

ABBOZZ TA' LIĠI
msejjah

ATT biex jimplimenta Miżuri ta' l-Estimi Finanzjarji għall-2009 u miżuri amministrattivi oħra.

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. It-titolu fil-qosor ta' dan l-Att huwa l-Att ta' l-2009 li jimplimenta Miżuri ta' l-Estimi. Titolu fil-qosor.

TAQSIMA I

2. Id-disposizzjonijiet ta' din it-Taqsima għandhom jitqiesu li bdew isehħu fl-1 ta' Jannar, 2009. Bidu fis-sehħ ta' din it-Taqsima.

3. Għall-finijiet ta' din it-Taqsima, "dhul" għandha l-istess tifsira bħalma għandha fl-artikolu 2 ta' l-Att dwar l-Amministrazzjoni Finanzjarja u l-Verifika, imma ma tinkludix dhul li jkun ġej minn self. Tifsir.
Kap. 174.

4. (1) Bla hsara għad-disposizzjonijiet ta' dan l-Att, il-Gvern ta' Malta jista' jiġbor f'Malta, b'self, somma ta' flus ta' mhux iżjed minn hames mitt miljun ewro. Awtorità li jingabar self.

(2) Għall-fini li tingabar dik is-somma hawn qabel imsemmija, il-Ministru responsabbli għall-finanzi hu b'dan awtorizzat li johroġ *stock* f'Malta taht id-disposizzjonijiet ta' l-Ordinanza dwar Self Lokali (*Stock* u Titoli Registrati), b'dawk il-pattijiet u kondizzjonijiet hekk kif l-istess Ministru jista' japprova. Kap. 161.

Skop.

5. Flejjes imsellfin taht l-awtorità ta' din it-Taqsima għandhom ikunu approprijati u applikati għall-iskop li:

(a) jithallsu l-ispejjeż li jeċċedu d-dhul li jsiru fil-Fond Konsolidat matul is-sena 2009 u/jew snin sussegwenti; u

(b) jiġu mifdija *stocks* reġistrati li għandhom jiġu mifdija matul l-2009; u

(ċ) 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-immaniġġar tad-dejn.

TAQSIMA II

Emenda ta' l-Att dwar id-Dazju tas-Sisa. Kap. 382.

6. (1) Din it-taqsima temenda l-Att dwar id-Dazju tas-Sisa u għandha tinqara u tiftiehem haġa waħda ma' l-Att dwar id-Dazju tas-Sisa, hawn iżjed 'il quddiem f'din it-Taqsima msejjah "l-Att prinċipali".

(2) Id-disposizzjonijiet ta' din it-Taqsima jiġu fis-sehħ jew, kif ikun il-każ, jitqiesu li ġew fis-sehħ, kif ġej:

(a) id-disposizzjonijiet ta' l-artikolu 7 jiġu fis-sehħ jew, kif ikun il-każ, jitqiesu li ġew fis-sehħ, kif ġej:

(i) id-disposizzjonijiet tal-paragrafu (a) tiegħu għandhom jitqiesu li ġew fis-sehħ fl-4 ta' Novembru, 2008;

(ii) id-disposizzjonijiet ta' l-emenda li tinsab fil-paragrafu (b) tiegħu, rigward "ETHYL ALCOHOL, excluding Spirit based flavoured beverages of an alcoholic content over 1.2% but not exceeding 7%" għandhom jiġu fis-sehħ fil-5 ta' Jannar, 2009; u

(iii) id-disposizzjonijiet ta' l-emenda li tinsab fil-paragrafu (b) tiegħu, rigward "Spirit based flavoured beverages of an alcoholic content over 1.2% but not exceeding 7%" għandhom jitqiesu li ġew fis-sehħ fl-4 ta' Novembru, 2008;

(b) id-disposizzjonijiet ta' l-artikolu 8 għandhom jitqiesu li ġew fis-sehħ fl-4 ta' Novembru, 2008; u

(è) tid-disposizzjonijiet ta' l-artikolu 9 jiġu fis-sehħ jew, kif ikun il-każ, jitqiesu li ġew fis-sehħ, kif ġej:

(i) id-disposizzjonijiet tal-paragrafi (a), (è), (d), (h), (i), (j), (k), (m), (n) u (o) tiegħu għandhom jitqiesu li ġew fis-sehħ fl-4 ta' Novembru, 2008; u

(ii) id-disposizzjonijiet tal-paragrafi (b), (e), (f), (g), u (l) tiegħu għandhom jiġu fis-sehħ f'dik id-data li l-Ministru jista' jistabilixxi b'avviż fil-Gazzetta.

7. It-Tieni Skeda li tinsab ma' l-Att prinċipali għandha tiġi emendata kif ġej:

Emenda għat-Tieni Skeda ta' l-Att prinċipali.

(a) minflok il-kliem fil-kolonna 'Rate of Excise Duty' fejn tirreferi għall-partita "INTERMEDIATE PRODUCTS", għandu jidhol dan li ġej:

"€150.00 per hectolitre"; u

(b) minflok il-kliem fil-kolonna 'Description of excise goods' u fil-kolonna relativa 'Rate of Excise Duty' fejn tirreferi għall-partita "ETHYL ALCOHOL", għandu jidhol dan li ġej:

"ETHYL ALCOHOL, excluding Spirit based flavoured beverages of an alcoholic content over 1.2% but not exceeding 7%	€0.14 per % vol. per litre
Spirit based flavoured beverages of an alcoholic content over 1.2% but not exceeding 7%	€0.40 per % vol. per litre".

8. It-Tielet Skeda li tinsab ma' l-Att prinċipali għandha tiġi emendata kif ġej:

Emenda għat-Tielet Skeda ta' l-Att prinċipali.

(a) minflok il-kliem fil-kolonna 'Rate of Excise Duty' fejn tirreferi għall-partita "Cigarettes", għandu jidhol dan li ġej:

"48.7% of the retail price plus €22.00 per 1000 cigarettes but not less than €109.50 per 1000 cigarettes";

(b) minflok il-kliem fil-kolonna 'Rate of Excise Duty' fejn tirreferi għall-partita "Cigars and Cigarillos", għandu jidhol dan li ġej:

"€15.20 per 1000 units";

(è) minflok il-kliem fil-kolonna 'Rate of Excise Duty' fejn tirreferi għall-partita "Hand-rolling Tobacco", għandu jidhol dan li ġej:

"€8.13 per kg.";

(d) minflok il-kliem fil-kolonna 'Rate of Excise Duty' fejn tirreferi għall-partita "Other Smoking Tobacco", għandu jidhol dan li ġej:

"€8.13 per kg.";

(e) minflok il-kliem fil-kolonna 'Rate of Excise Duty' fejn tirreferi għall-partita "Pipe Tobacco", għandu jidhol dan li ġej:

"€1.94 per kg."; and

(f) minflok il-kliem fil-kolonna 'Rate of Excise Duty' fejn tirreferi għall-partita "Chewing Tobacco and Snuff", għandu jidhol dan li ġej:

"€9.59 per kg.".

Emenda għar-Raba' Skeda ta' l-Att prinċipali.

9. Ir-Raba' Skeda li tinsab ma' l-Att prinċipali għandha tiġi emendata kif ġej:

(a) minflok il-kliem fil-kolonna 'Description of excise goods' u fil-kolonna relativa 'Rate of Excise Duty' fejn tirreferi għall-partita "Leaded petrol", għandu jidhol dan li ġej:

"Leaded petrol falling within CN Codes 2710.11.31, 2710.11.51 and 2710.11.59	€578.18 per 1000 litres";
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(b) minflok il-kliem fil-kolonna 'Description of excise goods' u fil-kolonna relativa 'Rate of Excise Duty' fejn tirreferi għall-partita "Leaded petrol", għandu jidhol dan li ġej:

"Leaded petrol falling within CN Codes 2710.11.31, 2710.11.51 and 2710.11.59, excluding aviation spirit falling within CN Code 2710.11.31 if used for aviation purposes	€578.18 per 1000 litres
Aviation spirit falling within CN Code 2710.11.31 if used for aviation purposes	€450.00 per 1000 litres";

(ċ) minflok il-kliem fil-kolonna 'Description of excise goods' u fil-kolonna relativa 'Rate of Excise Duty' fejn tirreferi għall-partita "Unleaded petrol", għandu jidhol dan li ġej:

"Unleaded petrol falling within CN Codes 2710.11.41, 2710.11.45 and 2710.11.49	€459.38 per 1000 litres";
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(d) minflok il-kliem fil-kolonna 'Description of excise goods' u fil-kolonna relativa 'Rate of Excise Duty' fejn tirreferi

għall-partita "Gas oil", għandu jidhol dan li ġej:

"Gas oil falling within CN Codes 2710.19.41 to 2710.19.49 excluding gas oil falling within 2710.19.49 if used for heating purposes	€352.40 per 1000 litres";
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(e) minflok il-kliem fil-kolonna 'Description of excise goods' u fil-kolonna relativa 'Rate of Excise Duty' fejn tirreferi għall-partita "Gas oil", għandu jidhol dan li ġej:

"Gas oil falling within CN Codes 2710.19.41 to 2710.19.49 excluding gas oil falling within 2710.19.41 or 2710.19.45 with a sulphur content not exceeding 0.1% by weight if used by commercial or industrial entities for heating purposes	€352.40 per 1000 litres
Gas oil falling within CN Codes 2710.19.41 or 2710.19.45 with a sulphur content not exceeding 0.1% by weight if used by commercial or industrial entities for heating purposes	€142.09 per 1000 litres";

(f) minflok il-kliem fil-kolonna 'Description of excise goods' u fil-kolonna relativa 'Rate of Excise Duty' - taht il-partita "Gas oil":

"If used by private pleasure seacraft for outbound voyages	0";
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għandu jidhol dan li ġej:

"If used by pleasure sea-craft for direct voyages to destinations outside the European Union	0";
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(g) il-kliem fil-kolonna 'Description of excise goods' u fil-kolonna relativa 'Rate of Excise Duty' fejn tirreferi għall-partita:

"Gas Oil falling within CN Code 2710.19.49 if used for heating purposes	€96.79 per 1000 litres"
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għandhom jithassru;

(h) minflok il-kliem fil-kolonna 'Description of excise goods' u fil-kolonna relativa 'Rate of Excise Duty' fejn tirreferi għall-partita "Biodiesel (a mixture of biomass and gas oil)", għandu jidhol dan li ġej:

"Biodiesel (a mixture of biomass and gas oil)	€352.40 per 1000 litres";
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(i) minflok il-kliem fil-kolonna 'Description of excise goods' u fil-kolonna relativa 'Rate of Excise Duty' fejn tirreferi

ghall-partita "Natural gas", għandu jidhol dan li ġej:

"Natural gas falling within CN Codes 2711.11.00 and 2711.21.00	
If used as motor fuel	€2.60 per 1 gigajoule, gross calorific value
If used for heating purposes	€0.84 per 1 gigajoule, gross calorific value";

(j) minflok il-kliem fil-kolonna 'Description of excise goods' u fil-kolonna relativa 'Rate of Excise Duty' fejn tirreferi għall-partita "Liquid petroleum", għandu jidhol dan li ġej:

"Liquid petroleum gas falling within CN Codes 2711.12 to 2711.13, except when used for heating purposes	€200.00 per 1000 Kgs
Liquid petroleum gas falling within CN Codes 2711.12 to 2711.13, when used for heating purposes	€34.94 per 1000 Kgs";

(k) minflok il-kliem fil-kolonna 'Description of excise goods' u fil-kolonna relativa 'Rate of Excise Duty' fejn tirreferi għall-partita "Kerosene" - l-ewwel linja tagħha - għandu jidhol dan li ġej:

"Kerosene falling within CN Codes 2710.19.21 and 2710.19.25	€352.40 per 1000 litres";
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(l) minflok il-kliem fil-kolonna 'Description of excise goods' u fil-kolonna relativa 'Rate of Excise Duty' tagħha - taht il-partita "Kerosene":

"If used by private pleasure aircraft for outbound voyages	0";
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għandu jidhol dan li ġej:

"If used by private pleasure aircraft for direct voyages to destinations outside the European Union	0";
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(m) minflok il-kliem fil-kolonna 'Description of excise goods' u fil-kolonna relativa 'Rate of Excise Duty' fejn tirreferi għall-partita "Electricity", għandu jidhol dan li ġej:

"Electricity falling under CN Code 2716	€0.84 per MWh";
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(n) minflok il-kliem fil-kolonna 'Description of excise goods' u fil-kolonna relativa 'Rate of Excise Duty' fejn tirreferi għall-partita "Coal and Coke", għandu jidhol dan li ġej:

"Coal and Coke falling within CN Codes 2701, 2702 and 2704	€0.26 per 1 gigajoule, gross calorific value";
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u

(o) in-Nota fl-aħħar ta' l-Iskeda, li tibda bil-kliem "Note: Beginning from 1 December 2005" u tispicča bil-kliem "and 2710.11.49" għandha tithassar.

Għanijiet u Ragunijiet

L-għanijiet ta' dan l-Abbozz huma biex jiġu implimentati diversi miżuri ta' l-Estimi u miżuri amministrattivi oħra.

**A BILL
entitled**

*AN ACT to implement Budget measures for the financial year 2009
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:-

Short title.

1. The short title of this Act is the Budget Measures Implementation Act, 2009.

PART I

Coming into force of this Part.

2. The provisions of this Part shall be deemed to have come into effect on the 1st January, 2009.

Interpretation.
Cap. 174.

3. For the purpose of this Part, "revenue" has the same meaning as is assigned to it in article 2 of the Financial Administration and Audit Act, but does not include proceeds from loans.

Authority to raise loan.

4. (1) Subject to the provisions of this Act, the Government of Malta may raise in Malta, by way of loan, a sum of money not exceeding five hundred million euro.

Cap. 161.

(2) For the purpose of raising the aforesaid loan the Minister responsible for finance is hereby authorised to issue stock in Malta under the provisions of the Local Loans (Registered Stock and Securities) Ordinance on such terms and conditions as the said Minister may approve.

Purpose.

5. Any money borrowed under the authority of this Part shall be appropriated and applied for the purpose of:

(a) meeting excess expenditure over revenue incurred in the Consolidated Fund for year 2009 and/or subsequent years;

(b) redeeming registered stocks which are due for redemption during 2009; and

(c) 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

6. (1) 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."

Amendment to
the Excise Duty
Act.
Cap. 382.

(2) The provisions of this Part shall come into force or, as the case may be, shall be deemed to have come into force, as follows:

(a) the provisions of article 7 shall come into force or, as the case may be, shall be deemed to have come into force, as follows:

(i) the provisions of paragraph (a) thereof shall be deemed to have come into force on 4th November, 2008;

(ii) the provisions of the amendment contained in paragraph (b) thereof, relating to "ETHYL ALCOHOL, excluding Spirit based flavoured beverages of an alcoholic content over 1.2% but not exceeding 7%" shall come into force on 5th January, 2009; and

(iii) the provisions of the amendment contained in paragraph (b) thereof, relating to "Spirit based flavoured beverages of an alcoholic content over 1.2% but not exceeding 7%" shall be deemed to have come into force on 4th November, 2008;

(b) the provisions of article 8 shall be deemed to have come into force on 4th November, 2008; and

(c) the provisions of article 9 shall come into force or, as the case may be, shall be deemed to have come into force, as follows:

(i) the provisions of paragraphs (a), (c), (d), (h), (i), (j), (k), (m), (n) and (o) thereof shall be deemed to have come into force on 4th November, 2008; and

(ii) the provisions of paragraphs (b), (e), (f), (g), and (l) thereof shall come into force on such date as the

Minister may, by notice in the Gazette, appoint.

Amendment to the Second Schedule to the principal Act.

7. The Second Schedule to the principal Act shall be amended as follows:

(a) for the words in the 'Rate of Excise Duty' column thereof in respect of the item "INTERMEDIATE PRODUCTS", there shall be substituted the following:

"€150.00 per hectolitre"; and

(b) for the words in the 'Description of excise goods' column and in the relative 'Rate of Excise Duty' column thereof in respect of the item "ETHYL ALCOHOL", there shall be substituted the following:

"ETHYL ALCOHOL, excluding Spirit based flavoured beverages of an alcoholic content over 1.2% but not exceeding 7%	€0.14 per % vol. per litre
Spirit based flavoured beverages of an alcoholic content over 1.2% but not exceeding 7%	€0.40 per % vol. per litre"

Amendment to the Third Schedule to the principal Act.

8. The Third Schedule to the principal Act shall be amended as follows:

(a) for the words in the 'Rate of Excise Duty' column thereof in respect of the item "Cigarettes", there shall be substituted the following:

"48.7% of the retail price plus €2.00 per 1000 cigarettes but not less than €109.50 per 1000 cigarettes";

(b) for the words in the 'Rate of Excise Duty' column thereof in respect of the item "Cigars and Cigarillos", there shall be substituted the following:

"€15.20 per 1000 units";

(c) for the words in the 'Rate of Excise Duty' column thereof in respect of the item "Hand-rolling Tobacco", there shall be substituted the following:

"€68.13 per kg.";

(d) for the words in the 'Rate of Excise Duty' column thereof in respect of the item "Other Smoking Tobacco", there shall be substituted the following:

"€68.13 per kg.";

(e) for the words in the 'Rate of Excise Duty' column thereof in respect of the item "Pipe Tobacco", there shall be substituted the following:

"€1.94 per kg."; and

(f) for the words in the 'Rate of Excise Duty' column thereof in respect of the item "Chewing Tobacco and Snuff", there shall be substituted the following:

"€9.59 per kg.".

9. The Fourth Schedule to the principal Act shall be amended as follows:

Amendment to the Fourth Schedule to the principal Act.

(a) for the words in the 'Description of excise goods' column and in the relative 'Rate of Excise Duty' column thereof in respect of the item "Leaded petrol", there shall be substituted the following:

" Leaded petrol falling within CN Codes 2710.11.31, 2710.11.51 and 2710.11.59	€578.18 per 1000 litres";
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(b) for the words in the 'Description of excise goods' column and in the relative 'Rate of Excise Duty' column thereof in respect of the item "Leaded petrol", there shall be substituted the following:

" Leaded petrol falling within CN Codes 2710.11.31, 2710.11.51 and 2710.11.59, excluding aviation spirit falling within CN Code 2710.11.31 if used for aviation purposes	€578.18 per 1000 litres
Aviation spirit falling within CN Code 2710.11.31 if used for aviation purposes	€450.00 per 1000 litres";

(c) for the words in the 'Description of excise goods' column and in the relative 'Rate of Excise Duty' column thereof in respect of the item "Unleaded petrol", there shall be substituted the following:

" Unleaded petrol falling within CN Codes 2710.11.41, 2710.11.45 and 2710.11.49	€459.38 per 1000 litres";
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(d) for the words in the 'Description of excise goods' column and in the relative 'Rate of Excise Duty' column thereof in respect of the item "Gas oil", there shall be substituted the

following:

" Gas oil falling within CN Codes 2710.19.41 to 2710.19.49 excluding gas oil falling within 2710.19.49 if used for heating purposes	€352.40 per 1000 litres";
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(e) for the words in the 'Description of excise goods' column and in the relative 'Rate of Excise Duty' column thereof in respect of the item "Gas oil", there shall be substituted the following:

" Gas oil falling within CN Codes 2710.19.41 to 2710.19.49 excluding gas oil falling within 2710.19.41 or 2710.19.45 with a sulphur content not exceeding 0.1% by weight if used by commercial or industrial entities for heating purposes	€352.40 per 1000 litres
Gas oil falling within CN Codes 2710.19.41 or 2710.19.45 with a sulphur content not exceeding 0.1% by weight if used by commercial or industrial entities for heating purposes	€142.09 per 1000 litres";

(f) for the words in the 'Description of excise goods' column and in the relative 'Rate of Excise Duty' column thereof under the column "Gas oil:

"If used by private pleasure seacraft for outbound voyages	0";
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there shall be substituted the following:

"If used by pleasure sea-craft for direct voyages to destinations outside the European Union	0";
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(g) the words in the 'Description of excise goods' column and in the relative 'Rate of Excise Duty' column thereof in respect of the item hereunder:

" Gas Oil falling within CN Code 2710.19.49 if used for heating purposes	€96.79 per 1000 litres"
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shall be repealed;

(h) for the words in the 'Description of excise goods' column and in the relative 'Rate of Excise Duty' column thereof in respect of the item "Biodiesel (a mixture of biomass and gas oil)", there shall be substituted the following:

" Biodiesel (a mixture of biomass and gas oil)	€352.40 per 1000 litres";
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(i) for the words in the 'Description of excise goods'

column and in the relative 'Rate of Excise Duty' column thereof in respect of the item "Natural gas", there shall be substituted the following:

" Natural gas falling within CN Codes 2711.11.00 and 2711.21.00	
If used as motor fuel	€2.60 per 1 gigajoule, gross calorific value
If used for heating purposes	€0.84 per 1 gigajoule, gross calorific value";

(j) for the words in the 'Description of excise goods' column and in the relative 'Rate of Excise Duty' column thereof in respect of the item "Liquid petroleum", there shall be substituted the following:

" Liquid petroleum gas falling within CN Codes 2711.12 to 2711.13, except when used for heating purposes	€200.00 per 1000 Kgs
Liquid petroleum gas falling within CN Codes 2711.12 to 2711.13, when used for heating purposes	€34.94 per 1000 Kgs";

(k) for the words in the 'Description of excise goods' column and in the relative 'Rate of Excise Duty' column thereof in respect of the item "Kerosene" - the first line thereof - there shall be substituted the following:

" Kerosene falling within CN Codes 2710.19.21 and 2710.19.25	€352.40 per 1000 litres";
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(l) for the words in the 'Description of excise goods' column and in the relative 'Rate of Excise Duty' column thereof - under the item "Kerosene":

"If used by private pleasure aircraft for outbound voyages	0";
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there shall be substituted the following:

"If used by private pleasure aircraft for direct voyages to destinations outside the European Union	0";
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(m) for the words in the 'Description of excise goods' column and in the relative 'Rate of Excise Duty' column thereof in respect of the item "Electricity", there shall be substituted the

following:

" Electricity falling under CN Code 2716	€0.84 per MWh";
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(n) for the words in the 'Description of excise goods' column and in the relative 'Rate of Excise Duty' column thereof in respect of the item "Coal and Coke", there shall be substituted the following:

" Coal and Coke falling within CN Codes 2701, 2702 and 2704	€0.26 per 1 gigajoule, gross calorific value";
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and

(o) the Note at the end of the Schedule, starting with the words "Note: Beginning from 1 December 2005" and ending with the words "and 2710.11.49" shall be deleted.

Objects and Reasons

The objects of this Bill are to implement various Budget measures and other administrative measures.
