee or any other person who should have collected or paid the levy, as the case may be.

(5) Any seller who collects any levy on behalf of the Accountant General in accordance with this Act or any regulations made thereunder shall, not later than the fifteenth day of the month next following that in which the levy has been so collected, or not later than such other time as may by regulations be prescribed, pay such levy to the Accountant General.

(6) Together with the payment referred to in subsection (5) of this section a seller shall give to the Accountant General such returns as may be prescribed regarding his business in scheduled goods.

(7) Notwithstanding the provisions of any other law any person who does not pay to the Accountant General any levy payable by him in accordance with this Act or any regulations made thereunder shall, without prejudice to any other liability, be liable to pay to the Accountant General interest at the rate of one per centum per diem on any amount due and not paid. Any payments made by any such person shall be first imputed to the payment of any interest so due and no payment shall be imputed to the levy before all interests due as aforesaid have been paid in full:

Provided that the Accountant General may, if he is satisfied that the delay in payment was due to reasons beyond the control of the person in default, waive any interest due as aforesaid.

Seller to keep proper account.

6. (1) Any person who sells, supplies or is otherwise a seller of scheduled goods or services shall keep a proper record of his business in the sale or supply of scheduled goods and services to the satisfaction of the Accountant General, showing the scheduled goods or services supplied, and the levy collected thereon.

(2) Without prejudice to the provisions of subsection (1) of this section a seller of scheduled goods and services shall use such appliances or other equipment to record the sale or supply of any goods and services, the price paid therefor and the levy paid and the date and time of the transaction thereon as the Minister may from time to time prescribe.

(3) Any person who sells, supplies, or is otherwise a seller of scheduled goods or services, and any employee of any such person, shall give to any inspector appointed in terms of section 8 of this Act, such information relating to the sale, transfer and provision of scheduled goods and services, and on any levy collected thereon as such inspector may reasonably demand.

7. A purchaser of scheduled goods or services shall demand from the seller and the seller shall be bound to give to the purchaser an invoice showing the price and the levy due in accordance with this Act, and the purchaser shall on demand show such invoice to any inspector appointed in terms of section 8 of this Act or to any police officer, as may be prescribed.

Purchaser to keep and seller to provide invoice

8. (1) The Minister may from time to time appoint public officers to be Inspectors for the purposes of this Act.

Inspectors.

(2) Inspectors appointed under subsection (1) of this section shall for the purposes of ensuring compliance with this Act have power —

(a) to inspect any premises where scheduled goods or services are sold, transferred or delivered;

(b) to inspect any records relating to scheduled goods and services that are to be kept in accordance with this Act;

(c) to demand any information in accordance with section 6 of this Act;

(d) to require the production of any invoice in accordance with section 7 of this Act;

(e) to remove and make copies of any document wherever there is reasonable suspicion of any breach of this Act or any regulations made thereunder; and

(f) any power ancillary to the above.

(3) An Inspector shall be supplied with a document showing his appointment as such, and shall show such document to any person who may query his powers under this Act.

9. (1) Any person who is in the business of selling or providing scheduled goods or services shall register with the Accountant General in such form and manner as the Minister may from time to time prescribe.

Registration of sellers.

(2) The registration referred to in subsection (1) of this section shall be required in addition to any other licence or permit required by any other law to trade or carry out the business for which registration is so required; any such registration shall be deemed to be a condition of any licence or permit required under any law for the time being in force for the carrying out of such trade or business.

(3) The Minister may by regulations under this Act impose such conditions as he may deem appropriate to ensure compliance with the provisions of this Act, on the registration of any class or classes of sellers.

Accountant
General may
assess levy due.

10. (1) Where it appears to the Accountant General that any levy payable under this Act has not been collected by a seller in whole or in part, or that a seller has not paid the whole levy collected or collectible by him in virtue of this Act, the Accountant General may within a period not exceeding five years, as may be prescribed, from the day on which such levy should have been or was collected, assess the levy that according to his judgement, ought to have been collected and paid by such seller.

(2) An assessment of levy made in accordance with subsection (1) of this section, shall be payable by the seller upon whom it is made within fifteen days of its service upon him by means of registered mail posted at the last registered address of the seller, or by means of judicial letter filed in the competent court of civil jurisdiction according to law.

(3) Any person aggrieved by an assessment made by the Accountant General in accordance with the foregoing provisions of this section may enter an appeal therefrom within the term referred to in subsection (2) of this section, to the Appeals Board established under section 11 of this Act.

Appeals Board.

11. (1) There shall be a board to be known as the Appeals Board for the purpose of hearing and determining appeals from any decision of the Accountant General concerning the applicability of the provisions of this Act or any regulations made thereunder, to any goods or services supplied by a seller, or the extent of such applicability; and from any assessment made by the Accountant General in accordance with section 10 of this Act.

(2) The Board shall be composed of a Chairman appointed in accordance with subsection (3) of this section, and of two assessors who shall be persons appointed for the class of goods or services in connection with which the appeal has been entered, such persons being appointed in accordance with subsection (4) of this section:

Provided that where the dispute refers to the classification of any goods or services under any one class, the goods or services shall for the purpose of this subsection be deemed to be in the class as determined by the Accountant General, in the decision appealed from.

(3) (a) The Chairman of the Appeals Board shall be appointed by the Minister for a term of three years, and may not be removed during his tenure of office except for proved misbehaviour or inability to perform his functions.

(b) No person may be appointed Chairman of the Board unless he has practised as an advocate in Malta for a period of, or periods amounting in the aggregate to, not less than seven years.

(4) (a) The assessors for each class of goods or services shall be appointed by the Minister from among those persons who in his opinion have experience or other knowledge relative to the class of goods or services in relation to which they are to be appointed.

(b) The provisions of paragraph (a) of subsection (3) of this section shall apply to assessors.

(5) The Chairman and the assessors may abstain or be challenged for the same reasons that a judge of the Superior Courts may abstain or be challenged.

(6) (a) (i) Where an assessor abstains or is challenged the remaining members of the Board shall appoint a surrogate assessor, having the same qualifications for appointment as the person abstaining or challenged;

(ii) Where the Chairman abstains or is challenged a surrogate chairman shall be appointed by the Attorney General who shall act in his individual judgement and shall not be subject to the direction or control of any other person or authority;

(iii) Where all the members abstain or are challenged the surrogate members of the Board shall be appointed by the Court of Appeal on the application of the Accountant General or of the seller entering the appeal.

(b) Surrogate members shall be appointed for the case in which the Chairman or the members may have abstained or been challenged.

(7) A person shall be disqualified from being a Chairman of the Board or an assessor, or from continuing so to be, so long as he is a member of the House of Representatives.

(8) The Board shall regulate its own procedure and shall have the power to summon any person to give evidence or to produce books or other documents before it and the Chairman of the Board or the member acting as chairman at a meeting of the Board, shall have power to administer an oath to any person appearing before the Board:

Provided that —

(i) the clerk, agent, servant or other person confidentially employed in the affairs of the appellant and the parents, spouse or children of such appellant shall not be called to give evidence or to be examined except on the request of the appellant;

(ii) any person, other than the Accountant General, who has or has had any official duty, or is or has been employed, in the administration of this Act, shall not be called to give evidence

or to be examined in connection with any official matter concerning the assessment under appeal except on the request of the Accountant General.

Offences and penalties.

12. (1) Any person who contravenes or fails to comply with any provision of this Act or of any regulation made thereunder or who makes any statement or furnishes any document or information which, to his knowledge, is false in a material particular or recklessly makes any statement which is false in a material particular, shall, unless another penalty for that offence is specified under any other provision of this Act or of any regulation made thereunder, be liable, on conviction, to a fine (*multa*) of one hundred Maltese liri or ten times the levy endangered whichever is the greater:

Provided that in the case of a conviction occurring within six months of a next previous conviction, the penalty shall in no case be less than a fine (*multa*) of five hundred Maltese liri.

(2) Where a person who is required by this Act to collect any levy is convicted in respect of four offences in a period of two years, the Court may, having due regard to the degree of gravity of the repeated offences, order the suspension for a determinate time or may order the revocation of any licence granted by the Police or any other Authority to trade or carry on in the business connected with the offence.

Refund.

13. Where a seller or a purchaser has grounds to submit that a sale or a purchase as the case may be on which a levy has been paid in accordance with this Act to the seller or the Accountant General has not been made or has been revoked, such seller or purchaser may claim a refund of the levy so paid by means of a written submission to the Accountant General giving all the circumstances and all such other information as the Accountant General may require. If the Accountant General is satisfied that the levy was not due, he shall refund the levy to the purchaser or to the seller as the case may be. An appeal from the decision of the Accountant General shall lie to the Appeals Board appointed in accordance with section 11 of this Act.

Power to make regulations.

14. The Minister may make regulations for the better carrying out of any of the provisions of this Act and may in particular, but without prejudice to the generality of the foregoing, by any such regulations —

- (a) amend, substitute or revoke the Schedule to this Act;
- (b) establish the form and manner in which records shall be kept by sellers;
- (c) prescribe the manner in which the levy shall be collected and paid to the Accountant General;
- (d) establish the percentage rate of the levy payable on scheduled goods and services;

(e) prescribe anything that is to be prescribed in accordance with this Act.

SCHEDULE

(Section 3)

Scheduled Goods and Services

1. *Travel Services:*

all services, except for services rendered to Government Departments, given or provided by travel agents, exchange bureau or any other person in respect of overseas travel requirements, including accommodation, transport, meals, foreign currency, and any other facility including any assistance, work, goods or services of whatever nature for which Exchange Control permission is required by or under the Exchange Control Act, and includes all gifts of money for which Exchange Control permission is required as aforesaid, other than any gifts which are specifically approved by the proper Exchange Control authorities as being for a philanthropic purpose; but does not include the price of any passenger air or sea tickets issued by an airline or shipping line operating from Malta, or the agent of such airline or shipping line: Cap. 233.

Provided that any air ticket that includes also the price of any accommodation or other service overseas other than the transportation by the airline of the passenger to his destination, and any such travel ticket which includes the price for the provision of any services overseas provided other than on board the vessel, shall not be deemed to be an air or sea ticket except for such proportion paid for such ticket accepted by the Accountant General to be the proportion of the price payable for air or sea travel as the case may be:

Provided further that any travel which is approved by the proper Exchange Control authorities to be travel for health, educational, emigration and sports purposes shall not be deemed to be travel for the purpose of this Schedule.

2. *Restaurant Services:*

all meals, whether beverages are taken therewith or otherwise, and where beverages are so taken including such beverages:

(i) served at table at any restaurant licenced by the Hotels and Catering Establishment Board, other than such restaurant classified as fourth class by the said Board;

(ii) served at any food outlet in an establishment (other than a food outlet licenced only as a restaurant) licenced by the Hotels and Catering Establishment Board and consumed at the premises, but excluding meals which together with accommodation are pre-paid or pre-booked outside Malta.

3. *Foreign Investment Services:*

the purchase, acquisition or transfer of any foreign investment by any resident, duly authorised under the Exchange Control Act, whether made through an authorised dealer or otherwise, but does not include the conversion of any one type of foreign investment into another type of foreign investment by the same resident or the transmission of any foreign investment *causa mortis* or the transfer of any foreign investment from an ascendant to a descendant in the direct line, or vice-versa, or between spouses.

For the purposes of this item “resident”, “authorised dealer” and “foreign investment” shall have the same meaning as is assigned to such terms in the Exchange Control Act.

Passed by the House of Representatives at Sitting No. 385 of the 12th June, 1990.

LAWRENCE GONZI
Speaker

RICHARD J. CAUCHI
Acting Clerk to the House of Representatives