

## **Nru. 116**

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2. 12. 94

### **MALTA**

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#### **KAMRA TAD-DEPUTATI**

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**ABBOZZ ta' Liġi mressaq mill-Onorevoli John Dalli, M.P., Ministru tal-Finanzi, u moqri għall-Ewwel darba fis-Seduta tat-23 ta' Novembru, 1994.**

**ATT biex jemenda l-Att dwar id-Dazji tas-Sisa fuq is-Sigaretti maħdumin bil-Makna, Kap. 57.**

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**RICHARD J. CAUCHI**  
*Skrivan tal-Kamra tad-Deputati*

#### **HOUSE OF REPRESENTATIVES**

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**A BILL introduced by the Honourable John Dalli, M.P., Minister of Finance, and read the First time at the Sitting of the 23rd November, 1994.**

**AN ACT to amend the Machine-made Cigarettes (Excise Duty) Act, Cap. 57.**

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**RICHARD J. CAUCHI**  
*Clerk to the House of Representatives*

## ABBOZZ TA' LIĠI

### msejjah

*ATT biex ikompli jemenda l-Att dwar id-Dazji ta' Importazzjoni, Kap. 337.*

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

1. (1) Dan l-Att jista' jissejjah l-Att ta' l-1994 li jemenda l-Att dwar id-Dazji ta' Importazzjoni (Emenda Nru. 3), u għandu jinqara u jiftiehem haġa waħda ma' l-Att dwar id-Dazji ta' Importazzjoni, hawnhekk iżjed 'il quddiem imsejjah "l-Att prinċipali".

(2) Id-dispożizzjonijiet ta' dan l-Att għandhom jibdew isehħu fl-1 ta' Jannar, 1995.

2. Minflok l-artikolu 4 ta' l-Att prinċipali għandu jidhol dan li ġej:

"Dazji li għandhom jintalbu u jingabru mill-Kontrollur tad-Dwana.

4. (1) Għandhom jiġu mitluba u miġbura mill-Kontrollur tad-Dwana f'isem il-Gvern id-dazji ta' importazzjoni murija fil-kolonna "*Import Duty*" tat-Tariffa tad-Dwana fuq l-oġġetti kollha li għandu jithallas fuqhom dawk id-dazji u enumerati fl-ewwel kolonna ta' dik it-Tariffa, li jkunu mkabbra, prodotti jew manifatturati f'pajjiżi li ma jkunux dawk tal-Kommunità u li jkunu importati f'Malta jew mahruġa mid-depożt għall-użu jew konsum f'Malta.

(2) Id-dazji ta' importazzjoni murija fil-kolonna "*Import Duty*" ma għandhomx japplikaw għall-oġġetti li jkunu mkabbra, prodotti jew manifatturati fil-Kommunità u li jkunu importati f'Malta jew mahruġa mid-depożt għall-użu

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

Emenda ta'  
l-artikolu 5 ta'  
l-Att prinċipali.

**3.** Minflok is-subartikolu (1) ta' l-artikolu 5 ta' l-Att prinċipali, għandu jidhol dan li ġej:

“(1) Dan il-hlas għandu jintwera billi titwahhal ma' kull pakkett, kaxxa, kaxxa tal-kartun jew reċipjent ieħor, faxxa jew bolla ta' ammont ikkalkulat bir-rata rispettiva speċifikata fis-subartiklu (1) ta' l-artikolu 3 ta' dan l-Att, għal kull kwantità ta' sigaretti f'numru ta' mhux iżjed minn għaxra f'kull pakkett, kaxxa, kaxxa tal-kartun jew reċipjent ieħor.”.

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### Għanijiet u Raġunijiet

L-Għan ta' l-Abbozz hu li jżid id-dazju tas-sisa fuq sigaretti maħdumin bil-makna kif imxandar fid-diskors tal-Budget.

**A BILL  
entitled**

*AN ACT further to amend the Machine-made Cigarettes (Excise Duty) Act, Cap. 57.*

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

1. (1) This Act may be cited as the Machine-made Cigarettes (Excise Duty) (Amendment) Act, 1994, and shall be read and construed as one with the Machine-made Cigarettes (Excise Duty) Act, hereinafter referred to as “the principal Act”.

Short title  
and  
commencement.  
  
Cap. 57.

(2) This Act shall be deemed to have come into force on the 23rd November, 1994.

2. For subsection (1) of section 3 of the principal Act, there shall be substituted the following:

Amendment of  
section 3  
of the  
principal Act.

“(1) There shall be charged and levied by the Comptroller of Customs on account of the Government, in respect of every quantity of cigarettes not exceeding ten in number, manufactured in Malta, principally by machinery, from tobacco on which import duty has been paid, imported either in leaf or in stalks cut or rolled or otherwise requiring some further process of manufacture for the purpose of being made into cigarettes, the duty at the rates shown hereunder:

- (a) in respect of cigarettes of an overall length not exceeding 75mm ..... 10c5
- (b) in respect of cigarettes of an overall length exceeding 75mm ..... 12c0.”.

Amendment of  
section 5 of  
the principal  
Act.

3. For subsection (1) of section 5 of the principal Act, there shall be substituted the following:

“(1) Such payment shall be indicated by affixing to every packet, box, carton or other container, a band or stamp of a denomination reckoned at the respective rate specified in subsection (1) of section 3 hereof, in respect of every quantity of cigarettes not exceeding ten in every such packet, box, carton or other container.”.

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### Objects and Reasons

The Object of the Bill is to increase excise duty on machine-made cigarettes as announced in the Budget speech.