Nru. 18

1. 12. 87

MALTA

KAMRA TAD-DEPUTATI

ABBOZZ ta' Liġi mressaq mill-Onorevoli George Bonello Dupuis, M.P., Ministru tal-Finanzi u moqri għall-Ewwel darba fis-Seduta tal-25 ta' Novembru, 1987.

ATT biex ikompli jemenda l-Att ta' l-1976 dwar id-Dazji ta' Importazzjoni.

P. MUSCAT TERRIBILE
Aġent Skrivan tal-Kamra tad-Deputati

HOUSE OF REPRESENTATIVES

A BILL introduced by the Honourable George Bonello Dupuis, M.P., Minister of Finance and read the First time at the Sitting of the 25th November, 1987.

AN ACT further to amend the Import Duties Act, 1976.

P. MUSCAT TERRIBILE
Acting Clerk to the House of Representatives

ABBOZZ TA' LIĠI

msejjaħ

ATT biex ikompli jemenda l-Att ta' l-1976 dwar id-Dazji ta' Importazzjoni.

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

1. (1) Dan l-Att jista' jissejjaħ l-Att ta' l-1987 li jemenda l-Att dwar id-Dazji ta' Importazzjoni, u għandu jinqara u jiftiehem ħaġa waħda ma' l-Att ta' l-1976 dwar id-Dazji ta' Importazzjoni, hawnhekk iżjed 'il quddiem imsejjaħ "l-Att prinċipali".

Titolu fil-qosor u bidu fis-seħħ.

Att Nru. XXV ta' l-1976.

(2) It-tibdil magħmul b'dan l-Att fil-paragrafu (a) ta' l-artikolu 2, bil-partita (iv) tas-sotto-intestatura (B) ta' l-intestatura 39.07 ta' l-Ewwel Skeda, u bil-partita (i)(d) tas-sotto-intestatura (A) ta' l-intestatura 83.13 ta' l-Ewwel Skeda għandu jitqies li beda jseħħ fil-25 ta' Novembru, 1987, u t-tibdil l-ieħor għandu jitqies li jibda jseħħ minnufih.

2. L-Ewwel Skeda li tinsab ma' l-Att prinċipali għandha tiġi emendata kif ġej:

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

(a) Minflok l-intestatura numru 22.01 li hemm fl-Ewwel Kolonna u minflok il-kliem rispettivament għalihom fit-Tieni u fit-Tielet Kolonna għandhom jidħlu rispettivament l-intestatura murija fl-Ewwel Kolonna u l-kliem relattivi murijin fit-Tieni u fit-Tielet Kolonni ta' hawn taħt:

L-Ewwel Kolonna	It-Tieni Kolonna	It-Tielet Kolonna
"22.01 Ilmiet, magħduda ilmiet spa u ilmiet gassusi; silġ u borra:		
(A) Ilmiet spa	20 iżda mhux inqas minn 3 ċenteżmi kull litru	15 iżda mhux inqas minn 2 ċenteżmi kull litru
(B) Ilmiet gassusi	160	150
(Ċ) Oħrajn	0	0".

(b) Minflok il-kliem fl-Ewwel, fit-Tieni u fit-Tielet Kolonni tas-sub-intestatura (B) ta' l-intestatura tat-tariffa 39.07, għandhom jidħlu rispettivament il-kliem murijin fl-Ewwel, fit-Tieni u fit-Tielet Kolonni ta' hawn taħt:

L-Ewwel Kolonna	It-Tieni Kolonna	It-Tielet Kolonna
"(B) *Cap (pilferproof)* approvati mill-Kontrollur tad-Dwana taħt id-dispożizzjonijiet ta' l-Ordinanza ta' l-1961 dwar Dazju tas-Sisa fuq *Crown Corks* u Konċentrati Mhux-alkoholiki biex		
(i) jissiġillaw fliexken li jkun fihom mhux iżjed minn 0.5 litru ilma spa	5 milleżmi kull *cap*	5 milleżmi kull *cap*
(ii) jissiġillaw fliexken li jkun fihom iżjed minn 0.5 litru iżda mhux iżjed minn litru ilma spa	1c0 kull *cap*	1c0 kull *cap*
(iii) jissiġillaw fliexken li jkun fihom iżjed minn litru iżda mhux iżjed minn 1.5 litri ilma spa	1c5 kull *cap*	1c5 kull *cap*
(iv) jissiġillaw fliexken li jkun fihom iżjed minn 1.5 litri iżda mhux iżjed minn 2 litri ilma spa	2c0 kull *cap*	2c0 kull *cap*".

(ċ) Minflok l-intestatura numru 83.13 li hemm fl-Ewwel Kolonna u minflok il-figuri rispettivament għalihom fit-Tieni, fit-Tielet u fir-Raba' Kolonna għandhom jidħlu rispettivament l-intestatura murija fl-Ewwel Kolonna u l-kliem relattivi murija fit-tieni, fit-Tielet u fir-Raba' Kolonni ta' hawn taħt:

L-Ewwel Kolonna	It-Tieni Kolonna	It-Tielet Kolonna	Ir-Raba' Kolonna
"83.13 Tappijiet, *crown corks,* għotjien tal-fliexken, kapsuli, siġilli u *plombs, corners* għall-protezzjoni tal-kaxxi u aċċessorji oħra tas-sarr, ta' metall bażi:			
(A) *Crown Corks*			
(i) approvati mill-Kontrollur tad-Dwana taħt id-dispożizzjonijiet ta' l-Ordinanza ta' l-1961 dwar Dazju tas-Sisa fuq *Crown Corks* u Konċentrati Mhux-alkoholiki biex jissiġillaw:			

L-Ewwel Kolonna	It-Tieni Kolonna	It-Tielet Kolonna	Ir-Raba' Kolonna
(a) fliexken li jkun fihom mhux iżjed minn 0.5 litru ilma spa	(i) 47 iżda mhux inqas minn 2c0 kull 100 (ii) 5 milleżmi kull wieħed	(i) 33 iżda mhux inqas minn 1c4 kull 100 (ii) 5 milleżmi kull wieħed	
(b) fliexken li jkun fihom iżjed minn 0.5 litru iżda mhux iżjed minn litru ilma spa	(i) 47 iżda mhux inqas minn 2c0 kull 100 (ii)1c0 kull wieħed	(i) 33 iżda mhux inqas minn 1c4 kull 100 (ii) 1c0 kull wieħed	
(ċ) fliexken li jkun fihom iżjed minn litru iżda mhux iżjed minn 1.5 litri ilma spa	(i) 47 iżda mhux inqas minn 2c0 kull 100 (ii) 1c5 kull wieħed	(i) 33 iżda mhux inqas minn 1c4 kull 100 (ii) 1c5 kull wieħed	
(d) fliexken li jkun fihom iżjed minn 1.5 litri iżda mhux iżjed minn 2.0 litri ilma spa	(i) 47 iżda mhux inqas minn 2c0 kull 100 (ii) 2c0 kull wieħed	(i) 33 iżda mhux inqas minn 1c4 kull 100 (ii) 2c0 kull wieħed	
(e) fliexken li jkun fihom xorb mhux-alkoholiku (li ma jkunx ilma spa) kif imfisser fl-Ordinanza ta' l-1961 dwar Dazju tas-Sisa fuq *Crown Corks* u Konċentrati Mhux-alkoholiki	(i) 47 iżda mhux inqas minn 2c0 kull 100 (ii) 1c5 kull wieħed	(i) 33 iżda mhux inqas minn 1c4 kull 100 (ii)1c5 kull wieħed	

L-Ewwel Kolonna	It-Tieni Kolonna	It-Tielet Kolonna	Ir-Raba' Kolonna
(ii) oħrajn	(i) 47 iżda mhux inqas minn 2c0 kull 100 (ii) 1c5 kull wieħed	(i) 33 iżda mhux inqas minn 1c4 kull 100 (ii) 1c5 kull wieħed	Nota għal T.N.83.13A (ii). *Crown Corks* eżentati milli jħallsu dazju tas-sisa taħt l-Ordinanza ta' l-1961 dwar Dazju tas-Sisa fuq *Crown Corks* u Konċentrati Mhux-alkoholiki, jistgħu jiġu eżentati mid-dazju addizzjonali ta' 1c5 kull wieħed bla ħsara għad-dispożizzjonijiet ta' dik l-Ordinanza.
(B) Kapsuli *(pilferproof screw caps)* approvati mill-Kontrollur tad-Dwana taħt id-dispożizzjonijiet ta' l-Ordinanza ta' l-1961 dwar Dazju tas-Sisa fuq *Crown Corks* u Konċentrati Mhux-alkoholiki biex jissiġillaw fliexken li jkun fihom konċentrati mhux-alkoholiki, kif imfisser f'dik l-Ordinanza	2c5 kull kapsula	2c5 kull kapsula	
(Ċ) Oħrajn	0	0".	

Għanijiet u Raġunijiet

L-Għan ta' l-Abbozz huwa sabiex jipprovdi dazju minimu fuq ilma spa u għal rati ta' dazju differenti fuq *pilferproof caps* plastiċi u fuq *crown corks* li jintużaw biex jissiġillaw daqsijiet differenti ta' fliexken li jkun fihom ilma spa li jkun ġie prodott lokalment.

A BILL

entitled

AN ACT further to amend the Import Duties Act, 1976.

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 Import Duties (Amendment) Act, 1987 and shall be read and construed as one with the Import Duties Act, 1976, hereinafter referred to as "the principal Act". Short title and commencement. Act No. XXV of 1976.

(2) The amendments effected by this Act in paragraph (a) of section 2, by item (iv) of sub-heading (B) of heading 39.07 of the First Schedule, and by item (i) (d) of sub-heading (A) of heading 83.13 of the First Schedule shall be deemed to have come into force on the 25th day of November, 1987, and the other amendments shall be deemed to come into force forthwith.

2. The First Schedule to the principal Act shall be amended as follows: Amendment of First Schedule to the principal Act.

(a) For heading number 22.01 in the First Column and for the figures and words in respect thereof in the Second and Third Columns there shall be substituted respectively the heading shown in the First Column and the relative words shown in the Second and Third Columns hereunder:

First Column	Second Column	Third Column
"22.01 Waters, including spa waters and aerated waters; ice and snow:		
(A) Spa waters	20 but not less than 3c per litre	15 but not less than 2c per litre

First Column	Second Column	Third Column
(B) Aerated waters	160	150
(C) Other	0	0".

(b) For the words and figures in the First, Second and Third Columns of sub-heading (B) of tariff heading 39.07, there shall be substituted respectively the words and figures shown in First, Second and Third Columns below:

First Column	Second Column	Third Column
"(B) Caps (pilferproof) approved by the Comptroller of Customs under the provisions of the Excise Duty (Crown Corks and Non-alcoholic Concentrates) Ordinance, 1961 for		
(i) sealing bottles containing not more than 0.5 litre spa water	5 mils per cap	5 mils per cap
(ii) sealing bottles containing more than 0.5 litre but not more than 1 litre spa water	1c per cap	1c per cap
(iii) sealing bottles containing more than 1 litre but not more than 1.5 litres spa water	1c5 per cap	1c5 per cap
(iv) sealing bottles containing more than 1.5 litres but not more than 2 litres spa water	2c per cap	2c per cap".

(c) For heading number 83.13 in the First Column and for the figures and words in respect thereof in the Second, Third and Fourth Columns there shall be substituted respectively the heading shown in the First Column and the relative words shown in the Second, Third and Fourth Columns, hereunder:

First Column	Second Column	Third Column	Fourth Column
"83.13 Stoppers, crown corks, bottle caps, capsules, bung covers, seals and plombs, case corner protectors and other packing accessories, of base metal:			
(A) Crown Corks			
(i) approved by the Comptroller of Customs under the provisions of the Excise Duty (Crown Corks and Non-alcoholic Concentrates) Ordinance, 1961, for sealing:			

First Column	Second Column	Third Column	Fourth Column
(a) bottles containing not more than 0.5 litre spa water	(i) 47 but not less than 2c per 100 (ii) 5 mils each	(i) 33 but not less than 1c4 per 100 (ii) 5 mils each	
(b) bottles containing more than 0.5 litre but not more than 1 litre spa water	(i) 47 but not less than 2c per 100 (ii) 1c each	(i) 33 but not less than 1c4 per 100 (ii) 1c each	
(c) bottles containing more than 1 litre but not more than 1.5 litres spa water	(i) 47 but not less than 2c per 100 (ii) 1c5 each	(i) 33 but not less than 1c4 per 100 (ii) 1c5 each	
(d) bottles containing more than 1.5 litres but not more than 2.0 litres spa water	(i) 47 but not less than 2c per 100 (ii) 2c each	(i) 33 but not less than 1c4 per 100 (ii) 2c each	
(e) bottles containing non-alcoholic beverages (other than spa water) as defined in the Excise Duty (Crown Corks and Non-alcoholic Concentrates) Ordinance, 1961	(i) 47 but not less than 2c per 100 (ii) 1c5 each	(i) 33 but not less than 1c4 per 100 (ii) 1c5 each	

First Column	Second Column	Third Column	Fourth Column
(ii) other	(i) 47 but not less than 2c per 100 (ii) 1c5 each	(i) 33 but not less than 1c4 per 100 (ii) 1c5 each	Note to T.N. 83.13 A (ii). Crown Corks exempted from paying excise duty under the provisions of the Excise Duty (Crown Corks and Non-alcoholic Concentrates) Ordinance, 1961, may be exempted from the additional duty of 1c5 each subject to the provisions of that Ordinance.
(B) Capsules (pilfer-proof screw caps) approved by the Comptroller of Customs under the provisions of the Excise Duty (Crown Corks and Non-alcoholic Concentrates) Ordinance, 1961 for sealing bottles of non-alcoholic concentrates, as defined in that Ordinance	2c5 per capsule	2c5 per capsule	
(C) Other	0	0".	

Objects and Reasons

The Object of the Bill is to provide a minimum duty on spa water and for different rates of duty on plastic pilferproof caps and crown corks to be used in sealing different sizes of bottles containing locally produced spa water.