

Nru. 161

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MALTA

KAMRA TAD-DEPUTATI

HOUSE OF REPRESENTATIVES

ABBOZZ ta' Ligi mressaq mill-Onorevoli John Dalli, M.P., Ministru tal-Finanzi, u moqri għall-Ewwel darba fis-Seduta tat-8 ta' Jannar, 1996.

A BILL introduced by the Honourable John Dalli, M.P., Minister of Finance, and read for the First time at the Sitting of the 8th January, 1996.

ATT biex jemenda l-Att ta' l-1995 dwar Dazju tas-Sisa.

AN ACT to amend the Excise Duty Act, 1995.

RICHARD J. CAUCHI
Skrivan tal-Kamra tad-Deputati

RICHARD J. CAUCHI
Clerk of the House of Representatives

ABBOZZ TA' LIĠI msejjah

Att biex jemenda l-Att ta' l-1995 dwar Dazju tas-Sisa.

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-1996 li jemenda l-Att dwar Dazju tas-Sisa, u għandu jinqara u jinftiehem bhala haġa waħda ma' l-Att ta' l-1995 dwar Dazju tas-Sisa, hawnhekk iżjed 'il quddiem imsejjah "l-Att prinċipali."

Titolu fil-qosor u bidu fis-sehh.

Att Nru XVI ta' l-1995.

(2) Dan l-Att għandu jitqies li beda jsehh fit-8 ta' Jannar, 1996.

2. Minnufih wara s-subartikolu (4) ta' l-artikolu 13 ta' l-Att prinċipali għandu jiżdied dan is-subartikolu ġdid li ġej:-

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

“(5) Il-Ministru jista' jagħmel b'ordni fil-Gazzetta dawk l-emendi fl-Iskedi li jinsabu ma' dan l-Att hekk kif jistgħu jenhtieġu minn żmien għal żmien sabiex jiġi aċċertat li l-Intestaturi tat-Tariffa tad-Dwana li tahtom ikunu klassifikati l-oġġetti dazjabbli rispettivi jkunu konformi mal-*Harmonized Commodity Description and Coding System 1983*, kif adattat u pubblikat mill-*Customs Co-operation Council*:

Izda din l-awtorità ma għandhiex testendi għal dawk il-każijiet fejn l-applikazzjoni tagħha tirriżulta f'dazju li jiġi stabbilit għar-rigward ta' xi oġġett ġdid.”.

Emenda ta' l-Ewwel Skeda li tinsab ma' l-Att prinċipali.

3. Fl-ewwel Kolonna li hemm fl-Ewwel Skeda li tinsab ma' l-Att prinċipali, minflok il-kliem "fl-intestaturi Nri. 22.04, 22.07 u 22.08 tat-Tariffa tad-Dwana" ghandhom jidhlu l-kliem "fl-intestaturi Nri. 21.06, 22.04, 22.07, 22.08 u 33.02 tat-Tariffa tad-Dwana".

Emenda tat-Tieni Skeda li tinsab ma' l-Att prinċipali.

4. Fl-Ewwel Kolonna tat-Tieni Skeda li tinsab ma' l-Att prinċipali:

(a) minflok il-kliem "Preparati ta' tahlitiet alkoholiki klassifikati fl-intestatura Nru. 22.08 tat-Tariffa tad-Dwana, ta' xorta wzata ghall-produzzjoni industrijali ta' *soft drinks*" ghandhom jidhlu l-kliem "Preparati ta' tahlitiet alkoholiki klassifikati fl-intestaturi Nri. 21.06 u 33.02 tat-Tariffa tad-Dwana, ta' xorta wzata ghall-produzzjoni industrijali ta' *soft drinks*"; u

(b) minflok il-kliem "Prodotti alkoholiki ohra klassifikati fl-intestatura Nru. 22.08 tat-Tariffa tad-Dwana:" ghandhom jidhlu l-kliem "Prodotti alkoholiki ohra klassifikati fl-intestaturi Nru. 21.06, 22.08 u 33.02 tat-Tariffa tad-Dwana:".

Ghanijiet u Raġunijiet

L-ghan ta' dan l-Abbozz huwa sabiex iġib l-intestaturi tat-Tariffa tad-Dwana li tahtom jiġu klassifikati l-oġġetti dazjabbli li jkunu konformi ma' l-intestaturi godda tat-Tariffa tal-*Harmonized System* li tapplika dwarhom wara li ġie rivedut il-*Harmonized System Code* u sabiex jipprovdi ghal emendi ohra bhal dawn li jistghu isiru fil-ġejjieni biex jintghamli b'ordni fil-Gazzetta mill-Ministru.

**A BILL
entitled**

An ACT to amend the Excise Duty Act, 1995

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 Excise Duty (Amendment) Act, 1996 and shall be read and construed as one with the Excise Duty Act, 1995, hereinafter referred to as “the principal Act.”

Short title and
Commencement
Act No XVI of
1995.

(2) This Act shall be deemed to have come into force on the 8th January 1996.

2. Immediately after subsection (4) of section 13 of the principal Act there shall be added the following new subsection:

Amendment of
section 13 of the
principal Act.

“(5) It shall be lawful for the Minister to make by order in the Gazette such amendments in the Schedules to this Act as may become necessary from time to time to ensure that the Customs Tariff Headings under which the respective excise goods are classified conform with the Harmonized Commodity Description and Coding System 1983, as adopted and published by the Customs Co-operation Council:

Provided that this authority shall not extend to cases in which its application results in a duty being prescribed in respect of any new article.”.

Amendment of First
Schedule to
the principal Act.

3. In the First Column of the First Schedule to the principal Act, for the words “in Customs Tariff Headings Nos 22.04, 22.07 and 22.08” there shall be substituted the words “in Customs Tariff Headings Nos 21.06, 22.04, 22.07, 22.08 and 33.02”.

Amendment of
Second Schedule to
the principal Act.

4. In the First Column of the Second Schedule to the principal Act:

(a) for the words “Compound alcoholic preparations classified in Customs Tariff Heading No 22.08 of a kind used for the industrial production of soft drinks” there shall be substituted the words “Compound alcoholic preparations classified in Customs Tariff Headings Nos 21.06 and 33.02 of a kind used for the industrial production of soft drinks”; and

(b) for the words “Other alcoholic products classified in Customs Tariff Heading No 22.08:”, there shall be substituted the words “Other alcoholic products classified in Customs Tariff Headings Nos 21.06, 22.08 and 33.02:”.

Objects and Reasons

The object of this Bill is to bring the Customs Tariff headings under which the excise goods are classified in line with the new Harmonized System Tariff Headings applicable to them following a review of the Harmonized System Code and to make provision for similar future amendments to be effected by means of an order in the Gazette by the Minister.