

Suppliment tal-Gazzetta tal-Gvern ta' Malta, Nru. 19,663, 18 ta' Ottubru, 2016
Taqsimha C

Nru. 174

18. 10. 2016

MALTA

KAMRA TAD-DEPUTATI

HOUSE OF REPRESENTATIVES

ABBOZZ ta' Liġi mressaq mill-Onorevoli Edward Scicluna, M.P., Ministru għall-Finanzi, u moqri għall-Ewwel darba fis-Seduta tas-17 ta' Ottubru, 2016.

A BILL introduced by the Honourable Edward Scicluna, M.P., Minister for Finance, and read the First time at the Sitting of the 17th October, 2016.

ATT biex jimplimenta Miżuri tal-Estimi Finanzjarji għall-2017 u miżuri amministrattivi oħra.

AN ACT to implement Budget measures for the financial year 2017 and other administrative measures.

RAYMOND SCICLUNA
Skrivan tal-Kamra tad-Deputati

RAYMOND SCICLUNA
Clerk of the House of Representatives

Abbozz ta' Liġi msejjah

ATT biex jimplimenta Miżuri tal-Estimi Finanzjarji għall-2017 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, harget b'liġi dan li ġej:-

1. It-titolu fil-qosor ta' dan l-Att huwa l-Att tal-2016 li jimplimenta Miżuri tal-Estimi. Titolu fil-qosor.

TAQSIMA I

2. Id-dispożizzjonijiet ta' din it-Taqsima għandhom jitqiesu li bdew isehħu fl-1 ta' Jannar, 2017. Bidu fis-sehħ ta' din it-Taqsima.

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

4. (1) Bla hsara għad-dispożizzjonijiet ta' dan l-Att, il-Gvern ta' Malta jista' jiġbor f'Malta, b'self, somma ta' flus ta' mhux iżjed minn sitt mitt miljun euro (€600,000,000). Awtorità li jingabar self.

(2) Għall-fini li tingabar dik is-somma hawn qabel imsemmija, il-Ministru għall-Finanzi hu b'dan awtorizzat li joħroġ *stock* f'Malta taħt id-dispożizzjonijiet tal-Ordinanza dwar Self Lokali (*Stock* u Titoli Registrati) jew taħt id-dispożizzjonijiet ta' xi liġi ġdida approvata f'dan il-Parlament bil-għan li tissostitwixxi l-Ordinanza dwar Self Lokali (*Stock* u Titoli Registrati), b'dawk il-pattijiet u kondizzjonijiet hekk kif l-istess Ministru jista' japprova. Kap. 161.

5. Flejjes imsellfin taħt l-awtorità ta' din it-Taqsima Skop.

għandhom ikunu approprijati u applikati għall-iskop li:

(a) jithallsu l-ispejjeż li jeċċedu d-dhul li jsiru fil-Fond Konsolidat matul is-sena 2017 u, jew snin sussegwenti;

(b) jiġu mifdija stocks reġistrati li għandhom jiġu mifdija matul l-2017; 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

Emendi għall-Att dwar l-Ordinanza tad-Dwana. Kap. 37.

6. Din it-Taqsima temenda l-Ordinanza tad-Dwana u għandha tinqara u tinftiehem haġa waħda mal-Ordinanza tad-Dwana, hawn iżjed 'il quddiem f'din it-Taqsima msejja "l-Ordinanza".

Emenda tal-artikolu 6 tal-Ordinanza.

7. L-artikolu 6 tal-Ordinanza għandu jiġi emendat kif ġej:

(a) is-subartikolu (1) tiegħu għandu jiġi sostitwit b'dan li ġej:

"(1) (a) Mingħajr preġudizzju għal kwalunkwe obbligu taħt xi liġi oħra, il-kaptan ta' kull bastiment, bit-tagħbija jew bis-saborra, għandu jagħmel rapport regolari ta' dan il-bastiment lill-awtorità tal-port sa mhux iktar tard mill-mument li jidhol fl-ibhra territorjali ta' Malta.

(b) Mingħajr preġudizzju għal kwalunkwe obbligu taħt xi liġi oħra, il-kaptan ta' kull bastiment bit-tagħbija għandu jagħmel ukoll rapport regolari tat-tagħbija ta' fuqu lill-awtorità tal-port sa mhux iktar tard mill-mument li jidhol fl-ibhra territorjali ta' Malta. Dan l-obbligu ma japplikax meta t-tagħbija tkun diġà dikjarata lill-awtorità tad-Dwana.";

(b) is-subartikolu (2) tiegħu għandu jiġi sostitwit b'dan li ġej:

"(2) Id-dispożizzjonijiet tas-subartikolu (1) ma jgħoddux għall-bastimenti li jidhlu fl-ibhra territorjali ta' Malta għall-iskop biss biex jirċievu ordnijiet jew provviżjonijiet abbord għall-użu tal-bastiment; iżda jekk xi bastiment minn dawn ma jitlaqx fi żmien tmienja u erbgħin

siegħa minn x'hin jasal, il-kaptan għandu jagħmel rapport regolari ta' dak il-bastiment u tat-tagħbija tiegħu.";

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

"(3) Fil-waqt li jagħmel dan ir-rapport, il-kaptan għandu jwieġeb għal kull mistoqsija li tiġi magħmula lilu mill-Kummissarju jew uffiċjal inkarigat ieħor dwar il-bastiment, it-tagħbija, l-ekwipaġġ u l-vjaġġ.";

(d) fis-subartikolu (4) tiegħu, minflok il-kliem "jeħel multa ta' mhux inqas minn" għandhom jidhlu l-kliem "jeħel, meta jinstab ħati, multa ta' mhux inqas minn";

(e) fis-subartikolu (6) tiegħu, minflok il-kliem "jiġi mfisser b'sodisfazzjon tal-Ministru responsabbli għad-dwana, u jistgħu f'dan iż-żmien jiġu meħuda f'maħżen tal-gvern" għandhom jidhlu l-kliem "jiġi mfisser b'sodisfazzjon tal-Kummissarju u jistgħu f'dan iż-żmien jiġu meħuda f'maħżen tal-gvern bl-ispejjeż għall-importatur"; u

(f) minnufih wara s-subartikolu (6) tiegħu għandhom jiżdiedu s-subartikoli ġodda li ġejjin:

"(7) Mingħajr preġudizzju għal kwalunkwe obbligu taht xi liġi oħra, id-dispożizzjonijiet ta' dan l-artikolu japplikaw ukoll *mutatis mutandis* għal kull ajruplan li jidhol fl-ispazju tal-ajru ta' Malta u l-kaptan tal-ajruplan għandu l-istess obbligi lejn l-awtorità tal-ajruport bħalma għandu l-kaptan tal-vapur lejn l-awtorità tal-port, liema obbligi huma mnizzla f'dan l-artikolu, u jeħel l-istess multa jekk jinstab ħati li ma wettaqx dawn l-obbligi.

(8) F'dan l-artikolu l-kelma "ajruplan" tfisser kull inġenju tal-ajru li jtir, jew li hu maħsub mill-operatur li jtir, sabiex jagħmel xogħol fl-ajru."

8. L-artikolu 60 tal-Ordinanza għandu jiġi emendat kif ġej:

Emenda tal-artikolu 60 tal-Ordinanza.

(a) fil-paragrafu (b) tiegħu, minflok il-kliem "jekk oġġetti li tagħhom hija ipprojbita l-importazzjoni jiġu importati" għandhom jidhlu l-kliem "jekk oġġetti li tagħhom hija ipprojbita jew limitata l-importazzjoni jiġu importati"; u

(b) fil-paragrafu (d) tiegħu, minflok il-kliem "jew b'mod li ma jiġux imqieghda regolament fid-depożt; jew" għandhom jidhlu l-kliem "jew b'mod li ma jiġux imqieghda

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regolarment fid-depożt; jew jekk b'xi mod ieħor, li ma jammontax għal *force majeure*, il-garr tal-oġġetti wara l-isbark ma jkunx skont l-istruzzjonijiet tal-uffiċjali tad-Dwana, jew".

Emenda tal-
artikolu 62 tal-
Ordinanza.

9. L-artikolu 62 tal-Ordinanza għandu jiġi emendat kif ġej:

(a) fil-paragrafu (j) tiegħu, minflok il-kliem "jew fil-qbid ta' oġġetti li jistgħu jiġu kkonfiskati taħt din l-Ordinanza; jew" għandhom jidhlu l-kliem "jew fil-qbid ta' oġġetti li jistgħu jiġu kkonfiskati taħt din l-Ordinanza, jew ma jwettaqx dak li jkun mitlub jagħmel minn uffiċjal tad-Dwana fil-qadi ta' dmiru; jew";

(b) fil-paragrafu (o) tiegħu, minflok il-kliem "għall-istess oġġetti," għandhom jidhlu l-kliem "għall-istess oġġetti"; u minnufih wara għandhom jiżdiedu l-paragrafi godda li ġejjin:

"(p) ħlief fejn xi liġi oħra tipprovdi għal dan ir-reat mod ieħor, xjentement jew bi traskuraġni ma jwettaqx l-obbligi tiegħu fiż-żmien mogħti lil mill-uffiċjal tad-Dwana jew fiż-żmien impost minn xi liġi doganali, jew xjentement jew bi traskuraġni ma jhallasx id-dazju jew it-taxxi dovuti fiż-żmien mogħti lil minn xi liġi jew mill-uffiċjal tad-Dwana;

(q) xjentement jew bi traskuraġni jonqos milli jagħti lill-uffiċjal tad-Dwana informazzjoni li xi liġi timponi li għandu jagħtih, jew xjentement jew bi traskuraġni jonqos milli jipprezenta lill-uffiċjal tad-Dwana xi dokument mitlub minn xi liġi, jew xjentement jew bi traskuraġni la jpoġġi l-merkanzija taħt xi proċedura doganali u lanqas jesportaha fiż-żmien impost, jew

(r) xjentement jew bi traskuraġni jipprezenta dikjarazzjoni lill-uffiċjal tad-Dwana li mhix kompluta,"; u

(ċ) minflok il-kliem "jeħel għal kull wieħed minn dawn ir-reati" għandhom jidhlu l-kliem "jeħel, meta jinstab ħati, għal kull wieħed minn dawn ir-reati".

Emenda tal-
artikolu 63 tal-
Ordinanza.

10. L-artikolu 63 tal-Ordinanza għandu jiġi emendat kif ġej:

(a) fil-paragrafu (g) tiegħu, minflok il-kliem "penali ta' mitejn euro (€200)" għandhom jidhlu l-kliem "penali ta' mitejn euro (€200) jew 10% tal-valur tal-oġġetti, skont liema hu l-għola. Fejn ma jistax ikun stabbilit il-valur tal-oġġett, il-Kummissarju jista' jimponi penali ta' mitejn euro (€200)"; u

(b) minnufih wara s-subartikolu (2) tiegħu għandu jiżdied is-subartikolu ġdid li ġej:

"(3) Għall-fini ta' dan l-artikolu, meta xi irregolarità tkun twassal għal telf ta' dazji u l-Kummissarju jkun impona penali dwar id-dazju tas-sisa taħt l-Att dwar Dazju tas-Sisa bi ftehim ma' min ikun wettaq l-irregolarità, il-Kummissarju m'għandux jerga' jimponi penali dwar id-dazju tas-sisa taħt din l-Ordinanza."

11. Minnufih wara t-tieni partita tat-Tieni Skeda li tinsab mal-Ordinanza għandhom jiżdiedu l-partiti godda li ġejjin:

Emenda tat-Tieni Skeda li tinsab mal-Ordinanza.

"- fil-każ tar-reat taħt l-artikolu 62(p) ta' din l-Ordinanza

- fil-każ tar-reat taħt l-artikolu 62(r) ta' din l-Ordinanza."

TAQSIMA III

12. Din it-Taqsima temenda l-Att dwar Awtorità għas-Servizzi Finanzjarji ta' Malta u għandha tinqara u tinftiehem haġa waħda mal-Att dwar Awtorità għas-Servizzi Finanzjarji ta' Malta, hawn iżjed 'il quddiem f'din it-Taqsima msejja "l-Att prinċipali".

Emendi għall-Att dwar Awtorità għas-Servizzi Finanzjarji ta' Malta. Kap. 330.

13. Is-subartikolu (1) tal-artikolu 26 tal-Att prinċipali għandu jiġi sostitwit b'dan li ġej:

Emenda tal-artikolu 26 tal-Att prinċipali.

"(1) L-Awtorità għandha tistabbilixxi Fond ta' Riserva li fih għandu jiġi allokat il-bilanċ għas-sena stabbilita fil-Prospett tal-Qliġ Verifikat:

Iżda dak il-fond m'għandu qatt jaqbez l-ekwivalenti tal-Ispejjeż Operattivi registrati fis-sena finanzjarja preċedenti kif muri fir-Rendikonti Finanzjarji Verifikati."

TAQSIMA IV

14. Din it-Taqsima temenda l-Att dwar id-Dazji ta' Importazzjoni, u għandha tinqara u tinftiehem haġa waħda mal-Att dwar id-Dazji ta' Importazzjoni, hawn iżjed 'il quddiem f'din it-Taqsima msejja "l-Att prinċipali".

Emendi għall-Att dwar id-Dazji ta' Importazzjoni. Kap. 337.

15. Fis-subartikolu (2) tal-artikolu 10 tal-Att prinċipali, minflok il-kliem "li jirreferixxu għax-xiri, importazzjoni jew bejgħ ta' dawk l-oġġetti" għandhom jidhlu l-kliem "li jirreferixxu għax-xiri, importazzjoni, bejgħ, hażna jew ipproċessar ta' dawk l-oġġetti".

Emenda tal-artikolu 10 tal-Att prinċipali.

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Emenda tal-artikolu 35 tal-Att prinċipali.

16. L-artikolu 35 tal-Att prinċipali għandu jiġi emendat kif ġej:

(a) fil-paragrafu (e) tiegħu, minflok il-kliem "skont dawk il-proċeduri; u" għandhom jidhlu l-kliem "skont dawk il-proċeduri;"

(b) il-paragrafu (f) tiegħu għandu jiġi enumerat mill-ġdid bħala l-paragrafu (g); u

(ċ) minnufih wara il-paragrafu (e) tiegħu għandu jizjed il-paragrafu ġdid li ġej:

"(f) biex jippreskrivi dak kollu meħtieġ dwar garanziji mitluba minn xi liġi, liema garanziji jassiguraw li l-hlas dovut jingabar; u".

Emenda tar-Regolamenti tad-Dwana u kull leġislazzjoni tad-Dwana oħra.

17. Fil-Formula 13 tar-Raba' Skeda li tinsab mar-Regolamenti tad-Dwana, u f'kull leġislazzjoni tad-Dwana oħra, l-emblema tad-Dipartiment tad-Dwana għandha tiġi sostitwita b'din li ġejja:

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TAQSIMA V

Emendi għall-Att dwar it-Taxxa fuq Dokumenti u Trasferimenti. Kap. 364.

18. Din it-Taqsima temenda l-Att dwar it-Taxxa fuq Dokumenti u Trasferimenti u għandha tinqara u tinftiehem haġa waħda mal-Att dwar it-Taxxa fuq Dokumenti u Trasferimenti, hawn iżjed 'il quddiem f'din it-Taqsima msejha "l-Att prinċipali".

Emenda tal-artikolu 32 tal-Att prinċipali.

19. L-artikolu 32 tal-Att prinċipali għandu jiġi emendat kif ġej:

(a) minnufih wara l-paragrafu (a) tas-subartikolu (4) tiegħu għandu jiżdied il-proviso ġdid li ġej:

Kap. 246. "Izda dan il-paragrafu m'għandux japplika fil-każ ta' persuna li kienet teħtieġ permess mill-Ministru għall-ghanijiet tal-Att dwar l-Akkwist ta' Proprjetà Immobbli minn Persuni mhux Residenti li kieku l-proprjetà akkwistata ma kienitx sitwata f'area msemmija speċjali."; u

(b) minnufih wara l-proviso tas-subartikolu (7) tiegħu għandu jiżdied il-proviso ġdid li ġej:

"Izda wkoll fejn sehem indiviż miżmum minn komproprjetarju jkun ġie trasferit *causa mortis* lill-istess komproprjetarju, id-dispożizzjonijiet ta' dan is-subartikolu għandhom japplikaw biss meta taxxa li għandha tithallas dwar il-proprjetà trasferita *causa mortis* tkun tħallset, jew ma' dak it-trasferiment ma għandha tithallas ebda taxxa, u n-nutar jiddikjara fuq l-att relattiv li l-proprjetà relattiva waslet għand il-komproprjetarju permezz ta' trasferiment *causa mortis*, u li d-dikjarazzjoni sħiħa tkun debitament saret skont l-artikolu 33. In-nutar għandu fuq kull att bħal dak jagħti d-dettalji rilevanti tad-dikjarazzjonijiet kollha magħmula skont l-artikolu 33."

20. Is-subartikolu (2) tal-artikolu 35 tal-Att prinċipali għandu jiġi emendat kif ġej:

Emenda tal-artikolu 35 tal-Att prinċipali.

(a) il-paragrafu (i) tiegħu għandu jiġi emendat kif ġej:

(i) minflok il-kliem "it-taxxa għandha tithallas bir-rata ta' tliet euro u ħamsin ċenteżmu għal kull mitt euro jew parti minnhom" għandhom jidhlu l-kliem "it-taxxa għandha tithallas bir-rata ta' tliet euro u ħamsin ċenteżmu (€3.50) għal kull mitt euro (€100) jew parti minnhom";

(ii) minflok il-kliem "dak is-sehem tal-valur ta' dik id-dar ta' abitazzjoni li jeċċedi ħamsa u tletin elf euro (35,000) iżda mhux sebgħin elf euro (70,000)" għandhom jidhlu l-kliem "dak is-sehem tal-valur ta' dik id-dar ta' abitazzjoni li jeċċedi sebgħin elf euro (€70,000) iżda mhux mija u ħamsin elf euro (€150,000)";

(iii) minflok il-kliem "l-imsemmi ammont tal-valur li għandu jithallas bl-imsemmija rata jkun dak l-ammont daqskemm ikun proporzjonat għal ħamsa u tletin

elf euro (35,000) jew għal dak is-sehem mill-valur tiegħu li jeċċedi hamsa u tletin elf euro (35,000) iżda mhux sebgħin elf euro (70,000) jew dawk l-ammonti akbar li jistgħu jiġu stabbiliti kif imsemmi qabel" għandhom jidhlu l-kliem "l-imsemmi ammont tal-valur li għandu jithallas bl-imsemmija rata jkun dak l-ammont daqskemm ikun proporzjonat għal sebgħin elf euro (€70,000) jew għal dak is-sehem mill-valur tiegħu li jeċċedi sebgħin elf euro (€70,000) iżda mhux mija u hamsin elf euro (€150,000) jew dawk l-ammonti akbar li jistgħu jiġu stabbiliti kif imsemmi qabel"; u

(b) il-paragrafu (ii) tiegħu għandu jiġi emendat kif ġej:

(i) minflok il-kliem "kif ikun jirrapprezenta l-ewwel sebgħin elf euro (70,000)" għandhom jidhlu l-kliem "kif ikun jirrapprezenta l-ewwel mija u hamsin elf euro (€150,000)"; u

(ii) minflok il-kliem "proporzjonat għal sebgħin elf euro (70,000)" għandhom jidhlu l-kliem "proporzjonat għal mija u hamsin elf euro (€150,000)".

TAQSIMA VI

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

21. (1) Din it-Taqsima temenda l-Att dwar ir-Registrazzjoni u l-Liċenzjar ta' Vetturi bil-Mutur, u għandha tinqara u tinftiehem haġa waħda mal-Att dwar ir-Registrazzjoni u l-Liċenzjar ta' Vetturi bil-Mutur, hawnhekk iżjed 'il quddiem imsejjaħ "l-Att prinċipali".

(2) Id-dispożizzjonijiet kollha ta' din it-Taqsima għandhom jitqiesu li ġew fis-seħħ fl-1 ta' Jannar, 2017.

Emenda għall-artikolu 2 tal-Att prinċipali.

22. Fl-artikolu 2 tal-Att prinċipali, minnufih wara t-tifsira "vettura li taħdem bl-*autogas*" għandha tiżdied it-tifsira ġdida li ġejja:

" "vettura L5e" tfisser vettura bi tliet roti rranġati simmetrikament mgħammra b'mutur b'forza ta' aktar minn 50cm³ jekk mgħammra b'mutur b'kombustjoni interna u, jew velocità massima ta' sewqan ta' aktar minn 45 kilometru fis-sieġha;"

Emenda għall-artikolu 18 tal-Att prinċipali.

23. Fil-paragrafi (b) u (ċ) tas-subartikolu (1) tal-artikolu 18 tal-Att prinċipali, il-kliem "jew vetturi N1" għandhom jiġu mhassra.

24. L-Ewwel Skeda li tinsab mal-Att prinċipali għandha tiġi emendata kif ġej:

Emenda tal-Ewwel Skeda li għinjab mal-Att prinċipali.

(a) fil-parti intitolata "L-ammont ta' taxxa li għandu jithallas fuq ir-registrazzjoni ta' vetturi użati għall-ġarr ta' merkanzija u vetturi oħra", minflok il-kliem:

"Kategorija A: vetturi N1, N2 u N3, vetturi użati għal għan speċjali u *tractor units*

Vetturi N1, vetturi b'għan speċjali u *tractor units*"

għandhom jidhlu l-kliem:

"Kategorija A: vetturi N1, N2 u N3, vetturi użati għal għan speċjali, *tractor units* u vetturi b'piz ħafif bi tliet roti li għandhom karatteristiċi ta' vettura bil-mutur

Vetturi N1, vetturi b'għan speċjali, *tractor units* u vetturi b'piz ħafif bi tliet roti li għandhom karatteristiċi ta' vettura bil-mutur"; u

(b) id-dispożizzjoni li ġejja għandha tiżdied fl-aħhar tal-Ewwel Skeda, Kategorija A, minnufih wara l-kliem "Euro *standard* li jkun ekwivalenti għaliha":

"Meta vettura, li taqa' taht xi waħda mill-kategoriji regolati fl-Ewwel Skeda għal dan l-Att, tkun giet registrata minn persuna b'diżabilità u tkun giet eżentata mill-ħlas tat-taxxa ta' registrazzjoni bis-saħħa ta' ordni maħruġ mill-Ministru skont l-artikolu 19(2) tal-Att, ebda rifużjoni tat-taxxa ta' registrazzjoni li tkun giet eżentata ma tkun dovuta f'każ illi tali vettura tiġi trasferita wara għaxar snin mid-data tar-registrazzjoni. F'każ illi l-vettura li tkun giet eżentata mill-ħlas tat-taxxa ta' registrazzjoni tiġi trasferita qabel ma jgħaddu għaxar snin mid-data tar-registrazzjoni, allura t-taxxa ta' registrazzjoni li tkun giet hekk eżentata għandha tiġi rifiuza. Ir-rifużjoni li tkun dovuta għandha tiġi kalkolata abbażi tat-taxxa ta' registrazzjoni li kienet altrimenti tkun dovuta skontata bir-rata ta' għaxra fil-mija fis-sena meqjusa mid-data tar-registrazzjoni."

25. It-Tieni Skeda li tinsab mal-Att prinċipali għandha tiġi emendata kif ġej:

Emenda tat-Tieni Skeda li tinsab mal-Att prinċipali.

(a) id-dispożizzjoni li ġejja għandha tiżdied fl-aħhar tat-Tieni Skeda, Kategorija A, minnufih wara l-kliem "l-*istandard* Euro li jkun ekwivalenti għaliha":

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"Meta vettura, li taqa' taht xi wahda mill-kategoriji regolati fit-Tieni Skeda ghal dan l-Att, tkun giet registrata minn persuna b'dizabilita u tkun giet ezentata mill-hlas tat-taxxa ta' registrazzjoni bis-sahha ta' ordni mahrug mill-Ministru skont l-artikolu 19(2) tal-Att, ebda rifuzjoni tat-taxxa ta' registrazzjoni li tkun giet ezentata ma tkun dovuta f'kaz illi tali vettura tigi trasferita wara ghaxar snin mid-data tar-registrazzjoni. F'kaz illi l-vettura li tkun giet ezentata mill-hlas tat-taxxa ta' registrazzjoni tigi trasferita qabel ma jghaddu ghaxar snin mid-data tar-registrazzjoni, allura t-taxxa ta' registrazzjoni li tkun giet hekk ezentata ghandha tigi rifiuza. Ir-rifuzjoni li tkun dovuta ghandha tigi kalkolata abbazi tat-taxxa ta' registrazzjoni li kienet altrimenti tkun dovuta skontata bir-rata ta' ghaxra fil-mija fis-sena meqjusa mid-data tar-registrazzjoni."; u

(b) it-tabella li ghejja mmarkata "Kategorija Ċ":

"Kategorija Ċ: *Motor cycles*

Qawwa tal-magna		
Mhux aktar minn 250cc	0%	
Aktar minn 250cc izda mhux aktar minn 500cc	$cc \times RV \times 0.033\%$	
E Aktar minn 500cc izda mhux aktar minn 800cc	$cc \times RV \times 0.034\%$	
Aktar minn 800cc	$cc \times RV \times 0.035\%$	
<i>Motor cycle</i> elettriku bil-batterija	0%	

ghandha tigi sodtitwita bit-tabella li ghejja:

"Kategorija Ċ: *Motor cycles, Motor Tricycles* u vetturi L5e

Motor Cycles u *Motor Tricycles*

Qawwa tal-magna		
Mhux aktar minn 250cc	0%	
Aktar minn 250cc izda mhux aktar minn 500cc	$cc \times RV \times 0.033\%$	
Aktar minn 500cc izda mhux aktar minn 800cc	$cc \times RV \times 0.034\%$	
Aktar minn 800cc	$cc \times RV \times 0.035\%$	
<i>Motor cycle</i> elettriku bil-batterija	0%	

Vetturi L5e

Rata	
$Kg \times 0.35 + cc \times 0.39 \times \text{€1}$	

26. Fir-Raba' Skeda li tinsab mal-Att prinċipali minflok il-kliem:

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

"9. Id-drittijiet għal liċenza ta' ċirkolazzjoni li ġejjin għandhom jithallsu kull sena għall-użu ta' vetturi bil-mutur użati għall-garr tal-merkanzija li jiġu registrati mal-Awtorità wara l-31 ta' Diċembru, 2009. Mill-1 ta' Jannar, 2014, dawn id-drittijiet għal liċenza għandhom jibdew jithallsu wkoll għall-użu ta' vetturi bil-mutur li jintużaw għall-garr tal-merkanzija li jkunu ġew registrati mal-Awtorità qabel l-1 ta' Jannar, 2010, f'liema każ id-dritt għal-liċenza jkun dak li jkun jikkorrispondi mas-sena tal-manifattura tal-vettura; iżda dak id-dritt m'għandux ikun anqas minn dak li diġà jkun qed jithallas għal dik il-vettura.

9.1 Vetturi għall-garr tal-merkanzija (esklużi għaqdiet ta' vetturi - vetturi magħqudin u ferroviji tat-triq"

għandhom jidhlu l-kliem li ġejjin:

"9. Id-drittijiet għal liċenza ta' ċirkolazzjoni li ġejjin għandhom jithallsu kull sena għall-użu ta' vetturi bil-mutur użati għall-garr tal-merkanzija u vetturi L5e li jiġu registrati mal-Awtorità wara l-31 ta' Diċembru, 2009. Mill-1 ta' Jannar, 2014, dawn id-drittijiet għal liċenza għandhom jibdew jithallsu wkoll għall-użu ta' vetturi bil-mutur li jintużaw għall-garr tal-merkanzija li jkunu ġew registrati mal-Awtorità qabel l-1 ta' Jannar, 2010, f'liema każ id-dritt għal-liċenza jkun dak li jkun jikkorrispondi mas-sena tal-manifattura tal-vettura; iżda dak id-dritt m'għandux ikun anqas minn dak li diġà jkun qed jithallas għal dik il-vettura.

9.1 Vetturi għall-garr tal-merkanzija u vetturi L5e (esklużi kombinazzjoni ta' vetturi - vetturi magħqudin u ferroviji tat-triq)".

TAQSIMA VII

27. (1) 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".

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

(2) Id-dispożizzjonijiet ta' din it-Taqsima għandhom jitqiesu li dahlu fis-sehħ kif ġej:

(a) id-dispożizzjonijiet tal-artikoli 28, 30, 31, 32, 33,

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34, 37 u 38 għandhom jitqiesu li dahlu fis-seħh fis-17 ta' Ottubru, 2016; u

(b) id-dispożizzjonijiet tal-artikoli 29, 35 u 36 għandhom jitqiesu li dahlu fis-seħh fl-1 ta' Jannar, 2017.

Emenda tal-
artikolu 16A tal-
Att prinċipali.

għej:

28. L-artikolu 16A tal-Att prinċipali għandu jiġi emendat kif

(a) l-artikolu preżenti għandu jiġi enumerat mill-ġdid bħala s-subartikolu (1) tal-imsemmi artikolu;

(b) fis-subartikolu (1) tiegħu, kif enumerat mill-ġdid, minflok il-kliem "ta' oġġetti favur il-Gvern," għandhom jidhlu l-kliem "ta' oġġetti favur il-Gvern, u mingħajr preġudizzju għas-subartikolu (2),";

(ċ) fis-subartikolu (1) tiegħu, kif enumerat mill-ġdid, minflok il-kliem "ma għandhiex tkun ta' inqas minn mitejn u ħamsin euro (€250)." għandhom jidhlu l-kliem "ma għandhiex tkun ta' inqas minn mitejn u ħamsin euro (€250):", u minnufih wara għandhom jiżdiedu l-*provisos* godda li ġejjin:

"Izda meta l-oġġetti tas-sisa, li dwarhom tkun saret l-irregolarità msemija f'dan l-artikolu, ikunu oġġetti minn dawk imsemija fis-Seba' Skeda allura, waqt li tithallas il-penali dovuta diġà msemija, il-konfiska tagħhom ikkontemplata f'dan l-artikolu għandha xorta waħda jkollha effett, sakemm dak li jkun għamel l-irregolarità ma jagħzilx li jhallas ukoll lill-Kummissarju somma ekwivalenti għall-valur tal-oġġetti maqbuda hekk kif determinat skont id-dispożizzjonijiet tal-Att dwar id-Dazji ta' Importazzjoni, flimkien mad-dazju, taxxi u ħlas ieħor dovut fuqhom, u jissodisfa kwalunkwe regoli, regolamenti, jew limitazzjonijiet speċjali dwarhom. Il-ħlas ta' kull ma hu dovut għandu jsir ukoll jekk l-oġġetti jkunu għall-espportazzjoni:

Izda wkoll, meta l-oġġetti tas-sisa, li dwarhom tkun saret l-irregolarità msemija f'dan l-artikolu, ikunu oġġetti minn dawk msemija fit-Tmien Skeda, allura meta jseħh dak previst f'dan l-artikolu, il-konfiska ta' dawn l-oġġetti ma ssirx izda għandu jithallas dak kollu dovut fuqhom flimkien ma' penali li tkun ekwivalenti għal tlett darbiet id-dazju li kien ser ikun evitat, liema penali ma għandhiex tkun ta' inqas minn €250."; u

(d) minnufih wara t-tieni proviso, kif mizjud, għas-

subregolament (1) tiegħu, għandu jizzied is-subregolament ġdid li ġej:

"(2) Jekk wara l-1 ta' Ġunju 2017 persuna twettaq irregolarità u jseħh dak li hemm previst fis-subartikolu (1), u mbagħad fi żmien perjodu ta' erbgħa u għoxrin xahar mill-ewwel irregolarità twettaq irregolarità oħra bhal dik hemm imsemmija u jerga' jseħh dak li hemm previst fis-subartikolu (1), il-penali għal din it-tieni darba tkun ta' tlett darbiet id-dazju li kien ser ikun evitat iżda mhux inqas minn €250, miżjuda b'10%. Jekk waqt l-istess perjodu ta' erbgħa u għoxrin xahar il-persuna twettaq it-tielet irregolarità jew aktar bhal dik imsemmija, u jerga' jseħh dak li hemm previst fis-subartikolu (1), allura l-penali tkun ta' tlett darbiet id-dazju li kien ser ikun evitat iżda mhux inqas minn €250, miżjuda b'25%."

29. L-Ewwel Skeda li tinsab mal-Att prinċipali għandha tiġi emendata kif ġej:

Emendi tal-Ewwel Skeda li tinsab mal-Att prinċipali.

(a) fil-kolonna "First Column List of Excise Goods" tagħha, minnufih wara l-partita "Plastic sacks and bags to the extent as shown in the relevant schedule to this Act", għandhom jizziedu l-partiti li ġejjin:

"Toiletries and washing preparations to the extent as shown in the relevant schedule to this Act

Construction components and other fixtures to the extent as shown in the relevant schedule to this Act".

(b) fil-kolonna "Second Column Relevant Schedule" tagħha, fir-rigward tal-partita "Toiletries and washing preparations to the extent as shown in the relevant schedule to this Act", għandu jidhol dan li ġej:

"Schedule Five G"; u

(ċ) fil-kolonna "Second Column Relevant Schedule" tagħha, fir-rigward tal-partita "Construction components and other fixtures to the extent as shown in the relevant schedule to this Act", għandu jidhol dan li ġej:

"Schedule Five H".

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Emenda tat-Tielet Skeda li tinsab mal-Att prinċipali.

30. It-Tielet Skeda li tinsab mal-Att prinċipali għandha tiġi emendata kif ġej:

(a) minflok il-kliem fil-kolonna "Rates of Excise Duty" tagħha fir-rigward tal-partita "Cigarettes", għandu jidhol dan li ġej:

"23.4% of the retail price plus €107 per 1000 cigarettes but not less than €165 per 1000 cigarettes";

(b) minflok il-kliem fil-kolonna "Rates of Excise Duty" tagħha fir-rigward tal-partita "Cigars and Cigarillos", għandu jidhol dan li ġej:

"€25.24 per 1000 units";

(c) minflok il-kliem fil-kolonna "Rates of Excise Duty" tagħha fir-rigward tal-partita "Hand-Rolling Tobacco", għandu jidhol dan li ġej:

"€122 per Kg.";

(d) minflok il-kliem fil-kolonna "Rates of Excise Duty" tagħha fir-rigward tal-partita "Other Smoking Tobacco", għandu jidhol dan li ġej:

"€122 per Kg.";

(e) fil-kolonna "Description of excise goods" minflok il-kliem "Pipe Tobacco" għandhom jidhlu l-kliem "Pipe Tobacco and Shisha";

(f) minflok il-kliem fil-kolonna "Rates of Excise Duty" tagħha fir-rigward tal-partita "Pipe Tobacco and Shisha", għandu jidhol dan li ġej:

"€36.40 per Kg.";

(g) fil-kolonna "Description of excise goods" il-kliem "Chewing Tobacco and Snuff" għandhom jithassru; u

(h) fil-kolonna "Rates of Excise Duty" tagħha fir-rigward tal-partita "Chewing Tobacco and Snuff", il-kliem "€35.20 per Kg." għandhom jithassru.

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

31. Ir-Raba' Skeda li tinsab mal-Att prinċipali għandha tiġi emendata kif ġej:

(a) fil-kolonna "Description of excise goods" minflok

il-kliem:

"If used in the following maritime commercial activities:

Bunkering operations

Conveyance of passengers and goods between shore and ocean-going vessels

Dredging operations

Harbour Cruises

Inland Navigation between Malta and Gozo by vessels of a tonnage less than 3,500 tons

Sea farming activities

Tugging activities

Navigation for commercial purposes within Maltese territorial waters"

għandhom jidhlu l-kliem:

"If used in the following maritime commercial activities:

Bunkering operations

Conveyance of passengers and goods between shore and ocean-going vessels

Conveyance of passengers between Malta and Comino, Gozo and Comino

Dredging operations

Cruises around the Maltese Archipelago

Inland Navigation between Malta and Gozo by vessels of a tonnage less than 3,500 tons

Sea farming activities

Tugging activities

Navigation for commercial purposes within

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Maltese territorial waters";

(b) fil-kolonna "Description of excise goods" minflok il-kliem "**Gas Oil or Gas Oil blended with Biodiesel** with a sulphur content not exceeding 0.1% by weight if used for heating purposes", għandu jidhol dan li ġejj:

"Gas oil or Gas Oil blended with Biodiesel, with a sulphur content not exceeding 0.1% sulphur by weight if used for heating purposes by:

State Hospitals

State Old Senior Citizens' Homes

Corradino Correctional Facility

Sports, philanthropic and religious entities so authorised by the Minister

Bakeries up to the maximum amount of litres per month required by the bakery as certified by a mechanical engineer";

(c) fil-kolonna "Description of excise goods" minnufih wara l-partita:

"Gas oil or Gas Oil blended with Biodiesel, with a sulphur content not exceeding 0.1% sulphur by weight if used for heating purposes by:

State Hospitals

State Old Senior Citizens' Homes

Corradino Correctional Facility

Sports, philanthropic and religious entities so authorised by the Minister

Bakeries up to the maximum amount of litres per month required by the bakery as certified by a mechanical engineer"

għandha tizzied il-partita ġdida li ġejja:

"Gas oil or Gas Oil blended with Biodiesel, with a sulphur content not exceeding 0.1% sulphur by weight if used for heating purposes against a request for refund";

(d) fil-kolonna "Rate of Excise Duty" tagħha fir-rigward tal-partita ġdida "**Gas oil or Gas Oil blended with Biodiesel**, with a sulphur content not exceeding 0.1% sulphur by weight if used for heating purposes against a request for refund", għandu jidhol dan li ġej:

"€232.09 per 1000 litres";

(e) fil-kolonna "Description of excise goods" rigward il-partita "**Natural gas** falling within CN Codes 2711.11.00 and 2711.21.00", minnufih wara l-kliem:

"If used as motor fuel

If used for heating purposes"

għandhom jizdiedu l-kliem:

"If used for electric power generation";

(f) fil-kolonna "Rate of Excise Duty" tagħha fir-rigward tal-partita ġdida "If used for electric power generation" taht il-partita "**Natural gas** falling within CN Codes 2711.11.00 and 2711.21.00" għandu jidhol dan li ġej:

"0";

(g) fil-kolonna "Description of excise goods" tagħha, rigward il-partita "**Coal and Coke**", il-paragrafu (h) għandu jiġi sostitwit b'dan li ġej:

"(h) products falling within CN Code 3824.90.96 if these are intended for use as heating or motor fuel;";

(h) fil-kolonna "Description of excise goods" tagħha, minflok il-kliem "In addition to the taxable products listed above, any hydrocarbon, except for peat, intended for use, offered for sale or used for heating purposes, shall be taxed as motor fuel." għandu jidhol dan li ġej:

"In addition to the taxable products listed above, any other hydrocarbon, except for peat, intended for use, offered for sale or used for heating purposes, shall be taxed at the rate for the equivalent energy product.";

(i) fil-kolonna "Description of excise goods" taht l-intestatura "REDUCED EXCISE DUTY RATES" minflok il-kliem "Petroleum products falling under CN Codes 2710 1231

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to 2710 1290 and 2710 1921 to 2710 1968, and 2710 2011 to 2710 2039 used for the purposes other than motor fuels or as heating fuels may pay a reduced excise duty rate of €0.23 per litre under such conditions which the Minister may prescribe for the purpose of ensuring the correct and straightforward application of such exemptions and of preventing any evasion, avoidance or abuse." għandu jidhol dan li ġej:

"Petroleum products falling under CN Codes 2710 1921 to 2710 1968, and 2710 2011 to 2710 2039 used for the purposes other than motor fuels or as heating fuels may pay a reduced excise duty rate of €0.25 per litre under such conditions which the Minister may prescribe for the purpose of ensuring the correct and straightforward application of such exemptions and of preventing any evasion, avoidance or abuse."

Emenda tal-
Hames Skeda A
li tinsab mal-Att
prinċipali.

32. L-intestatura tal-Iskeda Hamsa A li tinsab mal-Att prinċipali għandha tiġi sostitwita b'din li ġejja:

"SKEDA HAMSA A

ALL CEMENTS".

Emenda tal-
Iskeda Hamsa E
li tinsab mal-Att
prinċipali.

33. Fil-kolonna "Rate of Excise Duty" tal-Iskeda Hamsa E li tinsab mal-Att prinċipali, fir-rigward tal-partita "Non-alcoholic beverages, falling under CN Heading 2202, excluding products falling under CN Codes 2202 90 91, 2202 90 95 and 2202 90 99", minflok il-kliem "€20 per 1000 litres" għandhom jidhlu l-kliem "€40 per 1000 litres".

Emenda tal-
Iskeda Hamsa F
li tinsab mal-Att
prinċipali.

34. L-Iskeda Hamsa F li tinsab mal-Att prinċipali għandha tiġi emendata kif ġej:

(a) fil-kolonna "Description of excise goods" tagħha, minflok il-kliem:

"All other plastic sacks and bags (including cones) of HS Codes 3923 21 and 3923 29 and films, sheets or tubes of plastic of HS Headings 3917 and 3920 intended for the conversion into plastic sacks and bags; but

- excluding bags of plastic of HS Codes 3923 21 and 3923 29 and films, sheets or tubes of plastic of HS Headings 3917 and 3920 which constitute or form an integral part of the packaging in which food stuff is sealed prior to retail or transfer;

- excluding bio-degradable sacks and bags in accordance with MSA EN 13432:2000, MSA EN 14046:2003, MSA EN 14047:2003 and MSA EN 14048:2003; and

- excluding printed sacks and bags of plastic of HS Codes 3923 21 and 3923 29 purchased specifically for the collection of recycled waste by the authorised waste management schemes;"

għandhom jidhlu l-kliem:

"All other plastic sacks and bags (including cones) of HS Codes 3923 21 and 3923 29 and films, sheets or tubes of plastic of HS Headings 3917 and 3920 intended for the conversion into plastic sacks and bags; but

- excluding bags of plastic of HS Codes 3923 21 and 3923 29 and films, sheets or tubes of plastic of HS Headings 3917 and 3920 which constitute or form an integral part of the packaging in which food stuff is sealed prior to retail or transfer;

- excluding bio-degradable sacks and bags in accordance with MSA EN 13432:2000, MSA EN 14046:2003, MSA EN 14047:2003 and MSA EN 14048:2003;

- excluding printed sacks and bags of plastic of HS Codes 3923 21 and 3923 29 purchased specifically for the collection of recycled waste by the authorised waste management schemes; and

- excluding sacks and bags of plastic of HS Codes 3923 21 and 3923 29 purchased specifically for the collection of non-recyclable waste.";

(b) fil-kolonna "Description of excise goods" tagħha, minnufih wara l-partita "Printed sacks and bags of plastic of HS Codes 3923 21 and 3923 29 purchased specifically for the collection of recycled waste by the authorised waste management schemes." għandha tizzied il-partita ġdida li ġejja:

"Sacks and bags of plastic of HS Codes 3923 21 and

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3923 29 purchased specifically for the collection of non-recyclable waste."; u

(ċ) fil-kolonna "Rate of Excise Duty", fir-rigward tal-partita ġdida "Sacks and bags of plastic of HS Codes 3923 21 and 3923 29 purchased specifically for the collection of non-recyclable waste" għandu jidhol dan li ġejj:

"€425 per 100 kgs up to a maximum of €305 per 10,000 units".

Zieda ta' Skeda
Hamsa G ġdida
mal-Att
prinċipali.

35. Minnufih wara l-Iskeda Hamsa F li tinsab mal-Att prinċipali, għandha tizzied l-Iskeda ġdida li ġejja:

"SKEDA HAMS A G - TOILETRIES AND WASHING PREPARATIONS

Description of excise goods	Rate of Excise Duty
Perfumes and toilet waters falling under CN Heading 3303	€220 per 100 litres
Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or suntan preparations; manicure or pedicure preparations falling under CN Heading 3304	€50 per 100 litres / kgs
Preparations for use on the hair falling under CN Heading 3305, but excluding items falling under HS Code 3305 10 00	€50 per 100 litres / kgs
Shampoos falling under HS Code 3305 10 00	€3 per 100 litres
Pre-shave, shaving or aftershave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties falling under CN Heading 3307, excluding items falling under HS Code 3307 10 00 and HS Code 3307 41 00	€3 per 100 litres / kgs

Pre-shave, shaving or aftershave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties falling under HS Code 3307 10 00 and HS Code 3307 41 00	€50 per 100 litres / kgs
Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent falling under CN Heading 3401	€3 per 100 litres / kgs

".

36. Minnufih wara l-Iskeda Hamsa G ġdida li tinsab mal-Att prinċipali, għandha tizzied l-Iskeda ġdida li ġejja:

Żieda ta' Skeda Hamsa H ġdida mal-Att prinċipali.

"SKEDA HAMSA H - CONSTRUCTION COMPONENTS AND OTHER FIXTURES

Description of excise goods	Rate of Excise Duty
Prefabricated structural concrete components for building or civil engineering falling under HS Code 6810 91 00, excluding prefabricated structural concrete components for building or civil engineering falling under HS Code 6810 91 00 manufactured from cement already taxed under Schedule Five A of this Act and bars and rods of iron, or non-alloy steel, already taxed under Schedule Five H of this Act	€25.60 per 1000 kgs

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Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mozaic cubes and the like, whether or not on a backing falling under CN Heading 6907 and glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mozaic cubes and the like, whether or not on a backing falling under CN Heading 6908	€7.50 per 1000 kgs
Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked falling under CN Heading 7005	€16 per 1000 kgs
Bars and rods, hot rolled, in regularly wound coils, of iron or non-alloy steel falling under CN Heading 7213, excluding items falling under HS Codes 7213 10 00, 7213 91 10 and 7213 91 49, and other bars and rods, of iron or non-alloy steel, not further worked than forged, hot rolled, hot drawn or hot extruded, but including those twisted after rolling falling under CN Heading 7214, excluding 7214 20 00	€30 per 1000 kgs
Bars and rods, hot-rolled, in irregularly wound coils of iron or non-alloy steel, with indentations, ribs, grooves or other deformations produced during the rolling process falling under HS Code 7213 10 00	€5 per 1000 kgs
Bars and rods, hot-rolled, in irregularly wound coils of iron or non-alloy steel, falling under HS Codes 7213 91 10 and 7213 91 49 and other bars and rods of iron or non-alloy steel, not further worked than forged, hot rolled, hot-drawn or hot-extruded, but including those twisted after rolling, falling under HS Code 7214 20 00	€15 per 1000 kgs
Angles, shapes and sections of iron or non-alloy steel falling under CN Heading 7216	€50 per 1000 kgs
Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3mm or more and having a mesh size of 100cm ² or more falling under HS Codes 7314 20 10, 7314 20 90 and 7314 39 00	€30 per 1000 kgs

".

37. It-Taqsima D tas-Sitt Skeda li tinsab mal-Att prinċipali għandha tiġi emendat kif ġej:

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

(a) fir-regolament 3 tagħha, minnufih wara t-tifsira "temperatura osservata" għandha tiżdied it-tifsira ġdida li ġejja:

" "tishin" u "*heating purposes*" ifissru sħana generata minn żjut minerali klassifikati taħt il-Kodiċi tas-Sistema Armonizzata bejn 2710.19.43 u 2710.19.48, jew bejn 2710.20.11 u 2710.20.19 b'kontenut ta' kubrit ta' mhux iktar minn 0.1% *sulphur by weight*, liema żjut minerali jintużaw biex isahħnu bini, pixxini, fran kummerċjali, incineraturi u għal użu industrijali.";

(b) fis-subregolament (1) tar-regolament 17 tagħha, minflok il-kliem "li jaqgħu taħt il-Kodiċi tas-Sistema Armonizzata 2710.19.41.00, 2710.19.45.00 u 2710.19.49.00 u pitrolju li jaqa' taħt il-Kodiċi tas-Sistema Armonizzata 2710.19.25.00 meta jkunu mibjugħin" għandhom jidhlu l-kliem "li jaqgħu taħt il-Kodiċi tas-Sistema Armonizzata bejn 2710.19.43 u 2710.19.48, jew bejn 2710.20.11 u 2710.20.19 u pitrolju li jaqa' taħt il-Kodiċi tas-Sistema Armonizzata bejn 2710.19.21 u 2710.19.25 meta jkunu mibjugħin";

(ċ) fis-subparagrafu (i) tal-paragrafu (a) tas-subregolament (2) tar-regolament 17 tagħha, minflok il-kliem "għan-nafti, esklużi nafti maħsubin biex jintużaw għat-tishin -" għandhom jidhlu l-kliem:

"għan-nafti, esklużi nafti maħsubin biex jintużaw għat-tishin minn:

sptarjiet tal-istat,

djar tal-anzjani tal-istat,

il-Facilità Korrettiva ta' Kordin,

entitajiet sportivi, filantropiċi u reliġjużi awtorizzati mill-Ministru, u

fran tal-hobż sal-massimu ta' litri meħtieġa kull xahar mill-forn tal-hobż kif ċertifikat minn *mechanical engineer*";

(d) fis-subparagrafu (ii) tal-paragrafu (a) tas-

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subregolament (2) tar-regolament 17 tagħha, minflok il-kliem "għan-nafti maħsubin biex jintużaw għat-tishin u l-pitrolju -" għandhom jidhlu l-kliem:

"għan-nafti maħsubin biex jintużaw għat-tishin minn:

sptarijiet tal-istat,

djar tal-anzjani tal-istat,

il-Facilità Korrettiva ta' Kordin,

entitajiet sportivi, filantropiċi u reliġjużi awtorizzati mill-Ministru, u

fran tal-ħobż sal-massimu ta' litri meħtieġa kull xahar mill-forn tal-ħobż kif ċertifikat minn *mechanical engineer*

u l-pitrolju -";

(e) fis-subparagrafu (i) tal-paragrafu (b) tas-subregolament (2) tar-regolament 17 tagħha, minflok il-kliem "għan-nafti, esklużi nafti maħsubin biex jintużaw għat-tishin -" għandhom jidhlu l-kliem:

"għan-nafti, esklużi nafti maħsubin biex jintużaw għat-tishin minn:

sptarijiet tal-istat,

djar tal-anzjani tal-istat,

il-Facilità Korrettiva ta' Kordin,

entitajiet sportivi, filantropiċi u reliġjużi awtorizzati mill-Ministru, u

fran tal-ħobż sal-massimu ta' litri meħtieġa kull xahar mill-forn tal-ħobż kif ċertifikat minn *mechanical engineer*:";

(f) fis-subparagrafu (ii) tal-paragrafu (b) tas-subregolament (2) tar-regolament 17 tagħha, minflok il-kliem "għan-nafti maħsubin biex jintużaw għat-tishin u l-pitrolju -" għandhom jidhlu l-kliem:

"għan-nafti maħsubin biex jintużaw għat-tishin minn:

sptarjiet tal-istat,

djar tal-anzjani tal-istat,

il-Facilità Korrettiva ta' Kordin,

entitajiet sportivi, filantropiċi u religjużi awtorizzati mill-Ministru, u

fran tal-hobż sal-massimu ta' litri meħtieġa kull xahar mill-forn tal-hobż kif ċertifikat minn *mechanical engineer*

u għal pitrolju -"; u

(g) fil-verżjoni bl-Ingliż tas-subregolament (4) tar-regolament 33 tagħha, minflok il-kliem "shall not repaid back" għandhom jidhlu l-kliem "shall not be repaid back".

38. Minnufih wara s-Sitt Skeda li tinsab mal-Att prinċipali għandhom jizdiedu ż-żewġ Skedi ġodda li ġejjin:

Żieda ta' żewġ Skedi mal-Att prinċipali.

"IS-SEBA' SKEDA

(Artikolu 16A(1), l-ewwel proviso)

L-oġġetti li għalihom japplika l-ewwel proviso tal-artikolu 16A(1) huma:

- *Alcohol and alcoholic beverages* regolati bit-Tieni Skeda li tinsab ma' dan l-Att;
- *Manufactured tobacco* regolat bit-Tielet Skeda li tinsab ma' dan l-Att;
- *Energy products* regolati bir-Raba' Skeda li tinsab ma' dan l-Att; u
- *Ammunition cartridges* regolati bl-Iskeda Hamsa Ċ li tinsab ma' dan l-Att.

IT-TMIEN SKEDA

(Artikolu 16A(1)), it-tieni proviso

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L-oġġetti li għalihom japplika t-tieni proviso tal-artikolu 16A(1) huma:

- *All cements* regolati bl-Iskeda Hamsa A li tinsab ma' dan l-Att;
- *Pneumatic Tyres* regolati bl-Iskeda Hamsa B li tinsab ma' dan l-Att;
- *Chewing gum* regolat bl-Iskeda Hamsa D li tinsab ma' dan l-Att;
- *Non-alcoholic beverages* regolati bl-Iskeda Hamsa E li tinsab ma' dan l-Att;
- *Plastic sacks and bags* regolati bl-Iskeda Hamsa F li tinsab ma' dan l-Att;
- *Toiletries and washing preparations* regolati bl-Iskeda Hamsa G li tinsab ma' dan l-Att; u
- *Construction components and other fixtures* regolati bl-Iskeda Hamsa H li tinsab ma' dan l-Att."

TAQSIMA VIII

Emendi għall-Att dwar l-Eko-Kontribuzzjoni. Kap.473.

39. (1) Din it-Taqsima temenda l-Att dwar l-Eko-Kontribuzzjoni u għandha tinqara u tinftiehem haġa waħda mal-Att dwar l-Eko-Kontribuzzjoni, hawn iżjed 'il quddiem f'din it-Taqsima msejjah "l-Att prinċipali".

(2) Id-dispożizzjonijiet ta' din it-Taqsima għandhom jitqiesu li daħlu fis-seħh kif ġej;

(a) id-dispożizzjonijiet tal-artikolu 40 fis-17 ta' Ottubru, 2016; u

(b) id-dispożizzjonijiet tal-artikolu 41 fl-1 ta' Jannar, 2017.

Emenda tal-Ewwel Skeda li tinsab mal-Att prinċipali.

40. Fl-Ewwel Skeda li tinsab mal-Att prinċipali, il-partiti li ġejjin għandhom jiġu mhassra:

" HS CODE NUMBER	DESCRIPTION	ECO- CONTRIBUTION
	EMPTY CARBOYS, BOTTLES, FLASKS, JARS, AND OTHER CONTAINERS MADE OF PLASTIC, GLASS OR METAL, UNDER THE FOLLOWING HEADINGS:	

" HS CODE NUMBER	DESCRIPTION	ECO-CONTRIBUTION	
3923	Articles for the conveyance or packing of beverages	€0.02	
7010	Articles for the conveyance or packing of beverages	€0.02	
7612	Cans of aluminium for the conveyance or packing of beverages	€0.02	

";

" HS CODE NUMBER DESCRIPTION ECO-CONTRIBUTION
TOILETRIES AND WASHING PREPARATIONS, UNDER THE FOLLOWING HEADINGS:

3402	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 3401, not including preparations of heading 3402 20 or of heading 3402 90	€0.12	
3402	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 3401, carried under heading 3402 20 or heading 3402 90	€0.02	

";

" HS CODE NUMBER DESCRIPTION ECO-CONTRIBUTION
TABLEWARE AND KITCHENWARE, OF PLASTICS

3924 10 00	Tableware and kitchenware (per 50 pieces or part thereof)	€0.02	
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";

" HS CODE NUMBER DESCRIPTION ECO-CONTRIBUTION
PACKAGING, OF PLASTICS:

3923 10 00	Clamshells, with a hinged lid, of expanded polystyrene and all other expandable plastic materials	€0.12	
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";

	MATTRESSES AND ARTICLES OF BEDDING		
9404 21	Mattress, of cellular rubber or plastics, whether or not covered	€6.99	
9404 29	Mattress, of other materials	€6.99	

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" HS CODE NUMBER	DESCRIPTION	ECO- CONTRIBUTION
9404 30	Sleeping bags	€2.33
9404 90	Other articles of bedding, excluding pillows	€2.33

";

" HS CODE NUMBER	DESCRIPTION	ECO- CONTRIBUTION
OIL FILTERS, UNDER THE FOLLOWING HEADING:		
8421 23	Oil or fuel filters for internal combustion engines	€0.12

".

Emenda tal-Ewwel Skeda li tinsab mal-Att prinċipali.

41. Fl-Ewwel Skeda li tinsab mal-Att prinċipali, il-partiti li ġejjin għandhom jiġu mħassra:

" HS CODE NUMBER	DESCRIPTION	ECO- CONTRIBUTION
TOILETRIES AND WASHING PREPARATIONS, UNDER THE FOLLOWING HEADINGS:		
3303	Perfumes and toilet waters	€0.12
3304	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or suntan preparations; manicure or pedicure preparations. But excluding unscented nursery powder packed in cartons of a weight not exceeding 70 grams and hand and body lotion in containers not exceeding 50 ml	€0.12
3305 10 00	Shampoos, in containers exceeding 50 ml	€0.05
3305	Preparations for use on the hair, but excluding items falling under heading 3305 10 00	€0.12
3306	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages	€0.05
3307	Pre-shave, shaving or aftershave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties. But excluding bath and shower gel in containers not exceeding 50 ml	€0.12

".

" HS CODE NUMBER	DESCRIPTION	ECO- CONTRIBUTION
BATTERIES AND ACCUMULATORS, UNDER THE FOLLOWING HEADINGS:		

8506	Primary cells and primary batteries, excluding batteries used in: i) hearing aids; ii) cochlear implants; and iii) cardiac pacemakers	€0.06	
8507	Electric accumulators, whether or not rectangular (including square) not exceeding 35 grams in weight	€0.06	
8507	Electric accumulators, whether or not rectangular (including square) exceeding 35 grams in weight	€1.63	

".

Għanijiet u Raġunijiet

L-għanijiet ta' dan l-Abbozz ta' Liġi huma sabiex jiġu implimentati l-Miżuri tal-Estimi Finanzjarji għall-2017 u miżuri amministrattivi oħra.

C 1006

**A Bill
entitled**

AN ACT to implement Budget measures for the financial year 2017 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, 2016.

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, 2017.

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 six hundred million euro (€600,000,000).

Cap. 161.

(2) For the purpose of raising the aforesaid loan the Minister for Finance is hereby authorised to issue stock in Malta under the provisions of the Local Loans (Registered Stock and Securities) Ordinance or under the provisions of any other new law to be enacted by this present Parliament to replace the current Local Loans (Registered Stock and Securities) Ordinance, on such terms and conditions as the said Minister may approve.

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 2017 and, or subsequent years;

(b) redeeming registered stocks which are due for redemption during 2017; 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. 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. Article 6 of the Ordinance shall be amended as follows:

Amendment of article 6 of the Ordinance.

(a) sub-article (1) thereof shall be amended by the following:

"(1) (a) Without prejudice to any obligation under any other law, the master of every vessel, whether laden or in ballast, shall make due report of such vessel to the port authority by not later than the moment the vessel enters into Maltese territorial waters.

(b) Without prejudice to any obligation under any other law, the master of every laden vessel shall also make due report of the cargo on board to the port authority by not later than the moment the vessel enters into Maltese territorial waters. This obligation shall not apply where the cargo has already been declared to the Customs authority.";

(b) sub-article (2) thereof shall be substituted by the following:

"(2) The provisions of sub-article (1) shall not apply to any vessel entering Maltese territorial waters solely to receive orders or to coal or to take on board stores for the use of such vessel; but if any such vessel shall not depart within forty-eight hours after her arrival, the master

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shall make due report of such vessel and of her cargo.";

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

"(3) At the time of making report, the master shall answer all such questions relating to the ship, cargo, crew and voyage as shall be put to him by the Commissioner or other proper officer.";

(d) in sub-article (4) thereof, for the words "he shall be liable to a fine (*multa*) of not less than" there shall be substituted the words "he shall, on conviction, be liable to a fine (*multa*) of not less than";

(e) in sub-article (6) thereof, for the words "is explained to the satisfaction of the Minister responsible for customs, and may in the meantime be removed to a government warehouse" there shall be substituted the words "is explained to the satisfaction of the Commissioner, and may in the meantime be removed to a government warehouse at the importer's expense"; and

(f) immediately after sub-article (6) thereof there shall be added the following new sub-articles:

"(7) Without prejudice to any obligation under any other law, the provisions of this article shall also apply *mutatis mutandis* to any aeroplane entering the Maltese airspace and the pilot of the aeroplane shall have the same obligations towards the airport authority as the master of a vessel has towards the port authority, which obligations are referred to in this article, and he shall be liable to the same fine (*multa*) upon conviction for non-fulfilment of these obligations.

(8) In this article the word "aeroplane" means any aircraft which flies, or which is intended by the operator to fly, in order to perform aerial work."

Amendment of
article 60 of the
Ordinance.

8. Article 60 of the Ordinance shall be amended as follows:

(a) in paragraph (b) thereof, for the words "if any prohibited goods are imported" there shall be substituted the words "if any prohibited goods or goods the importation of which is restricted are imported"; and

(b) in paragraph (d) thereof, for the words "or so that the

same are not duly warehoused; or" there shall be substituted the words "or so that the same are not duly warehoused; or where in any other manner, except in the case of *force majeure*, the conveyance of the goods after landing is not according to the instructions given by the Customs officers, or".

9. Article 62 of the Ordinance shall be amended as follows:

Amendment of article 62 of the Ordinance.

(a) in paragraph (j) thereof, for the words "or in the seizing of any goods liable to forfeiture under this Ordinance; or" there shall be substituted the words "or in the seizing of any goods liable to forfeiture under this Ordinance, or fails to do anything he is requested to do by a Customs officer in the performance of his duties; or";

(b) in paragraph (o) thereof, for the words "of the same objects," there shall be substituted the words "of the same objects;", and immediately thereafter there shall be added the following new paragraphs:

"(p) except where any other law provides otherwise for this offence, knowingly or negligently fails to perform his duties within the time limit given to him by the Customs officer or imposed upon him by any Customs legislation, or knowingly or negligently fails to pay the duty or taxes due within the time limit granted to him by any Customs officer or imposed by law;

(q) knowingly or negligently fails to give to the Customs officer information required by law, or knowingly or negligently fails to give to the Customs officer any document requested according to law or knowingly or negligently neither places the goods under any Customs procedure nor exports them within the given time limit; or

(r) knowingly or negligently presents an incomplete declaration to the Customs officer,"; and

(c) for the words "shall for each such offence be liable" there shall be substituted the words "shall, on conviction, for each such offence be liable".

10. Article 63 of the Ordinance shall be amended as follows:

Amendment of article 63 of the Ordinance.

(a) in paragraph (g) thereof, for the words "a penalty of two hundred euro (€200)" there shall be substituted the words "a penalty of two hundred euro (€200) or 10% of the value of the goods, whichever is the higher. Where the value of the goods

C 1010

cannot be established, the Commissioner may impose a penalty of two hundred euro (€200)"; and

(b) immediately after sub-article (2) thereof there shall be added the following new sub-article:

"(3) For the purpose of this article, where an irregularity leads to loss of duties and the Commissioner would have imposed a penalty relating to the excise duty under the Excise Duty Act with the concurrence of the person committing the irregularity, the Commissioner shall not impose another penalty relating to the excise duty under this Ordinance."

Amendment of the Second Schedule to the Ordinance.

11. Immediately after the second item of the Second Schedule to the Ordinance there shall be added the following new items:

"- in the case of an offence under article 62(p) of this Ordinance

- in the case of an offence under article 62(r) of this Ordinance."

PART III

Amendments to the Malta Financial Services Authority Act. Cap. 330.

12. This Part amends the Malta Financial Services Authority Act and it shall be read and construed as one with the Malta Financial Services Authority Act, hereinafter in this Part referred to as "the principal Act".

Amendment of article 26 of the principal Act.

13. Sub-article (1) of article 26 of the principal Act shall be substituted by the following:

"(1) The Authority shall establish a Reserve Fund to which the surplus for the year established in the Audited Income Statement shall be appropriated:

Provided that the said fund shall not at any time exceed the equivalent of the Operational Expenses registered in the preceding financial year as disclosed in the Audited Financial Statements."

PART IV

Amendments to the Import Duties Act. Cap. 337.

14. This Part amends the Import Duties Act and it shall be read and construed as one with the Import Duties Act, hereinafter in this Part referred to as "the principal Act".

15. In sub-article (2) of article 10 of the principal Act, for the words "relating to the purchase, importation or sale of such goods" there shall be substituted the words "relating to the purchase, importation, sale, storage or processing of such goods".

Amendment of article 10 of the principal Act.

16. Article 35 of the principal Act shall be amended as follows:

Amendment of article 35 of the principal Act.

(a) in paragraph (e) thereof, for the words "in terms of such procedures; and" there shall be substituted the words "in terms of such procedures;"

(b) paragraph (f) thereof shall be re-numbered as paragraph (g); and

(c) immediately after paragraph (e) thereof there shall be added the following new paragraph:

"(f) providing for rules relating to guarantees required by law, which guarantees secure the payment of any amount due; and".

17. In Form 13 of the Fourth Schedule to the Customs Regulations, and in any other legislation relating to Customs, the Department of Customs emblem shall be substituted by the following:

Amendment of the Customs Regulations and any other legislation relating to Customs.

"



D W A N A

".

C 1012

PART V

Amendments to the Duty on Documents and Transfers Act. Cap. 364.

18. This Part amends the Duty on Documents and Transfers Act and it shall be read and construed as one with the Duty on Documents and Transfers Act, hereinafter in this Part referred as "the principal Act".

Amendment of article 32 of the principal Act.

19. Article 32 of the principal Act shall be amended as follows:

(a) immediately after paragraph (a) of sub-article (4) of article 32 thereof, there shall be added the following proviso:

Cap. 246. "Provided that this paragraph shall not apply to a person who would have required a permit by the Minister for the purposes of the Immovable Property (Acquisition by Non-Residents) Act had the property acquired not been situated in a special designated area."; and

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

"Provided further that where an undivided share held by a co-owner would have been transferred *causa mortis* to such co-owner, the provisions of this sub-article shall only apply where any duty chargeable in respect of the property transferred *causa mortis* has been paid, or no duty is payable on such transfer, and the notary declares on the relative deed that the property in question came to the co-owner through a transfer *causa mortis* and that a complete declaration has been duly made in accordance with article 33. The notary shall on any such deed give the relevant details of all the declarations made in accordance with article 33."

Amendment of article 35 of the principal Act.

20. Sub-article (2) of article 35 of the principal Act shall be amended as follows:

(a) paragraph (i) thereof shall be amended as follows:

(i) for the words "duty shall be charged at the rate of three euro and fifty cents for every one hundred euro or part thereof" there shall be substituted the words "duty shall be charged at the rate of three euro and fifty cents (€3.50) for every one hundred euro (€100) or part thereof";

(ii) for the words "that part of the value of such dwelling house which exceeds thirty-five thousand euro (35,000) but not seventy thousand euro (70,000)" there shall be substituted the words "that part of the value of such dwelling house which exceeds seventy thousand euro (€70,000) but not one hundred and fifty thousand euro (€150,000)";

(iii) for the words "the amount of the value chargeable at the said rate shall be such amount as is proportionate to thirty-five thousand euro (35,000) or that part of its value which exceeds thirty-five thousand euro (35,000) but not seventy thousand euro (70,000) or such greater amounts as may be prescribed as aforesaid" there shall be substituted the words "the amount of the value chargeable at the said rate shall be such amount as is proportionate to seventy thousand euro (€70,000) or that part of its value which exceeds seventy thousand euro (€70,000) but not one hundred and fifty thousand euro (€150,000) or such greater amounts as may be prescribed as aforesaid"; and

(b) paragraph (ii) thereof shall be amended as follows:

(i) for the words "as represents the first seventy thousand euro (70,000)" there shall be substituted the words "as represents the first one hundred and fifty thousand euro (€150,000)"; and

(ii) for the words "as is proportionate to seventy thousand euro (70,000)" there shall be substituted the words "as is proportionate to one hundred and fifty thousand euro (€150,000)".

PART VI

21. (1) This Part amends the Motor Vehicles Registration and Licensing Act, and 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) All the provisions in this Part shall be deemed to have come into force on the 1st January, 2017.

22. In article 2 of the principal Act, immediately after the definition "invoice" there shall be added the following new definition:

Amendment of article 2 of the principal Act.

"L5e vehicle" means a vehicle with three symmetrically

C 1014

arranged wheels fitted with an engine having a cylinder capacity of more than 50cm³ if of the internal combustion type and, or a maximum design speed of more than 45 km/h;".

Amendment of article 18 of the principal Act.

23. In paragraphs (b) and (c) of sub-article (1) of article 18 of the principal Act, the words "or N1 motor vehicle" shall be deleted.

Amendment of First Schedule to the principal Act.

24. The First Schedule to the principal Act shall be amended as follows:

(a) in the part entitled "Amount of tax to be paid on the registration of motor vehicles used for the transport of goods and other vehicles", for the words:

"Category A: N1, N2 and N3 vehicles, special purpose vehicles, tractor units and light weight three-wheeled vehicles having the characteristic of a motor vehicle

N1 vehicles, special purpose vehicles, tractor units and light weight three-wheeled vehicles having the characteristic of a motor vehicle"

there shall be substituted the words:

"Category A: N1, N2 and N3 vehicles, special purpose vehicles and tractor units

N1 vehicles, special purpose vehicles and tractor units"; and

(b) the following provision shall be added at the end of the First Schedule, Category A, immediately after the words "its equivalent Euro standard":

"Where a motor vehicle, which falls under a category to which the First Schedule of this Act applies, registered by a person with disability has been exempted from the payment of registration tax by means of an order issued by the Minister in terms of article 19(2) of this Act, no refund of the exempted registration tax shall be due in the event that such a vehicle is transferred after ten years from the date of registration. In the event that the vehicle so exempted is transferred prior to the expiration of ten years from the date of registration, the exempted registration tax shall be refunded. The refund due shall be calculated on the basis of the registration tax which would have been due had the exemption not been given

discounted at the rate of ten per cent per annum to be reckoned from the date of registration."

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

Amendment of Second Schedule to the principal Act.

(a) the following provision shall be added at the end of the Second Schedule, Category A, immediately after the words "its equivalent euro standard":

"Where a motor vehicle, which falls under a category to which the Second Schedule of this Act applies, registered by a person with disability has been exempted from the payment of registration tax by means of an order issued by the Minister in terms of article 19(2) of this Act, no refund of the exempted registration tax shall be due in the event that such a vehicle is transferred after ten years from the date of registration. In the event that the vehicle so exempted is transferred prior to the expiration of ten years from the date of registration, the exempted registration tax shall be refunded. The refund due shall be calculated on the basis of the registration tax which would have been due had the exemption not been given discounted at the rate of ten per cent per annum to be reckoned from the date of registration."; and

(b) the following table marked Category C:

"Category C: Motor cycles

Engine capacity		
Not exceeding 250cc	0%	
Exceeding 250cc but not exceeding 500cc	cc x RV x 0.033%	
Exceeding 500cc but not exceeding 800cc	cc x RV x 0.034%	
Exceeding 800cc	cc x RV x 0.035%	
Battery electric motor cycle	0%	

"

shall be substituted by the following table:

"Category C: Motor cycles, Motor Tricycles and Category L5e

Motor Cycles and Motor Tricycles

Engine capacity		
Not exceeding 250cc	0%	
Exceeding 250cc but not exceeding 500cc	cc x RV x 0.033%	

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Exceeding 500cc but not exceeding 800cc	cc x RV x 0.034%	
Exceeding 800cc	cc x RV x 0.035%	
Battery electric motor cycle	0%	

Category L5e

Rate	
Kg x 0.35 + cc x 0.39 x €1	

Amendment of Fourth Schedule to the principal Act.

26. In the Fourth Schedule to the principal Act for the words:

"9. The following annual licence fees shall be paid for the use of goods carrying motor vehicles registered with the Authority after the 31st December, 2009. As from the 1st January, 2014, these licence fees shall also be paid for the use of goods carrying motor vehicles registered prior to the 1st January, 2010, in which case the licence fee shall be that which corresponds to the vehicle's year of manufacture; provided that the said fee shall not be lower than the current fee for that vehicle.

9.1 Goods carrying vehicles (excluding vehicle combinations - articulated vehicles and road trains)"

there shall be substituted the following:

"9. The following annual licence fees shall be paid for the use of goods carrying motor vehicles and Category L5e registered with the Authority after the 31st December, 2009. As from the 1st January, 2014, these licence fees shall also be paid for the use of goods carrying motor vehicles registered prior to the 1st January, 2010, in which case the licence fee shall be that which corresponds to the vehicle's year of manufacture; provided that the said fee shall not be lower than the current fee for that vehicle

9.1 Goods carrying vehicles (excluding vehicle combinations - articulated vehicles and road trains) and Category L5e."

PART VII

Amendments to the Excise Duty Act. Cap.382.

27. (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".

(2) The provisions of this Part shall come into force as follows:

(a) the provisions of articles 28, 30, 31, 32, 33, 34, 37 and 38 shall be deemed to have come into force on the 17th October, 2016; and

(b) the provisions of articles 29, 35 and 36 shall be deemed to have come into force on the 1st January, 2017.

28. Article 16A of the principal Act shall be amended as follows:

Amendment of article 16A of the principal Act.

(a) the current article shall be re-numbered as sub-article (1) of the said article;

(b) in sub-article (1) thereof, as re-numbered, for the words "of goods in favour of the Government," there shall be substituted the words "of goods in favour of the Government, and without prejudice to sub-article (2),";

(c) in sub-article (1) thereof, as re-numbered, for the words "shall not be less than two hundred and fifty euro (€250)." there shall be substituted the words "shall not be less than two hundred and fifty euro (€250):", and immediately thereafter there shall be added the following new provisos:

"Provided that when the excise goods related to the irregularity mentioned in this article are goods listed in the Seventh Schedule, and the mentioned penalty is paid, then any forfeiture contemplated in this article shall still take effect unless the offender elects to pay also to the Commissioner a sum equivalent to the value of the goods seized, as determined in accordance with the provisions of the Import Duties Act, together with the duty, taxes and other amounts due on the goods, and also satisfies any rules, regulations or special limitations related to the said goods. The amounts due are also to be paid even if the goods are to be exported:

Provided also that when the excise goods related to the irregularity mentioned in this article are goods listed in the Eighth Schedule, and the circumstances provided for in this article take place, then the goods shall not be forfeited but any sum due in relation to the goods is to be paid together with a penalty equivalent to three times the excise duty endangered, which penalty shall not be less than two hundred and fifty euro (€250)."; and

C 1018

(d) immediately after the second proviso, as added, to sub-regulation (1) thereof, there shall be added the following new sub-regulation:

"(2) If a person commits an irregularity after the 1st June 2017 and the circumstances provided for in sub-article (1) take place, and then within a period of twenty four months from the first irregularity, the person commits another irregularity as mentioned above and the circumstances provided for in sub-article (1) take place once again, the penalty due for this second irregularity would be three times the duty evaded but not less than €250, increased by 10%. If within the same period of twenty four months the person commits a third irregularity or more as mentioned above, and the circumstances provided for in sub-article (1) take place again, the penalty due would be three times the duty evaded but not less than €250, increased by 25%."

Amendment of
the First
Schedule to the
principal Act.

29. The First Schedule to the principal Act shall be amended as follows:

(a) in the column "First Column List of Excise Goods" thereof, immediately after the item "Plastic sacks and bags to the extent as shown in the relevant schedule to this Act", there shall be added the following new items:

"Toiletries and washing preparations to the extent as shown in the relevant schedule to this Act

Construction components and other fixtures to the extent as shown in the relevant schedule to this Act".

(b) in the column "Second Column Relevant Schedule" thereof, relating to the item "Toiletries and washing preparations to the extent as shown in the relevant schedule to this Act", there shall be added the following:

"Schedule Five G"; and

(c) in the column "Second Column Relevant Schedule" thereof, relating to the item "Construction components and other fixtures to the extent as shown in the relevant schedule to this Act", there shall be added the following:

"Schedule Five H".

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

Amendment of the Third Schedule to the principal Act.

(a) for the words in the column "Rates of Excise Duty" thereof relating to the item "Cigarettes", there shall be substituted the following:

"23.4% of the retail price plus €107 per 1000 cigarettes but not less than €165 per 1000 cigarettes";

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

"€25.24 per 1000 units";

(c) for the words in the column "Rates of Excise Duty" thereof relating to the item "Hand-Rolling Tobacco", there shall be substituted the following:

"€122 per Kg.";

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

"€122 per Kg.";

(e) in the column "Description of excise goods" thereof for the words "Pipe Tobacco" there shall be substituted the words "Pipe Tobacco and Shisha";

(f) for the words in the column "Rates of Excise Duty" thereof relating to the item "Pipe Tobacco and Shisha", there shall be substituted the following:

"€36.40 per Kg.";

(g) in the column "Description of excise goods" the words "Chewing Tobacco and Snuff" shall be deleted; and

(h) in the column "Rates of Excise Duty" thereof relating to the item "Chewing Tobacco and Snuff", the words "€35.20 per Kg." shall be deleted.

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

Amendment of the Fourth Schedule to the principal Act.

(a) in the column "Description of excise goods" for the

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words:

"If used in the following maritime commercial activities:

Bunkering operations

Conveyance of passengers and goods between shore and ocean-going vessels

Dredging operations

Harbour Cruises

Inland Navigation between Malta and Gozo by vessels of a tonnage less than 3,500 tons

Sea farming activities

Tugging activities

Navigation for commercial purposes within Maltese territorial waters"

there shall be substituted the words:

"If used in the following maritime commercial activities:

Bunkering operations

Conveyance of passengers and goods between shore and ocean-going vessels

Conveyance of passengers between Malta and Comino, Gozo and Comino

Dredging operations

Cruises around the Maltese Archipelago

Inland Navigation between Malta and Gozo by vessels of a tonnage less than 3,500 tons

Sea farming activities

Tugging activities

Navigation for commercial purposes within

Maltese territorial waters";

(b) in the column "Description of excise goods" for the words "**Gas Oil or Gas Oil blended with Biodiesel** with a sulphur content not exceeding 0.1% by weight if used for heating purposes", there shall be substituted the following:

"Gas oil or Gas Oil blended with Biodiesel, with a sulphur content not exceeding 0.1% sulphur by weight if used for heating purposes by:

State Hospitals

State Old Senior Citizens' Homes

Corradino Correctional Facility

Sports, philanthropic and religious entities so authorised by the Minister

Bakeries up to the maximum amount of litres per month required by the bakery as certified by a mechanical engineer";

(c) in the column "Description of excise goods" immediately after the item:

"Gas oil or Gas Oil blended with Biodiesel, with a sulphur content not exceeding 0.1% sulphur by weight if used for heating purposes by:

State Hospitals

State Old Senior Citizens' Homes

Corradino Correctional Facility

Sports, philanthropic and religious entities so authorised by the Minister

Bakeries up to the maximum amount of litres per month required by the bakery as certified by a mechanical engineer"

there shall be added the following new item:

"Gas oil or Gas Oil blended with Biodiesel, with a sulphur content not exceeding 0.1% sulphur by weight if used for heating purposes against a request for refund";

C 1022

(d) in the column "Rate of Excise Duty" thereof relating to the new item "**Gas oil or Gas Oil blended with Biodiesel**, with a sulphur content not exceeding 0.1% sulphur by weight if used for heating purposes against a request for refund", there shall be added the following:

"€232.09 per 1000 litres";

(e) in the column "Description of excise goods" relating to the item "**Natural gas** falling within CN Codes 2711.11.00 and 2711.21.00", immediately after the words:

"If used as motor fuel

If used for heating purposes"

there shall be added the following:

"If used for electric power generation";

(f) in the column "Rate of Excise Duty" relating to the new item "If used for electric power generation" under the item "**Natural gas** falling within CN Codes 2711.11.00 and 2711.21.00" there shall be added the following:

"0";

(g) in the column "Description of excise goods" thereof, relating to the item "**Coal and Coke**", paragraph (h) shall be substituted by the following:

"(h) products falling within CN Code 3824.90.96 if these are intended for use as heating or motor fuel;"

(h) in the column "Description of excise goods" thereof, for the words "In addition to the taxable products listed above, any hydrocarbon, except for peat, intended for use, offered for sale or used for heating purposes, shall be taxed as motor fuel." there shall be substituted the following:

"In addition to the taxable products listed above, any other hydrocarbon, except for peat, intended for use, offered for sale or used for heating purposes, shall be taxed at the rate for the equivalent energy product.";

(i) in the column "Description of excise goods" under the heading "REDUCED EXCISE DUTY RATES" for the words "Petroleum products falling under CN Codes 2710 1231

to 2710 1290 and 2710 1921 to 2710 1968, and 2710 2011 to 2710 2039 used for the purposes other than motor fuels or as heating fuels may pay a reduced excise duty rate of €0.23 per litre under such conditions which the Minister may prescribe for the purpose of ensuring the correct and straightforward application of such exemptions and of preventing any evasion, avoidance or abuse." there shall be substituted the following:

"Petroleum products falling under CN Codes 2710 1921 to 2710 1968, and 2710 2011 to 2710 2039 used for the purposes other than motor fuels or as heating fuels may pay a reduced excise duty rate of €0.25 per litre under such conditions which the Minister may prescribe for the purpose of ensuring the correct and straightforward application of such exemptions and of preventing any evasion, avoidance or abuse."

32. The heading of Schedule Five A to the principal Act shall be substituted by the following:

Amendment of
Schedule Five A
to the principal
Act.

"SCHEDULE FIVE A

ALL CEMENTS".

33. In the column "Rate of Excise Duty" of Schedule Five E to the principal Act, relating to the item "Non-alcoholic beverages, falling under CN Heading 2202, excluding products falling under CN Codes 2202 90 91, 2202 90 95 and 2202 90 99", for the words "€20 per 1000 litres" there shall be substituted the words "€40 per 1000 litres".

Amendment of
Schedule Five E
to the principal
Act.

34. Schedule Five F to the principal Act shall be amended as follows:

Amendment of
Schedule Five F
to the principal
Act.

(a) in the column "Description of excise goods" thereof, for the words:

"All other plastic sacks and bags (including cones) of HS Codes 3923 21 and 3923 29 and films, sheets or tubes of plastic of HS Headings 3917 and 3920 intended for the conversion into plastic sacks and bags; but

- excluding bags of plastic of HS Codes 3923 21 and 3923 29 and films, sheets or tubes of plastic of HS Headings 3917 and 3920 which constitute or form an integral part of the packaging in which food stuff is sealed prior to retail or transfer;

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- excluding bio-degradable sacks and bags in accordance with MSA EN 13432:2000, MSA EN 14046:2003, MSA EN 14047:2003 and MSA EN 14048:2003; and

- excluding printed sacks and bags of plastic of HS Codes 3923 21 and 3923 29 purchased specifically for the collection of recycled waste by the authorised waste management schemes;"

there shall be substituted the words:

"All other plastic sacks and bags (including cones) of HS Codes 3923 21 and 3923 29 and films, sheets or tubes of plastic of HS Headings 3917 and 3920 intended for the conversion into plastic sacks and bags; but

- excluding bags of plastic of HS Codes 3923 21 and 3923 29 and films, sheets or tubes of plastic of HS Headings 3917 and 3920 which constitute or form an integral part of the packaging in which food stuff is sealed prior to retail or transfer;

- excluding bio-degradable sacks and bags in accordance with MSA EN 13432:2000, MSA EN 14046:2003, MSA EN 14047:2003 and MSA EN 14048:2003;

- excluding printed sacks and bags of plastic of HS Codes 3923 21 and 3923 29 purchased specifically for the collection of recycled waste by the authorised waste management schemes; and

- excluding sacks and bags of plastic of HS Codes 3923 21 and 3923 29 purchased specifically for the collection of non-recyclable waste.";

(b) in the column "Description of excise goods" thereof, immediately after the item "Printed sacks and bags of plastic of HS Codes 3923 21 and 3923 29 purchased specifically for the collection of recycled waste by the authorised waste management schemes." there shall be added the following new item:

"Sacks and bags of plastic of HS Codes 3923 21 and 3923 29 purchased specifically for the collection of non-recyclable waste."; u

(c) in the column "Rate of Excise Duty", relating to the new item "Sacks and bags of plastic of HS Codes 3923 21 and 3923 29 purchased specifically for the collection of non-recyclable waste" there shall be added the following:

"€425 per 100 kgs up to a maximum of €305 per 10,000 units".

35. Immediately after Schedule Five F to the principal Act, there shall be added the following new Schedule:

Addition of new Schedule Five G to the principal Act.

"SCHEDULE FIVE G - TOILETRIES AND WASHING PREPARATIONS

Description of excise goods	Rate of Excise Duty
Perfumes and toilet waters falling under CN Heading 3303	€220 per 100 litres
Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or suntan preparations; manicure or pedicure preparations falling under CN Heading 3304	€50 per 100 litres / kgs
Preparations for use on the hair falling under CN Heading 3305, but excluding items falling under HS Code 3305 10 00	€50 per 100 litres / kgs
Shampoos falling under HS Code 3305 10 00	€3 per 100 litres
Pre-shave, shaving or aftershave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties falling under CN Heading 3307, excluding items falling under HS Code 3307 10 00 and HS Code 3307 41 00	€3 per 100 litres / kgs

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Pre-shave, shaving or aftershave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties falling under HS Code 3307 10 00 and HS Code 3307 41 00	€50 per 100 litres / kgs
Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent falling under CN Heading 3401	€3 per 100 litres / kgs

”.

Addition of new Schedule Five H to the principal Act.

36. Immediately after the new Schedule Five G to the principal Act, there shall be added the following new Schedule:

"SCHEDULE FIVE H - CONSTRUCTION COMPONENTS AND OTHER FIXTURES

Description of excise goods	Rate of Excise Duty
Prefabricated structural concrete components for building or civil engineering falling under HS Code 6810 91 00, excluding prefabricated structural concrete components for building or civil engineering falling under HS Code 6810 91 00 manufactured from cement already taxed under Schedule Five A of this Act and bars and rods of iron, or non-alloy steel, already taxed under Schedule Five H of this Act	€25.60 per 1000 kgs

Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mozaic cubes and the like, whether or not on a backing falling under CN Heading 6907 and glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mozaic cubes and the like, whether or not on a backing falling under CN Heading 6908	€7.50 per 1000 kgs
Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked falling under CN Heading 7005	€16 per 1000 kgs
Bars and rods, hot rolled, in regularly wound coils, of iron or non-alloy steel falling under CN Heading 7213, excluding items falling under HS Codes 7213 10 00, 7213 91 10 and 7213 91 49, and other bars and rods, of iron or non-alloy steel, not further worked than forged, hot rolled, hot drawn or hot extruded, but including those twisted after rolling falling under CN Heading 7214, excluding 7214 20 00	€30 per 1000 kgs
Bars and rods, hot-rolled, in irregularly wound coils of iron or non-alloy steel, with indentations, ribs, grooves or other deformations produced during the rolling process falling under HS Code 7213 10 00	€5 per 1000 kgs
Bars and rods, hot-rolled, in irregularly wound coils of iron or non-alloy steel, falling under HS Codes 7213 91 10 and 7213 91 49 and other bars and rods of iron or non-alloy steel, not further worked than forged, hot rolled, hot-drawn or hot-extruded, but including those twisted after rolling, falling under HS Code 7214 20 00	€15 per 1000 kgs
Angles, shapes and sections of iron or non-alloy steel falling under CN Heading 7216	€50 per 1000 kgs
Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3mm or more and having a mesh size of 100cm ² or more falling under HS Codes 7314 20 10, 7314 20 90 and 7314 39 00	€30 per 1000 kgs

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Amendment of
the Sixth
Schedule to the
principal Act.

37. Part D of the Sixth Schedule to the principal Act shall be amended as follows:

(a) in regulation 3 thereof, immediately after the definition "the Act" there shall be added the following new definition:

" "heating" and "heating purposes" mean heat generated from gas oils classified within HS Code 2710.19.43 and 2710.19.48, or within 2710.20.11 and 2710.20.19 with a sulphur content of not more than 0.1% sulphur by weight, when these gas oils are used to heat buildings, pools, commercial ovens, incinerators and for industrial purposes;"

(b) in sub-regulation (1) of regulation 17 thereof, for the words "falling within HS Codes 2710.19.41.00, 2710.19.45.00 and 2710.19.49.00 and kerosene falling within HS Codes 2710.19.25.00 when sold" there shall be substituted the words "falling within HS Codes 2710 19 43 to 2710 19 48 or 2710 20 11 to 2710 20 19 and kerosene falling within HS Codes 2710 1921 to 2710 19 25 when sold";

(c) in sub-paragraph (i) of paragraph (a) of sub-regulation (2) of regulation 17 thereof, for the words "for gas oils, excluding gas oils intended to be used for heating purposes -" there shall be substituted the words:

"for gas oils, excluding gas oils intended to be used for heating purposes by:

State Hospitals,

State Old Senior Citizens' Homes,

Corradino Correctional Facility,

Sports philanthropic and religious entities so authorised by the Minister, and

Bakeries up to the maximum amount of litres per month required by the bakery as certified by a mechanical engineer:"

(d) in sub-paragraph (ii) of paragraph (a) of sub-regulation (2) of regulation 17 thereof, for the words "for gas

oils intended to be used for heating purposes and kerosene -" there shall be substituted the words:

"for gas oils intended to be used for heating purposes by:

State Hospitals,

State Old Senior Citizens' Homes,

Corradino Correctional Facility,

Sports philanthropic and religious entities so authorised by the Minister, and

Bakeries up to the maximum amount of litres per month required by the bakery as certified by a mechanical engineer

and kerosene -";

(e) in sub-paragraph (i) of paragraph (a) of sub-regulation (2) of regulation 17 thereof, for the words "for gas oils, excluding gas oils intended to be used for heating purposes -" there shall be substituted the following:

"for gas oils, excluding gas oils intended to be used for heating purposes by:

State Hospitals,

State Old Senior Citizens' Homes,

Corradino Correctional Facility,

Sports philanthropic and religious entities so authorised by the Minister, and

Bakeries up to the maximum amount of litres per month required by the bakery as certified by a mechanical engineer:";

(f) in sub-paragraph (ii) of paragraph (b) of sub-regulation (2) of regulation 17 thereof, for the words "for gas oils intended to be used for heating purposes and kerosene -" there shall be substituted the words:

"for gas oils intended to be used for heating

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purposes by:

State Hospitals,

State Old Senior Citizens' Homes,

Corradino Correctional Facility,

Sports philanthropic and religious entities so authorised by the Minister, and

Bakeries up to the maximum amount of litres per month required by the bakery as certified by a mechanical engineer

and kerosene -"; and

(g) in sub-regulation (4) of regulation 33 thereof, for the words "shall not repaid back" there shall be substituted the words "shall not be repaid back".

Addition of two Schedules to the principal Act.

38. Immediately after the Sixth Schedule to the principal Act there shall be added the following two new Schedules:

"SEVENTH SCHEDULE

(Article 16A(1), first proviso)

The first proviso to article 16A(1) applies to the following goods:

- Alcohol and alcoholic beverages regulated by the Second Schedule to this Act;
- Manufactured tobacco regulated by the Third Schedule to this Act;
- Energy products regulated by the Fourth Schedule to this Act; and
- Ammunition cartridges regulated by Schedule Five C to this Act.

EIGHTH SCHEDULE

(Article 16A(1), second proviso)

The second proviso to article 16A(1) applies to the following goods:

- All cements regulated by Schedule Five A to this Act;
- Pneumatic Tyres regulated by Schedule Five B to this Act;
- Chewing gum regulated by Schedule Five D to this Act;
- Non-alcoholic beverages regulated by Schedule Five E to this Act;
- Plastic sacks and bags regulated by Schedule Five F to this Act;
- Toiletries and washing preparations regulated by Schedule Five G to this Act; and
- Construction components and other fixtures regulated by Schedule Five H to this Act."

PART VIII

39. (1) This Part amends the Eco-Contribution Act and it shall be read and construed as one with the Eco-Contribution Act, hereinafter in this Part referred to as "the principal Act".

Amendments to the Eco-Contribution Act. Cap. 473.

(2) The provisions of this Part shall be deemed to have come into force as follows:

- (a) the provisions of article 40 on the 17th October, 2016; and
- (b) the provisions of article 41 on the 1st January, 2017.

40. In the First Schedule to the principal Act, the following items shall be deleted:

Amendment of the First Schedule to the principal Act.

" HSCODE DESCRIPTION ECO-CONTRIBUTION
NUMBER
EMPTY CARBOYS, BOTTLES, FLASKS, JARS, AND OTHER CONTAINERS MADE OF PLASTIC, GLASS OR METAL, UNDER THE FOLLOWING HEADINGS:

3923	Articles for the conveyance or packing of beverages	€0.02	
7010	Articles for the conveyance or packing of beverages	€0.02	

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"	HS CODE NUMBER	DESCRIPTION	ECO- CONTRIBUTION	"
	7612	Cans of aluminium for the conveyance or packing of beverages	€0.02	,

TOILETRIES AND WASHING PREPARATIONS, UNDER THE FOLLOWING HEADINGS:

	3402	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 3401, not including preparations of heading 3402 20 or of heading 3402 90	€0.12	
	3402	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 3401, carried under heading 3402 20 or heading 3402 90	€0.02	

TABLEWARE AND KITCHENWARE, OF PLASTICS

3924 10 00	Tableware and kitchenware (per 50 pieces or part thereof)	€0.02	
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"	HS CODE NUMBER	DESCRIPTION	ECO- CONTRIBUTION	"
	PACKAGING, OF PLASTICS:			

	3923 10 00	Clamshells, with a hinged lid, of expanded polystyrene and all other expandable plastic materials	€0.12	
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"	HS CODE NUMBER	DESCRIPTION	ECO- CONTRIBUTION	"
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		MATTRESSES AND ARTICLES OF BEDDING		
	9404 21	Mattress, of cellular rubber or plastics, whether or not covered	€6.99	
	9404 29	Mattress, of other materials	€6.99	
	9404 30	Sleeping bags	€2.33	
	9404 90	Other articles of bedding, excluding pillows	€2.33	

" HS CODE DESCRIPTION ECO-
NUMBER CONTRIBUTION

" HS CODE DESCRIPTION ECO-
NUMBER CONTRIBUTION

OIL FILTERS, UNDER THE FOLLOWING HEADING:

8421 23	Oil or fuel filters for internal combustion engines	€0.12	
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41. In the First Schedule to the principal Act, the following items shall be deleted:

Amendment of the First Schedule to the principal Act.

" HS CODE DESCRIPTION ECO-
NUMBER CONTRIBUTION

TOILETRIES AND WASHING PREPARATIONS, UNDER THE FOLLOWING HEADINGS:

3303	Perfumes and toilet waters	€0.12	
3304	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or suntan preparations; manicure or pedicure preparations. But excluding unscented nursery powder packed in cartons of a weight not exceeding 70 grams and hand and body lotion in containers not exceeding 50 ml	€0.12	
3305 10 00	Shampoos, in containers exceeding 50 ml	€0.05	
3305	Preparations for use on the hair, but excluding items falling under heading 3305 10 00	€0.12	
3306	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages	€0.05	
3307	Pre-shave, shaving or aftershave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties. But excluding bath and shower gel in containers not exceeding 50 ml	€0.12	

" HS CODE DESCRIPTION ECO-
NUMBER CONTRIBUTION

BATTERIES AND ACCUMULATORS, UNDER THE FOLLOWING HEADINGS:

C 1034

8506	Primary cells and primary batteries, excluding batteries used in: i) hearing aids; ii) cochlear implants; and iii) cardiac pacemakers	€0.06	
8507	Electric accumulators, whether or not rectangular (including square) not exceeding 35 grams in weight	€0.06	
8507	Electric accumulators, whether or not rectangular (including square) exceeding 35 grams in weight	€1.63	

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Objects and Reasons

The objects and reasons of this Bill are to implement Budget measures for the financial year 2017 and other administrative measures.

