

Nru. 70

9. 2. 89

MALTA

KAMRA TAD-DEPUTATI

HOUSE OF REPRESENTATIVES

ABBOZZ ta' Ligi mressaq mill-Onorevoli George Bonello Du Puis, M.P., Ministru tal-Finanzi u moqri għall-Ewwel darba fis-Seduta tas-17 ta' Jan-nar, 1989.

A BILL introduced by the Honourable George Bonello Du Puis, M.P., Minister of Finance and read the First time at the Sitting of the 17th January, 1989.

ATT biex ikompli jemenda l-Att ta' l-1976 dwar id-Dazji ta' Importazzjoni.

AN ACT further to amend the Import Duties Act, 1976.

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-1976 dwar id-Dazji ta' Importazzjoni.

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-1989 li jemenda l-Att dwar id-Dazji ta' Importazzjoni, u għandu jinqara u jiftiehem haġa waħda ma' l-Att ta' l-1976 dwar id-Dazji ta' Importazzjoni, hawnhekk iżjed 'il quddiem imsejjah "l-Att prinċipali".

Titolu fil-qosor
u bidu fis-sehh.
Att XXV
ta' l-1976.

(2) Id-dispożizzjonijiet ta' l-artikolu 3 ta' dan l-Att għandhom jidhlu fis-sehh f'dik id-data li l-Ministru responsabbli għall-finanzi jista' jstabbilixxi b'avviż fil-Gazzetta.

2. Fl-artikolu 15 ta' l-Att prinċipali, il-kliem "għal użu jew konsum barra minn Malta." għandhom jithassru.

Emenda ta'
l-artikolu 15
ta' l-Att
prinċipali.

3. L-intestatura 22.03 fil-Kapitolu 22 ta' l-Ewwel Skeda ta' l-Att prinċipali għandha tiġi emendata kif ġej:

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

(a) fis-subintestatura (A) tagħha, il-kliem "Lm19.50,0 kull ettolitru" fit-Tielet Kolonna tagħha għandhom jiġu sostitwiti bil-kliem "Lm17.55,0 kull ettolitru".

(b) fis-subintestatura (B) tagħha l-kliem "Lm2.50,0 kull ettolitru" fit-Tielet Kolonna tagħha għandhom jiġu sostitwiti bil-kliem "Lm2.25,0 kull ettolitru".

4. Il-Parti II tat-Tieni Skeda ta' l-Att prinċipali ghandha tiġi emendata kif ġej:

(a) minflok il-paragrafu (m) ghandu jidhol il-paragrafu ġdid li ġej:

“(m) Ogġetti tad-dar u ogġetti personali, ghamara u ogġetti domestiċi oħra, (minbarra armi tan-nar u armi ta' kull xorta), li fl-opinjoni tal-Kontrollur tad-Dwana jkunu ġew użati fid-dar tal-persuna li qed timporta jew mill-familja tagħha, u li jkunu mportati minn dik il-persuna meta ġgħorr il-mobbli tad-dar tagħha minn pajjiż iehor għal Malta, iżda dawn l-ogġetti ghandhom jiġu mportati fi żmien sitt xhur mid-data tal-wasla f'Malta, tal-persuna li qed timportahom biex tiġi tirrisjedi f'Malta jew f'dak iż-żmien iehor li l-Kontrollur tad-Dwana jista' jippermetti.”

(b) minflok il-paragrafu (o) ghandu jidhol il-paragrafu ġdid li ġej:

“(o) Vettura wahda bil-mutur privata mportata minn persuna (ir-raġel u l-mara jghoddu bhala persuna wahda għall-finijiet ta' hawnhekk) li tittrasferixxi r-residenza tagħha għal Malta jekk dik il-persuna tissodisfa lill-Kontrollur tad-Dwana li jkollha permess ta' residenza mahruġ lilha mill-Gvern skond is-subartikolu (1) ta' l-artikolu 7 ta' l-Att ta' l-1970 dwar l-Immigrazzjoni u jekk il-vettura bil-mutur tiġi mportata fi żmien sitt xhur mid-data ta' l-imsemmi permess jew mill-wasla f'Malta ta' dik il-persuna biex tiehu residenza fiha, liema data tkun l-aħhar:

Izda meta xi vettura bil-mutur importata kif intqal qabel, hielsa minn dazju tinbiegħ jew tiġi mnehhija minn dik il-persuna għall-użu f'Malta dik il-vettura bil-mutur ghandha titqies li tittiehed mid-depożt fiż-żmien ta' dak il-bejgħ jew tnehhija u ghandu jithallas dazju fuqha mill-persuna li ssir is-sid tagħha skond id-dispożizzjonijiet ta' l-artikolu 4 ta' dan l-Att.”

(ċ) minflok il-paragrafu (p) ghandu jidhol il-paragrafu ġdid li ġej:

“(p) Vettura bil-mutur privata mportata minn emigrant Malti (ir-raġel u l-mara jghoddu bhala persuna wahda għall-finijiet ta' hawnhekk) li jiġi lura biex jirrisjedi f'Malta, kemm-il darba dak l-emigrant jissodisfa lill-Kontrollur tad-Dwana li:

(i) hu kien ilu jirrisjedi barra minn Malta kompleksivament għal għoxrin sena matul perijodu ta' hamsa u għoxrin sena minnufih qabel il-wasla tiegħu f'Malta; u

(ii) li jkun se jirċievi f'Malta minn barra *income* fis-sena ta' mhux anqas minn hames mitt lira Maltija,

u kemm-il darba l-vettura bil-mutur tigi mportata fi żmien sitt xhur mill-wasla ta' dak l-emigrant f'Malta biex jirrisjedi hawnhekk:

Iżda meta xi vettura bil-mutur li tigi mportata kif intqal qabel hielsa mid-dazju tinbiegħ jew titnehħa minn dik il-persuna għall-użu f'Malta, dik il-vettura bil-mutur għandha titqies li harget mid-depożt fil-hin ta' dak il-bejgħ jew tnehħija u għandu jithallas id-dazju fuqha mill-persuna li ssir sidha skond id-dispożizzjonijiet ta' l-artikolu 4 ta' dan l-Att.”.

Għanijiet u Raġunijiet

L-Għan ta' l-Abbozz huwa li jippermetti l-introduzzjoni ta' faċilitajiet hielsa mid-dazju għall-passiġġieri li jkunu ġejjin minn barra; li jnaqqas id-dazju ta' importazzjoni fuq birra mportata minn pajjiżi tal-Komunità Ekonomika Ewropea u li jikkjarifika u jtejjeb il-konċessjonijiet mogħtija taht il-paragrafi (m), (o) u (p) tat-Tieni Skeda ta' l-Att prinċipali.



**A BILL
entitled**

AN ACT further to amend the Import Duties Act, 1976.

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.
Act XXV of 1976.

1. (1) This Act may be cited as the Import Duties (Amendment) Act, 1989, and shall be read and construed as one with the Import Duties Act, 1976, hereinafter referred to as "the principal Act".

(2) The provisions of section 3 of this Act shall have effect from such date as the Minister responsible for finance may by notice in the Gazette appoint.

Amends section
15 of the
principal Act.

2. In section 15 of the principal Act, the words "for use or consumption outside Malta." shall be deleted.

Amends the
First Schedule
to the
principal Act.

3. Heading 22.03 in Chapter 22 of the First Schedule to the principal Act, shall be amended as follows:—

(a) in sub-heading (A) thereof, the words "Lm19.50,0 per h.l." in the Third Column thereof shall be substituted by the words "Lm17.55,0 per h.l.".

(b) in sub-heading (B) thereof, the words "Lm2.50,0 per h.l." in the Third Column thereof shall be substituted by the words "Lm2.25,0 per h.l.".

Amends the
Second Schedule
to the
principal Act.

4. Part II of the Second Schedule to the principal Act shall be amended as follows:—

(a) for paragraph (m) there shall be substituted the following new paragraph:

“(m) Household and personal effects, furniture and other domestic articles, (excluding firearms and weapons of all kinds), which in the opinion of the Comptroller of Customs have been in use within that household by the importing person or his family, and are imported by such person on removing his household from another country to Malta provided that such articles are imported within six months from the date of arrival in Malta of the person importing them to take up residence in Malta, or within such other period which the Comptroller of Customs may allow.”.

(b) for paragraph (o) there shall be substituted the following new paragraph:

“(o) One private motor-vehicle imported by a person (husband and wife counting as one person for the purposes hereof) who transfers his residence to Malta subject to such person satisfying the Comptroller of Customs that he is in possession of a permit of residence issued to him by the Government in terms of sub-section 1 of Section 7 of the Immigration Act, 1970 and subject to the motor-vehicle being imported within six months of the date of the said permit or of such person's arrival in Malta to take up residence, whichever date is the later:

Provided that, where any motor-vehicle imported as aforesaid free of duty is sold or disposed of by such person for use in Malta, such motor-vehicle shall be deemed to be taken out of bond at the time of such sale or disposal and duty shall be payable thereon by the person who becomes the owner thereof in accordance with the provisions of section 4 of this Act.”.

(c) for paragraph (p) there shall be substituted the following new paragraph:

“(p) One private motor-vehicle imported by a Maltese migrant (husband and wife counting as one person for the purposes hereof) who returns to reside in Malta, subject to such migrant satisfying the Comptroller of Customs that:

(i) he has been residing away from Malta for an aggregate of twenty years during the period of twenty-five years immediately preceding his arrival in Malta to take up residence; and

(ii) that he will be receiving in Malta from overseas a yearly income of not less than five hundred Maltese liri,

and subject to the motor-vehicle being imported within six months of such migrant's arrival in Malta to take up residence:

Provided that, where any motor-vehicle imported as aforesaid free of duty is sold or disposed of by such person for use in Malta,

such motor-vehicle shall be deemed to be taken out of bond at the time of such sale or disposal and duty shall be payable thereon by the person who becomes the owner thereof in accordance with the provisions of section 4 of this Act.”

Objects and Reasons

The Object of the Bill is to make possible the introduction of duty-free facilities for incoming passengers, to reduce import duty on beer imported from European Economic Community countries and to clarify and improve the concessions granted under paragraphs (m), (o) and (p) of the Second Schedule to the principal Act.