

Nru. 93

21. 11. 2000

MALTA

KAMRA TAD-DEPUTATI

ABBOZZ ta' Ligi mressaq mill-Onorevoli John Dalli, M.P., Ministru tal-Finanzi, u moqri ghall-Ewwel darba fis-Seduta ta' l-20 ta' Novembru, 2000.

ATT biex jimplimenta diversi miżuri ta' l-Estimi u miżuri amministrattivi ohra.

RICHARD J. CAUCHI
Skrivan tal-Kamra tad-Deputati

HOUSE OF REPRESENTATIVES

A BILL introduced by the Honourable John Dalli, M.P., Minister of Finance, and read the First time at the Sitting of the 20th November, 2000.

AN ACT to implement various Budget measures and other administrative measures.

RICHARD J. CAUCHI
Clerk of the House of Representatives

ABBOZZ TA' LIĠI msejjah

ATT biex jimplimenta diversi miżuri ta' l-Estimi u miżuri amministrattivi oħra.

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

1. It-titolu fil-qosor ta' dan l-Att hu l-Att ta' l-2001 li jimplimenta Miżuri ta' l-Estimi. Titolu fil-qosor.

TAQSIMA I

2. (1) Din it-Taqsima temenda l-Att dwar Dazju tas-Sisa u għandha tinqara u tiftiehem haġa waħda ma' l-Att dwar Dazju tas-Sisa, hawnhekk iżjed 'il quddiem f'din it-Taqsima msejjah "l-Att prinċipali". Att dwar Dazju tas-Sisa.
Kap. 382.

(2) Id-disposizzjonijiet ta' din it-Taqsima għandhom jitqiesu li bdew isehħu fl-20 ta' Novembru, 2000.

3. Fl-artikolu 2 ta' l-Att prinċipali, fit-tifsira ta' ""produzzjoni ta' birra" jew "il-produzzjoni tal-birra"", minflok il-kliem "mhux inqas minn 2% ta' alkohol bhala volum;" għandhom jidhlu l-kliem "qawwa alkoholika attwali bhala volum li teċċedi 0.5% vol.:". Emenda ta' l-artikolu 2ta' l-Att prinċipali.

4. Fl-artikolu 3 ta' l-Att prinċipali, minflok is-subartikolu (2) tiegħu, għandu jidhol dan li ġej: Emenda ta' l-artikolu 3 ta' l-Att prinċipali

"(2) Id-dazju li jithallas fuq oġġetti dazjabbli jkun bir-rata speċifikata fl-Iskedi rilevanti li jinsabu ma' dan l-Att li għandhom ikunu fl-ilsien Ingliż biss:

Iżda l-Ministru jista' minn żmien għal żmien jordna li ssir il-pubblikazzjoni ta' l-Iskedi relevanti msemmija fl-ilsien Malti u f'kull tali każ, jekk ikun hemm xi konflitt bejn it-test Malti u t-test Inġliż ta' l-Iskedi, jipprevalixxi t-test Inġliż."

Emenda ta' l-artikolu 9 ta' l-Att prinċipali.

5. Fl-artikolu 9 ta' l-Att prinċipali, minflok il-paragrafu (b) tas-subartikolu (5) tiegħu, għandu jidhol dan il-paragrafu li ġej:

"(b) il-produzzjoni ta' birra, nbid u xarbiet ohra fermentati ta' produzzjoni domestika li ma jkunux prodotti għal finijiet kummerċjali;"

Emenda ta' l-artikolu 13 ta' l-Att prinċipali.

6. Fl-artikolu 13(4) ta' l-Att prinċipali, minflok il-kliem "fis-Seba' Skeda" għandhom jidhlu l-kliem "fil-Hames Skeda".

Emenda ta' l-artikolu 14 ta' l-Att prinċipali.

7. Fl-artikolu 14 ta' l-Att prinċipali, minflok is-subartikolu (1) tiegħu, għandu jidhol dan is-subartikolu li ġej:

"(1) Ma jkun dovut ebda dazju fuq oġġetti dazjabbli -

(a) prodotti fiċ-ċirkostanzi speċifikati fl-artikolu 9(5); u

(b) hekk eżentati skond l-Iskedi relevanti li jinsabu ma' dan l-Att."

Emenda ta' l-artikolu 16 ta' l-Att prinċipali.

8. L-artikolu 16 ta' l-Att prinċipali għandu jiġi emendat kif ġej:-

(a) il-paragrafu (l) tiegħu għandu jiġi enumerat mill-ġdid bħala l-paragrafu (n);

(b) minnufih wara l-paragrafu (k) tiegħu għandhom jiżdiedu dawn il-paragrafi li ġejjin (l) u (m):

"(l) jirrakkomanda prezz bl-imnut għas-sigaretti li jkun jeċċedi l-prezz bl-imnut rakkomandat li fuqu dazju tas-sisa jkun ġie kalkulat; jew

(m) ibiegh sigaretti bi prezz li jkun jeċċedi l-prezz bl-imnut rakkomandat mill-manifattur lokali, jew importatur, u li fuqu dazju tas-sisa jkun ġie kalkulat skond l-Iskeda rilevanti li tinsab ma' dan l-Att; jew"

Sostituzzjoni ta' l-Ewwel, it-Tieni, t-Tielet u r-Raba' Skedi li jinsabu ma' l-Att prinċipali.

9. Minflok l-Ewwel, it-Tieni, t-Tielet u r-Raba' Skedi li jinsabu ma' l-Att prinċipali, għandhom jidhlu dawn l-Iskedi li ġejjin:

FIRST SCHEDULE	
First Column List of Excise Goods	Second Column Relevant Schedule
Alcohol and alcoholic beverages to the extent as shown in the relevant schedule to this Act.	Second Schedule
Manufactured tobacco to the extent as shown in the relevant schedule to this Act.	Third Schedule
Mineral Oils to the extent as shown in the relevant schedule to this Act.	Fourth Schedule

SECOND SCHEDULE
Alcohol and alcoholic beverages

Description of excise goods	Rate of Excise Duty
<p>BEER</p> <p>If produced by breweries with an annual production not exceeding 200,000 hectolitres of beer.</p> <p>The term 'beer' covers any product falling within Customs Tariff Heading No. 2203 or any product containing a mixture of beer with non-alcoholic drinks falling within Customs Tariff Heading No. 2206, in either case with an actual alcoholic strength by volume exceeding 0.5% vol.</p>	<p>Lm 0.32 per hectolitre per degree Plato</p> <p>Lm 0.16 per hectolitre per degree Plato</p>
<p>WINE</p> <p>1. The term 'still wine' covers all products falling within Customs Tariff Heading Nos. 2204 and 2205, except sparkling wine as defined in paragraph 2 below:</p> <ul style="list-style-type: none"> - having an actual alcoholic strength by volume exceeding 1.2% vol., but not exceeding 15% vol., provided that the alcohol contained in the finished product is entirely of fermented origin, - having an actual alcoholic strength by volume exceeding 15% vol., and not exceeding 18% vol., provided they have been produced without any enrichment and that the alcohol contained in the finished product is entirely of fermented origin. <p>2. The term 'sparkling wine' covers all products falling within Customs Tariff Heading Nos. 2204.10, 2204.21.10, 2204.29.10 and 2205:</p> <ul style="list-style-type: none"> - are contained in bottles with 'mushroom stoppers' held in place by ties or fastenings, or they have an excess pressure due to carbon dioxide in solution of three bar or more, 	<p>0</p>

Description of excise goods	Rate of Excise Duty
<ul style="list-style-type: none"> - have an actual alcoholic strength by volume exceeding 1.2% vol., but not exceeding 15% vol., provided that the alcohol contained in the finished product is entirely of fermented origin. 	
<p>FERMENTED BEVERAGES</p> <p>1. The term 'other still fermented beverages' covers all products falling within Customs Tariff Heading Nos. 2204 and 2205 but not mentioned under 'Wine' above, and products falling within Customs Tariff Heading No. 2206, except other sparkling fermented beverages as defined in paragraph 2 below and any product covered under 'Beer' above:</p> <ul style="list-style-type: none"> - having an actual alcoholic strength by volume exceeding 1.2% vol., but not exceeding 10% vol., - having an actual alcoholic strength by volume exceeding 10% but not exceeding 15% vol., provided that the alcohol contained in the product is entirely of fermented origin. <p>2. The term 'other sparkling fermented beverages' covers all products falling within Customs Tariff Heading No. 2206 00 30 as well as products falling within Customs Tariff Heading Nos. 2204.10, 2204.21.10, 2204.29.10 and 2205 not mentioned under 'Wine' above which:</p> <ul style="list-style-type: none"> - are contained in bottles with 'mushroom stoppers' held in place by ties or fastenings, or they have an excess pressure due to carbon dioxide in solution of three bar or more, - have an actual alcoholic strength by volume exceeding 1.2% vol., but not exceeding 13% vol., - have an actual alcoholic strength by volume exceeding 13%, but not exceeding 15% vol., provided that the alcohol contained in the product is entirely of fermented origin. 	0
<p>INTERMEDIATE PRODUCTS</p> <p>1. The term 'intermediate products' covers all products of an actual alcoholic strength by volume exceeding 1.2% vol., but not exceeding 22% vol., and falling within Customs Tariff Heading Nos. 2204, 2205 and 2206 but not mentioned under 'Beer' or 'Wine' or 'Fermented Beverages' above.</p>	Lm 20.00 per hectolitre

Description of excise goods	Rate of Excise Duty
<p>2. Still fermented beverages falling within the scope of paragraph 1 under 'Fermented Beverages' which have an actual alcoholic strength exceeding 5.5% vol., and which are not entirely of fermented origin, and any sparkling fermented beverages falling within the scope of paragraph 2 under 'Fermented Beverages' which have an actual alcoholic strength exceeding 8.5% vol., and which are not entirely of fermented origin are to be treated as Intermediate Products.</p>	
<p>ETHYL ALCOHOL</p> <p>The term 'ethyl alcohol' covers:</p> <ul style="list-style-type: none"> - all products with an actual alcoholic strength by volume exceeding 1.2% volume which fall within Customs Tariff Heading Nos. 2207 and 2208, even when those products form part of a product which falls within another chapter of the Customs Tariff, - products of Customs Tariff Heading Nos. 2204, 2205 and 2206 which have an actual alcoholic strength by volume exceeding 22% vol., - potable spirits containing products, whether in solution or not. 	<p>10c0 per % vol. per litre</p>
<p>EXEMPTIONS</p> <p>The products described in this Schedule are exempt from the payment of excise duty 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:</p> <ol style="list-style-type: none"> 1. a. when distributed in the form of alcohol which has been completely denatured in accordance with the requirements as laid down in the Excise Duty Act; b. when both denatured in accordance with the requirements as laid down in the Excise Duty Act and used for the manufacture of any product not for human consumption; c. when used for the production of vinegar falling within Customs Tariff Heading No. 2209; d. when used for the production of medicines; e. when used for the production of flavors for the preparation of foodstuffs and non-alcoholic beverages with an alcohol strength not exceeding 1.2% vol.; 	

Description of excise goods	Rate of Excise Duty
<p>f. when used directly or as a constituent of semi-finished products for the production of food-stuffs, filled or otherwise, provided that in each case the alcoholic content does not exceed 8.5 litres of pure alcohol per 100 kg of the product for chocolates, and 5 litres of pure alcohol per 100 kg of the product for other products.</p> <p>2. a. as samples for analysis, for necessary production tests, or for scientific purposes;</p> <p>b. for scientific research;</p> <p>c. for medical purposes in hospitals and pharmacies;</p> <p>d. in a manufacturing process provided that the final product does not contain alcohol;</p> <p>e. in the manufacture of a component product which is not subject to excise duty.</p>	

THIRD SCHEDULE
Manufactured Tobacco

Description of excise goods	Rate of Excise Duty
<p>Cigarettes</p> <p>1. The following shall be deemed to be cigarettes:</p> <p>i. rolls of tobacco capable of being smoked as they are and which are not cigars or cigarillos within the definition as outlined under cigars or cigarillos below;</p> <p>ii. rolls of tobacco which, by simple non-industrial handling, are inserted into cigarette-paper tubes;</p> <p>iii. rolls of tobacco which, by simple non-industrial handling, are wrapped in cigarette paper;</p> <p>iv. a roll of tobacco referred to in indent i. shall, for excise duty purposes, be considered as -</p> <p>a two cigarettes where, excluding filter or mouth piece, it is longer than 9 cm but not longer than 18 cm</p> <p>b as three cigarettes where, excluding filter or mouthpiece, it is longer than 18 cm but not longer than 27 cm, and so on.</p> <p>Products consisting in whole or in part of substances other than tobacco but otherwise conforming to the criteria set out in indents (i) to (iv) above shall be treated as cigarettes.</p>	<p>53.1% of the retail price plus Lm 0.045 Per pkt of 20 or part thereof</p>

Description of excise goods	Rate of Excise Duty
<p>2. For the purpose of the <i>ad valorem</i> duty, the retail price is normally the price recommended by the importer or manufacturer for the retail sale of the cigarettes; where no price has been recommended, the highest price at which cigarettes of that description are normally sold by retail is used.</p>	
<p>Cigars and Cigarillos</p> <p>The following shall be deemed to be cigars or cigarillos if they can be smoked as they are:</p> <ol style="list-style-type: none"> i. rolls of tobacco made entirely of natural tobacco; ii. rolls of tobacco with an outer wrapper of natural tobacco; iii. rolls of tobacco with an outer wrapper of the normal colour of a cigar, and a binder, of reconstituted tobacco, where at least 60% by weight of the tobacco particles are both wider and longer than 1.75mm and where the wrapper is fitted in spiral form with an acute angle of at least 30° to the longitudinal axis of the cigar; iv. rolls of tobacco with an outer wrapper, of the normal colour of a cigar, of reconstituted tobacco, where the unit weight, not including filter or mouth-piece, is not less than 2.3 g and if at least 60% by weight of the tobacco particles are both wider and longer than 1.75 mm and the circumference over at least one third of the length is not less than 34 mm. <p>Products consisting in part of substances other than tobacco but otherwise conforming to the criteria set out in indents (i) to (iv) shall be treated as cigars and cigarillos provided they have respectively:</p> <ul style="list-style-type: none"> - a wrapper of natural tobacco, - a wrapper and binder of tobacco, both of reconstituted tobacco, - a wrapper of reconstituted tobacco. 	<p>Lm 4.50 per Kg.</p>
<p>Hand-rolling Tobacco</p>	<p>Lm 17.21 per Kg.</p>
<p>Other Smoking Tobacco</p> <p>The following shall be deemed to be smoking tobacco:</p> <ol style="list-style-type: none"> i. tobacco which has been cut or otherwise split, twisted or pressed into blocks and is capable of being smoked without further industrial processing; ii. tobacco refuse put up for retail sale which does not fall under 'Cigarettes' or 'Cigars and Cigarillos' above and which can be smoked. 	<p>Lm 8.00 per Kg.</p>

Description of excise goods	Rate of Excise Duty
<p>Smoking tobacco as defined above in which more than 25% by weight of the tobacco particles have a cut width of less than 1mm shall be deemed to be fine-cut tobacco for the rolling of cigarettes.</p> <p>Smoking tobacco in which more than 25% by weight of the tobacco particles have a cut width of more than 1mm and which was sold or intended to be sold for the rolling of cigarettes may also be deemed to be fine-cut tobacco for the rolling of cigarettes.</p> <p>Products consisting in whole or in part of substances other than tobacco but otherwise conforming to the criteria set out in indents (i) and (ii) above shall be treated as smoking tobacco.</p>	
Chewing Tobacco	Lm 11.60 per Kg
EXEMPTIONS	
Products containing no tobacco and used exclusively for medical purposes shall not be treated as manufactured tobacco.	
Denatured manufactured tobacco used for industrial or horticultural purposes.	
Manufactured tobacco which is destroyed under administrative supervision.	
Manufactured tobacco which is solely intended for scientific tests and for tests connected with product quality.	
Manufactured tobacco which is reworked by the producer.	

FOURTH SCHEDULE**Mineral Oils**

Description of excise goods	Rate of Excise Duty
Leaded petrol falling within Customs Tariff Heading Nos. 2710.00.34 and 2710.00.36	Lm 154 per 1000 litres
Unleaded petrol falling within Customs Tariff Heading No. 2710.00.27, 2710.00.29 and 2710.00.32	Lm 133 per 1000 litres
Gas oil falling within Customs Tariff Heading No. 2710.00.66, 2710.00.67 and 2710.00.68.	Lm 102 per 1000 litres
If used for power generation	0
If used for fishing purposes as laid down by Department of Fisheries	0
Heavy fuel oil falling within Customs Tariff Heading Nos. 2710.00.74, 2710.00.76, 2710.00.77 and 2710.00.78.	Lm 6 per 1000 litres
If used for power generation	0
Liquid petroleum gas falling within Customs Tariff Heading Nos. 2711.12 to 2711.13	Lm 15 per 1000 Kgs
Methane falling within Customs Tariff Heading No. 2711.29.00	Lm 15 per 1000 Kgs
Kerosene falling within Customs Tariff Heading Nos. 2710 0051 and 2710 0055	Lm 102 per 1000 litres

Description of excise goods	Rate of Excise Duty
<p>If used for heating purposes</p> <p>The term 'mineral oil' shall cover:</p> <ul style="list-style-type: none"> (a) products falling within Customs Tariff Heading No. 2706; (b) products falling within Customs Tariff Heading Nos. 2707.10, 2707.20, 2707.30, 2707.50, 2707.91.00 and 2707.99 (except 2707.99.30, 2707.99.50 and 2707.99.70); (c) products falling within Customs Tariff Heading No. 2709; (d) products falling within Customs Tariff Heading No. 2710; (e) products falling within Customs Tariff Heading No. 2711, including chemically pure methane and propane but excluding natural gas; (f) products falling within Customs Tariff Heading Nos. 2712.10, 2712.20, 2712.90.31, 2712.90.33, 2712.90.39, 2712.90.91 and 2712.90.99; (g) products falling within Customs Tariff Heading No. 2713 with the exception of resinous products, used bleaching earth, acid residues and basic residues; (h) products falling within Customs Tariff Heading No. 2715; (i) products falling within Customs Tariff Heading No. 2901.10.10; (j) products falling within Customs Tariff Heading Nos. 2902.11.10, 2902.19.91, 2902.20.10, 2902.30.10, 2902.41.00, 2902.42.00, 2902.43.00 and 2902.44; (k) products falling within Customs Tariff Heading Nos. 3403.11.00 and 3403.19; (l) products falling within Customs Tariff Heading No. 3811; (m) products falling within Customs Tariff Heading No. 3817. <p>Mineral oils other than those for which a level of duty is specified above shall be subject to excise duty if intended for use, offered for sale or used as motor fuel. The rate of duty to be charged shall be fixed at the rate for the equivalent motor fuel.</p> <p>In addition to the taxable products listed above, any product intended for use, offered for sale or used as motor fuel, or as additive or extender in motor fuels, shall be taxed as motor fuel.</p>	0

10. Il-Hames u s-Sitt Skedi li jinsabu ma' l-Att prinċipali ghandhom jithassru.

Thassir tal-Hames u s-Sitt Skedi li jinsabu ma' l-Att prinċipali.

Enumerazzjoni mill-ġdid tas-Scba' Skeda li tinsab ma' l-Att prinċipali.

Emenda tal-Hames Skeda kif enumerata mill-ġdid li tinsab ma' l-Att prinċipali.

11. Is-Seba' Skeda li tinsab ma' l-Att prinċipali ghandha tigi enumerata mill-ġdid bhala l-Hames Skeda tieghu.

12. Il-Hames Skeda li tinsab ma' l-Att prinċipali, kif enumerata mill-ġdid, ghandha tigi emendata kif ġej:

(a) fit-Taqsima Ċ taghha:

(i) minflok it-titolu "Regolamenti dwar it-Tabakk u Prodotti tat-Tabakk" ghandhom jidhlu l-kliem "Regolamenti dwar it-Tabakk Manifatturat";

(ii) fir-regolament 2 taghhom, minflok it-tifsiriet ta' "sigarrett", "sigarri" u ""tabakk", "sostituti tat-tabakk" u "prodotti taghhom"" ghandhom rispettivament jidhlu dawn it-tifsiriet li ġejjin:-

""sigarretti" ghandha l-istess tifsira bhal dik lilha moghtija fit-Tielet Skeda li tinsab ma' dan l-Att;

"sigarri u *cigarillos*" ghandha l-istess tifsira bhal dik lilha moghtija fit-Tielet Skeda li tinsab ma' dan l-Att;

"tabakk iehor ghat-tipjip" ghandha l-istess tifsira bhal dik lilha moghtija fit-Tielet Skeda li tinsab ma' dan l-Att;"

(iii) ir-regolament 9 ghandu jiġi enumerat bhala s-subregolament (1) tieghu, u minnufih wara s-subregolament (1) kif enumerat mill-ġdid ghandu jizdied dan is-subregolament li ġej:

"(2) Ma ghandhom jiġu rilaxxati ebda sigaretti importati mill-Kontrollur kemm-il darba l-importatur ma jiddikjarax bil-quddiem u bil-miktub il-prezz bl-imnut rakkomandat ghal kull pakkett ta' ghoxrin sigarett jew parti minn pakkett.";

(iv) fis-subregolament (1) tar-regolament 12, minflok il-kliem "kull perijodu ta' tliet xhur li jkun rispettivament itemm fl-ahhar jum tax-xhur ta' Marzu, Ġunju, Settembru u Dicembru ta' kull sena:" ghandhom jidhlu l-kliem "dak il-perijodu ta' kontijiet li l-Kontrollur jista' jippermetti jew hekk kif jista' jiġi preskritt:";

(v) fis-subregolament (2) tar-regolament 12, minflok il-kliem "ta' kull perijodu ta' tlett xhur" ghandhom jidhlu l-kliem "ta' kull perijodu ta' kontijiet";

(b) fit-Taqsima D taghha, minflok il-kliem "Regolamenti dwar Żjut u Gassijiet tal-*Petroleum*" ghandhom jidhlu l-kliem "Regolamenti dwar Żjut Minerali";

(ċ) it-Taqsima E taghha ghandha tiġi emendata kif ġej:

(i) minflok ir-regolament 2 ghandu jidhol dan li ġej:

"2. Dawn ir-regolamenti japplikaw ghal birra kif imfissra fit-Tieni Skeda li tinsab ma' dan l-Att.";

(ii) ir-regolament 11 taghha ghandu jiġi emendat kif ġej:

(a) fis-subregolament (1) tiegħu, minflok il-kliem "8% tal-volum likwidu tal-most" ghandhom jidhlu l-kliem "10% tal-volum likwidu tal-most";

(b) minflok is-subregolament (4) tiegħu, ghandu jidhol dan li ġej:

"(4) Ghal skopijiet ta' dazju l-gravità oriġinali tal-birra ghandha tiġi *espressa* fi gradi Plato. Meta jkun qed jiġi stmat id-dazju fuq birra prodotta f'Malta l-gravità oriġinali tal-birra ghandha tiġi stabbilita billi jintużaw it-tabelli għall-konverżjoni ta' mostijiet, u skond it-tifsiriet li hemm, fl-Iskeda III li tinsab ma' dawn ir-regolamenti.";

(ċ) minflok is-subregolament (5) tiegħu, ghandu jidhol dan li ġej:

"(5) Ebda birra ma ghandha titmexxa għall-konsum jew għal ċirkolazzjoni libera kemm-il darba l-gravità oriġinali u, jew, l-alkohol skond il-volum u l-volum tal-birra ma jkunux imniżżla fuq il-pakk innifsu.";

(d) minnufih wara s-subregolament (5)

tieghu, ghandu jizdied dan is-subregolament (6) gdid li ġej:

"(6) Għall-finijiet tal-hlas ta' dazju fuq il-birra skond dan l-Att, il-volum u l-gravità originali fi gradi Plato tal-birra mmexxija għall-konsum jew għal ċirkolazzjoni libera, għandha tkun l-ogħla minn:

(a) dawk dikjarati fuq it-tikketta tal-kontenitur,

(b) dawk dikjarati fuq il-fattura jew dokument ieħor li jkollu x'jaqsam mal-bejgh jew il-kunsinna tal-birra,

(ċ) dawk li jirriżultaw b'mezzi analitiċi lill-Kontrullur."; u

(iii) fi Skeda III li tinsab mar-regolamenti minnufih qabel il-kliem "TABELLA TA' KONVERŻJONI TA' MOSTIJIET", għandu jidhol dan li ġej:

"F`din l-Iskeda:-

(a) Gradi Plato għandhom -

(i) jiġu stabbiliti billi tiġi konvertita l-gravità speċifika tal-most billi jintużaw it-Tabelli ta' Konverżjoni ta' Mostijiet jew l-ekwazzjonijiet pubblikati b'regolamenti magħmulin taht dan l-Att; u

(ii) jitqiesu bħala li jirreferu għall-gravità speċifika tal-most espressa skond l-Iskala Plato;

(b) "il-gravità speċifika tal-most" għandha titqies li tfisser il-proporzjon tal-piż ta' volum speċifikat ta' most f'temperatura ta' 20 grad ċentigradu; u

(ċ) "gravità originali" għandha titqies bħala li tirriferixxi għall-gravità speċifika ta' most li minnha birra partikolari tiġi prodotta wara li seta' jkun żdied xi ilma matul il-proċess."

TAQSIMA II

13. (1) Din it-Taqsima temenda l-Att dwar Taxxa tar-Registrazzjoni ta' Vetturi bil-Mutur u għandha tinqara u tiftiehem haġa waħda ma' l-Att dwar Taxxa tar-Registrazzjoni ta' Vetturi bil-Mutur, hawnhekk iżjed 'il quddiem f'din it-Taqsima imsejjah "l-Att prinċipali".

Att dwar Taxxa tar-Registrazzjoni ta' Vetturi bil-Mutur. Kap. 368.

(2) Id-disposizzjonijiet ta' din it-Taqsima għandhom jitqiesu li bdew isehhu fl-1 ta' Jannar, 2001:

Iżda, fil-każ ta' vetturi bil-mutur li jkunu diġà registrati bhala vetturi bil-mutur għall-kiri jew *self-drive* f'dik id-data, l-imsemmija disposizzjonijiet għandu jkollhom effett mid-data ta' meta l-liċenza tat-triq tiġi mġedda l-ewwel darba fis-sena 2001.

14. L-artikolu 2(1) ta' l-Att prinċipali għandu jiġi emendat kif ġej:

Emenda ta' l-artikolu 2 ta' l-Att prinċipali.

(a) qabel it-tifsira ta' "Ministru", għandhom jidhlu dawn iż-żewġ tifsiriet godda li ġejjin:

" "kiri" ma tinkludix il-*leasing* ta' vetturi bil-mutur jew il-kiri ta' vetturi bil-mutur *self-drive*;

"*leasing*" tfisser kuntratt li tahtu sid ta' vettura bil-mutur jagħti lil persuna oħra l-pussess esklużiv ta' vettura bil-mutur għal perjodu miftiehem, għal korrispettiv ta' hlas, u taht kundizzjonijiet tali li l-pussessor tal-vettura bil-mutur ikun obligat iħallas s-somma kollha li għandha tithallas, jew penali, lis-sid tal-vettura bil-mutur, jekk il-kuntratt jiġi terminat qabel ma jiskadi il-perjodu miftiehem;"

(b) minnufih wara t-tifsira ta' "vettura bil-mutur" għandha tiżdied din it-tifsira ġdida li ġejja:

" "vettura bil-mutur *self-drive*" tfisser vettura bil-mutur li tkun importata, liċenzjata u registrata biex tinkera minn turist minn *garage* ta' servizz pubbliku, u għall-iskop li tiġi misjuqa minn dak it-turist li jikriha:

Iżda l-uffiċjal kompetenti jista' jagħti permess, taht dawk il-kundizzjonijiet li jidhirlu li jkunu xierqa li jimponi, lil *garage* ta' servizz pubbliku, biex il-vettura bil-mutur *self-drive* tinkera minn persuna li ma tkunx turist."

15. L-artikolu 6 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

Emenda ta' l-artikolu 6 ta' l-Att prinċipali.

(a) fis-subartikolu (1) tieghu, minflok il-kliem "Bla hsara ghad-disposizzjonijiet tas-subartikolu (2) ta' dan l-artikolu," ghandhom jidhlu l-kliem "Bla hsara ghad-disposizzjonijiet tas-subartikoli (2) u (3),";

(b) minnufih wara s-subartikolu (2) tieghu ghandu jizdied dan is-subartikolu gdid li gejj:

"(3) Is-sid ta' vettura bil-mutur li bi hsiebu jirreġistra l-vettura biex tintuża bhala vettura bil-mutur *self-drive* ghandu jissodisfa lill-uffiċjal kompetenti, u ghandu jiffirma dikjarazzjoni, kif ikun preskritt, li bi hsiebu juża l-vettura bil-mutur unikament ghal ghanijiet ta' *self-drive*, u mhux ghal ghanijiet ta' *leasing*, kif dawn il-kliem huma mfissra f'dan l-Att u, meta jiffirma dik id-dikjarazzjoni, s-sid jista' japplika ghal rifiżjoni, kif il-Ministru jista' jippreskrivi b'ordni fil-Gazzetta minn żmien ghal żmien, tat-taxxa mhallsa, jew parti minnha, meta l-vettura bil-mutur giet importata, skond id-disposizzjonijiet ta' l-Ewwel Skeda."

Emenda ta' l-artikolu 21 ta' l-Att prinċipali.

16. L-artikolu 21(1) ta' l-Att prinċipali ghandu jiġi emendat kif ġej:-

(a) il-paragrafu (e) tieghu ghandu jiġi enumerat mill-gdid bhala l-paragrafu (f); u

(b) minnufih wara l-paragrafu (d) tieghu ghandu jizdied il-paragrafu l-gdid li gejj:

"(e) iġieghel jew jippermetti li jsir *leasing* ta' vettura bil-mutur li tkun taht il-kustodja tieghu, u li tkun giet importata f'Malta ghal skopijiet ta' kiri, u li ghalha tkun thallset taxxa tar-reġistrazzjoni skond id-disposizzjonijiet rilevanti ta' l-Ewwel Skeda, jew tkun saret rifiżjoni skond id-disposizzjonijiet ta' l-artikolu 6(3), li ghandhom x'jaqsmu mat-taxxa li tithallas fuq vetturi bil-mutur importati ghall-kiri; jew".

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

17. L-Ewwel Skeda ta' l-Att prinċipali ghandha tiġi sostitwita b'din l-Iskeda gdida li gejjja:

"L-EWWEL SKEDA

(Artikolu 6)

Numru tal-Kodiċi H.S.	Numru tal-Kodiċi VERA	Oġġetti	Rata ta' Taxxa
87.01		Tractors (minbarra tractors ta' l-intestatura H.S. Nru. 87.09:	

<i>Numru tal-Kodiċi H.S.</i>	<i>Numru tal-Kodiċi VERA</i>	<i>Ogġetti</i>	<i>Rata ta' Taxxa</i>
	1.01.01.01	(A) <i>Tractors</i> ikkontrollati minn min ikun miexi magħhom	0%
	1.01.10.01	(B) <i>Tractors</i> tat-triq għal <i>semi-trailers</i>	0%
	1.01.20.01	(Ċ) <i>Track-laying tractors</i>	0%
	1.01.30.01	(D) Ohrajn	0%
87.02		Vetturi bil-mutur għall-ġarr ta' għaxar persuni jew aktar, inkluż is-sewwieq:	
	1.02.01.01	(A) <i>Scheduled Buses</i>	6%
	1.02.02.01	(B) <i>Unscheduled buses</i> u <i>coaches</i>	24%
	1.02.03.01	(Ċ) <i>Minibuses</i> għall-ġarr ta' passigġieri bi hlas	21%
	1.02.04.01	(D) <i>Midibuses</i> u <i>minibuses</i> privati makna:	
	1.02.04.01A	(i) ta' ċilindrata ta' mhux aktar minn 1500cc	50.5%
	1.02.04.01B	(ii) ta' ċilindrata ta' aktar minn 1500cc	60%
	1.02.04.01Ċ	(iii) ohrajn	60%
	1.02.05.01	(E) Ohrajn	53%
	1.02.05.01A	(i) Vannijiet għall-ġarr ta' hdax-il persuna, inkluż is-sewwieq:	
	1.02.05.01B	(a) għal użu bħala vetturi mutur għall-kiri	30%
	1.02.05.01Ċ	(b) vetturi ohrajn bil-makna:	
	1.02.05.01D	- ta' ċilindrata ta' mhux aktar minn 1500cc	50.5%
	1.02.05.01E	- ta' ċilindrata ta' aktar minn 1500cc	60%
		(ii) Ohrajn	60%
87.03		Karozzi bil-mutur u vetturi ohra bil-mutur maħsuba l-aktar għall-ġarr ta' persuni (minbarra dawk ta' l-intestatura Nru.87.02), inklużi <i>station wagons</i> u karozzi tat-tlielaq:	
	1.03.00.01	(A) Vetturi maħsuba speċjalment għas-sewqan fuq is-silġ; karozzi għall- <i>golf</i> u vetturi simili	50.5%
		(B) Vetturi ohra, b'makna ta' kombustjoni interna li tixghel bi <i>spark</i> / b'kumpressjoni:	
		(i) ta' ċilindrata ta' mhux aktar minn 1300cc:	
	1.03.01.01	- <i>Chassis</i> iffittjati b'makna u kabina	50.5%

<i>Numru tal-Kodiċi H.S.</i>	<i>Numru tal-Kodiċi VERA</i>	<i>Ogġetti</i>	<i>Rata ta' Taxxa</i>
	1.03.02.01	- Vetturi ta' struttura unitarja (<i>monocoque</i>) iffittjati b'makna u <i>body</i> li jikkonsisti biss f'kabina tas-sewwieq u fi pjattaforma ta' wara minghajr armar	50.5%
	1.03.03.01	- Vetturi ohra, ġodda:	
	1.03.03.01A-B	(a) Ghal użu bhala vetturi bil-mutur għall-kiri	30%
	1.03.03.01C-F	(b) Ambulanzi, vannijiet tal-habs, karozzi tal-mejtin, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil-mutur ta' din is-sub-intestatura	48.5%
	1.03.03.01G	(c) <i>Taxi-cars</i>	20%
	1.03.03.01H	(d) Ghal użu iehor	50.5%
	1.03.04.01	- Vetturi ohra, uzati:	
	1.03.04.01A-B	(a) Ghal użu bhala vetturi bil-mutur għall-kiri	30% iżda mhux inqas minn Lm650 kull vettura
	1.03.04.01C-F	(b) Ambulanzi, vannijiet tal-habs, karozzi tal-mejtin, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil-mutur ta' din is-sub-intestatura	48.5% iżda mhux inqas minn Lm770 kull vettura
	1.03.04.01G	(c) <i>Taxi-cars</i>	20%
	1.03.04.01H	(d) Ghal użu iehor	50.5% iżda mhux inqas minn Lm830 kull vettura
		(ii) Ta' ċilindrata ta' aktar minn 1300cc iżda mhux aktar minn 1500cc:	
	1.03.10.01	- <i>Chassis</i> iffittjati b'makna u kabina	53%

<i>Numru tal-Kodiċi H.S.</i>	<i>Numru tal-Kodiċi VERA</i>	<i>Oggetti</i>	<i>Rata ta' Taxxa</i>
1.03.11.01	-	Vetturi ta' struttura unitarja (<i>monocoque</i>) iffittjati b'makna u <i>body</i> li jikkonsisti biss f'kabina tas-sewwieq u fi pjattaforma ta' wara minghajr armar	53%
1.03.12.01	-	Vetturi oħra, ġodda:	
1.03.12.01A-B	(a)	Għal użu bħala vetturi bil-mutur għall-kiri	30%
1.03.12.01C-F	(b)	Ambulanzi, vannijiet tal-habs, karozzi tal-mejtin, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil-mutur ta' din is-sub-intestatura	48.5%
1.03.12.01G	(c)	<i>Taxi-cars</i>	20%
1.03.12.01H	(d)	Għal użu ieħor	53%
1.03.13.01	-	Vetturi oħra użati:	
1.03.13.01A-B	(a)	Għal użu bħala vetturi bil-mutur għall-kiri	30% iżda mhux inqas minn Lm1000 kull vettura
1.03.13.01C-F	(b)	Ambulanzi, vannijiet tal-habs, karozzi tal-mejtin, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil-mutur ta' din is-sub-intestatura	48.5% iżda mhux inqas minn Lm1200 kull vettura
1.03.13.01G	(c)	<i>Taxi-cars</i>	20%
1.03.13.01H	(d)	Għal użu ieħor	53% iżda mhux inqas minn Lm1360 kull vettura
		(iii) Ta' ċilindrata ta' aktar minn 1500cc iżda mhux aktar minn 1800cc:	
1.03.20.01	-	<i>Chassis</i> iffittjati b'makna u kabina	60%

<i>Numru tal-Kodiċi H.S.</i>	<i>Numru tal-Kodiċi VERA</i>	<i>Oggetti</i>	<i>Rata ta' Taxxa</i>
1.03.21.01	-	Vetturi ta' struttura unitarja (<i>monocoque</i>) iffittjati b'makna u <i>body</i> li jikkonsisti biss f'kabina tas-sewwieq u fi pjattaforma ta' wara minghajr armar	60%
1.03.22.01	-	Vetturi ohra, godda:	
1.03.22.01A-B	(a)	Ghal użu bhala vetturi bil-mutur għall-kiri	30%
1.03.22.01C-F	(b)	Ambulanzi, vannijiet tal-habs, karozzi tal-mejtin, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil-mutur ta' din is-sub-intestatura	48.5%
1.03.22.01G	(c)	<i>Taxi-cars</i>	20%
1.03.22.01H	(d)	Ghal użu iehor	60%
1.03.23.01	-	Vetturi ohra, użati:	
1.03.23.01A-B	(a)	Ghal użu bhala vetturi bil-mutur għall-kiri	30% izda mhux inqas minn Lm2000 kull vettura
1.03.23.01C-F	(b)	Ambulanzi, vannijiet tal-habs, karozzi tal-mejtin, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil-mutur ta' din is-sub-intestatura	48.5% izda mhux inqas minn Lm2380 kull vettura
1.03.23.01G	(c)	<i>Taxi-cars</i>	20%
1.03.23.01H	(d)	Ghal użu iehor	60% izda mhux inqas minn Lm2770 kull vettura
	(iv)	Ta' ċilindrata ta' aktar minn 1800cc izda mhux aktar minn 2000cc:	
1.03.30.01	-	<i>Chassis</i> iffittjati b'makna u kabina	65%

<i>Numru tal-Kodiċi H.S.</i>	<i>Numru tal-Kodiċi VERA</i>	<i>Oggetti</i>	<i>Rata ta' Taxxa</i>
1.03.31.01	-	Vetturi ta' struttura unitarja (<i>monocoque</i>) iffittjati b'makna u <i>body</i> li jikkonsisti biss f'kabina tas-sewwieq u fi pjattaforma ta' wara minghajr armar	65%
		- Vetturi ohra, godda:	
1.03.32.01A-B	(a)	Għal użu bhala vetturi bil-mutur għall-kiri	30%
1.03.32.01C-F	(b)	Ambulanzi, vannijiet tal-habs, karozzi tal-mejtin, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil-mutur ta' din is-sub-intestatura	48.5%
1.03.32.01G	(c)	<i>Taxi-cars</i>	20%
1.03.32.01H	(d)	Għal użu iehor	65%
1.03.33.01		- Vetturi ohra, użati:	
1.03.33.01A-B	(a)	Għal użu bhala vetturi bil-mutur għall-kiri	30% iżda mhux inqas minn Lm2000 kull vettura
1.03.33.01C-F	(b)	Ambulanzi, vannijiet tal-habs, karozzi tal-mejtin, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil-mutur ta' din is-sub-intestatura	48.5% iżda mhux inqas minn Lm2380 kull vettura
1.03.33.01G	(c)	<i>Taxi-cars</i>	20%
1.03.33.01H	(d)	Għal użu iehor	65% iżda mhux inqas minn Lm3000 kull vettura
	(v)	Ta' ċilindrata ta' aktar minn 2000cc:	
1.03.40.01	-	<i>Chassis</i> iffittjati b'makna u kabina	75%

<i>Numru tal-Kodiċi H.S.</i>	<i>Numru tal-Kodiċi VERA</i>	<i>Oggetti</i>	<i>Rata ta' Taxxa</i>
	1.03.41.01	- Vetturi ta' struttura unitarja (<i>monocoque</i>) iffittjati b'makna u <i>body</i> li jikkonsisti biss f'kabina tas-sewwieq u fi pjattaforma ta' wara minghajr armar	75%
	1.03.42.01	- Vetturi ohra, godda:	
	1.03.42.01A-B	(a) Ghal użu bhala vetturi bil-mutur għall-kiri	30%
	1.03.42.01C-F	(b) Ambulanzi, vannijiet tal-habs, karozzi tal-mejtin, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil-mutur ta' din is-sub-intestatura	48.5%
	1.03.42.01G	(c) <i>Taxi-cars</i>	20%
	1.03.42.01H	(d) Ghal użu iehor	75%
	1.03.43.01	Vetturi ohra, użati:	
	1.03.43.01A-B	(a) Ghal użu bhala vetturi bil-mutur għall-kiri	30% iżda mhux inqas minn Lm4000 kull vettura
	1.03.43.01C-F	(b) Ambulanzi, vannijiet tal-habs, karozzi tal-mejtin, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil-mutur ta' din is-sub-intestatura	48.5% iżda mhux inqas minn Lm4825 kull vettura
	1.03.43.01G	(c) <i>Taxi-cars</i>	20%
	1.03.43.01H	(d) Ghal użu iehor	75% iżda mhux inqas minn Lm7000 kull vettura
		(C) Ohrajn:	
	1.03.50.01	- <i>Chassis</i> iffittjati b'makna u kabina	60%

<i>Numru tal-Kodiċi H.S.</i>	<i>Numru tal-Kodiċi VERA</i>	<i>Ogġetti</i>	<i>Rata ta' Taxxa</i>
	1.03.51.01	- Vetturi ta' struttura unitarja (<i>monocoque</i>) iffittjati b'makna u <i>body</i> li jikkonsisti biss f'kabina tas-sewwieq u fi pjattaforma ta' wara minghajr armar	60%
	1.03.53.01	- Ohrajn:	
	1.03.53.01A	--- Ġodda	60%
	1.03.53.01B	--- Ohrajn	60%
87.04		Vetturi bil-mutur għall-ġarr ta' ogġetti:	
		(A) <i>Dumpers</i> magħmula għall-użu 'l barra mill-highway:	
	1.04.00.01	- <i>Dumpers</i> ta' piż hafif	31%
	1.04.01.01	- Ohrajn:	
	1.04.01.01A	--- <i>Chassis</i> iffittjati b'makna u kabina	57.5% iżda mhux inqas minn Lm1480 kull vettura
	1.04.01.01B	--- Ohrajn	57.5% iżda mhux inqas minn Lm1610 kull vettura
		(B) Ohrajn, b'makna bil- <i>pistons</i> ta' kombustjoni interna li tixghel b'kompresjoni (<i>diesel</i> jew <i>semi-diesel</i>):	
		(i) piż gross tal-vettura ta' mhux aktar minn 5 tunnelli:	
	1.04.02.01	- <i>Chassis</i> iffittjati b'makna u kabina	57.5% iżda mhux inqas minn Lm1480 kull vettura

<i>Numru tal-Kodiċi H.S.</i>	<i>Numru tal-Kodiċi VERA</i>	<i>Oggetti</i>	<i>Rata ta' Taxxa</i>
1.04.03.01	-	Vetturi ta' struttura unitarja (<i>monocoque</i>) iffittjati b'makna u <i>body</i> li jikkonsisti biss f'kabina tas-sewwieq u fi pjattaforma ta' wara minghajr armar	57.5% izda mhux inqas minn Lm1480 kull vettura
1.04.04.01	-	Ohrajn:	
1.04.04.01A	---	Ġodda	57.5%
1.04.04.01B	---	Ohrajn	57.5% izda mhux inqas minn Lm1480 kull vettura
		(ii) piż gross tal-vettura ta' aktar minn 5 tunnelli izda mhux aktar minn 20 tunnelli:	
1.04.05.01	-	<i>Chassis</i> iffittjati b'makna u kabina:	
1.04.05.01	(a)	Ġodda	36%
1.04.05.01B	(b)	Ohrajn	57.5% izda mhux inqas minn Lm1480 kull vettura
1.04.06.01	-	Ohrajn:	
1.04.06.01A	---	Ġodda	57.5%
1.04.06.01B	---	Ohrajn	57.5% izda mhux inqas minn Lm2960 kull vettura
		(iii) piż gross tal-vettura ta' aktar minn 20 tunnelli:	
1.04.07.01	-	<i>Chassis</i> iffittjati b'makna u kabina:	
1.04.07.01A	(a)	Ġodda	36%
1.04.07.01B	(b)	Ohrajn	57.5% izda mhux inqas minn Lm1890 kull vettura

<i>Numru tal-Kodiċi H.S.</i>	<i>Numru tal-Kodiċi VERA</i>	<i>Ogġetti</i>	<i>Rata ta' Taxxa</i>
1.04.08.01		- Ohrajn:	
1.04.08.01A		--- Ġodda	57.5%
1.04.08.01B		--- Ohrajn	57.5% iżda mhux inqas minn Lm3190 kull vettura
		(Ċ) Ohrajn, b'makna bil- <i>pistons</i> ta' kombustjoni interna li tixghel bi <i>spark</i> :	
		(i) piż gross tal-vettura ta' mhux aktar minn 5 tunnelli:	
1.04.10.01		- <i>Chassis</i> iffittjati b'makna u kabina	57.5% iżda mhux inqas minn Lm1480 kull vettura
1.04.11.01		- Vetturi ta' struttura unitarja (<i>monocoque</i>) iffittjati b'makna u <i>body</i> li jikkonsisti biss f'kabina tas-sewwieq u fi pjattaforma ta' wara minghajr armar	57.5% iżda mhux inqas minn Lm1480 kull vettura
1.04.12.01		- Ohrajn:	
1.04.12.01A		--- Ġodda	57.5%
1.04.12.01B		--- Ohrajn	57.5% iżda mhux inqas minn Lm1480 kull vettura
		(ii) piż gross tal-vettura ta' aktar minn 5 tunnelli:	
1.04.13.01		- <i>Chassis</i> iffittjati b'makna u kabina:	
1.04.13.01A	(a)	Ġodda	36%
1.04.13.01B	(b)	Ohrajn	57.5% iżda mhux inqas minn Lm1480ku II vettura
1.04.14.01		- Ohrajn:	

<i>Numru tal-Kodiċi H.S.</i>	<i>Numru tal-Kodiċi VERA</i>	<i>Oggetti</i>	<i>Rata ta' Taxxa</i>
	1.04.14.01A	---	Godda 57.5%
	1.04.14.01B	---	Ohrajn 57.5% izda mhux inqas minn Lm2960 kull vettura
		(D) Ohrajn:	
	1.04.20.01	-	Chassis iffittjati b'makna u kabina 57.5%
	1.04.21.01	-	Vetturi ta' struttura unitarja (<i>monocoque</i>) iffittjati b'makna u <i>body</i> li jikkonsisti biss f'kabina tas-sewwieq u fi pjattaforma ta' wara minghajr armar 57.5%
	1.04.22.01	-	Ohrajn:
	1.04.22.01A	---	Godda 57.5%
	1.04.22.01B	---	Ohrajn 57.5% izda mhux inqas minn Lm3190 kull vettura

87.05

Vetturi bil-mutur għal skopijiet speċjali minbarra dawk maħsubin prinċipalment għat-trasport ta' persuni jew ta' ogġetti (per eżempju, *breakdown lorries*, *lorries* tal-gruwa, vetturi tat-tifi tan-nar, *lorries* tal-*mixers* tal-konkos, *lorries* għal knis tat-toroq, *lorries* tal-bexx, hwienet tax-xogħol ambulanti, *units* tar-radjoloġija ambulanti:

1.05.00.01	(A)	<i>Lorries</i> tal-gruwa 0%
1.05.10.01	(B)	<i>Drilling derricks</i> ambulanti 0%
1.05.20.01	(C)	Vetturi tat-tifi tan-nar 0%
1.05.30.01	(D)	<i>Lorries</i> tal- <i>mixers</i> tal-konkos 0%
1.05.40.01	(E)	Ohrajn:
1.05.40.01A	(i)	<i>breakdown lorries</i> 0%
1.05.40.01B	(ii)	vetturi li jippumpjaw il-konkos .. 0%
1.05.40.01C	(iii)	ohrajn 0%

87.06

Chassis iffittjati bil-makna, għall-vetturi bil-mutur ta' l-intestaturi ta' l-H.S. Nri. 87.01 sa 87.05:

<i>Numru tal-Kodiċi H.S.</i>	<i>Numru tal-Kodiċi VERA</i>	<i>Oggetti</i>	<i>Rata ta' Taxxa</i>
1.06.00.01	(A)	Għal <i>tractors</i> (minbarra <i>tractors</i> ta' l-intestatura ta' H.S. Nru. 87.09)	Dawk ir-rati ta' taxxa hekk kif japplikaw fil-kategoriji (A) sa (D) skond in-Numru tal-Kodiċi H.S. 87.01.
1.06.10.01	(B)	Għal vetturi bil-mutur għall-garr ta' ghaxar persuni jew aktar, inkluż is-sewwieq	Dawk ir-rati ta' taxxa hekk kif japplikaw fil-kategoriji (A) sa (E) skond in-Numru tal-Kodiċi H.S. 87.02.
1.06.20.01	(C)	Għal karożzi bil-mutur u vetturi bil-mutur ohra maħsuba l-aktar għall-garr ta' persuni (minnbarra dawk ta' l-intestatura Nru. H.S. 87.02), inklużi <i>station wagons</i> u karożzi tat-tlielaq	Dawk ir-rati ta' taxxa hekk kif japplikaw fil-kategoriji (A) sa (D) skond in-Numru tal-Kodiċi H.S. 87.03.
1.06.30.01	(D)	Għal vetturi bil-mutur għall-garr ta' oġġetti	Dawk ir-rati ta' taxxa hekk kif japplikaw fil-kategoriji (A) sa (D) skond in-Numru tal-Kodiċi H.S. 87.04.

<i>Numru tal-Kodiċi H.S.</i>	<i>Numru tal-Kodiċi VERA</i>	<i>Oggetti</i>	<i>Rata ta' Taxxa</i>
	1.06.40.01	(E) Għal vetturi bil-mutur għal skopijiet speċjali minbarra dawk maħsubin prinċipalment għat-trasport ta' persuni jew ta' oġġetti (per eżempju, <i>breakdown lorries, lorries tal-gruwa, vetturi tat-tifi tan-nar, lorries tal-mixers tal-konkos, lorries għal knis tat-toroq, lorries tal-bexx, hwienet tax-xogħol ambulanti, units tar-radjoloġija ambulanti</i>	Dawk ir-rati ta' taxxa hekk kif japplikaw fil-kategoriji (A) sa (E) skond in-Numru tal-Kodiċi H.S. 87.05.
87.07		Bodies (inklużi kabini) għall-vetturi bil-mutur ta' l-intestaturi H.S. Nri. 87.01 sa 87.05	
	1.07.00.01	(A) Għal <i>tractors</i> (minbarra <i>tractors</i> ta' l-intestatura ta' H.S. Nru. 87.09)	Dawk ir-rati ta' taxxa hekk kif japplikaw fil-kategoriji (A) sa (D) skond in-Numru tal-Kodiċi H.S. 87.01.
	1.07.10.01	(B) Għal vetturi bil-mutur għall-garr ta' għaxar persuni jew aktar, inkluż is-sewwieq	Dawk ir-rati ta' taxxa hekk kif japplikaw fil-kategoriji (A) sa (E) skond in-Numru tal-Kodiċi H.S. 87.02.

<i>Numru tal-Kodiċi H.S.</i>	<i>Numru tal-Kodiċi VERA</i>	<i>Ogġetti</i>	<i>Rata ta' Taxxa</i>
1.07.20.01	(Ċ)	Għal karożzi bil-mutur u vetturi bil-mutur ohra maħsuba l-aktar għall-ġarr ta' persuni (minnbarra dawk ta' l-intestatura Nru. H.S. 87.02), inklużi <i>station wagons</i> u karożzi tat-tlielaq	Dawk ir-rati ta' taxxa hekk kif japplikaw fil-kategoriji (A) sa (Ċ) skond in-Numru tal-Kodiċi H.S. 87.03.
1.07.30.01	(D)	Għal vetturi bil-mutur għall-ġarr ta' ogġetti	Dawk ir-rati ta' taxxa hekk kif japplikaw fil-kategoriji (A) sa (D) skond in-Numru tal-Kodiċi H.S. 87.04.
1.07.40.01	(E)	Għal vetturi bil-mutur għal skopijiet speċjali minbarra dawk maħsubin prinċipalment għat-trasport ta' persuni jew ta' ogġetti (per eżempju, <i>breakdown lorries</i> , <i>lorries</i> tal-gruwa, vetturi tat-tifi tan-nar, <i>lorries</i> tal- <i>mixers</i> tal-konkos, <i>lorries</i> għal knis tat-toroq, <i>lorries</i> tal-bexx, hwienet tax-xogħol ambulanti, <i>units</i> tar-radjoloġija ambulanti	Dawk ir-rati ta' taxxa hekk kif japplikaw fil-kategoriji (A) sa (E) skond in-Numru tal-Kodiċi H.S. 87.05.

<i>Numru tal-Kodiċi H.S.</i>	<i>Numru tal-Kodiċi VERA</i>	<i>Oggetti</i>	<i>Rata ta' Taxxa</i>
	1.14.02.01	(B) Għal <i>carriages</i> ta' l-invalidi, sew jekk motorizzati jew le jew jimxu mekkanikament	Dik ir-rata ta' taxxa hekk kif tapplika skond in-Numru tal-Kodiċi H.S. 87.13."

Għanijiet u raġunijiet

L-għan ewlieni ta' l-Abbozz huwa biex iġib fis-seħħ il-miżuri mħabbrin fid-Diskors ta' l-Estimi għas-sena 2001 għar-rigward ta' l-Att dwar Dazju tas-Sisa u l-Att dwar Taxxa tar-Registrazzjoni ta' Vetturi bil-Mutur.

**A BILL
entitled**

AN ACT to implement various Budget measures 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:-

1. The short title of this Act is the Budget Measures Implementation Act, 2001. Short title.

PART I

2. (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". Excise Duty Act.
Cap. 382.

(2) The provisions of this Part shall be deemed to have come into force on 20th November, 2000.

3. In article 2 of the principal Act, in the definition of "beer production" or "the production of beer", for the words "not less than 2% of alcohol by volume;" there shall be substituted the words "an actual alcoholic strength by volume exceeding 0.5% vol.;" Amendment of article 2 of the principal Act.

4. In article 3 of the principal Act, for subarticle (2) thereof, there shall be substituted the following: Amendment of article 3 of the principal Act.

"(2) The duty payable on excise goods shall be at the rate specified in the relevant Schedules to this Act which shall be in the English language only:

Provided that the Minister may from time to time order the publication of the said relevant Schedules in the Maltese

language and in any such case, if there is any conflict between the Maltese and English text of the Schedules, the English text shall prevail."

Amendment of article 9 of the principal Act.

5. In article 9 of the principal Act, for paragraph (b) of subarticle (5) thereof, there shall be substituted the following paragraph:

"(b) production of home made beer, wine and other fermented beverages not produced for commercial purposes;"

Amendment of article 13 of the principal Act.

6. In article 13(4) of the principal Act, for the words "Seventh Schedule" there shall be substituted the words "Fifth Schedule".

Amendment of article 14 of the principal Act.

7. In article 14 of the principal Act, for subarticle (1) thereof, there shall be substituted the following subarticle:

"(1) No duty shall be liable on excise goods -

(a) produced in the circumstances specified in article 9(5); and

(b) so exempted in terms of the relevant Schedules to this Act."

Amendment of article 16 of the principal Act.

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

(a) paragraph (l) shall be renumbered as paragraph (n);

(b) immediately after paragraph (k) thereof, there shall be added the following new paragraphs (l) and (m):

"(l) recommends a retail price for cigarettes in excess of the recommended retail price on the basis of which excise duty has been computed; or

(m) sells cigarettes at a price in excess of the retail price recommended by the local manufacturer, or importer, and on which excise duty has been computed in terms of the relevant Schedule to this Act; or"

Substitution of the First, Second, Third and Fourth Schedules to the principal Act.

9. For the First, Second, Third and Fourth Schedules to the principal Act, there shall be substituted the following Schedules:-

FIRST SCHEDULE

First Column List of Excise Goods	Second Column Relevant Schedule
Alcohol and alcoholic beverages to the extent as shown in the relevant schedule to this Act.	Second Schedule
Manufactured tobacco to the extent as shown in the relevant schedule to this Act.	Third Schedule
Mineral Oils to the extent as shown in the relevant schedule to this Act.	Fourth Schedule

SECOND SCHEDULE**Alcohol and alcoholic beverages**

Description of excise goods	Rate of Excise Duty
BEER	Lm 0.32 per hectolitre per degree Plato
If produced by breweries with an annual production not exceeding 200,000 hectolitres of beer.	Lm 0.16 per hectolitre per degree Plato
The term 'beer' covers any product falling within Customs Tariff Heading No. 2203 or any product containing a mixture of beer with non-alcoholic drinks falling within Customs Tariff Heading No. 2206, in either case with an actual alcoholic strength by volume exceeding 0.5% vol.	
WINE	0
1. The term 'still wine' covers all products falling within Customs Tariff Heading Nos. 2204 and 2205, except sparkling wine as defined in paragraph 2 below: <ul style="list-style-type: none"> - having an actual alcoholic strength by volume exceeding 1.2% vol., but not exceeding 15% vol., provided that the alcohol contained in the finished product is entirely of fermented origin, - having an actual alcoholic strength by volume exceeding 15% vol., and not exceeding 18% vol., provided they have been produced without any enrichment and that the alcohol contained in the finished product is entirely of fermented origin. 	
2. The term 'sparkling wine' covers all products falling within Customs Tariff Heading Nos. 2204.10, 2204.21.10, 2204.29.10 and 2205: <ul style="list-style-type: none"> - are contained in bottles with 'mushroom stoppers' held in place by ties or fastenings, or they have an excess pressure due to carbon dioxide in solution of three bar or more, 	

Description of excise goods	Rate of Excise Duty
<ul style="list-style-type: none"> - have an actual alcoholic strength by volume exceeding 1.2% vol., but not exceeding 15% vol., provided that the alcohol contained in the finished product is entirely of fermented origin. 	
<p>FERMENTED BEVERAGES</p>	0
<p>1. The term 'other still fermented beverages' covers all products falling within Customs Tariff Heading Nos. 2204 and 2205 but not mentioned under 'Wine' above, and products falling within Customs Tariff Heading No. 2206, except other sparkling fermented beverages as defined in paragraph 2 below and any product covered under 'Beer' above:</p> <ul style="list-style-type: none"> - having an actual alcoholic strength by volume exceeding 1.2% vol., but not exceeding 10% vol., - having an actual alcoholic strength by volume exceeding 10% but not exceeding 15% vol., provided that the alcohol contained in the product is entirely of fermented origin. <p>2. The term 'other sparkling fermented beverages' covers all products falling within Customs Tariff Heading No. 2206 00 30 as well as products falling within Customs Tariff Heading Nos. 2204.10, 2204.21.10, 2204.29.10 and 2205 not mentioned under 'Wine' above which:</p> <ul style="list-style-type: none"> - are contained in bottles with 'mushroom stoppers' held in place by ties or fastenings, or they have an excess pressure due to carbon dioxide in solution of three bar or more, - have an actual alcoholic strength by volume exceeding 1.2% vol., but not exceeding 13% vol., - have an actual alcoholic strength by volume exceeding 13%, but not exceeding 15% vol., provided that the alcohol contained in the product is entirely of fermented origin. 	
<p>INTERMEDIATE PRODUCTS</p> <p>1. The term 'intermediate products' covers all products of an actual alcoholic strength by volume exceeding 1.2% vol., but not exceeding 22% vol., and falling within Customs Tariff Heading Nos. 2204, 2205 and 2206 but not mentioned under 'Beer' or 'Wine' or 'Fermented Beverages' above.</p>	Lm 20.00 per hectolitre

Description of excise goods	Rate of Excise Duty
<p>2. Still fermented beverages falling within the scope of paragraph 1 under 'Fermented Beverages' which have an actual alcoholic strength exceeding 5.5% vol., and which are not entirely of fermented origin, and any sparkling fermented beverages falling within the scope of paragraph 2 under 'Fermented Beverages' which have an actual alcoholic strength exceeding 8.5% vol., and which are not entirely of fermented origin are to be treated as Intermediate Products.</p>	
<p>ETHYL ALCOHOL</p> <p>The term 'ethyl alcohol' covers:</p> <ul style="list-style-type: none"> - all products with an actual alcoholic strength by volume exceeding 1.2% volume which fall within Customs Tariff Heading Nos. 2207 and 2208, even when those products form part of a product which falls within another chapter of the Customs Tariff, - products of Customs Tariff Heading Nos. 2204, 2205 and 2206 which have an actual alcoholic strength by volume exceeding 22% vol., - potable spirits containing products, whether in solution or not. 	<p>10c0 per % vol. per litre</p>
<p>EXEMPTIONS</p> <p>The products described in this Schedule are exempt from the payment of excise duty 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:</p> <ol style="list-style-type: none"> 1. a. when distributed in the form of alcohol which has been completely denatured in accordance with the requirements as laid down in the Excise Duty Act; b. when both denatured in accordance with the requirements as laid down in the Excise Duty Act and used for the manufacture of any product not for human consumption; c. when used for the production of vinegar falling within Customs Tariff Heading No. 2209; d. when used for the production of medicines; e. when used for the production of flavors for the preparation of foodstuffs and non-alcoholic beverages with an alcohol strength not exceeding 1.2% vol.; 	

Description of excise goods	Rate of Excise Duty
<p>f. when used directly or as a constituent of semi-finished products for the production of food-stuffs, filled or otherwise, provided that in each case the alcoholic content does not exceed 8.5 litres of pure alcohol per 100 kg of the product for chocolates, and 5 litres of pure alcohol per 100 kg of the product for other products.</p> <p>2. a. as samples for analysis, for necessary production tests, or for scientific purposes;</p> <p>b. for scientific research;</p> <p>c. for medical purposes in hospitals and pharmacies;</p> <p>d. in a manufacturing process provided that the final product does not contain alcohol;</p> <p>e. in the manufacture of a component product which is not subject to excise duty.</p>	

THIRD SCHEDULE
Manufactured Tobacco

Description of excise goods	Rate of Excise Duty
<p>Cigarettes</p> <p>1. The following shall be deemed to be cigarettes:</p> <p>i. rolls of tobacco capable of being smoked as they are and which are not cigars or cigarillos within the definition as outlined under cigars or cigarillos below;</p> <p>ii. rolls of tobacco which, by simple non-industrial handling, are inserted into cigarette-paper tubes;</p> <p>iii. rolls of tobacco which, by simple non-industrial handling, are wrapped in cigarette paper;</p> <p>iv. a roll of tobacco referred to in indent i. shall, for excise duty purposes, be considered as -</p> <p>a two cigarettes where, excluding filter or mouth piece, it is longer than 9 cm but not longer than 18 cm</p> <p>b as three cigarettes where, excluding filter or mouthpiece, it is longer than 18 cm but not longer than 27 cm, and so on.</p> <p>Products consisting in whole or in part of substances other than tobacco but otherwise conforming to the criteria set out in indents (i) to (iv) above shall be treated as cigarettes.</p>	<p>53.1% of the retail price plus Lm 0.045 Per pkt of 20 or part thereof</p>

Description of excise goods	Rate of Excise Duty
<p>2. For the purpose of the <i>ad valorem</i> duty, the retail price is normally the price recommended by the importer or manufacturer for the retail sale of the cigarettes; where no price has been recommended, the highest price at which cigarettes of that description are normally sold by retail is used.</p>	
<p>Cigars and Cigarillos</p> <p>The following shall be deemed to be cigars or cigarillos if they can be smoked as they are:</p> <ol style="list-style-type: none"> i. rolls of tobacco made entirely of natural tobacco; ii. rolls of tobacco with an outer wrapper of natural tobacco; iii. rolls of tobacco with an outer wrapper of the normal colour of a cigar, and a binder, of reconstituted tobacco, where at least 60% by weight of the tobacco particles are both wider and longer than 1.75mm and where the wrapper is fitted in spiral form with an acute angle of at least 30° to the longitudinal axis of the cigar; iv. rolls of tobacco with an outer wrapper, of the normal colour of a cigar, of reconstituted tobacco, where the unit weight, not including filter or mouth-piece, is not less than 2.3 g and if at least 60% by weight of the tobacco particles are both wider and longer than 1.75 mm and the circumference over at least one third of the length is not less than 34 mm. <p>Products consisting in part of substances other than tobacco but otherwise conforming to the criteria set out in indents (i) to (iv) shall be treated as cigars and cigarillos provided they have respectively:</p> <ul style="list-style-type: none"> - a wrapper of natural tobacco, - a wrapper and binder of tobacco, both of reconstituted tobacco, - a wrapper of reconstituted tobacco. 	<p>Lm 4.50 per Kg.</p>
<p>Hand-rolling Tobacco</p>	<p>Lm 17.21 per Kg.</p>
<p>Other Smoking Tobacco</p> <p>The following shall be deemed to be smoking tobacco:</p> <ol style="list-style-type: none"> i. tobacco which has been cut or otherwise split, twisted or pressed into blocks and is capable of being smoked without further industrial processing; ii. tobacco refuse put up for retail sale which does not fall under 'Cigarettes' or 'Cigars and Cigarillos' above and which can be smoked. 	<p>Lm 8.00 per Kg.</p>

Description of excise goods	Rate of Excise Duty
<p>Smoking tobacco as defined above in which more than 25% by weight of the tobacco particles have a cut width of less than 1mm shall be deemed to be fine-cut tobacco for the rolling of cigarettes.</p> <p>Smoking tobacco in which more than 25% by weight of the tobacco particles have a cut width of more than 1mm and which was sold or intended to be sold for the rolling of cigarettes may also be deemed to be fine-cut tobacco for the rolling of cigarettes.</p> <p>Products consisting in whole or in part of substances other than tobacco but otherwise conforming to the criteria set out in indents (i) and (ii) above shall be treated as smoking tobacco.</p>	
Chewing Tobacco	Lm 11.60 per Kg
<p>EXEMPTIONS</p> <p>Products containing no tobacco and used exclusively for medical purposes shall not be treated as manufactured tobacco.</p> <p>Denatured manufactured tobacco used for industrial or horticultural purposes.</p> <p>Manufactured tobacco which is destroyed under administrative supervision.</p> <p>Manufactured tobacco which is solely intended for scientific tests and for tests connected with product quality.</p> <p>Manufactured tobacco which is reworked by the producer.</p>	

FOURTH SCHEDULE
Mineral Oils

Description of excise goods	Rate of Excise Duty
Leaded petrol falling within Customs Tariff Heading Nos. 2710.00.34 and 2710.00.36	Lm 154 per 1000 litres
Unleaded petrol falling within Customs Tariff Heading No. 2710.00.27, 2710.00.29 and 2710.00.32	Lm 133 per 1000 litres
Gas oil falling within Customs Tariff Heading No. 2710.00.66, 2710.00.67 and 2710.00.68.	Lm 102 per 1000 litres
If used for power generation	0
If used for fishing purposes as laid down by Department of Fisheries	0
Heavy fuel oil falling within Customs Tariff Heading Nos. 2710.00.74, 2710.00.76, 2710.00.77 and 2710.00.78.	Lm 6 per 1000 litres
If used for power generation	0
Liquid petroleum gas falling within Customs Tariff Heading Nos. 2711.12 to 2711.13	Lm 15 per 1000 Kgs
Methane falling within Customs Tariff Heading No. 2711.29.00	Lm 15 per 1000 Kgs
Kerosene falling within Customs Tariff Heading Nos. 2710 0051 and 2710 0055	Lm 102 per 1000 litres

Description of excise goods	Rate of Excise Duty
<p>If used for heating purposes</p> <p>The term 'mineral oil' shall cover:</p> <ul style="list-style-type: none"> (a) products falling within Customs Tariff Heading No. 2706; (b) products falling within Customs Tariff Heading Nos. 2707.10, 2707.20, 2707.30, 2707.50, 2707.91.00 and 2707.99 (except 2707.99.30, 2707.99.50 and 2707.99.70); (c) products falling within Customs Tariff Heading No. 2709; (d) products falling within Customs Tariff Heading No. 2710; (e) products falling within Customs Tariff Heading No. 2711, including chemically pure methane and propane but excluding natural gas; (f) products falling within Customs Tariff Heading Nos. 2712.10, 2712.20, 2712.90.31, 2712.90.33, 2712.90.39, 2712.90.91 and 2712.90.99; (g) products falling within Customs Tariff Heading No. 2713 with the exception of resinous products, used bleaching earth, acid residues and basic residues; (h) products falling within Customs Tariff Heading No. 2715; (i) products falling within Customs Tariff Heading No. 2901.10.10; (j) products falling within Customs Tariff Heading Nos. 2902.11.10, 2902.19.91, 2902.20.10, 2902.30.10, 2902.41.00, 2902.42.00, 2902.43.00 and 2902.44; (k) products falling within Customs Tariff Heading Nos. 3403.11.00 and 3403.19; (l) products falling within Customs Tariff Heading No. 3811; (m) products falling within Customs Tariff Heading No. 3817. <p>Mineral oils other than those for which a level of duty is specified above shall be subject to excise duty if intended for use, offered for sale or used as motor fuel. The rate of duty to be charged shall be fixed at the rate for the equivalent motor fuel.</p> <p>In addition to the taxable products listed above, any product intended for use, offered for sale or used as motor fuel, or as additive or extender in motor fuels, shall be taxed as motor fuel.</p>	0

10. The Fifth and Sixth Schedules to the principal Act shall be deleted.

Deletion of Fifth and Sixth Schedules to the principal Act.

Renumbering of the Seventh Schedule to the principal Act.

11. The Seventh Schedule to the principal Act shall be renumbered as the Fifth Schedule thereto.

Amendment of the Fifth Schedule, as renumbered, to the principal Act.

12. The Fifth Schedule to the principal Act, as renumbered, shall be amended as follows:

(a) in Part C thereof:

(i) for the title "Tobacco and Tobacco Products Regulations" there shall be substituted the words "Manufactured Tobacco Regulations";

(ii) in regulation 2 thereof, for the definitions of "cigarette", "cigars" and "tobacco", "tobacco substitutes" and "products thereof" there shall respectively be substituted the following definitions:-

"cigarettes" has the same meaning assigned to it in the Third Schedule to this Act;

"cigars and cigarillos" has the same meaning assigned to it in the Third Schedule to this Act;

"other smoking tobacco" has the same meaning assigned to it in the Third Schedule to this Act;"

(iii) regulation 9 shall be renumbered as subregulation (1) thereof and immediately after subregulation (1) as renumbered there shall be added the following subregulation:

"(2) No imported cigarettes shall be released by the Comptroller unless the importer declares beforehand in writing the recommended retail price per packet of twenty cigarettes or part thereof.";

(iv) in subregulation (1) of regulation 12 thereof, for the words "each quarterly period respectively ending on the last day of the months of March, June, September and December of each year:" there shall be substituted the words "such accounting period as the Comptroller may allow or as may be prescribed:";

(v) in subregulation (2) of regulation 12 thereof, for the words "each quarterly period" there shall be

substituted the words "each accounting period";

(b) in Part D thereof, for the title "Petroleum Oils and Gases Regulations" there shall be substituted the words "Mineral Oils Regulations";

(c) Part E thereof shall be amended as follows:

(i) for regulation 2 there shall be substituted the following:

"2. These regulations apply to beer as defined in the Second Schedule to this Act.";

(ii) regulation 11 thereof shall be amended as follows:

(a) in subregulation (1) thereof, for the words "8% of the liquid volume of wort" there shall be substituted the words "10% of the liquid volume of the wort";

(b) for subregulation (4) thereof, there shall be substituted the following:

"(4) For duty purposes the original gravity of beer shall be expressed in degrees Plato. When assessing duty on beer produced in Malta the original gravity of the beer shall be determined by using the wort conversion tables, and in terms of the definitions found, in Schedule III to these regulations.";

(c) for subregulation (5) thereof, there shall be substituted the following:

"(5) No beer shall be released for consumption or for free circulation unless the original gravity and, or, alcohol by volume and the volume of the beer are denoted on the immediate package.";

(d) immediately after subregulation (5) thereof, there shall be added the following new subregulation (6):

"(6) For the purpose of payment of

duty on beer in accordance with this Act, the volume and original gravity in degrees Plato of the beer released for consumption or for free circulation, shall be the highest of:

(a) those declared on the label of the container,

(b) those declared on the invoice or other document relating to the sale or delivery of the beer,

(c) those found by analytical means by the Comptroller."; and

(iii) in Schedule III to the regulations immediately before the words "WORT CONVERSION TABLES", there shall be inserted the following:

"In this Schedule:-

(a) Degrees Plato shall -

(i) be determined by converting the specific gravity of the wort by using the Wort Conversion Tables or the equations published by regulations made under this Act; and

(ii) be taken to refer to the specific gravity of the wort expressed in terms of the Plato Scale;

(b) "the specific gravity of the wort" is to be taken to mean the ratio of the mass of a given volume of wort at a temperature of 20°C; and

(c) "original gravity" shall be taken to refer to the specific gravity of the wort from which a particular beer would be produced after water, if any, had been added during the process."

PART II

13. (1) This Part amends the Motor Vehicles Registration Tax Act and it shall be read and construed as one with the Motor Vehicles Registration Tax Act hereinafter in this Part referred to as

"the principal Act".

(2) The provisions of this Part shall be deemed to have come into force on 1st January, 2001:

Provided that, in the case of motor vehicles which are already registered as a motor vehicle for hire or as a self-drive motor vehicle on the said date, the said provisions shall have effect from the next following road licence renewal during the year 2001.

14. Article 2(1) of the principal Act shall be amended as follows: Amendment of article 2 of the principal Act.

(a) immediately after the definition of "competent officer", there shall be inserted the following new definitions:

"hire" shall not include the leasing of motor vehicles or the hiring of self-drive motor vehicles;

"leasing" shall mean a contract under which the owner of a motor vehicle grants to another person the exclusive possession of the motor vehicle for an agreed period, in return for a consideration, and under such conditions that the possessor of the motor vehicle will be obliged to pay the full amount of the consideration, or a penalty, to the owner of the motor vehicle, should the contract be terminated before the expiration of the agreed period;"

(b) immediately after the definition of "person", there shall be inserted the following new definition:

"self-drive motor vehicle" means a motor vehicle which is imported, licensed and registered to be hired to a tourist from a public service garage, and for the purpose of being driven by such hirer:

Provided that the competent officer may, under such conditions as he may deem fit to impose, grant permission to the public service garage for the self-drive motor vehicle to be hired by a hirer other than a tourist;"

15. Article 6 of the principal Act shall be amended as follows: Amendment of article 6 of the principal Act.

(a) in subarticle (1) thereof, for the words "Subject to the provisions of subarticle (2) of this article" there shall be substituted the words "Subject to the provisions of subarticles (2) and (3),";

(b) immediately after subarticle (2) thereof there shall be

added the following new subarticle:

"(3) The owner of a motor vehicle intending to register the vehicle for use as a self-drive motor vehicle shall satisfy the competent officer, and shall sign a declaration, as may be prescribed, that he intends to use the motor vehicle solely for self-drive purposes, and not for leasing purposes, as the terms are defined in this Act and, upon the signing of such declaration, the owner may apply for a refund, as the Minister may prescribe by order in the Gazette from time to time, of the tax paid, or part thereof, upon the importation of the motor vehicle, in accordance with the provisions of the First Schedule."

Amendment of article 21 of the principal Act.

16. Article 21(1) of the principal Act shall be amended as follows:

(a) paragraph (e) thereof shall be renumbered as paragraph (f);
and

(b) immediately after paragraph (d) thereof there shall be inserted the following new paragraph:

"(e) causes or permits the leasing of a motor vehicle, under his care, which has been imported into Malta for hire purposes, and for which registration tax has been paid, in accordance with the relevant provisions of the First Schedule, or a refund has been made in accordance with the provisions of article 6(3), relating to tax paid on motor vehicles imported for hire; or"

Substitution of the First Schedule to the principal Act.

17. The First Schedule to the principal Act shall be substituted by the following new Schedule:

"FIRST SCHEDULE

(Article 6)

<i>H.S Code Number</i>	<i>VERA Code Number</i>	<i>Goods</i>	<i>Rate of Tax</i>
87.01		Tractors (other than tractors of H.S. heading No. 87.09):	
	1.01.01.01	(A) Pedestrian controlled tractors	0%
	1.01.10.01	(B) Road tractors for semi-trailers	0%
	1.01.20.01	(C) Track-laying tractors	0%
	1.01.30.01	(D) Other	0%
87.02		Motor vehicles for the transport of ten or more persons, including the driver:	
	1.02.01.01	(A) Scheduled buses	6%
	1.02.02.01	(B) Unscheduled buses or coaches	24%

<i>H.S Code Number</i>	<i>VERA Code Number</i>	<i>Goods</i>	<i>Rate of Tax</i>
	1.02.03.01	(C) Minibuses for the transport of passengers against payment	21%
	1.02.04.01	(D) Midibuses and private minibuses with engine:	
	1.02.04.01A	(i) of a cylinder capacity not exceeding 1500cc	50.5%
	1.02.04.01B	(ii) of a cylinder capacity exceeding 1500c	60%
	1.02.04.01C	(iii) other	60%
	1.02.05.01	(E) Other:	
	1.02.05.01A	(i) Vans for the transport of eleven persons, including the driver:	
	1.02.05.01B	(a) for use as motor vehicle for hire	30%
	1.02.05.01C	(b) other motor vehicles with engine:	
	1.02.05.01D	- of a cylinder capacity not exceeding 1500cc	50.5%
	1.02.05.01E	- of a cylinder capacity exceeding 1500cc	60%
	1.02.05.01F	(ii) Other	60%

87.03

Motor cars and other motor vehicles principally designed for the transport of persons (other than those of H.S heading No. 87.02), including station wagons and racing cars:

	1.03.00.01	(A) Vehicles specially designed for travelling on snow; golf cars and similar vehicles	50.5%
		(B) Other vehicles, with spark/compression-ignition internal combustion engine:	
		(i) of a cylinder capacity not exceeding 1300cc:	
	1.03.01.01	- Chassis fitted with engine and cab	50.5%
	1.03.02.01	- Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	50.5%
	1.03.03.01	- Other vehicles, new:	
	1.03.03.01A-B	(a) For use as motor vehicle for hire	30%
	1.03.03.01C-F	(b) Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	48.5%
	1.03.03.01G	(c) Taxi-cars	20%
	1.03.03.01H	(d) For other use	50.5%

<i>H.S Code Number</i>	<i>VERA Code Number</i>	<i>Goods</i>	<i>Rate of Tax</i>
	1.03.04.01	- Other vehicles, used:	
	1.03.04.01A-B	(a) For use as motor vehicle for hire	30% but not less than Lm650 per vehicle
	1.03.04.01C-FB	(b) Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	48.5% but not less than Lm770 per vehicle
	1.03.04.01G	(c) Taxi-cars	20%
	1.03.04.01H	(d) For other use	50.5% but not less than Lm850 per vehicle
		(ii) of a cylinder capacity exceeding 1300cc but not exceeding 1500cc:	
	1.03.10.01	- Chassis fitted with engine and cab	53%
	1.03.11.01	- Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	53%
	1.03.12.01	- Other vehicles, new:	
	1.03.12.01A-B	(a) For use as motor vehicle for hire	30%
	1.03.12.01C-F	(b) Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	48.5%
	1.03.12.01G	(c) Taxi-cars	20%
	1.03.12.01H	(d) For other use	53%
	1.03.13.01	- Other vehicles, used:	
	1.03.13.01A-B	(a) For use as motor vehicle for hire	30% but not less than Lm1000 per vehicle

<i>H.S Code Number</i>	<i>VERA Code Number</i>	<i>Goods</i>	<i>Rate of Tax</i>
1.03.13.01C-F	(b)	Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	48.5% but not less than Lm1200 per vehicle
1.03.13.01G	(c)	Taxi-cars	20%
1.03.13.01H	(d)	For other use	53% but not less than Lm1360 per vehicle
		(iii) of a cylinder capacity exceeding 1500cc but not exceeding 1800cc:	
1.03.20.01		- Chassis fitted with engine and cab	60%
1.03.21.01		- Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	60%
1.03.22.01		- Other vehicles, new:	
1.03.22.01A-B	(a)	For use as motor vehicle for hire	30%
1.03.22.01C-F	(b)	Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	48.5%
1.03.22.01G	(c)	Taxi-cars	20%
1.03.22.01H	(d)	For other use	60%
1.03.23.01		- Other vehicles, used:	
1.03.23.01A-B	(a)	For use as motor vehicle for hire	30% but not less than Lm2000 per vehicle
1.03.23.01C-F	(b)	Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	48.5% but not less than Lm2380 per vehicle
1.03.23.01G	(c)	Taxi-cars	20%

<i>H.S Code Number</i>	<i>VERA Code Number</i>	<i>Goods</i>	<i>Rate of Tax</i>
	1.03.23.01H	(d) For other use	60% but not less than Lm2770 per vehicle
		(iv) of a cylinder capacity exceeding 1800cc but not exceeding 2000cc:	
	1.03.30.01	- Chassis fitted with engine and cab	65%
	1.03.31.01	- Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	65%
	1.03.32.01	- Other vehicles, new:	
	1.03.32.01A-B	(a) For use as motor vehicle for hire	30%
	1.03.32.01C-F	(b) Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	48.5%
	1.03.32.01G	(c) Taxi-cars	20%
	1.03.32.01H	(d) For other use	65%
	1.03.33.01	- Other vehicles, used:	
	1.03.33.01A-B	(a) For use as motor vehicle for hire	30% but not less than Lm2000 per vehicle
	1.03.33.01C-F	(b) Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	48.5% but not less than Lm2380 per vehicle
	1.03.33.01G	(c) Taxi-cars	20%
	1.03.33.01H	(d) For other use	65% but not less than Lm3000 per vehicle
		(v) of a cylinder capacity exceeding 2000cc:	
	1.03.40.01	- Chassis fitted with engine and cab	75%

<i>H.S Code Number</i>	<i>VERA Code Number</i>	<i>Goods</i>	<i>Rate of Tax</i>
	1.03.41.01	- Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	75%
	1.03.42.01	- Other vehicles, new:	
	1.03.42.01A-B	(a) For use as motor vehicle for hire	30%
	1.03.42.01C-F	(b) Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	48.5%
	1.03.42.01G	(c) Taxi cars	20%
	1.03.42.01H	(d) For other use	75%
	1.03.43.01	- Other vehicles, used:	
	1.03.43.01A-B	(a) For use as motor vehicle for hire	30% but not less than Lm4000 per vehicle
	1.03.43.01C-F	(b) Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	48.5% but not less than Lm4825 per vehicle
	1.03.43.01G	(c) Taxi-cars	20%
	1.03.43.01H	(d) For other use	75% but not less than Lm7000 per vehicle
		(C) Other:	
	1.03.50.01	- Chassis fitted with engine and cab	60%
	1.03.51.01	- Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	60%
	1.03.53.01	- Other:	
	1.03.53.01A	- - - New	60%
	1.03.53.01B	- - - Other	60%

Motor vehicles for the transport of goods:

(A) Dumpers designed for off-highway use:

<i>H.S Code Number</i>	<i>VERA Code Number</i>	<i>Goods</i>	<i>Rate of Tax</i>
	1.04.00.01	- Light Dumpers	31%
	1.04.01.01	- Other:	
	1.04.01.01A	- - - Chassis fitted with engine and cab	57.5% but not less than Lm1480 per vehicle
	1.04.01.01B	- - - Other	57.5% but not less than Lm1610 per vehicle
		(B) Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
		(i) g.v.w. not exceeding 5 tonnes:	
	1.04.02.01	- Chassis fitted with engine and cab	57.5% but not less than Lm1480 per vehicle
	1.04.03.01	- Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	57.5% but not less than Lm1480 per vehicle
	1.04.04.01	- Other:	
	1.04.04.01A	- - - New	57.5%
	1.04.04.01B	- - - Other	57.5% but not less than Lm1480 per vehicle
		(ii) g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:	
	1.04.05.01	- Chassis fitted with engine and cab:	
	1.04.05.01A	(a) New	36%
	1.04.05.01B	(b) Other	57.5% but not less than Lm1480 per vehicle
	1.04.06.01	- Other:	

<i>H.S Code Number</i>	<i>VERA Code Number</i>	<i>Goods</i>	<i>Rate of Tax</i>
	1.04.06.01A	- - - New	57.5%
	1.04.06.01B	- - - Other	57.5% but not less than Lm2960 per vehicle
		(iii) g.v.w. exceeding 20 tonnes:	
	1.04.07.01	- Chassis fitted with engine and cab:	
	1.04.07.01A	(a) New	36%
	1.04.07.01B	(b) Other	57.5% but not less than Lm1890 per vehicle
	1.04.08.01	- Other:	
	1.04.08.01A	- - - New	57.5%
	1.04.08.01B	- - - Other	57.5% but not less than Lm3190 per vehicle
		(C) Other, with spark-ignition internal combustion piston engine:	
		(i) g.v.w. not exceeding 5 tonnes:	
	1.04.10.01	- Chassis fitted with engine and cab	57.5% but not less than Lm1480 per vehicle
	1.04.11.01	- Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	57.5% but not less than Lm1480 per vehicle
	1.04.12.01	- Other:	
	1.04.12.01A	- - - New	57.5%
	1.04.12.01B	- - - Other	57.5% but not less than Lm1480 per vehicle
		(ii) g.v.w. exceeding 5 tonnes:	

<i>H.S Code Number</i>	<i>VERA Code Number</i>	<i>Goods</i>	<i>Rate of Tax</i>
	1.04.13.01	- Chassis fitted with engine and cab:	
	1.04.13.01A	(a) New	36%
	1.04.13.01B	(b) Other	57.5% but not less than Lm1480 per vehicle
	1.04.14.01	- Other:	
	1.04.14.01A	- - - New	57.5%
	1.04.14.01B	- - - Other	57.5% but not less than Lm2960 per vehicle
		(D) Other:	
	1.04.20.01	- Chassis fitted with engine and cab	57.5%
	1.04.21.01	- Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	57.5%
	1.04.22.01	- Other:	
	1.04.22.01A	- - - New	57.5%
	1.04.22.01B	- - - Other	57.5% but not less than Lm3190 per vehicle
87.05		Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units):	
	1.05.00.01	(A) Crane lorries	0%
	1.05.10.01	(B) Mobile drilling derricks	0%
	1.05.20.01	(C) Fire fighting vehicles	0%
	1.05.30.01	(D) Concrete-mixer lorries	0%
	1.05.40.01	(E) Other:	0%
	1.05.40.01A	(i) Breakdown lorries	0%
	1.05.40.01B	(ii) Concrete-pumping lorries	0%
	1.05.40.01C	(iii) Other	0%

<i>H.S Code Number</i>	<i>VERA Code Number</i>	<i>Goods</i>	<i>Rate of Tax</i>
87.06		Chassis fitted with engine, for the motor vehicles of H.S. headings Nos. 87.01 to 87.05:	
	1.06.00.01	(A) For tractors (other than tractors of H.S. heading 87.09)	The rates of tax applicable in categories (A) to (D) as per H.S. Code Number 87.01
	1.06.10.01	(B) For motor vehicles for the transport of ten or more persons, including the driver	The rates of tax applicable in categories (A) to (E) as per H.S. Code Number 87.02
	1.06.20.01	(C) For motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars	The rates of tax applicable in categories (A) to (C) as per H.S. Code Number 87.03
	1.06.30.01	(D) For motor vehicles for the transport of goods	The rates of tax applicable in categories (A) to (D) as per H.S. Code Number 87.04

<i>H.S Code Number</i>	<i>VERA Code Number</i>	<i>Goods</i>	<i>Rate of Tax</i>
	1.06.40.01	(E) For special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units):	The rates of tax applicable in categories (A) to (E) as per H.S. Code Number 87.05
87.07		Bodies (including cabs), for the motor vehicles of H.S. headings Nos. 87.01 to 87.05:	
	1.07.00.01	(A) For tractors (other than tractors of H.S. heading 87.09)	The rates of tax applicable in categories (A) to (D) as per H.S. Code Number 87.01
	1.07.10.01	(B) For motor vehicles for the transport of ten or more persons, including the driver	The rates of tax applicable in categories (A) to (E) as per H.S. Code Number 87.02

<i>H.S Code Number</i>	<i>VERA Code Number</i>	<i>Goods</i>	<i>Rate of Tax</i>
	1.07.20.01	(C) For motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars	The rates of tax applicable in categories (A) to (C) as per H.S. Code Number 87.03
	1.07.30.01	(D) For motor vehicles for the transport of goods	The rates of tax applicable in categories (A) to (D) as per H.S. Code Number 87.04
	1.07.40.01	(E) Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units):	The rates of tax applicable in categories (A) to (E) as per H.S. Code Number 87.05
87.09	1.09.00.01	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods, tractors of the type used on railway station platforms, parts of the foregoing vehicles	0%

<i>H.S Code Number</i>	<i>VERA Code Number</i>	<i>Goods</i>	<i>Rate of Tax</i>
87.10	1.10.00.01	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	0%
87.11		Motor cycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars:	
	1.11.00.01	(A) With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50cc:	
	1.11.00.01A	(i) Cycles fitted with an auxiliary motor	28.5%
	1.11.00.01B	(ii) Other	28.5% but not less than Lm45 per vehicle
	1.11.01.01	(B) With reciprocating internal combustion piston engine of cylinder capacity exceeding 50cc but not exceeding 250cc:	
	1.11.01.01A	(i) Cycles fitted with an auxiliary motor	28.5%
	1.11.01.01B	(ii) Other:	
	1.11.01.01B1	- With cylinder capacity exceeding 50cc but not exceeding 125cc	28.5% but not less than Lm85 per vehicle
	1.11.01.01B2	- With cylinder capacity exceeding 125cc but not exceeding 250cc	42% but not less than Lm195 per vehicle
	1.11.02.01	(C) With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250cc but not exceeding 500cc	42% but not less than Lm230 per vehicle
	1.11.03.01	(D) With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500cc but not exceeding 800cc	42% but not less than Lm300 per vehicle

<i>H.S Code Number</i>	<i>VERA Code Number</i>	<i>Goods</i>	<i>Rate of Tax</i>
	1.11.04.01	(E) With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800cc	42% but not less than Lm630 per vehicle
	1.11.05.01	(F) Other	42%
87.13	1.13.00.01	Invalid carriages, whether or not motorised or otherwise mechanically propelled	0%
87.14		Parts and accessories of vehicles of H.S. headings numbers 87.11 to 87.13:	
	1.14.01.01	(A) Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	The rates of tax applicable in categories (A) to (F) as per H.S. Code Number 87.11
	1.14.02.01	(B) Invalid carriages, whether or not motorised or otherwise mechanically propelled	The rates of tax applicable in H.S. Code Number 87.13."

Objects and Reasons

The main object of the Bill is to give effect to the measures announced in the Budget Speech for 2001 as relating to the Excise Duty Act and the Motor Vehicle Registration Tax Act.