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MALTA

KAMRA TAD-DEPUTATI

HOUSE OF REPRESENTATIVES

ABBOZZ ta' Liġi mressaq mill-Onorevoli George Bonello Dupuis, M.P., Ministru tal-Finanzi u moqri għal-Ewwel darba fis-Seduta tal-25 ta' Mejju, 1988.

A BILL introduced by the Honourable George Bonello Dupuis, M.P., Minister of Finance and read the First time at the Sitting of the 25th May, 1988.

ATT biex ikompli jemenda l-Att ta' l-1982 dwar Dazju tas-Sisa fuq Riċevituri tat-Televizjoni bil-kulur.

AN ACT further to amend the Colour Television Receivers (Excise Duty) Act, 1982.

P. MUSCAT TERRIBILE
Skrivan tal-Kamra tad-Deputati

P. MUSCAT TERRIBILE
Clerk to the House of Representatives

ABBOZZ TA' LIĠI

msejjah

ATT biex ikompli jemenda l-Att ta' l-1982 dwar Dazju tas-Sisa fuq Riċevituri tat-Televiżjoni bil-Kulur.

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

1. (1) Dan l-Att jista' jissejjah l-Att ta' l-1988 li jemenda l-Att dwar Dazju tas-Sisa fuq Riċevituri tat-Televiżjoni bil-Kulur, u għandu jinqara u jiftiehem haġa waħda ma' l-Att ta' l-1982 dwar Dazju tas-Sisa fuq Riċevituri tat-Televiżjoni bil-Kulur, hawnhekk iżjed 'il quddiem imsejjah "l-Att prinċipali".

Titolu fil-qosor
u bidu fis-sehh.

Att XIII
ta' l-1982.

(2) Dan l-Att għandu jitqies li beda fis-sehh fil-31 ta' Mejju, 1988.

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

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

(a) minflok is-subartikolu (1) tiegħu għandu jidhol dan li ġej:

"(1) Il-Kontrullur għandu f'isem il-Gvern jidolb u jiġbor id-dazju tas-sisa (hawnhekk iżjed 'il quddiem imsejjah "dazju") muri hawn taht dwar riċevituri li jsir trasferiment tagħhom għal użu f'Malta:

(a) għal riċevituri ta' erbgħa u għoxrin pulzier (61 cm) jew aktar Lm100 għal kull sett

(b) għal riċevituri ta' inqas minn erbgħa u għoxrin pulzier (61 cm) iżda aktar minn sittax-il pulzier (42 cm),

(i) meta dawk ir-riċevituri jkunu maħsubin biss għal użu fi kmamar tas-sodda ta' lukandi Lm30 għal kull sett

(ii) ohrajn Lm60 għal kull sett

(ċ) għal riċevituri ta' sittax-il pulzier (42 cm) jew anqas:

(i) meta dawk ir-riċevituri jkunu maħsubin biss għal użu fi kmamar tas-sodda ta' lukandi Lm20 għal kull sett

(ii) ohrajn Lm40 għal kull sett.”;

(b) is-subartikolu (3) tiegħu għandu jiġi mħassar;

(ċ) is-subartikolu (2A) tiegħu għandu jiġi enumerat mill-ġdid bhala subartikolu (3);

(d) is-subartikolu (3) tiegħu kif enumerat mill-ġdid għandu jiġi emendat kif ġej:

(i) fil-paragrafu (a) tiegħu, minflok il-kliem “is-sub-paragrafu (i) tal-paragrafu (ċ)” għandhom jidhlu l-kliem “is-sub-paragrafu (i) tal-paragrafu (b) u s-sub-paragrafu (i) tal-paragrafu (ċ)”;

(ii) fil-paragrafu (b) tiegħu, minflok il-kliem minn “barra minn xi kamra tas-sodda” sal-kliem “fejn dawk ir-riċevituri jkunu jistgħu jiġu wżati.” għandhom jidhlu l-kliem “li ma jkunx kamra tas-sodda tal-lukanda msemmija fid-dikjarazzjoni msemmija f’dak il-paragrafu, hlief bl-approvazzjoni tal-Ministru.”;

(iii) minflok il-paragrafi (ċ), (d) u (e) tiegħu għandu jidhol dan li ġej:

“(ċ) Hadd ma għandu jbiegħ jew b’xi mod ieħor jiddisponi minn xi riċevitur imsemmi fil-paragrafu (a) ta’ dan is-subartikolu hlief bil-permess bil-miktub tal-Kontrullur u meta wiehed jiddisponi minn riċevitur f’inqas minn hames snin mid-data minn meta jkun ġie akkwistat minn min ikun qiegħed jiddisponi minnu, dak il-permess għandu jingħata biss wara li jsir hlas tad-differenza bejn id-dazju mħallas fuqu ma’ l-ewwel trasferiment tiegħu u d-dazju mħallas fuqu bir-rati msemmijin fis-sub-paragrafu (ii) tal-paragrafu (b) jew fis-sub-paragrafu (ii) tal-paragrafu (ċ) tas-subartikolu (1) ta’ dan l-artikolu skond il-każ.

(d) Minkejja d-dispożizzjonijiet tal-paragrafu (ċ) ta’ dan is-subartikolu d-differenza fid-dazju li għandha tithallas skond dak il-paragrafu ma għandhiex tintalab

meta jinghata permess mill-Kontrullur sabiex wiehed jid-disponi mir-riċevitur billi:

(i) jiġi trasferit lil lukanda oħra; jew

(ii) jiġi distrutt taħt is-supervizjoni tad-Dipartiment tad-Dwana; jew

(iii) jinghata lill-Kontrullur.

(e) Il-hlas imsemmi fil-paragrafu (ċ) ta' dan is-subartikolu għandu jintwera bi pjanċa li titwahhal permanentement mar-riċevitur skond l-artikolu 4 ta' dan l-Att." u

(iv) fil-paragrafu (f) tiegħu minflok il-kliem "tal-paragrafu (ċ)" għandhom jidhlu l-kliem "tal-paragrafi (ċ), (d) u (e)";

(e) is-subartikolu (4) tiegħu għandu jithassar u s-subartikolu (5) għandu jiġi enumerat mill-ġdid bħala s-subartikolu (4) tiegħu; u

(f) minflok is-subartikolu (6) tiegħu għandu jidhol dan li ġej:

"(5) Jekk riċevitur li fuqu jkun thallas lura d-dazju skond xi regolamenti magħmulin skond dan l-Att jiġi trasferit lil persuna li ma jkollhiex ukoll jedd għal dak il-hlas lura, għandu jintalab u jingabar dazju fuq dak ir-riċevitur kif ġej:

(a) meta r-riċevitur ikun ġie akkwistat mill-persuna li tittrasferih f'inqas minn hames snin qabel ma tittrasferih, ir-rata xierqa speċifikata fis-subartikolu (1) ta' dan l-artikolu;

(b) meta r-riċevitur ikun ġie akkwistat minn dik il-persuna f'mhux inqas minn hames snin qabel ma tittrasferih, nofs ir-rata xierqa speċifikata fis-subartikolu (1) ta' dan l-artikolu."

3. Fis-subartikolu (1) ta' l-artikolu 4 ta' l-Att prinċipali, minflok il-kliem "kif provdut fis-subartikolu (4) ta' l-artikolu 3 ta' dan l-Att" għandhom jidhlu l-kliem "kif jista' jkun provdut f'xi regolamenti li jsiru mill-Ministru skond l-artikolu 7 ta' dan l-Att".

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

4. Minflok il-paragrafu (e) ta' l-artikolu 7 ta' l-Att prinċipali, għandu jidhol dan il-paragrafu li ġej:

Emenda ta' l-artikolu 7 ta' l-Att prinċipali.

"(e) biex jiġu preskritti

(i) il-persuni li għandhom ikunu intitolati għal xi rifuzjoni ta' dazju li tithallas taħt dan l-Att;

(ii) il-kundizzjonijiet li tahtom dawk il-persuni għandhom ikunu intitolati għal dik ir-rifużjoni; u

(iii) il-mod li bih dik ir-rifużjoni għandha ssir.”.

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

5. Fl-artikolu 8 ta' l-Att prinċipali minflok il-kliem “skond is-subartikolu (2A) ta' l-artikolu 2” għandhom jidhlu l-kliem “skond id-dispożizzjonijiet tas-subartikolu (3) ta' l-artikolu 3”.

Għanijiet u Raġunijiet

L-Abbozz jipprovdi għal rata inqas ta' dazju fuq Riċevituri tat-Televiżjoni bil-Kulur immuntati f'Malta. L-Abbozz jipprovdi wkoll għal regoli ġodda dwar Riċevituri tat-Televiżjoni bil-Kulur li jiġu wżati fi kmamar tas-sodda ta' lukandi u li huma suġġetti għal rata inqas ta' dazju, u jagħti setgħa lill-Ministru li jippreskrivi permezz ta' regolamenti dawk il-persuni li jkunu jistgħu jiehdu rifużjoni ta' dazju li jithallas fuq Riċevituri ta' Televiżjoni bil-Kulur.

**A BILL
entitled**

AN ACT further to amend the Colour Television Receivers (Excise Duty) Act, 1982.

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

1. (1) This Act may be cited as the Colour Television Receivers (Excise Duty) (Amendment) Act, 1988 and shall be read and construed as one with the Colour Television Receivers (Excise Duty) Act, 1982, hereinafter referred to as the "principal Act".

Short title and commencement.
Act XIII of 1982

(2) This Act shall be deemed to have come into force on the 31st May, 1988.

2. Section 3 of the principal Act shall be amended as follows:

Amendment of section 3 of the principal Act.

(a) for subsection (1) thereof there shall be substituted the following:

"(1) There shall be charged and leveid by the Comptroller on account of the Government the excise duty (hereinafter referred to as "duty") shown hereunder in respect of receivers which are disposed of for use in Malta:

(a) for receivers of twenty-four inches (61 cm) or over Lm100 per set

(b) for receivers of less than twenty-four inches (61cm) but more than sixteen inches (42 cm),

(i) where such receivers are intended solely for use in hotel bedrooms Lm30 per set

(ii) other Lm60 per set

(c) for receivers of sixteen inches (42 cm) and under:

(i) where such receivers are intended solely for use in hotel bedrooms Lm20 per set

(ii) other Lm40 per set.”;

(b) subsection (3) thereof shall be deleted;

(c) subsection (2A) thereof shall be renumbered as subsection (3);

(d) subsection (3) thereof as renumbered shall be amended as follows:

(i) in paragraph (a) thereof, for the words “subparagraph (i) of paragraph (c)” there shall be substituted the words “subparagraph (i) of paragraph (b) and subparagraph (i) of paragraph (c)”;

(ii) in paragraph (b) thereof, for the words from “outside any bedroom” to the words “where such receivers may be used.” there shall be substituted the words “other than a bedroom of the hotel named in the declaration mentioned in that paragraph, except with the approval of the Minister.”;

(iii) for paragraph (c) (d) and (e) thereof there shall be substituted the following:

“(c) No person shall sell or otherwise dispose of any receiver referred to in paragraph (a) of this subsection except with the permission in writing of the Comptroller and where the receiver is disposed of less than five years from the date on which it was acquired by the person disposing of it such permission shall only be given on payment of the difference between the duty paid on its first disposal and the duty chargeable on it at the rates specified in sub-paragraph (ii) of paragraph (b) or in sub-paragraph (ii) of paragraph (c) of subsection (1) of this section as the case may be.

(d) Notwithstanding the provisions of paragraph (c) of this subsection the difference in duty payable in accordance with that paragraph shall not be charged where permission is given by the Comptroller for the receiver to be disposed of, by being:

- (i) transferred to another hotel; or
- (ii) destroyed under the supervision of the Customs Department; or
- (iii) surrendered to the Comptroller.

(e) The payment referred to in paragraph (c) of this subsection shall be indicated by a tag permanently affixed to the receiver in accordance with section 4 of this Act." and

(iv) in paragraph (f) thereof for the words "paragraph (c)" there shall be substituted the words "paragraphs (c) (d) and (e)";

(e) subsection (4) thereof shall be deleted and subsection (5) shall be renumbered as subsection (4) thereof; and

(f) for subsection (6) thereof there shall be substituted the following:

"(5) If a receiver in respect of which duty has been refunded in accordance with any regulations made in accordance with this Act is disposed of in favour of a person who is not also entitled to such refund, duty shall be charged and levied on such receiver as follows:

(a) where the receiver was acquired by the person disposing of it less than five years before its disposal, at the appropriate rate specified in subsection (1) of this section;

(b) where the receiver was acquired by such person not less than five years before its disposal, at half the appropriate rate specified in subsection (1) of this section."

3. For the words "as is provided in subsection (4) of section 3 of this Act" in subsection (1) of section 4 of the principal Act, there shall be substituted the words "as may be provided for in any regulations made by the Minister in accordance with section 7 of this Act".

Amendment of section 4 of the principal Act.

4. For paragraph (e) of section 7 of the principal Act, there shall be substituted the following paragraph:

Amendment of section 7 of the principal Act.

"(e) for prescribing

(i) the persons who shall be entitled to any refund of duty payable under this Act;

(ii) the conditions under which such persons shall be entitled to such refund; and

(iii) the manner in which such refund shall be effected.”.

Amendment of
section 8
of the
principal Act.

5. In section 8 of the principal Act for the words “by the provisions of subsection (2A) of section 2” there shall be substituted the words “by the provisions of subsection (3) of section 3”.

Objects and Reasons

The Bill provides for a new lower rate of duty on Colour Television Receivers assembled in Malta. The Bill also provides new rules in connection with Colour Television Receivers to be used in hotel bedrooms and subject to a lower rate of duty, and empowers the Minister by regulations to prescribe the persons who shall be subject to a refund of duty payable on Colour Television Receivers.