MALTA

ATT Nru. XVI ta' l-1986

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

ATT biex jemenda l-Att ta' l-1982 dwar Dazju tas-Sisa fuq Riċevituri tat-Televiżjoni bil-Kulur

ACT No. XVI of 1986

AN ACT enacted by the Parliament of Malta.

AN ACT to amend the Colour Television Receivers (Excise Duty) Act, 1982.

Nagħti l-kunsens tiegħi.

(L.S.)

AGATHA BARBARA
President

16 ta' Mejju, 1986

ATT Nru. XVI ta' l-1986

ATT biex jemenda l-Att ta' l-1982 dwar Dazju tas-Sisa fuq Riċevituri tat-Televiżjoni bil-Kulur.

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. Dan l-Att jista' jissejjaħ l-Att ta' l-1986 li jemenda l-Att dwar Dazju tas-Sisa fuq Riċevituri tat-Televiżjoni bil-Kulur, u għandu jinqara u jiftiehem ħaġa waħda ma' l-Att ta' l-1982 dwar Dazju tas-Sisa fuq Riċevituri tat-Televiżjoni bil-Kulur, hawnhekk iżjed 'il quddiem imsejjaħ "l-Att prinċipali". Titolu fil-qosor. Att XIII ta' l-1982

2. Fl-artikolu 2 ta' l-Att prinċipali minnufih wara t-tifsira ta' "riċevitur" għandha tiżdied din li ġejja: Emenda ta' l-artikolu 2 ta' l-Att prinċipali.

" "lukanda" għandha l-istess tifsir kif mogħti lilha bl-artikolu 2 ta' l-Att ta' l-1967 dwar il-Lukandi u l-Istabbilimenti li Jipprovdu Ikel, u dawk l-istabbilimenti oħra għall-akkomodazzjoni ta' turisti, li l-Ministru jista' b'regolamenti jippreskrivi;".

3. L-artikolu 3 ta' l-Att prinċipali għandu jiġi emendat kif ġej: Emenda ta' l-artikolu 3 ta' l-Att prinċipali.

(a) minflok il-paragrafi (i) u (ii) tas-subartikolu (1) li hemm għalih għandu jidħol dan li ġej:

"(a) għal riċevituri sitta u għoxrin pulzier (66.04 cm) ... ... Lm130 kull riċevitur

(b) għal riċevituri tnejn u għoxrin pulzier (55.88 cm) ... ... Lm112 kull riċevitur

(ċ) għal riċevituri għoxrin pulzier (50.80 cm) jew inqas:

(i) meta dak ir-riċevitur ikun maħsub biss għal użu fi kmamar tas-sodda ta' lukandi ... ... Lm40 kull riċevitur

(ii) oħrajn ... ... Lm80 kull riċevitur.";

(b) minnufih wara s-subartikolu (2) tiegħu għandu jiżdied is-subartikolu ġdid li ġej:

"(2A) (a) Ebda persuna ma tista' tagħmel l-ewwel trasferiment ta' riċevitur li dwaru għandu jitħallas id-dazju skond is-sub-paragrafu (i) tal-paragrafu (ċ) tas-subartikolu (1) ta' dan l-artikolu kemm-il darba l-persuna li tħallas dak id-dazju ma tagħtix lill-Kontrullur dikjarazzjoni ffirmata ta' l-isem u l-indirizz tal-lukanda fejn ikun se jintuża dak ir-riċevitur.

(b) Ebda persuna ma tkun tista' tagħmel użu mir-riċevitur imsemmi fil-paragrafu (a) ta' dan is-subartikolu f'xi post barra minn xi kamra tas-sodda tal-lukanda msemmija fid-dikjarazzjoni relattiva msemmija fil-paragrafu (a) ta' dan is-subartikolu:

Iżda l-Ministru jista' b'regolamenti jippreskrivi dawk il-partijiet f'lukanda barra minn kmamar tas-sodda, fejn dawk ir-riċevituri jkunu jistgħu jiġu wżati.

(ċ) Ebda persuna ma tkun tista' tbiegħ jew xort'oħra tittrasferixxi xi riċevitur imsemmi fil-paragrafu (a) ta' dan is-subartikolu mingħajr ma tagħti avviż bil-quddiem ta' dak il-bejgħ jew trasferiment ieħor lill-Kontrullur u, ħlief meta r-riċevitur jiġi mogħti lill-Kontrullur għal dak il-għan, kemm-il darba ma tkunx tħallset dwar dak ir-riċevitur id-differenza bejn id-dazju mħallas ma' l-ewwel transferiment ta' dak ir-riċevitur u d-dazju li għandu jitħallas skond is-sub-paragrafu (ii) tal-paragrafu (ċ) tas-subartikolu (1) ta' dan l-artikolu daqslikieku dak it-trasferiment kien l-ewwel trasferiment magħmul fid-data ta' dak il-bejgħ jew trasferiment ieħor kif intqal qabel. Dak il-ħlas għandu jiġi muri bi pjanċa li titwaħħal permanentement mar-riċevitur skond id-dispożizzjonijiet ta' l-artikolu 4 ta' dan l-Att.

(d) Minkejja d-dispożizzjonijiet tal-paragrafu (ċ) ta' dan is-subartikolu l-Kontrullur jista', fuq applikazzjoni bil-miktub, jagħti permess għat-trasferiment minn lukanda għal oħra ta' riċevituri msemmija fil-paragrafu (a) ta' dan l-artikolu mingħajr il-ħlas tad-dazju preskritt fil-paragrafu (ċ) ta' dan is-subartikolu.

(e) Ebda persuna ma tista' mingħajr il-permess bil-miktub tal-Kontrullur, tbiegħ jew xort'oħra tittrasferixxi riċevitur li fuqu jkun tħallas dazju skond is-sub-paragrafu (i) tal-paragrafu (ċ) tas-subartikolu (1) fi żmien sentejn mid-data li fiha dak id-dazju jkun tħallas ħlief billi jiġi trasferit lil lukanda oħra skond id-dispożizzjonijiet tal-paragrafu (d) ta' dan is-subartikolu jew billi jiġi distrutt skond id-dispożizzjonijiet tal-paragrafu (ċ) ta' dan is-subartikolu.

(f) Id-dispożizzjonijiet tal-paragrafu (ċ) ta' dan is-subartikolu għandhom japplikaw *mutatis mutandis* meta l-post indikat fid-dikjarazzjoni magħmula skond il-paragrafu (a) ta' dan is-subartikolu jkun għal xi raġuni tkun li tkun ma baqax lukanda.".

4. Fl-artikolu 8 ta' l-Att prinċipali minflok il-kliem "skond l-artikoli 4 u 5 ta' dan l-Att" għandhom jidħlu l-kliem "skond is-subartikolu (2A) ta' l-artikolu 2, jew l-artikoli 4 jew 5 ta' dan l-Att", u minflok il-kliem "tad-doppju tad-dazju perikolat" għandhom jidħlu l-kliem "tad-doppju tad-dazju jew tad-dħul perikolat". Emenda ta' l-artikolu 8 ta' l-Att prinċipali.

Mgħoddi mill-Kamra tad-Deputati fis-Seduta Nru. 340 tat-12 ta' Mejju, 1986.

DANIEL MICALLEF
Speaker

C. MIFSUD
Skrivan tal-Kamra tad-Deputati

I assent.

(L.S.)

AGATHA BARBARA
President

16th May, 1986

ACT No. XVI of 1986

AN ACT to amend the Colour Television Receivers (Excise Duty) Act, 1982.

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.

Act XIII of 1982

1. This Act may be cited as the Colour Television Receivers (Excise Duty) (Amendment) Act, 1986, and shall be read and construed as one with the Colour Television Receivers (Excise Duty) Act, 1982, hereinafter referred to as "the principal Act".

Amendment of section 2 of the principal Act.

2. In section 2 of the principal Act immediately after the interpretation of "receiver" there shall be added the following:

" "hotel" shall have the same meaning as is assigned to it in section 2 of the Hotels and Catering Establishments Act, 1967, and such other establishments for the accommodation of tourists, as the Minister may by regulations prescribe;".

Amendment of section 3 of the principal Act.

3. Section 3 of the principal Act shall be amended as follows:

(a) for paragraphs (i) and (ii) of subsection (1) thereof there shall be substituted the following:

"(a) for receivers of twenty-six inches (66.04 cm) ... ... Lm130 per receiver

(b) for receivers of twenty-two inches (55.88 cm) ... ... Lm112 per receiver

(c) for receivers of twenty inches (50.80 cm) or under:

(i) where such receiver is intended solely for use in hotel bedrooms ... ... Lm40 per receiver

(ii) other ... ... Lm80 per receiver.";

(b) immediately after subsection (2) thereof there shall be added the following new subsection:

"(2A) (a) No person may first dispose of a receiver chargeable with duty in accordance with sub-paragraph (i) of paragraph (c) of subsection (1) of this section unless the person paying such duty furnishes to the Comptroller a signed declaration of the name and address of the hotel where such receiver is to be used.

(b) It shall not be lawful for any person to make use of a receiver referred to in paragraph (a) of this subsection in any place outside any bedroom of the hotel named in the relative declaration mentioned in paragraph (a) of this subsection:

Provided that the Minister may by regulations prescribe those parts of a hotel other than bedrooms, where such receivers may be used.

(c) It shall not be lawful for any person to sell or otherwise dispose of any receiver referred to in paragraph (a) of this subsection without giving prior notice of such sale or other disposal to the Comptroller and, except where the receiver is surrendered to the Comptroller for that purpose, unless there is paid in respect of such receiver the difference between the duty paid on the first disposal of that receiver and the duty chargeable in accordance with sub-paragraph (ii) of paragraph (c) of subsection (1) of this section as if such disposal were a first disposal made on the date of such sale or other disposal as aforsaid. Such payment shall be indicated by a tag permanently affixed to the receiver in accordance with the provisions of section 4 of this Act.

(d) Notwithstanding the provisions of paragraph (c) of this subsection the Comptroller may, on application in writing, allow the transfer from one hotel to another of receivers referred to in paragraph (a) of this section without the payment of duty prescribed in paragraph (c) of this subsection.

(e) No person may, without the permission in writing of the Comptroller, sell or otherwise dispose of a receiver on which duty has been paid in accordance with sub-paragraph (i) of paragraph (c) of subsection (1) within a period of two years from the date on which such duty is paid except by being transferred to another hotel in accordance with the provisions of paragraph (d) of this subsection or by destruction in accordance with the provisions of paragraph (c) of this subsection.

(f) The provisions of paragraph (c) of this subsection shall *mutatis mutandis* apply where the premises indicated in the declaration made in accordance with paragraph (a) hereof shall for any reason whatsoever cease to be a hotel.".

Amendment of section 8 of the principal Act.

4. In section 8 of the principal Act for the words "the provisions of sections 4 and 5 of this Act" there shall be substituted the words "the provisions of subsection (2A) of section 2, or of sections 4 or 5 of this Act", and for the words "twice the duty endangered" there shall be substituted the words "twice the duty or revenue endangered".

Passed by the House of Representatives at Sitting No. 340 of the 12th May, 1986.

DANIEL MICALLEF
Speaker

C. MIFSUD
Clerk to the House of Representatives

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