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3. 12. 2004

MALTA

KAMRA TAD-DEPUTATI

ABBOZZ ta' Liġi mressaq mill-Onorevoli Lawrence Gonzi, M.P., Prim Ministru u Ministru tal-Finanzi, u moqri għall-Ewwel darba fis-Seduta ta' 1-24 ta' Novembru, 2004.

ATT biex jimplimenta diversi miżuri ta' l-Estimi u biex jipprovdi għal miżuri amministrattivi oħra.

RICHARD J. CAUCHI
Skrivan tal-Kamra tad-Deputati

HOUSE OF REPRESENTATIVES

A BILL introduced by the Honourable Lawrence Gonzi, M.P., Prime Minister and Minister of Finance, and read the First time at the Sitting of the 24th November, 2004.

AN ACT to implement various budget measures and other administrative measures.

RICHARD J. CAUCHI
Clerk of the House of Representatives

ABBOZZ TA' LIĠI msejjah

ATT biex jimplimenta diversi miżuri ta' l-Estimi u biex jipprovdi għal miżuri amministrattivi oħra.

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. It-titolu fil-qosor ta' dan l-Att huwa l-Att ta' l-2005 li Titolu fil-qosor.
Jimplimenta Miżuri ta' l-Estimi.

TAQSIMA I

2. Id-disposizzjonijiet ta' din it-Taqsima għandhom jitqiesu li Bidu fis-sehh ta' din it-Taqsima.
bdew isehħu fl-1 ta' Jannar, 2005.

3. Għall-finijiet ta' din it-Taqsima, "dhul" għandha l-istess Tifsir.
tifsira bħalma għandha fl-artikolu 2 ta' l-Att dwar l-Amministrazzjoni Kap. 174.
Finanzjarja u l-Verifika, imma ma tinkludix dhul li jkun ġej minn self.

4. (1) Bla hsara għad-disposizzjonijiet ta' dan l-Att, il- Awtorità li jingabar self.
Gvern ta' Malta jista' jiġbor f'Malta, b'self, somma ta' flus ta' mhux
iżjed minn mija u hamsin miljun lira Maltija.

(2) Għall-fini li tingabar dik is-somma hawn qabel imsemmija, Kap. 161.
il-Ministru responsabbli għall-finanzi hu b'dan awtorizzat li johroġ
stock f'Malta taht id-disposizzjonijiet ta' l-Ordinanza dwar Self
Lokali (*Stock* u Titoli Reġistrati), b'dawk il-pattijiet u kondizzjonijiet
hekk kif l-istess Ministru jista' japprova.

5. Flejjes imsellfin taht l-awtorità ta' din it-Taqsima Skop.
għandhom ikunu approprijati u applikati għall-iskop li jithallsu l-
ispejjeż li jecċedu d-dhul li jsiru fil-Fond Konsolidat matul is-sena
2004 u dawk proġettati li jsiru, jew li jistgħu xort'oħra jsiru, matul is-
sena 2005 jew matul snin sussegwenti.

TAQSIMA II

Emenda ta' l-Att dwar it-Taxxa fuq l-*Income*. Kap. 123.

6. (1) Din it-Taqsima temenda l-Att dwar it-Taxxa fuq l-*Income* u ghandha tinqara u tiftiehem haġa wahda ma' l-Att dwar it-Taxxa fuq l-*Income*, hawnhekk iżjed 'il quddiem f'din it-Taqsima mscjjah "l-Att prinċipali".

(2) Id-disposizzjonijiet ta' din it-Taqsima ghandhom jibdew ischhu mis-sena ta' stima 2006.

Emenda ta' l-artikolu 14B ta' l-Att prinċipali.

7. L-artikolu 14B ta' l-Att prinċipali ghandu jiġi emendat kif ġej:

(a) id-disposizzjoni preżenti ghandha tiġi numerata mill-ġdid bħala s-subartikolu (1) ta' l-artikolu; u

(b) minnufih wara s-subartikolu (1) tiegħu ghandu jizjed is-subartikolu ġdid li ġej:

"(2) Kull individwu li jikkwalifika skond id-disposizzjonijiet tas-subartikolu (1) li jġib prova ghas-sodisfazzjon tal-Kummissarju li fis-sena msemmija jkun hallas miżati lill-iskola msemmija li jirrigwardaw it-tifel jew tifla tiegħu bi bżonnijiet speċjali ghas-servizzi ta' faċilitatur, ghandu jinghata tnaqqis fir-rigward ta' l-*income* tiegħu għall-miżati hekk imħallsa sa massimu ta' erbat elef lira, sakemm dak il-faċilitatur ikun ġie ċċertifikat li hu mehtieġ għal dak it-tifel jew dik it-tifla mill-Statementing Moderating Panel u rakkomandat għall-impjeg mill-istess *panel* stabbilit mill-Ministeru ta' l-Edukazzjoni."

TAQSIMA III

Emenda ta' l-Att dwar it-Taxxa fuq Dokumenti u Trasferimenti. Kap. 364.

8. (1) Din it-Taqsima temenda l-Att dwar it-Taxxa fuq Dokumenti u Trasferimenti u ghandha tinqara u tiftiehem haġa wahda ma' l-Att dwar it-Taxxa fuq Dokumenti u Trasferimenti, hawnhekk iżjed 'il quddiem f'din it-Taqsima mscjjah "l-Att prinċipali".

(2) Id-disposizzjonijiet ta' din it-Taqsima ghandhom jitqiesu li bdew ischhu fl-1 ta' Jannar, 2005.

Emenda ta' l-artikolu 27 ta' l-Att prinċipali.

9. Fit-tieni proviso ta' l-artikolu 27 ta' l-Att prinċipali minflok il-kliem "tonqos għal hamsin fil-mija ta' l-ammont ta' *premium* hekk imħallas:" ghandhom jidhlu l-kliem "tonqos għal għaxra fil-mija ta' l-ammont ta' *premium* hekk imħallas:".

TAQSIMA IV

10. Din it-Taqsima temenda l-Att dwar Dazju tas-Sisa, u ghandha tinqara u tiftichem haga wahda ma' l-Att dwar Dazju tas-Sisa, hawnhekk iżjed 'il quddiem f'din it-Taqsima msejjah "l-Att prinċipali".

Emenda ta' l-Att dwar Dazju tas-Sisa. Kap. 382.

11. (1) Id-disposizzjonijiet ta' artikolu 13, fir-rigward tat-Tielet Skeda, ghandhom jitqiesu li bdew ischhu fil-25 ta' Novembru, 2004.

Bidu fis-sehh ta' din it-Taqsima.

(2) Id-disposizzjonijiet ta' artikolu 13, fir-rigward tar-Raba' Skeda, ghandhom jitqiesu li bdew ischhu fil-25 ta' Novembru, 2004:

Izda fir-rigward tad-disposizzjonijiet rigward il-kliem taht il-kolonna "Description of Excise goods" ghall-partita "Biodiesel (a mixture of biomass and gas oil)" kif ukoll il-kliem taht il-partita "Exemptions" minn "The biomass content" sa "municipal waste", dawn ghandhom jibdew ischhu f'dik id-data li l-Ministru responsabbli ghall-finanzi jista' b'avviz fil-Gazzetta jistabilixxi.

(3) Id-disposizzjonijiet ta' l-artikolu 13, fir-rigward tal-Hames Skeda, ghandhom jitqiesu li bdew ischhu fil-25 ta' Novembru, 2004.

12. Minflok il-kliem "Il-Hames Skeda" fis-subartikolu (4) ta' l-artikolu 13 ta' l-Att prinċipali, ghandhom jigu sostitwiti l-kliem "is-Sitt Skeda".

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

13. Minflok l-Ewwel, it-Tielet u r-Raba' Skedi ta' l-Att prinċipali, ghandhom jigu sostitwiti l-Iskedi li ġejjin:

Sostituzzjoni ta' l-Ewwel, it-Tielet u r-Raba' Skedi ta' l-Att prinċipali.

"L-EWWEL SKEDA

First Column List of Excise Goods	Second Column Relevant Schedule
Alcohol and alcoholic beverages to the extent as shown in the relevant schedule to this Act.	Second Schedule
Manufactured tobacco to the extent as shown in the relevant schedule to this Act.	Third Schedule
Energy products to the extent as shown in the relevant schedule to this Act.	Fourth Schedule
Mobile Telephony Services	Fifth Schedule

IT-TIELET SKEDA
TABAKK MANIFATTURAT

Description of excise goods	Rate of Excise Duty
<p>Cigarettes</p> <p>1. a. The following shall be deemed to be cigarettes:</p> <p style="margin-left: 20px;">i. rolls of tobacco capable of being smoked as they are and which are not cigars or cigarillos within the definition of cigars or cigarillos below;</p> <p style="margin-left: 20px;">ii. rolls of tobacco which, by simple non-industrial handling, are inserted into cigarette-paper tubes;</p> <p style="margin-left: 20px;">iii. rolls of tobacco which, by simple non-industrial handling, are wrapped in cigarette paper;</p> <p style="margin-left: 20px;">b. a roll of tobacco referred to in indent i. shall, for excise duty purposes, be considered as many cigarettes as results when dividing the length in centimetres of the roll (excluding filter or mouth piece) by nine, any remainder above a whole unit counting as one.</p> <p>Products consisting in whole or in part of substances other than tobacco but otherwise conforming to the criteria set out in indents a. (i) to (iii) above shall be treated as cigarettes and the provisions of b. shall apply thereto.</p> <p>2. For the purpose of the <i>ad valorem</i> duty, the retail price is the price recommended by the importer or manufacturer for the retail sale of the cigarettes; where no such price has been recommended, the retail price at which cigarettes of that description are normally sold by retail is used.</p>	<p>51.4% of the retail price plus Lm7.30 per 1000 cigarettes but not less than Lm 43.30 per 1000 cigarettes</p>
<p>Cigars and Cigarillos</p> <p>The following shall be deemed to be cigars or cigarillos if they can be smoked as they are:</p> <p style="margin-left: 20px;">i. rolls of tobacco made entirely of natural tobacco;</p> <p style="margin-left: 20px;">ii. rolls of tobacco with an outer wrapper of natural tobacco;</p>	<p>Lm 6.22 per 1000 units</p>

- iii. rolls of tobacco with a threshed blend filler and with an outer wrapper of the normal colour of a cigar covering the product in full, including where appropriate the filter but not, in the case of tipped cigars, the tip, and a binder, both being of reconstituted tobacco, where the unit weight, not including the filter or mouth-piece, is not less than 1.2 g and where the wrapper is fitted in spiral form with an acute angle of at least 30° to the longitudinal axis of the cigar;
- iv. rolls of tobacco with a threshed blend filler and with an outer wrapper of the normal colour of a cigar, of reconstituted tobacco, covering the product in full, including where appropriate the filter but not, in the case of tipped cigars, the tip, where the unit weight, not including filter or mouth-piece, is not less than 2.3 g and the circumference over at least one third of the length is not less than 34 mm.

Products consisting in part of substances other than tobacco but otherwise conforming to the criteria set out in indents (i) to (iv) shall be treated as cigars and cigarillos provided they have:

- a wrapper of natural tobacco, or
- a wrapper and binder of tobacco, both of reconstituted tobacco, or
- a wrapper of reconstituted tobacco.

Hand-rolling Tobacco

Lm 27.70 per kg.

Other Smoking Tobacco

Lm 27.70 per kg.

The following shall be deemed to be smoking tobacco:

- i. tobacco which has been cut or otherwise split, twisted or pressed into blocks and is capable of being smoked without further industrial processing;
- ii. tobacco refuse put up for retail sale which does not fall under Cigarettes or Cigars and Cigarillos, above and which can be smoked.

Smoking tobacco as defined above in which more than 25% by weight of the tobacco particles have a cut width of less than 1mm shall be deemed to be fine-cut tobacco for the rolling of cigarettes.

Smoking tobacco in which more than 25% by weight of the tobacco particles have a cut width of more than 1mm and which was sold or intended to be sold for the rolling of cigarettes may also be deemed to be fine-cut tobacco for the rolling of cigarettes.	
Products consisting in whole or in part of substances other than tobacco but otherwise conforming to the criteria set out in indents (i) and (ii) above shall be treated as smoking tobacco.	
Pipe Tobacco	Lm 8.92 per Kg
Chewing Tobacco and Snuff	Lm 12.03 per Kg
EXEMPTIONS	
Products containing no tobacco and used exclusively for medical purposes shall not be treated as manufactured tobacco	
Manufactured tobacco denatured to the satisfaction of the Comptroller of Customs and used for industrial or horticultural purposes.	
Manufactured tobacco which is destroyed under administrative supervision.	
Manufactured tobacco which is solely intended for scientific tests and for tests connected with product quality.	
Manufactured tobacco which is reworked by the producer.	

IR-RABA' SKEDA

ENERGY PRODUCTS

Description of excise goods	Rate of Excise Duty
Leaded petrol falling within CN Codes 2710.11.31, 2710.11.51 and 2710.11.59.	Lm 154 per 1000 litres
Unleaded petrol falling within CN Codes 2710.11.41, 2710.11.45 and 2710.11.49.	Lm 133 per 1000 litres
Gas oil falling within CN Codes 2710.19.41 to 2710.19.49.	Lm 105.40 per 1000 litres
If used in the following maritime commercial activities:	Lm 61 per 1000 litres

- Bunkering operations	
- Conveyance of passengers and goods between shore and ocean-going vessels	
- Dredging operations	
- Harbour Cruises	
- Inland Navigation between Malta and Gozo	
- Sea farming activities	
- Tugging activities	
If used for electric power generation	0
If used for fishing purposes as laid down by Department of Fisheries	0
If used by private pleasure seacraft for outbound voyages	0
Biodiesel (a mixture of biomass and gas oil)	Lm 105.40 per 1000 litres
Heavy fuel oil falling within CN Codes 2710.19.61 to 2710.19.69.	Lm 6 per 1000 Kgs
If used for electric power generation	0
Natural gas falling within CN Codes 2711.11.00 to 2711.21.03	
If used as a motor fuel	0
If used for heating purposes	Lm 0.06 per 1 gigajoule, gross calorific value
Liquid petroleum gas falling within CN Codes 2711.12 to 2711.13.	Lm 15 per 1000 Kgs
Methane falling within CN Codes 2711.29.00.	Lm 15 per 1000 Kgs
Kerosene falling within CN Codes 2710.19.21 and 2710.19.25	Lm 105.40 per 1000 litres
If used for air navigation between Malta and Gozo	Lm 31 per 1000 litres
If used by private pleasure aircraft for outbound voyages	0
Electricity falling under CN Code 2716	Lm 0.10 per MWh
Coal and Coke falling within CN Codes 2701, 2702 and 2704	Lm 0.06 per 1 gigajoule, gross calorific value
The term 'energy products' shall cover:	
(a) products falling within CN Codes 1507 to 1518, if these are intended for use as heating fuel or motor fuel;	
(b) products falling within CN Codes 2701, 2702 and 2704 to 2715;	
(c) products falling within CN Codes 2901 and 2902;	
(d) products falling within CN Code 2905.11.00, which are not of synthetic origin, if these are intended for use as heating fuel or motor fuel;	
(e) products falling within CN Code 3403;	
(f) products falling within CN Code 3811;	

- (g) products falling within CN Code 3817;
- (h) products falling within CN Code 3824.90.99 if these are intended for use as heating fuel or motor fuel;
- (i) electricity falling within CN Code 2716.

Energy products other than those for which a level of duty is specified above shall be subject to excise duty if intended for use, offered for sale or used as motor fuel. The rate of duty to be charged shall be fixed at the rate for the equivalent motor fuel.

In addition to the taxable products listed above, any product intended for use, offered for sale or used as motor fuel, or as additive or extender in motor fuels, shall be taxed as motor fuel.

In addition to the taxable products listed above, any other hydrocarbon, except for peat, intended for use, offered for sale or used for heating purposes, shall be taxed as motor fuel.

EXEMPTIONS

Energy products used for purposes other than as motor fuels or as heating fuels are exempt from the payment of excise duty under such conditions which the Minister may prescribe for the purpose of ensuring the correct and straightforward application of such exemptions and of preventing any evasion, avoidance or abuse.

The biomass content (i.e. the percentage element) in Biodiesel is exempted from the payment of excise duty under fiscal control where such energy products are made up of, or contain, one or more of the following products:

- products falling within CN codes 1507 to 1518;
- products falling within CN codes 3824 90 55 and 3824 90 80 to 3824 90 99 for their components produced from biomass;
- products falling within CN codes 2207 20 00 and 2905 11 00 which are not of synthetic origin;
- products produced from biomass, including products falling within CN codes 4401 and 4402;
- products which contain water (CN codes 2201 and 2851 00 10).

"Biomass" shall mean the biodegradable fraction of products, waste and residues from agriculture (including vegetal and animal substances), forestry and related industries, as well as the biodegradable fraction of industrial and municipal waste."

14. Il-Hames Skeda ta' l-Att prinċipali ghandha tiġi numerata mill-ġdid bhala s-Sitt Skeda.

Numerazzjoni mill-ġdid tal-Hames Skeda ta' l-Att prinċipali.

15. Minnufih wara r-Raba' Skeda ta' l-Att prinċipali, kif sostitwita b'dan l-Att, ghandha tiżdied l-Iskeda ġdida li ġejja:

Zieda ta' Hames Skeda ġdida għall-Att prinċipali.

"IL-HAMES SKEDA

MOBILE TELEPHONY SERVICES

Description of excise goods	Rate of Excise Duty
Mobile Telephony Services (Leasing of lines and Top-up Vouchers)	3%.

16. Minnufih wara t-Taqsima F fis-Sitt Skeda ta' l-Att prinċipali, kif numerata mill-ġdid b'dan l-Att, ghandha tiżdied it-Taqsima ġdida li ġejja:

Emenda tas-Sitt Skeda ta' l-Att prinċipali.

"TAQSIMA G

Regolamenti dwar Servizzi ta' Telefonija Mobbli

- Titolu. 1. It-titolu ta' dawn ir-regolamenti hu Regolamenti dwar Servizzi ta' Telefonija Mobbli.
- Skop. 2. Dawn ir-regolamenti japplikaw għad-dhul kollu generat minn servizzi ta' telefonija mobbli minn sottoskrizzjonijiet u *top-up vouchers*.
- Registrazzjoni. 3. Operaturi ta' telefonija mobbli ghandhom jirreġistraw mal-Kontrollur skond l-Att dwar Dazju tas-Sisa, minn hawn 'il quddiem imsejjah "l-Att".
- Stima tad-dazju. 4. L-istima tad-dazju tas-sisa ssir fuq l-hlasijiet kollha imposti minn operaturi ta' telefonija mobbli għas-servizzi tagħhom inklużi s-sottoskrizzjonijiet.
- Hlas tad-dazju. 5. Il-persuna, azjenda, soċjetà jew kumpannija li huma debitament reġistrati mal-Kontrollur ikunu responsabbli għall-hlas tad-dazju tas-sisa kif speċifikat fl-artikolu 3 ta' l-Att, fiż-żmien li jkun dovut il-hlas tad-dazju tas-sisa.
- Żamma ta' records. 6. (1) Ir-reġistru ta' sottoskrizzjonijiet ta' telefonija mobbli u r-records tal-bejgħ ta' *top-up vouchers* ikun għad-disposizzjoni tal-Kontrollur għal kull verifika meħtieġa.

Prospetti.

(2) Operaturi ta' telefonija mobbli ghandhom jibghatu lill-Kontrollur prospett perjodiku li jaghti dettalji tas-sottoskrizzjonijiet kollha registrati u *top-up vouchers* mibjugha matul perjod kif jiġi stabbilit mill-Kontrollur.

(3) Iż-żmien ta' perjodu ta' *accounting* ikun ta' sitt xhur jew dak il-perjodu itwal li l-Kontrullur jista' jippermetti jew kif jista' xort'ohra jiġi preskritt u r-rendikont verifikat ghandu jasal ghand il-Kontrullur fi żmien tletin jum wara t-tmiem ta' kull perjodu ta' *accounting* li jkun qed jiġi rrapportat dwaru.

(4) Kull min jonqos li jhares id-disposizzjonijiet ta' dawn ir-regolamenti ikun hati ta' reat u jehel, meta jinsab hati, multa ta' mhux aktar minn hames mitt lira."

TAQSIMA V

Emenda ta' l-Att dwar il-Loghob, Kap. 400.

17. (1) Din it-Taqsima temenda l-Att dwar il-Loghob, u ghandha tinqara u tiftichem haġa wahda ma' l-Att dwar il-Loghob, hawnhekk iżjed 'il quddiem f'din it-Taqsima msejjah "l-Att prinċipali".

(2) Id-disposizzjonijiet ta' din it-Taqsima ghandhom jibdeu isehhu f'dik id-data li l-Ministru responsabbli ghall-finanzi jista' b'avviż fil-Gazzetta jistabbilixxi.

Emenda ta' l-artikolu 2 ta' l-Att prinċipali.

18. L-artikolu 2 ta' l-Att prinċipali ghandu jiġi emendat kif ġej:

(a) id-disposizzjoni preżenti ghandha tiġi numerata mill-ġdid bhala s-subartikolu (1) ta' l-artikolu; u

(b) minnufih wara s-subartikolu (1) tiegħu ghandu jiżdied is-subartikolu ġdid li ġej:

"(2) F'dan l-Att u f'kull regolament magħmul tahtu, jekk jkun hemm xi kunflitt bejn il-verżjoni Ingliża u dik Maltija, il-verżjoni Ingliża ghandha tipprevali."

Emenda ta' l-artikolu 11 ta' l-Att prinċipali.

19. L-artikolu 11 ta' l-Att prinċipali ghandu jiġi emendat kif ġej:

(a) fis-subartikolu (1) tiegħu -

(i) fis-subparagrafu (ii) tal-paragrafu (f) tiegħu, minflok il-kliem "ta' dmirijietu; u" ghandhom jiġu

sostitwiti l-kliem "ta' dmirijietu;"

(ii) fil-paragrafu (g) tiegħu, minflok il-kliem "dokumenti ta' identifikazzjoni li jkollu." għandhom jiġu sostitwiti l-kliem "dokumenti ta' identifikazzjoni li jkollu; u"; u

(iii) minnufih wara l-paragrafu (g) tiegħu għandu jizjed il-paragrafu ġdid li ġej:

"(h) josserva l-operazzjonijiet ta' każinò *offsite* permezz ta' xi waħda mis-sistemi msemmija fl-artikolu 23."; u

(b) minflok is-subartikolu (3) tiegħu għandu jiġi sostitwit is-subartikolu ġdid li ġej:

"(3) Spettur jista' jkun preżenti fil-waqt tal-ftuh u l-gheluq ta' kull mejda tal-logħob, meta jkun qed isir xi aġġustament fuq *table float*, meta jkun qed isir l-ghadd ta' flus u ta' *tokens*, u fil-ftuh u l-gheluq ta' xi makna tal-logħob u sabiex jivverifika rebħiet fil-*jackpot*."

20. Fit-test Inġliż biss, fis-subartikolu (4) ta' l-artikolu 15 ta' l-Att prinċipali minflok il-kliem "The casino licence shall be in a form approved by the Board and -" għandhom jiġu sostitwiti l-kliem "The casino licence shall be in a form approved by the Authority and -".

Emenda ta' l-artikolu 15 ta' l-Att prinċipali.

21. Minflok is-subartikolu (3) ta' l-artikolu 16 ta' l-Att prinċipali għandu jiġi sostitwit is-subartikolu ġdid li ġej:

Emenda ta' l-artikolu 16 ta' l-Att prinċipali.

"(3) Id-dritt għandu jiġi stabbilit skond is-subartikolu (1) f'intervalli ta' mhux anqas minn tnax-il xahar."

22. L-artikolu 23 ta' l-Att prinċipali għandu jiġi sostitwit bl-artikolu ġdid li ġej:

Sostituzzjoni ta' l-artikolu 23 ta' l-Att prinċipali.

"23. (1) Id-detentur tal-liċenza ta' każinò għandu, bil-ghan li jiżgura li jkun hemm sigurtà fi hdan il-fond tal-każinò u sabiex l-Awtorità tkun tista' tosserva l-operazzjonijiet tal-każinò fi kwalunkwe mod, jistalla u jzomm tiffunzjona sew sistema ta' għadd ta' *cameras*, strumenti ta' smigh, u sistemi oħra kif meħtieġa mill-Awtorità, b'dak il-mod, f'dak l-ghadd u f'dawk il-postijiet, u li jkunu sorveljati minn dak l-ghadd ta' persuni li jkunu ġew imħarġin sew biex jiġu impjegati bhala persunal professjonali tas-sigurtà hekk kif jista' jiġi approvat mill-Awtorità:

Iżda l-Awtorità tista' tehtieg lid-detentur tal-liċenza ta' każinò li jagħtiha aċċess għas-sistemi u strumenti msemmija f'dan l-artikolu sabiex tkun tista' tosserva l-operazzjonijiet tal-każinò u sabiex ikollha fil-pussess tagħha kull informazzjoni li tkun għet miġbura u proċessata permezz ta' dawk is-sistemi u strumenti.

(2) Id-detentur tal-liċenza ta' każinò għandu, għall-finijiet tas-subartikolu (1), jiissottometti għall-approvazzjoni kull proċedura applikata fil-każinò, meħtieġa mill-Awtorità:

Iżda l-Awtorità tista' temenda, wara konsultazzjoni mad-detentur tal-liċenza ta' każinò, l-proċeduri sottomessi, u d-detentur tal-liċenza ta' każinò għandu jimplementa kwalunkwe proċedura emendata jew kwalunkwe proċedura ġdida fil-każinò, hekk kif stabbilit mill-Awtorità fid-diskrezzjoni unika tagħha."

Emenda ta' l-artikolu 50 ta' l-Att prinċipali.

23. L-artikolu 50 ta' l-Att prinċipali għandu jiġi enendat kif ġej:

(a) il-paragrafi (f) u (g) tiegħu għandhom jiġu numerati mill-ġdid bħala l-paragrafi (g) u (h) rispettivament; u

(b) minnufih wara l-paragrafu (c) tiegħu għandu jiżdied il-paragrafu ġdid li ġej:

"(f) jippreskrivi fir-rigward tas-sistemi u strumenti msemmija fl-artikolu 23:"

TAQSIMA VI

Bidu fis-sehh ta' din it-Taqsima.

24. Id-disposizzjonijiet ta' din it-Taqsima għandhom jitqiesu li bdcw ischhu fl-1 ta' Jannar, 2005.

Stampar nill-ġdid.

25. Bla hsara għal kull liġi oħra, f'xi stampar mill-ġdid ta' dan l-Att it-Taqsima II sat-Taqsima V ma hemmx għalfejn ikunu riprodotti u jkun biżżejjed li tiġi riprodotta t-Taqsima I ta' dan l-Att:

Iżda ebda haġa f'dan l-artikolu ma għandha tiftiehem li tnaqqas il-validità ta' xi haġa li tinsab fit-taqsimiet hekk mhux riprodotti.

Għanijiet u Raġunijiet

L-għanijiet ta' dan l-Abbozz huma biex jiġu implimentati diversi miżuri ta' l-Estimi u diversi miżuri amministrattivi oħra.

**A BILL
entitled**

AN ACT to implement various budget measures and other administrative measures.

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. The short title of this Act is the Budget Measures Implementation Act, 2005. Short title.

PART I

2. The provisions of this Part shall be deemed to have come into effect on the 1st January, 2005. Coming into force of this Part.

3. For the purpose of this Part, "revenue" has the same meaning as is assigned to it in article 2 of the Financial Administration and Audit Act, but does not include proceeds from loans. Interpretation.
Cap. 174.

4. (1) Subject to the provisions of this Act, the Government of Malta may raise in Malta, by way of loan, a sum of money not exceeding one hundred and fifty million Maltese liri. Authority to raise loan.

(2) For the purpose of raising the aforesaid loan the Minister responsible for finance is hereby authorised to issue stock in Malta under the provisions of the Local Loans (Registered Stock and Securities) Ordinance on such terms and conditions as the said Minister may approve. Cap. 161.

5. Any money borrowed under the authority of this Part shall be appropriated and applied for the purpose of meeting excess expenditure over revenue incurred in the Consolidated Fund during the year 2004 and that projected to be or may otherwise be, incurred during the year 2005 or during subsequent years. Purpose.

PART II

Amendment of
the Income Tax
Act.
Cap. 123.

6. (1) This Part amends the Income Tax Act, and shall be read and construed as one with the Income Tax Act, hereinafter in this Part referred to as "the principal Act".

(2) The provisions of this Part shall come into force as from year of assessment 2006.

Amendment of
article 14B of
the principal
Act.

7. Article 14B of the principal Act shall be amended as follows:

(a) the present provision shall be renumbered as subarticle (1) thereof; and

(b) immediately after subarticle (1) thereof there shall be added the following new subarticle:

"(2) Any individual qualifying under the provisions of subarticle (1) who proves to the satisfaction of the Commissioner that in the said year he has paid fees to the named school in respect of his child with special needs for the services of a facilitator, shall be allowed as a deduction against his income the fees so paid up to a maximum of four thousand liri, provided that such facilitator has been certified as necessary for that child by the Statementing Moderating Panel and recommended for employment by the said panel established by the Ministry of Education."

PART III

Amendment of
the Duty on
Documents and
Transfers Act.
Cap. 364.

8. (1) This Part amends the Duty on Documents and Transfers Act, and shall be read and construed as one with the Duty on Documents and Transfers Act, hereinafter in this Part referred to as "the principal Act".

(2) The provisions of this Part shall be deemed to have come into effect on the 1st January, 2005.

Amendment of
article 27 of the
principal Act.

9. In the second proviso of article 27 of the principal Act, for the words "reduced to fifty *per centum* of the amount of premium so payable:" there shall be substituted the words "reduced to ten *per centum* of the amount of premium so payable:".

PART IV

10. This Part amends the Excise Duty Act and it shall be read and construed as one with the Excise Duty Act hereinafter in this Part referred to as "the principal Act".

Amendment of the Excise Duty Act. Cap. 382.

11. (1) The provisions of article 13, as regards the Third Schedule, shall be deemed to have come into force on the 25th November 2004.

Coming into force of this Part.

(2) The provisions of article 13, as regards the Fourth Schedule, shall be deemed to have come into force on the 25th November 2004:

Provided that the provisions relative to the words under the column "Description of Excise Goods" for the item "Biodiesel (a mixture of biomass and gas oil)" as well as for the words under the item "Exemptions" from "The biomass content" to "municipal waste", these shall come into force on such date as the Minister responsible for finance may by notice in the Gazette establish.

(3) The provisions of article 13, as regards the Fifth Schedule, shall be deemed to have come into force on the 25th November 2004.

12. For the words "Fifth Schedule" in subarticle (4) of article 13 of the principal Act, there shall be substituted the words "Sixth Schedule".

Amendment of article 13 of the principal Act.

13. For the First, Third, and Fourth Schedules to the principal Act, there shall be substituted the following Schedules:

Substitution of the First, Third and Fourth Schedules to the principal Act.

"FIRST SCHEDULE

First Column List of Excise Goods	Second Column Relevant Schedule
Alcohol and alcoholic beverages to the extent as shown in the relevant schedule to this Act.	Second Schedule
Manufactured tobacco to the extent as shown in the relevant schedule to this Act.	Third Schedule
Energy products to the extent as shown in the relevant schedule to this Act.	Fourth Schedule
Mobile Telephony Services	Fifth Schedule

THIRD SCHEDULE
MANUFACTURED TOBACCO

Description of excise goods	Rate of Excise Duty
<p>Cigarettes</p> <p>1. a. The following shall be deemed to be cigarettes:</p> <p style="margin-left: 20px;">i. rolls of tobacco capable of being smoked as they are and which are not cigars or cigarillos within the definition of cigars or cigarillos below;</p> <p style="margin-left: 20px;">ii. rolls of tobacco which, by simple non-industrial handling, are inserted into cigarette-paper tubes;</p> <p style="margin-left: 20px;">iii. rolls of tobacco which, by simple non-industrial handling, are wrapped in cigarette paper;</p> <p style="margin-left: 20px;">b. a roll of tobacco referred to in indent i. shall, for excise duty purposes, be considered as many cigarettes as results when dividing the length in centimetres of the roll (excluding filter or mouth piece) by nine, any remainder above a whole unit counting as one.</p> <p>Products consisting in whole or in part of substances other than tobacco but otherwise conforming to the criteria set out in indents a. (i) to (iii) above shall be treated as cigarettes and the provisions of b. shall apply thereto.</p> <p>2. For the purpose of the <i>ad valorem</i> duty, the retail price is the price recommended by the importer or manufacturer for the retail sale of the cigarettes; where no such price has been recommended, the retail price at which cigarettes of that description are normally sold by retail is used.</p>	<p>51.4% of the retail price plus Lm 7.30 per 1000 cigarettes but not less than Lm 43.30 per 1000 cigarettes</p>
<p>Cigars and Cigarillos</p> <p>The following shall be deemed to be cigars or cigarillos if they can be smoked as they are:</p> <p style="margin-left: 20px;">i. rolls of tobacco made entirely of natural tobacco;</p> <p style="margin-left: 20px;">ii. rolls of tobacco with an outer wrapper of natural tobacco;</p>	<p>Lm 6.22 per 1000 units</p>

- iii. rolls of tobacco with a threshed blend filler and with an outer wrapper of the normal colour of a cigar covering the product in full, including where appropriate the filter but not, in the case of tipped cigars, the tip, and a binder, both being of reconstituted tobacco, where the unit weight, not including the filter or mouth-piece, is not less than 1.2 g and where the wrapper is fitted in spiral form with an acute angle of at least 30° to the longitudinal axis of the cigar;
- iv. rolls of tobacco with a threshed blend filler and with an outer wrapper of the normal colour of a cigar, of reconstituted tobacco, covering the product in full, including where appropriate the filter but not, in the case of tipped cigars, the tip, where the unit weight, not including filter or mouth-piece, is not less than 2.3 g and the circumference over at least one third of the length is not less than 34 mm.

Products consisting in part of substances other than tobacco but otherwise conforming to the criteria set out in indents (i) to (iv) shall be treated as cigars and cigarillos provided they have:

- a wrapper of natural tobacco, or
- a wrapper and binder of tobacco, both of reconstituted tobacco, or
- a wrapper of reconstituted tobacco.

Hand-rolling Tobacco

Lm 27.70 per kg.

Other Smoking Tobacco

Lm 27.70 per kg.

The following shall be deemed to be smoking tobacco:

- i. tobacco which has been cut or otherwise split, twisted or pressed into blocks and is capable of being smoked without further industrial processing;
- ii. tobacco refuse put up for retail sale which does not fall under Cigarettes or Cigars and Cigarillos above and which can be smoked.

Smoking tobacco as defined above in which more than 25% by weight of the tobacco particles have a cut width of less than 1mm shall be deemed to be fine-cut tobacco for the rolling of cigarettes.

Smoking tobacco in which more than 25% by weight of the tobacco particles have a cut width of more than 1mm and which was sold or intended to be sold for the rolling of cigarettes may also be deemed to be fine-cut tobacco for the rolling of cigarettes.	
Products consisting in whole or in part of substances other than tobacco but otherwise conforming to the criteria set out in indents (i) and (ii) above shall be treated as smoking tobacco.	
Pipe Tobacco	Lm 8.92 per Kg
Chewing Tobacco and Snuff	Lm 12.03 per Kg
EXEMPTIONS	
Products containing no tobacco and used exclusively for medical purposes shall not be treated as manufactured tobacco	
Manufactured tobacco denatured to the satisfaction of the Comptroller of Customs and used for industrial or horticultural purposes.	
Manufactured tobacco which is destroyed under administrative supervision.	
Manufactured tobacco which is solely intended for scientific tests and for tests connected with product quality.	
Manufactured tobacco which is reworked by the producer.	

FOURTH SCHEDULE

ENERGY PRODUCTS

Description of excise goods	Rate of Excise Duty
Leaded petrol falling within CN Codes 2710.11.31, 2710.11.51 and 2710.11.59.	Lm 154 per 1000 litres
Unleaded petrol falling within CN Codes 2710.11.41, 2710.11.45 and 2710.11.49.	Lm 133 per 1000 litres
Gas oil falling within CN Codes 2710.19.41 to 2710.19.49.	Lm 105.40 per 1000 litres
If used in the following maritime commercial activities:	Lm 61 per 1000 litres

- Bunkering operations	
- Conveyance of passengers and goods between shore and ocean-going vessels	
- Dredging operations	
- Harbour Cruises	
- Inland Navigation between Malta and Gozo	
- Sea farming activities	
- Tugging activities	
If used for electric power generation	0
If used for fishing purposes as laid down by Department of Fisheries	0
If used by private pleasure seacraft for outbound voyages	0
Biodiesel (a mixture of biomass and gas oil)	Lm 105.40 per 1000 litres
Heavy fuel oil falling within CN Codes 2710.19.61 to 2710.19.69.	Lm 6 per 1000 Kgs
If used for electric power generation	0
Natural gas falling within CN Codes 2711.11.00 to 2711.21.03	
If used as a motor fuel	0
If used for heating purposes	Lm 0.06 per 1 gigajoule, gross calorific value
Liquid petroleum gas falling within CN Codes 2711.12 to 2711.13.	Lm 15 per 1000 Kgs
Methane falling within CN Codes 2711.29.00.	Lm 15 per 1000 Kgs
Kerosene falling within CN Codes 2710.19.21 and 2710.19.25	Lm 105.40 per 1000 litres
If used for air navigation between Malta and Gozo	Lm 31 per 1000 litres
If used by private pleasure aircraft for outbound voyages	0
Electricity falling under CN Code 2716	Lm 0.10 per MWh
Coal and Coke falling within CN Codes 2701, 2702 and 2704	Lm 0.06 per 1 gigajoule, gross calorific value
The term 'energy products' shall cover:	
(a) products falling within CN Codes 1507 to 1518, if these are intended for use as heating fuel or motor fuel;	
(b) products falling within CN Codes 2701, 2702 and 2704 to 2715;	
(c) products falling within CN Codes 2901 and 2902;	
(d) products falling within CN Code 2905.11.00, which are not of synthetic origin, if these are intended for use as heating fuel or motor fuel;	
(e) products falling within CN Code 3403;	
(f) products falling within CN Code 3811;	

- (g) products falling within CN Code 3817;
- (h) products falling within CN Code 3824.90.99 if these are intended for use as heating fuel or motor fuel;
- (i) electricity falling within CN Code 2716.

Energy products other than those for which a level of duty is specified above shall be subject to excise duty if intended for use, offered for sale or used as motor fuel. The rate of duty to be charged shall be fixed at the rate for the equivalent motor fuel.

In addition to the taxable products listed above, any product intended for use, offered for sale or used as motor fuel, or as additive or extender in motor fuels, shall be taxed as motor fuel.

In addition to the taxable products listed above, any other hydrocarbon, except for peat, intended for use, offered for sale or used for heating purposes, shall be taxed as motor fuel.

EXEMPTIONS

Energy products used for purposes other than as motor fuels or as heating fuels are exempt from the payment of excise duty under such conditions which the Minister may prescribe for the purpose of ensuring the correct and straightforward application of such exemptions and of preventing any evasion, avoidance or abuse.

The biomass content (i.e. the percentage element) in Biodiesel is exempted from the payment of excise duty under fiscal control where such energy products are made up of, or contain, one or more of the following products:

- products falling within CN codes 1507 to 1518;
- products falling within CN codes 3824 90 55 and 3824 90 80 to 3824 90 99 for their components produced from biomass;
- products falling within CN codes 2207 20 00 and 2905 11 00 which are not of synthetic origin;
- products produced from biomass, including products falling within CN codes 4401 and 4402;
- products which contain water (CN codes 2201 and 2851 00 10).

"Biomass" shall mean the biodegradable fraction of products, waste and residues from agriculture (including vegetal and animal substances), forestry and related industries, as well as the biodegradable fraction of industrial and municipal waste."

14. The Fifth Schedule to the principal Act shall be renumbered as the Sixth Schedule.

Renumbering of the Fifth Schedule to the principal Act.

15. Immediately after the Fourth Schedule to the principal Act, as substituted by this Act, there shall be added the following new Schedule:

Addition of new Fifth Schedule to the principal Act.

"FIFTH SCHEDULE

MOBILE TELEPHONY SERVICES

Description of excise goods	Rate of Excise Duty
Mobile Telephony Services (Leasing of lines and Top-up Vouchers)	3%".

16. Immediately after Part F in the Sixth Schedule to the principal Act, as renumbered by this Act, there shall added the following new Part:

Amendment of Sixth Schedule to the principal Act.

"PART G

Mobile Telephony Services Regulations

- Title. 1. The title of these regulations is the Mobile Telephony Services Regulations.
- Scope. 2. These regulations shall apply to all revenues generated by mobile telephony services from subscriptions and top-up vouchers.
- Registration. 3. Mobile telephony operators are to register with the Comptroller in terms of the Excise Duty Act, hereinafter referred to as "the Act".
- Assessment of duty. 4. Excise duty shall be assessed on all the charges levied by mobile telephony operators for their services including subscriptions.
- Payment of duty. 5. The person, firm, partnership or company who is duly registered with the Comptroller shall be responsible for the payment of excise duty as specified in article 3 of the Act, at the time payment of excise duty becomes due.
- Keeping of records. 6. (1) The register of mobile telephony subscriptions and records of sales of top-up vouchers shall be open to the Comptroller for any necessary verifications.

Statements.

(2) Mobile telephony operators shall produce to the Comptroller a periodic statement giving details of all subscriptions registered and top-up vouchers sold during a period as determined by the Comptroller.

(3) The term of an accounting period shall be six months or such longer period as the Comptroller may allow or as otherwise be prescribed and the audited statement shall reach the Comptroller within thirty days after the end of each accounting period being reported upon.

(4) Any person who fails to comply with the provisions of these regulations shall be guilty of an offence and shall be liable on conviction to a fine (*multa*) not exceeding five hundred liri."

PART V

Amendment of the Gaming Act, Cap. 400.

17. (1) This Part amends the Gaming Act, and it shall be read and construed as one with the Gaming Act, hereinafter in this Part referred to as "the principal Act".

(2) The provisions of this Part shall come into force on such date as the Minister responsible for finance may by notice in the Gazette establish.

Amendment of article 2 of the principal Act.

18. Article 2 of the principal Act shall be amended as follows:

(a) the present provision shall be renumbered as subarticle (1) thereof; and

(b) immediately after subarticle (1) thereof there shall be added the following new subarticle:

"(2) In this Act and in any regulation made thereunder, if there is any conflict between the English and the Maltese texts, the English text shall prevail."

Amendment of article 11 of the principal Act.

19. Article 11 of the principal Act shall be amended as follows:

(a) in subarticle (1) thereof -

(i) in sub-paragraph (ii) of paragraph (f) thereof, for the words "of his duties; and" there shall be substituted the words "of his duties";

(ii) in paragraph (g) thereof, for the words "identification documents." there shall be substituted the

words "identification documents; and"; and

(iii) immediately after paragraph (g) thereof there shall be added the following new paragraph:

"(h) observe the operations of the casino offsite through any of the systems referred to in article 23."; and

(b) for subarticle (3) thereof there shall be substituted the following new subarticle:

"(3) An inspector may be present at the opening and closing of any gaming table, when any adjustment is made to the table float, when the count of money and tokens is undertaken, and at the opening and closing of any gaming machine and to verify jackpot wins."

20. In the English version only, in subarticle (4) of article 15 of the principal Act for the words "The casino licence shall be in a form approved by the Board and -" there shall be substituted the words "The casino licence shall be in a form approved by the Authority and -".

Amendment of article 15 of the principal Act.

21. For subarticle (3) of article 16 of the principal Act there shall be substituted the following new subarticle:

Amendment of article 16 of the principal Act.

"(3) Determinations under subarticle (1) shall not be made at intervals of less than twelve months."

22. Article 23 of the principal Act shall be substituted by the following new article:

Substitution of article 23 of the principal Act.

"23. (1) The casino licensee shall, for the purpose of ensuring security within the premises of the casino and for the purpose of enabling the Authority to observe the operations of the casino in any manner whatsoever, install and keep in good working order such camera, audio and other systems required by the Authority, in such manner, numbers and locations, and which shall be observed by such number of persons adequately trained to be employed as professional security staff as may be approved by the Authority:

Provided that the Authority may require the casino licensee to give it access to the systems mentioned in this article for the purpose of observing the operations of the casino, and to be put in possession of any information collected and processed by such systems.

(2) The casino licensee shall, for the purposes mentioned in subarticle (1) submit for approval any procedures used within the casino, required by the Authority:

Provided that the Authority may amend the procedures submitted after consultation with the casino licensee, and the casino licensee shall implement any amended or new procedures within the casino as determined by the Authority in its sole discretion."

Amendment of article 50 of the principal Act.

23. Article 50 of the principal Act shall be amended as follows:

(a) paragraphs (f) and (g) thereof shall be renumbered as paragraphs (g) and (h) respectively; and

(b) immediately after paragraph (e) thereof there shall be added the following new paragraph:

"(f) prescribe in relation to the systems referred to in article 23:".

PART VI

Coming into force of this Part.

24. The provisions of this Part shall be deemed to have come into effect on the 1st January, 2005.

Reprint.

25. Without prejudice to any other law, in any reprint of this Act, Parts II to V need not be reproduced and it shall be sufficient to reproduce Part I of this Act:

Provided that nothing in this article shall be construed as reducing the validity of anything contained in the parts not so reproduced.

Objects and reasons

The objects of this Bill are to implement various budget measures and to implement other administrative measures.

