MALTA

ATT Nru. X ta' l-1985

ATT maħruġ b'liġi mill-Parlament ta' Malta.

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

ACT No. X of 1985

AN ACT enacted by the Parliament of Malta.

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

Nagħti l-kunsens tiegħi.

(L.S.)

CARMELO SCHEMBRI
Aġent President

10 ta' Lulju, 1985

ATT Nru. X ta' l-1985

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-1985 li jemenda l-Att dwar id-Dazji ta' Importazzjoni (Emenda Nru. 2), 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.*

(2) Dan l-Att, barra mill-paragrafi (a), (b), (ċ) u (e) ta' l-artikolu 5 u l-artikolu 6 tiegħu għandu jitqies li beda jseħħ fit-3 ta' Mejju, 1985; u l-paragrafu (b) ta' l-artikolu 5 tiegħu għandu jibda jseħħ f'dik id-data li l-Ministru responsabbli għad-dwana jista' jippreskrivi b'avviż ippubblikat fil-gazzetta.

2. Fit-tifsira ta' "il-Kommunità" li hemm fl-artikolu 2 ta' l-Att prinċipali minnufih wara l-kliem "li minn żmien għal żmien jistgħu jkunu membri tal-Kommunità" għandhom jidħlu l-kliem "u li għalihom japplikaw xi ftehim bejn il-Kommunità u Malta". *Emenda ta' l-artikolu 2 ta' l-Att prinċipali.*

3. Minnufih wara s-subartikolu (2) ta' l-artikolu 18 ta' l-Att prinċipali għandu jidħol l-artikolu ġdid li ġej: *Emenda ta' l-artikolu 18 ta' l-Att prinċipali.*

"(3) Ma għandu jingħabar ebda dazju ta' importazzjoni fuq oġġetti meqruda skond id-dispożizzjonijiet tas-subartikolu (2) ta' dan l-artikolu.".

Żieda ta' artikolu ġdid 18A ma' l-Att prinċipali.

4. Minnufih wara l-artikolu 18 ta' l-Att prinċipali għandu jiżdied l-artikolu ġdid li ġej:

"Tnaqqis ta' dazju fuq oġġetti misjuba neqsin.

18A. (1) Ebda dazju ta' importazzjoni ma għandu jitnaqqas la għal kollox u lanqas f'parti fuq xi nuqqas ta' oġġetti sew jekk ikunu mill-ġewwieni ta' kollijiet jew f'kollijiet sħaħ, tkun xi tkun ir-raġuni għal dak in-nuqqas.

(2) Iżda d-dazju ta' importazzjoni jitnaqqas meta n-nuqqas ikunu kollijiet sħaħ ta' oġġetti u sid dawk l-oġġetti jġib provi għas-sodisfazzjon tal-Kontrullur tad-Dwana —

(i) dwar oġġetti li ma jkunux oġġetti mportati f'*containers* jew f'vetturi tat-triq kummerċjali, li dawk il-kollijiet ma nħattewx mill-bastiment li jkun qed jimporta; jew

(ii) dwar oġġetti mportati f'*containers* jew f'vetturi tat-triq kummerċjali, li dawk il-kollijiet ma kienux tgħabbew fil-*container* jew fuq il-vettura tat-triq kummerċjali; jew

(iii) li dawk il-kollijiet kienu ġew depożitati jew f'maħżen tal-Gvern jew f'maħżen jew post ieħor ta' sigurtà stabbilit bis-saħħa tad-dispożizzjonijiet tas-sub-
Kap. 60
artikolu (1) ta' l-artikolu 27 ta' l-Ordinanza tad-Dwana iżda li ma ġewx prodotti fuq talba ta' l-uffiċjal tad-Dwana.

(3) Id-dispożizzjonijiet tas-subartikolu ta' qabel dan ma japplikawx għal oġġetti depożitati f'maħżen jew f'post ta' sigurtà stabbilit bis-saħħa tad-dispożizzjonijiet tas-subartikolu (1) ta' l-artikolu 27 ta' l-Ordinanza tad-Dwana għad-depożitu esklużiv ta' oġġetti li jkunu ta' persuna speċifikata.

(4) Talba għat-tnaqqis ta' dazju ta' importazzjoni għandha ssir bil-miktub lill-Kontrullur tad-Dwana mhux iktar tard minn sentejn mid-data tal-ħlas ta' dak id-dazju.

(5) Għall-finijiet ta' dan l-artikolu —

"*container*" tfisser oġġett ta' tagħmir tat-trasport (*lifi-van, movable tank* jew struttura oħra simili):

(i) magħluq għal kollox jew f'parti biex jagħmel kompartament maħsub li fih iżomm oġġetti;

(ii) ta' xorta permanenti u għalhekk b'saħħa biżżejjed biex ikun jista' jintuża darba wara l-oħra;

(iii) magħmul apposta biex jiffaċilita t-trasport ta' oġġetti b'mezz wieħed jew iktar ta' trasport mingħajr ma jerġa' jitgħabba fi triqtu;

(iv) magħmul għal maniġġ bil-lest, b'mod partikolari meta jkun trasferit minn mezz ta' trasport għal ieħor;

(v) magħmul biex ikun jista' jimtela u jitbattal b'mod faċli; u

(vi) li jkollu volum intern ta' metru kubu jew iktar.

"vettura tat-triq tfisser vettura tat-triq li titħaddem b'qawwa mekkanika u kull karrella jew semi-karrella magħmula biex titqabbad magħha.".

5. 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) fl-ewwel, fit-tieni u fit-tielet kolonna rispettivament minnufih fit-tarf ta' l-intestatura numru 20.02 għandhom jidħlu n-nota fl-Ewwel Kolonna u l-figuri relattivament għaliha fit-Tieni u fit-Tielet Kolonna kif ġej:

L-Ewwel Kolonna	It-Tieni Kolonna	It-Tielet Kolonna
"Nota għal (B) u (D)		
Għal produzzjoni ndustrijali	0	0";

(b) minflok l-intestatura numru 39.07 li hemm fl-Ewwel Kolonna u minflok il-figuri rispettivament għalihom fit-Tieni u fit-Tielet Kolonna għandhom jidħlu rispettivament l-intestatura murija fl-Ewwel Kolonna u l-kliem relattivi murija fit-Tieni u fit-Tielet Kolonna ta' hawn taħt:

L-Ewwel Kolonna	It-Tieni Kolonna	It-Tielet Kolonna
"39.07 Oġġetti ta' materjali tax-xorta deskritti fl-intestaturi Nri 39.01 sa 39.06:		
(A) Oġġetti elenkati għall-industrji lokali, barra minn *caps* li jaqgħu taħt is-sotto-intestatura (B) ta' din l-intestatura	0	0
(B) *Caps (pilferproof)* approvati mill-Kontrullur tad-Dwana taħt id-dispożizzjonijiet ta' l-Ordinanza ta' l-1961 dwar Dazju tas-Sisa fuq *Crown Corks* u Konċentrati Mhux-alkoholiki għas-siġill ta' flixkun li jkun fihom ilma spa artifiċjali	1c5 kull *cap*	1c5 kull *cap*
(Ċ) Oħrajn	37	23";

(ċ) fl-ewwel kolonna taħt l-intestatura numru 84.15 minflok il-kliem "Nota: Għall-użu industrjali u għall-biedja" għandhom

jidħlu l-kliem. "Nota: Għal użu ta' produzzjoni ndustrijali, ta' biedja u ta' sajd."

(d) minflok l-intestatura numru 84.53 li hemm fl-ewwel kolonna u minflok il-figuri relattivament għaliha fit-tieni u fit-tielet kolonna għandhom jidħlu rispettivament l-intestatura murija fl-ewwel kolonna u l-figuri relattivi murija fit-tieni u fit-tielet kolonna ta' hawn taħt:

L-Ewwel Kolonna	It-Tieni Kolonna	It-Tielet Kolonna
"84.53 Makni awtomatiċi għall-ipproċessar tad-*data* u l-unitajiet tagħhom; *readers* manjetiċi jew ottiċi, makni li jittraskrivu d-*data* fuq il-medja tad-*data* b'forma bis-simboli u makni għall-ipproċessar ta' dik id-*data*, li m'humiex xort'oħra speċifikati jew inklużi:		
(A) *Computers* li jistgħu jintużaw indipendentement bħala makni *multi-user*	20	12
(B) *Peripherals*	20	12
(Ċ) Oħrajn	16	8".

(e) fl-intestatura numru 87.02:

(i) is-sotto-intestatura (B) li hemm fl-ewwel kolonna u l-kliem relattivi għaliha fit-tieni u fit-tielet kolonna u n-nota relattiva fir-raba' kolonna għandhom jiġu renumerati bħala sotto-intestatura (Ċ);

(ii) minnufih wara s-sotto-intestatura (A) tagħha għandha tidħol is-sotto-intestatura ġdida (B) murija fl-ewwel kolonna u l-figuri relattivi murija fit-tieni u fit-tielet kolonna ta' hawn taħt:

L-Ewwel Kolonna	It-Tieni kolonna	It-Tielet kolonna
"(B) Vetturi ta' struttura unitarja *(monocoque)* li jkollhom magħhom makna u *body* li jikkonsisti biss f'kabina għas-sewwieq u l-pjattaforma ta' wara mingħajr armar, importati biex jitkomplew lokalment f'*buses*, trakkijiet u vannijiet	55	40"

(f) L-ewwel kolonna tas-sotto-intestatura (B) taħt l-intestatura numru 89.01 għandha tiġi emendata kif ġej:

(i) fil-paragrafu (b) tagħha minflok il-kliem "fil-paragrafu (a)" għandhom jidħlu l-kliem "fis-sub-paragrafi (1), (2) u (3) tal-paragrafu (a)"; u

(ii) fil-proviso għaliha minflok il-kliem "trasferiti lil xi persuna msemmija fil-paragrafu (a) ta' din is-sub-intestatura" għandhom jidħlu l-kliem "trasferiti lil xi persuna msemmija fis-sub-paragrafi (1), (2) u (3) tal-paragrafu (a) ta' din is-sotto-intestatura, jew trasferiti lil xi kumpannija reġistrata f'Malta barra minn kumpannija msemmija fil-paragrafu (b) ta' din is-sotto-intestatura."; u

(ġ) minflok l-intestaturi numri 99.01, 99.02, 99.03 u 99.06 li hemm fl-ewwel kolonna u l-figuri u n-noti relattivament għalihom fit-tieni, fit-tielet u fir-raba' kolonna għandhom jidħlu rispettivament l-intestaturi fl-ewwel kolonna u l-figuri relattivament għalihom murija fit-tieni u fit-tielet kolonna u n-noti murija fir-raba' kolonna ta' hawn taħt:

L-Ewwel Kolonna	It-Tieni Kolonna	It-Tielet Kolonna	Ir-Raba' Kolonna
"99.01 Pittura, disinji u pastelli, maħdumin kollha kemm huma bl-idejn (minbarra disinji industrjali li jaqgħu taħt l-intestatura Nru. 49.06 u minbarra oġġetti manifatturati li huma mpinġija bl-idejn jew dekorati bl-idejn):			Nota għal TN 99.01(A), 99.02(A) u 99.03(A): Id-Direttur tal-Mużewijiet jista' jitlob il-produzzjoni ta' ċertifikat ta' awtentiċità dwar dawk l-oġġett ta' l-arti maħruġ minn istituzzjoni magħrufa minnu, jew assoċjazzjoni lokali jew barranija ta' negozjanti ta' l-arti magħrufa minnu.
(A) Oġġetti ta' l-arti (mhux tax-xorta kummerċjali) magħrufa bħala hekk mid-Direttur tal-Mużewijiet	0	0	
(B) Oħrajn	37	23	
99.02 Inċiżjonijiet stampati u litografija oriġinali:			
(A) Oġġetti ta' l-arti (mhux tax-xorta kummerċjali) magħrufa bħala hekk mid-Direttur tal-Mużewijiet	0	0	
(B) Oħrajn	37	23	
99.03 Skultura u statwi oriġinali, ta' kull materjál:			
(A) Oġġetti ta' l-arti (mhux tax-xorta kummerċjali) magħrufa bħala hekk mid-Direttur tal-Mużewijiet	0	0	
(B) Oħrajn	37	23	
99.06 Antikitajiet li jgħoddu iżjed minn mitt sena:			Nota għal TN 99.06: Il-fatt illi antikitajiet bħal dawn igħoddu iżjed minn mitt sena jrid jiġi ċertifikat mid-Direttur tal-Mużewijiet ta' Malta.
(A) Li jkunu fl-istat oriġinali tagħhom jew li jinkorporaw restawr li ma jbiddilx sostanzjalment l-integrità u l-forma tagħhom	0	0	

(B) Oħrajn	37	23	Id-Direttur tal-Mużewijiet jista' jitlob il-produzzjoni ta' ċertifikat ta' awtentiċità li juri wkoll il-perċentaġġ ta' xogħol ta' restawr li jkun sar, jekk ikun sar, dwar dawk l-antikitajiet maħruġa minn istituzzjoni magħrufa minnu jew minn assoċjazzjoni lokali jew barranija ta' negozjanti ta' l-antikitajiet magħrufa minnu.".

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

6. Is-sotto-intestatura II tat-Tieni Skeda li tinsab ma' l-Att prinċipali għandha tiġi emendata kif ġej:

(a) minflok it-test Malti tal-partita (q) tagħha għandu jidħol dan li ġej:

(q) Bagalji tal-passiġġieri, magħduda lbies u ħwejjeġ personali, użati, li l-Kontrullur tad-Dwana jkun sodisfatt li jkunu maħsuba għall-użu personali tal-passiġġieri, iżda esklużi armi tan-nar u armi ta' kull xorta;"; u

(b) fil-partiti (u), (v) u (w) tagħha minflok il-kliem "Reġistrazzjonijiet tal-ħoss" kull fejn jinsabu għandhom jidħlu l-kliem "Reġistrazzjonijiet tal-ħoss u tal-video".

Mgħoddi mill-Kamra tad-Deputati fis-Seduta Nru. 264 tat-3 ta' Lulju, 1985.

DANIEL MICALLEF
Speaker

C. MIFSUD
Skrivan tal-Kamra tad-Deputati

I assent.

(L.S.)

CARMELO SCHEMBRI
Acting President

10th July, 1985

ACT No. X of 1985

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:–

Short title and commencement.

1. (1) This Act may be cited as the Import Duties (Amendment) (No. 2) Act, 1985, and shall be read and construed as one with the Import Duties Act, 1976, hereinafter referred to as "the principal Act".

(2) This Act, other than paragraphs (a), (b), (c) and (e) of section 5 and section 6 thereof shall be deemed to have come into force on 3rd May, 1985; and paragraph (b) of section 5 thereof shall come into force on such date as the Minister responsible for customs may by notice published in the Gazette prescribe.

Amendment of section 2 of the principal Act.

2. In the definition of "the Community" in section 2 of the principal Act immediately after the words "may from time to time be members of the Community" there shall be inserted the words "and to which agreement between the Community and Malta applies"

Amendment of section 18 of the principal Act.

3. Immediately after subsection (2) of section 18 of the principal Act there shall be inserted the following new subsection:

"(3) No import duty shall be leviable on goods destroyed in accordance with the provisions of subsection (2) of this section.".

Addition of new section 18A to the principal Act.

4. Immediately after section 18 of the principal Act there shall be added the following new section:

"Remission of duty on goods found short.

18A. (1) No import duty shall be remitted either in whole or in part on any shortage of goods, whether of internals of packages, or of whole packages, whatever is the cause of such shortage.

(2) Import duty is, however, remitted where the shortage consists of whole packages of goods and the owner of such goods furnishes evidence to the satisfaction of the Comptroller of Customs —

(i) in respect of goods other than goods imported in containers or on commercial road vehicles, that such packages had not been discharged from the importing vessel; or

(ii) in respect of goods imported in containers or on commercial road vehicles, that such packages had not been loaded in the container or on the commercial road vehicle; or

(iii) that such packages had been deposited either in a Government warehouse or a warehouse or place of security appointed by virtue of the provisions of subsection (1) of section 27 of the Customs Ordinance but are not produced at the request of an officer of the Customs.

Cap. 60

(3) The provisions of the foregoing subsection shall not apply to goods deposited in a warehouse or place of security appointed by virtue of the provisions of subsection (1) of section 27 of the Customs Ordinance for the exclusive deposit of goods belonging to a specified person.

(4) A request for the remission of import duty shall be submitted in writing to the Comptroller of Customs not later than two years from the date of payment of such duty.

(5) For the purposes of this section —

"container" means an article of transport equipment (lift-van, movable tank or other similar structure):

(i) fully or partially enclosed to constitute a compartment intended for containing goods;

(ii) of a permanent character and accordingly strong enough to be suitable for repeated use;

(iii) specially designed to facilitate the transport of goods by one or more modes of transport without intermediate reloading;

(iv) designed for ready handling, particularly when being transferred from one mode of transport to another;

(v) designed to be easy to fill and to empty; and

(vi) having an internal volume of one cubic metre or more;

"road vehicle" means a power driven road vehicle and any trailer or semi-trailer designed to be coupled thereto.".

Amendment of the First Schedule to the principal Act.

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

(a) in the first, second, and third columns respectively, immediately at the end of heading number 20.02 there shall be inserted the note in the First Column and the figures in respect thereof in the Second and Third columns as follows:

First Column	Second Column	Third Column
"Note to (B) and (D)		
For industrial production...........................	0	0";

(b) for heading number 39.07 in the First Column and for the figures 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
"39.07 Articles of materials of the kinds described in headings Nos. 39.01 to 39.06.		
(A) Listed articles for local industries, other than caps falling within sub-heading (B) of this heading..	0	0
(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 sealing bottles containing artificial spa water	1c5 per cap	1c5 per cap
(C) Other...	37	23";

(c) in the first column under heading number 84.15 for the words "Note: For industrial production and agricultural use" there shall be substituted the words "Note: For industrial production, agricultural and fishing use.";

(d) for heading number 84.53 in the first column and for the figures in respect thereof in the second and third columns there shall be substituted respectively the heading shown in the first column and the relative figures shown in the second and third columns hereunder:

First Column	Second Column	Third column
"84.53 Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included:		
(A) Computers which can be used independently as multi-user machines................	20	12
(B) Peripherals....................................	20	12
(C) Others..	16	8;

(e) In sub-heading number 87.02:-

(i) sub-heading (B) in the first column and the figures relative thereto in the second and third columns and the relative note in the fourth column shall be renumbered sub-heading (C);

(ii) immediately after sub-heading (A) thereof there shall be inserted the new sub-heading (B) shown in the first column and the relative figures shown in the second and third columns hereunder:

First Column	Second Column	Third Column
"(B) Vehicles of unitary (monocoque) structure fitted with engine and a body consisitng only of the driver's cab and the bare rear platform imported for local completion into buses, trucks and vans..	55	40";

(f) the first column of sub-heading (B) of heading number 89.01 shall be amended as follows:

(i) in paragraph (b) thereof for the words "in paragraph (a)" there shall be substituted the words "in sub-paragraphs (1), (2) and (3) of paragraph (a)"; and

(ii) in the proviso thereto for the words "in favour of any person mentioned in paragraph (a) of this sub-heading" there shall be substituted the words "in favour of any person mentioned in sub-paragraphs (1), (2) and (3) of paragraph (a) of this sub-heading, or in favour of any company registered in Malta other than a company mentioned in paragraph (b) of this sub-heading."; and

(g) for heading numbers 99.01, 99.02, 99.03 and 99.06 in the first column and the figures and the note in respect thereof in the second, third and fourth columns there shall be substituted respectively the headings in the first column and the figures in respect thereof shown in the second and third columns and the notes shown in the fourth column hereunder:

First Column	Second Column	Third Column	Fourth Column
"99.01 Paintings, drawings and pastels, executed entirely by hand (other than industrial drawings falling within heading No. 49.06 and other than hand-painted or hand-decorated manufactured articles):			Note to TN 99.01(A), 99.02(A), and 99.03(A): The Director of Museums may request the production of a certificate of authenticity in respect of such works of art issued by an institution recognised by him or a local or foreign association of art dealers recognised by him.
(A) Works of art (not of the commercial type) recognised as such by the Director of Museums	0	0	
(B) Other	37	23	
99.02 Original engravings, prints and lithographs:			
(A) Works of art (not of the commercial type) recognised as such by the Director of Museums	0	0	
(B) Other	37	23	
99.03 Original sculptures and statuary, in any material:			
(A) Works of art (not of the commercial type) recognised as such by the Director of Museums	0	0	
(B) Other	37	23	
99.06 Antiques of an age exceeding one hundred years:			Note TN 99.06: The fact that such antiques are of an age exceeding one hundred years has to be certified by the Director of Museums. The Director of Museums may request the production of a certificate of authenticity showing also the percentage of restoration work carried out, if any, in respect of such antiques issued by an institution recognised by
(A) Being in their original state or else incorporating restorations which do not substantially change their integrity or shape	0	0	
(B) Other	37	23	

him or by a local or foreign association of antique dealers recognised by him.".

Amendment of the Second Schedule to the principal Act.

6. Sub-heading II of the Second Schedule to the principal Act shall be amended as follows:

(a) for the Maltese text of item (q) thereof there shall be substituted the following:

"(q) Bagalji tal-passiġġieri, magħduda lbies u ħwejjeġ personali, użati, li l-Kontrullur tad-Dwana jkun sodisfatt li jkunu maħsuba għall-użu personali tal-passiġġieri, iżda esklużi armi tan-nar u armi ta' kull xorta;"; and

(b) in items (u), (v) and (w) thereof for the words "Sound recordings" wherever they occur there shall be substituted the words "Sound and video recordings".

Passed by the House of Representatives at Sitting No. 264 of the 3rd July, 1985.

DANIEL MICALLEF
Speaker

C. MIFSUD
Clerk to the House of Representatives

Ippubblikat mit-Taqsima tat-Tagħrif — Kastilja — *Published by the Information Division — Kastilja*
Mitbugħ fl-Istamperija tal-Gvern — *Printed at the Government Printing Press*
Prezz 4c — *Price 4c*