

Naghti l-kunsens tieghi.

(L.S.)

EDWARD FENECH ADAMI
President

1 ta' Marzu, 2005

ATT Nru. II ta' l-2005

ATT biex jimplimenta diversi mizuri ta' l-Estimi u mizuri 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 Mizuri 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, "dħul" 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 dħul li jkun ġej minn self.

4. (1) Bla ħsara 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
izjed minn mija u hamsin miljun lira Maltija.

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

Skop.

5. Flejjes imsellfin taht l-awtorità ta' din it-Taqsima għandhom ikunu approprijati u applikati għall-iskop li jithallsu l-ispejjeż li jeċċedu d-dhul li jsiru fil-Fond Konsolidat matul is-sena 2004 u dawk proġettati li jsiru, jew li jistgħu xort'ohra 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 għandha tinqara u tiftiehem haġa waħda ma' l-Att dwar it-Taxxa fuq l-*Income*, hawnhekk iżjed 'il quddiem f'din it-Taqsima msejjah "l-Att prinċipali".

(2) (a) Id-disposizzjonijiet ta' l-artikoli 8, 9 u 10 għandhom jitqiesu li huma applikabbli għar-rigward ta' l-*income* ta' investment rilevanti msemmi fl-artikolu 41 ta' l-Att prinċipali li jkun ġie riċevut mill-1 ta' Jannar, 2003.

(b) Id-disposizzjonijiet ta' l-artikoli 7, 13 u 14 għandhom jibdeu isehħu mis-sena ta' stima 2006.

(ċ) Id-disposizzjonijiet ta' l-artikolu 11 għandhom jibdeu isehħu mis-sena ta' stima 2007.

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

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

(a) id-disposizzjonijiet preżenti ta' l-artikolu, minbarra l-proviso tiegħu, għandhom jiġu enumerati mill-ġdid bħala s-subartikolu (1); u

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

"(2) Kull individwu li jikkwalifika skond id-disposizzjonijiet tas-subartikolu (1) li jġib prova għas-sodisfazzjon tal-Kummissarju li fis-sena msemmija jkun hallas miżati lill-iskola msemmija li jirrigwardaw it-tifel jew tifla tiegħu bi bżonnijiet speċjali għas-servizzi ta' faċilitatur, għandu jingħata tnaqqis fir-rigward ta' l-*income* tiegħu għall-miżati hekk imħallsa sa massimu ta' erbat elef lira, sakemm ikun ingħata parir minn bord imwaqqaf għal dak l-iskop mill-Ministru responsabbli għall-edukazzjoni illi dak il-faċilitatur ikun mehtieg għal dak it-tifel jew għal dik it-tifla."

Emenda ta' l-artikolu 33 ta' l-Att prinċipali.

8. L-artikolu 33 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

(a) fis-subartikolu (1), minflok il-kliem "dak il-hlas." għandhom jidhlu l-kliem "dak il-hlas:" u minnufih wara għandu jidhol dan il-proviso ġdid li ġej:

"Izda meta r-riċevitur ikun individwu li jikseb *income* ta' investiment imsemmi fl-artikolu 41(a)(viii), it-taxxa għandha titnaqqas bir-rata speċifikata fl-artikolu 56(6)."; u

(b) minnufih wara s-subartikolu (4), għandu jidhol dan is-subartikolu ġdid li ġej:

"(5) Għall-finijiet tad-disposizzjonijiet dwar *income* ta' investiment, it-taxxa għandha titnaqqas fuq l-ammont ta' l-*income* ta' investiment qabel ma tiġi mnaqqsa xi taxxa barranija, intaxxata direttament jew minn ras il-ġhajj."

9. Fis-subartikolu (2) ta' l-artikolu 40 ta' l-Att prinċipali, minflok il-kliem "fl-artikolu 41(a)(iv) u 41(a)(vii)" għandhom jidhlu l-kliem "l-artikolu 41(a)(iv), 41(a)(vii) u 41(a)(viii)".

Emenda ta' l-artikolu 40 ta' l-Att prinċipali.

10. Minnufih wara l-artikolu 41(a)(vii) ta' l-Att prinċipali, għandu jidhol dan is-subparagrafu ġdid li ġej:

Emenda ta' l-artikolu 41 ta' l-Att prinċipali.

"(viii) profitti mqassmin minn kumpannija li mhix residenti f'Malta (u li mhix skema ta' investiment kollettiv) u fejn dawn il-profitti jithallsu permezz tas-servizzi ta' intermedjarju finanżjarju awtorizzat lil xi individwu li jkun residenti f'Malta sakemm dawk il-profitti mqassmin ikunu jikkostitwixxu *income* f'idejn individwu bħal dak li jkun miksub minn ishma f'dik il-kumpannija, hekk li kull sehem ikun assi kwalifikattiv kif imfisser fid-disposizzjonijiet ta' l-artikolu 9B;"

11. Is-subartikolu (17) ta' l-artikolu 56 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

Emenda ta' l-artikolu 56 ta' l-Att prinċipali.

(a) minflok il-kliem "matul il-qadi ta' dak ix-xogħol jew dmirijiet -" għandhom jidhlu l-kliem "matul il-qadi ta' dak ix-xogħol jew dmirijiet, minkejja kull haġa kuntrarja li tinsab f'dan l-Att, dak l-*income* għandu jitqies li jikkostitwixxi l-aħħar parti ta' l-*income* totali ta' dak l-individwu għal dik is-sena u għandu jiġi intaxxat 15-il ċenteżmu għal kull lira."; u

(b) il-paragrafi (a), (b), (c) u (d) tiegħu għandhom jiġu mhassra.

Emenda ta' l-
artikolu 67A ta'
l-Att prinċipali.

12. Minnufih wara s-subartikolu (4) ta' l-artikolu 67A ta' l-Att prinċipali, għandhom jidhlu s-subartikoli ġodda li ġejjin:

"(5) Fond ta' ekwalizzazzjoni jifforma parti mill-profitti li jistgħu jitqassmu ta' skema ta' investment kollettiv.

(6) Għall-finijiet ta' dan l-Att, fil-każ ta' skema ta' investment kollettiv:

"fond ta' ekwalizzazzjoni" tfisser allokazżjoni ta' *income*, sew annwali sew *interim*, magħmula dwar unitajiet maħluqa jew maħruġa jew mibjugħa matul perjodu ta' kontjar, sew annwali sew *interim*, li tirrappreżenta l-aħjar estimu tal-kumpannija li timmaniġġa rilevanti jew ta' l-iskema, ta' l-ammont ta' *income* inkluż fil-prezz b'riferenza għal liema l-prezz tal-ħruġ jew tal-bejgħ ta' dawk l-unitajiet kienu ġew determinati;

"dividend" tinkludi ammonti mqassma minn fond ta' ekwalizzazzjoni."

Emenda ta' l-
artikolu 90A ta'
l-Att prinċipali.

13. Fis-subartikolu (9) ta' l-artikolu 90A ta' l-Att prinċipali, minflok il-kliem "meta dak il-konjuġi" għandhom jidhlu l-kliem "meta mill-inqas wieħed mill-konjuġi" u minflok il-kliem "u jkollu *income* ieħor minn xogħol *part-time*" għandhom jidhlu l-kliem "u xi wieħed jew kull wieħed mill-konjuġi jkollu *income* ieħor minn xogħol *part-time*".

Emenda ta' l-
artikolu 96 ta' l-
Att prinċipali.

14. Minnufih wara s-subartikolu (2) ta' l-artikolu 96 ta' l-Att prinċipali għandu jidhlo dan is-subartikolu ġdid li ġej:

"(3) Il-Ministru responsabbli għall-finanzi jista' jagħmel regoli li jippreskrivu krediti tat-taxxa u jista' wkoll b'dawk ir-regoli jiddetermina l-klassi ta' persuni li għalihom ikunu japplikaw dawn il-krediti tat-taxxa u l-metodu tal-kalkular jew stimar tal-krediti tat-taxxa u l-ammonti tagħhom."

TAQSIMA III

Emenda ta' l-
Att dwar it-
Transazzjonijiet
Esterni,
Kap. 233.

15. (1) Din it-Taqsima temenda u għandha tinqara u tiftiehem haġa waħda ma' l-Att dwar it-Transazzjonijiet Esterni, hawn iżjed 'il quddiem imsejjaħ "l-Att prinċipali".

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

Emenda ta' l-
artikolu 9 ta' l-
Att prinċipali.

16. Minflok is-subartikolu (1) ta' l-artikolu 9 ta' l-Att prinċipali għandu jidhlo dan li ġej:

"(1) Hlief għall-fini ta' xi prosekuzzjoni għal xi reat kontra l-Att, ebda informazzjoni li tista' tkun relatata ma' persuna identifikabbli u li tinkiseb taht dan l-Att ma għandha tixxerred, tintwera jew titwassal lil xi persuna jew korp mingħajr il-kunsens bil-miktub ta' l-individwu jew tar-rappreżentant tiegħu."

TAQSIMA IV

17. Din it-Taqsima temenda u għandha tinqara u tiftiehem haġa waħda ma' l-Att dwar il-Festi Nazzjonali u Btajjel Pubbliċi Ohra, hawnhekk iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".

Emenda ta' l-Att dwar il-Festi Nazzjonali u Btajjel Pubbliċi Ohra, Kap. 252.

18. L-artikolu 6 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

Emenda ta' l-artikolu 6 ta' l-Att prinċipali.

(a) minflok il-kliem "f'xi att ieħor ikun li jkun," għandhom jidhlu l-kliem "f'xi att ieħor ikun li jkun:";

(b) il-kliem "meta taht il-kondizzjonijiet tas-servizz applikabbli għal persuna dik il-persuna għandha, jew kieku ma kinux id-disposizzjonijiet ta' dan l-Att kien ikollha, dritt għal btala f'xi jum li ma jibqax btala pubblika bis-saħħa ta' dan l-Att, dik il-persuna ma jibqax ikollha dritt għal btala f'dak il-jum imsemmi, iżda jkollha dritt għal btala f'xi jum li jkun btala pubblika wara l-bidu fis-seħħ ta' dan l-Att u ma kienx btala pubblika f'dik id-data;" għandu jiġi enumerat bhala l-paragrafu (a) ta' l-artikolu 6;

(ċ) minnufih wara l-imsemmi paragrafu (a) għandu jidhol il-paragrafu (b) kif ġej:

"(b) b'effett mill-1 ta' Jannar, 2005 meta Festa Nazzjonali jew btala pubblika mnizzla fl-Iskeda li tinsab ma' dan l-Att taħbat fil-ġurnata tas-Sibt jew fil-ġurnata tal-Hadd dik il-Festa Nazzjonali jew btala pubblika ma għandhiex titqies bhala btala pubblika għall-iskop illi jingħata jedd lil xi persuna għal jum ieħor ta' *leave* għal *vaganza*;" u

(d) il-kliem "u kull liġi ohra, kuntratt jew att kif intqal qabel għandu jkollu effett skond hekk" għandu jibqa' fit-tmiem ta' l-artikolu 6 b'mod illi dak il-kliem ikun japplika għall-artikolu 6 kollu.

TAQSIMA V

Emenda ta' l-Att dwar l-Edukazzjoni, Kap. 327.

19. (1) Din it-Taqsima temenda l-Att dwar l-Edukazzjoni, u għandha tinqara u tiftiehem haġa waħda ma' l-Att dwar l-Edukazzjoni, hawn iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".

(2) Id-disposizzjonijiet ta' din it-Taqsima għandhom jibdwew isehħu fid-data meta dan l-Att jiġi pubblikat fil-Gazzetta.

Emenda ta' l-artikolu 43 ta' l-Att prinċipali.

20. Is-subartikolu (3) ta' l-artikolu 43 ta' l-Att prinċipali għandu jiġi enumerat mill-ġdid bħala s-subartikolu (4) tiegħu u minnufih wara s-subartikolu (2) għandu jizdied dan is-subartikolu ġdid li ġej:

"(3) Meta jkun qiegħed jagħti l-permess tiegħu skond ma hemm fis-subartikolu (2) ta' dan l-artikolu, il-Ministru jista' jimponi dawk il-kondizzjonijiet li jkunu jeħtieġu lill-minuri li jattendi għal dawk il-programmi alternattivi edukattivi jew ta' tahrig skond ma jistgħu jiġu stabbiliti, u kull permess bħal dak għandu jiġi kkunsidrat bħala li jkun ġie immedjatament irtirat jekk ma tiġix osservata xi waħda mill-kondizzjonijiet imposti f'permess bħal dak."

TAQSIMA VI

Emenda ta' l-Att dwar is-Servizzi ta' Impieg u Tahrig, Kap. 343.

21. (1) Din it-Taqsima temenda l-Att dwar is-Servizzi ta' Impieg u Tahrig, u għandha tinqara u tiftiehem haġa waħda ma' l-Att dwar is-Servizzi ta' Impieg u Tahrig, hawn iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".

(2) Id-disposizzjonijiet ta' din it-Taqsima għandhom jibdwew isehħu fid-data meta dan l-Att jiġi pubblikat fil-Gazzetta.

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

22. L-artikolu 11 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

(a) minflok is-subartikolu (2) għandu jidhol dan li ġej:

"(2) Ir-Reġistru għandu jkun jikkonsisti f'dawn it-taqsimiet separati: L-Ewwel Taqsima, għar-reġistrazzjoni ta' persuni disokkupati; it-Tieni Taqsima, għar-reġistrazzjoni ta' persuni li, mingħajr raġuni tajba u suffiċjenti, jitterminaw l-impieg jew jiċhdu opportunità ta' impieg jew tahrig, jew li xort'ohra jiċhdu jew jonqsu milli jipparteċipaw f'xi miżura jew skema ta' impieg jew ta' tahrig tal-Korporazzjoni; it-Tielet Taqsima għal persuni li jkunu qegħdin jaħdmu bi qligħ u li jkunu qegħdin ifittxu

impieg alternattiv; dik it-Taqsima l-oħra għal kull kategorija ta' persuni jew għanijiet li jistgħu jiġu stabbiliti wara konsultazzjoni mal-Korporazzjoni."; u

(b) fis-subartikolu (3), minflok il-kliem "Għalbiex jiġi" għandhom jidhlu l-kliem "Bla ħsara għal dawk id-disposizzjonijiet li jistgħu minn żmien għal żmien jiġu xort'ohra stabbiliti, għalbiex jiġi".

23. L-artikolu 13 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

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

(a) fis-subartikolu (1) -

(i) fis-subparagrafu (i) tal-paragrafu (a) minflok il-kliem "dwar l-età, l-impieg" għandhom jidhlu l-kliem "dwar l-impieg";

(ii) fil-proviso minnufih wara l-paragrafu (b) minflok il-kliem "il-Korporazzjoni għandha" għandhom jidhlu l-kliem "il-Korporazzjoni għandha, kemm-il darba ma jiġix stabbilit xort'ohra," u minflok il-kliem "fit-Tieni Taqsima u fit-Tielet Taqsima" għandhom jidhlu l-kliem "f'xi Taqsima oħra";

(b) fis-subartikolu (2) minnufih wara l-kliem "impieg jew taħriġ" għandhom jidhlu l-kliem "jew ta' xi assistenza jew servizz oħrajn";

(ċ) is-subartikolu (3) għandu jiġi enumerat mill-ġdid bħala s-subartikolu (5);

(d) minnufih wara s-subartikolu (2) għandhom jiżdiedu dawn iż-żewġ subartikoli li ġejjin:

"(3) Kull persuna li, filwaqt li tkun reġistrata fl-Ewwel Taqsima jew fit-Tieni Taqsima tar-Reġistru, tkun qiegħda taħdem bi qligħ jew li, mingħajr il-permess mogħti minn qabel mill-Korporazzjoni, tkun qiegħda taħdem f'xogħol li jikkonsisti fl-ghoti lil xi persuna ta' servizzi li normalment isir hlas għalihom, titef id-dritt tagħha għar-reġistrazzjoni taħt l-artikolu 12 jew għal riferiment għal impieg taħt dan l-artikolu.

(4) Kull persuna li titef id-dritt li jkollha għar-reġistrazzjoni jew għal riferiment taħt l-artikolu 12 jew dan l-artikolu ma jkollhiex jedd li tkun reġistrata fl-Ewwel Taqsima jew fit-Tieni Taqsima tar-Reġistru jew għal

riferiment għal impjeg kemm-il darba dik il-persuna ma ġgibx prova għas-sodisfazzjon tal-Korporazzjoni li wara li tkun tilfet dawk id-drittijiet kif hawn qabel imsemmi, hija kienet qieghda taħdem bi qligh għal perjodu kontinwu ta' sitt xhur u li kienet temmet milli tibqa' taħdem bi qligh għal raġunijiet li jitqiesu bħala tajbin u suffiċjenti."

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

24. L-artikolu 15 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

(a) fis-subartikolu (2) minflok il-kliem "tista' tqis li jkun xieraq." għandhom jidhlu l-kliem "tista' tqis li jkun xieraq"; u

(b) minnufih wara dan u fi tmiem dak is-subartikolu għandu jidhol dan il-proviso li ġej:

"Izda impjegat li jkun impjegat mill-Gvern ta' Malta jew minn xi korp magħqud jew kumpannija msemmin fl-artikolu 110(6) tal-Kostituzzjoni minn fost persuni li diġà jkunu uffiċjali pubbliċi jew li jkunu impjegati ta' xi korp magħqud iehor jew kumpannija ohra msemmin fl-artikolu 110(6) tal-Kostituzzjoni, allura dak l-impjegat għandu jitqies bħala li kien impjegat permezz tas-servizz tar-reklutaġġ provdut mill-Korporazzjoni."

Emenda ta' l-artikolu 46 ta' l-Att prinċipali.

25. Fis-subartikolu (1) ta' l-artikolu 46 ta' l-Att prinċipali, minnufih wara l-kliem "jew tal-Korporazzjoni" għandhom jiżdiedu l-kliem "jew lil kull persuna ohra."

TAQSIMA VII

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

26. (1) Din it-Taqsima temenda l-Att dwar it-Taxxa fuq Dokumenti u Trasferimenti u għandha tinqara u tiftiehem haġa waħda ma' l-Att dwar it-Taxxa fuq Dokumenti u Trasferimenti, hawnhekk iżjed 'il quddiem f'din it-Taqsima msejjah "l-Att prinċipali".

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

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

27. 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:" għandhom jidhlu l-kliem "tonqos għal għaxra fil-mija ta' l-ammont ta' *premium* hekk imħallas:".

Żieda ta' l-artikolu 41A ta' l-Att prinċipali.

28. Minnufih wara l-artikolu 41 ta' l-Att prinċipali għandu

jidhhol dan l-artikolu 41A ġdid li ġej:

"Eżenzjoni fuq xi qsim ta' kumpanniji.

41A. L-ebda taxxa ma tkun dovuta fi qsim ta' kumpannija meta l-aħħar attivisti benefiċjarji individwali fil-kumpanniji riċevituri jibqgħu l-istess attivisti tal-kumpannija li tkun se tinqasam u kull attivist bħal dak ikollu l-istess proporzjon ta' ishma f'kull waħda mill-kumpanniji riċevituri kif kellu fil-kumpannija li tkun sejra tinqasam."

29. Fil-paragrafu (ċ) tas-subartikolu (1) ta' l-artikolu 42 ta' l-Att prinċipali, minflok il-kliem "l-artikolu 45:" għandhom jidhlu l-kliem "l-artikolu 45." u l-proviso li hemm minnufih wara għandu jithassar.

Emenda ta' l-artikolu 42 ta' l-Att prinċipali.

TAQSIMA VIII

30. Din it-Taqsima temenda l-Att dwar l-Amministrazzjoni tat-Taxxa, u għandha tinqara u tiftiehem haġa waħda ma' l-Att dwar l-Amministrazzjoni tat-Taxxa, hawnhekk iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".

Emendi għall-Att dwar l-Amministrazzjoni tat-Taxxa, Kap 372.

31. L-artikolu 10A ta' l-Att prinċipali għandu jiġi emendat kif ġej:

Emenda ta' l-artikolu 10A ta' l-Att prinċipali.

(a) id-disposizzjoni preżenti għandha tiġi enumerata mill-ġdid bħala s-subartikolu 10A(1);

(b) minnufih wara s-subartikolu (1) kif enumerat mill-ġdid, għandhom jidhlu dawn is-subartikoli ġodda li ġejjin:

"(2) Meta l-Kummissarju jkun sodisfatt li talba għal informazzjoni magħmula minn awtorità tat-taxxa barranija taħt arrangament imsemmi fis-subartikolu (1) ta' dan l-artikolu tkun tirtigwarda frodi fit-taxxa, jew suspett serju ta' frodi fit-taxxa, id-disposizzjonijiet tas-subartikolu (1) ta' dan l-artikolu għandhom japplikaw ukoll jekk il-Kummissarju ma jkunx jista' jiġbor l-informazzjoni rilevanti għall-finijiet ta' l-Atti dwar it-Taxxi. Id-disposizzjonijiet ta' dan is-subartikolu għandhom isehħu fir-rigward ta' kull persuna, entità jew skema msemmija fl-artikolu 17 ta' dan l-Att minkejja kull obbligu ta' segretezza jew kunfidenzjalità, jew kull restrizzjoni oħra li tkun tirtigwarda l-iżvelar ta' informazzjoni imposta permezz ta' xi liġi (inklużi l-Atti dwar it-Taxxi) jew li tkun ġiet imposta b'xi mod ieħor.

(3) Għall-finijiet tas-subartikolu (4) ta' dan l-artikolu, "taxxa" tfisser kull taxxa koperta b'arranġament rilevanti kif imfisser fis-subartikolu (1) ta' dan l-artikolu.

(4) Għall-finijiet tas-subartikolu (2) ta' dan l-artikolu, "frodi fit-taxxa" tfisser kull ghemil minn dawn li ġejjin li jsir xjentement u li jolqot it-taxxa -

(a) nuqqas ta' tharis ta' dmirijiet li jinżammu *records* skond il-liġi, inkluża t-tnejjija jew l-użu ta' *records* foloz jew inkompleti, *records* li ma jingibux jew ma jintwerewx, il-qirda ta' *records* u t-tnejjija u, jew l-użu ta' dokumenti falsifikati;

(b) nuqqas ta' tharis ta' dmirijiet ta' rappurtar ta' informazzjoni skond il-liġi, inkluż in-nuqqas li jiġi pprezentat prospett ta' taxxa jew xi dokument uffiċjali ieħor li fuqu jkun dovut il-ġbir ta' xi taxxa;

(c) l-inklużjoni ta' informazzjoni falza jew qarrieqa, inkluża l-ommissjoni ta' informazzjoni, f'xi dokument uffiċjali li jwassal għal tnaqqis f'xi ammont tat-taxxa li xort'oħra kienet tithallas;

(d) arranġament ta' skema ta' evitar ta' taxxa għall-fini li jiġi mnaqqas b'mod artifiċjali jew fittizju l-ammont ta' taxxa li xort'oħra kienet tithallas;

(e) l-organizzazzjoni ta' insolvenza għall-fini li jiġi mfixxkel il-ġbir tat-taxxa;

(f) l-ghemil ta' talbiet foloz għal rifużjonijiet jew jeddijiet oħra; u

(g) in-nuqqas ta' tharis ta' obligazzjonijiet tat-taxxa li jirriżultaw jew huma maħsubin li jirriżultaw fi tnaqqis tad-dhul mit-taxxa li xort'oħra ma kenitx tinghata."

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

32. L-artikolu 16 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

(a) minflok il-kliem "dwar persuna jew persuni speċifikati minnu" għandhom jidhlu l-kliem "dwar kull haġa skond";

(b) l-ewwel proviso li hemm magħha għandu jithassar;

(ċ) fit-tieni proviso il-kelma "wkoll" għandha tithassar; u minnufih wara l-kliem "bis-sigriet professjonali." għandhom jiżdienu l-kliem "Meta xi informazzjoni tkun protetta bis-sigriet professjonali għall-benefiċċju ta' xi persuna, xejn f'dan il-proviso ma għandu jipprekludi l-għoti ta' informazzjoni bħal dik għar-rigward ta' xi persuna oħra, li minnha jinqata' barra isem dik il-persuna li fl-interess tagħha tinghata dik il-protezzjoni."

33. Fis-subartikolu (1) ta' l-artikolu 20 ta' l-Att prinċipali, minflok il-kliem "li sservi għal hekk sabiex ikun jista' josserva u jirreġistra" għandhom jidhlu l-kliem "li sservi għal hekk sabiex ikun jista' jispezzjona dawk il-kotba, dokumenti, kontijiet u prospetti jew josserva u jirreġistra".

Emenda ta' l-artikolu 20 ta' l-Att prinċipali.

34. Minnufih wara l-artikolu 24B ta' l-Att prinċipali għandu jiżdienu dan l-artikolu ġdid li ġej:

Żieda ta' l-artikolu 24Ċ ġdid ma' l-Att prinċipali.

"Poteri tal-Kummissarju li jitlob għal informazzjoni.

24Ċ. Għall-fini li jiżgura li jkunu qegħdin jiġu mharsa d-disposizzjonijiet ta' l-Atti dwar it-Taxxi, il-Kummissarju jista':

(a) jehtieg u jitlob mingħand kull persuna li ġġiblu biex jara informazzjoni li, fil-fehma tal-Kummissarju, ikollha x'taqsam ma' l-*income* jew l-attivitajiet ekonomiċi ta' xi persuna jew klassi ta' persuni oħra;

(b) jispezzjona u jitlob li jingibulu biex jara kotba, *records* jew dokumenti jew kopja jew estratt tagħhom, li, fil-fehma tal-Kummissarju, ikollhom x'jaqsmu ma' l-*income* jew l-attività ekonomika ta' xi persuna jew klassi ta' persuni;

Iżda l-informazzjoni mitluba taht dan l-artikolu ma għandhiex tinkludi:

(i) informazzjoni li tinkwadra fit-tifsira "sigriet professjonali" jew "sigriet" skond l-artikolu 2 ta' l-Att dwar Segretezza Professjonali; jew

Kap. 377.

(ii) informazzjoni li tinkwadra fit-tifsira "*data* personali sensitivi" skond l-artikolu 2 ta' l-Att dwar il-Protezzjoni u l-Privatezza tad-*Data*:

Kap. 440.

Iżda wkoll meta xi informazzjoni bħal dik tkun protetta bis-sigriet professjonali jew bid-disposizzjonijiet ta' l-Att dwar il-Protezzjoni u l-Privatezza tad-Data, u din il-protezzjoni tkun għall-benefiċċju ta' xi persuna, din l-informazzjoni għar-rigward ta' xi persuna oħra għandha tingħata iżda jinqata' barra minnha isem il-persuna li fl-interess tagħha tkun qiegħda tingħata dik il-protezzjoni."

TAQSIMA IX

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

35. Din it-Taqsima temenda l-Att dwar Dazju tas-Sisa, u għandha tingħata ma' l-Att dwar Dazju tas-Sisa, hawnhekk iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".

Bidu fis-sehh ta' din it-Taqsima.

36. (1) Id-disposizzjonijiet ta' artikolu 38, fir-rigward tat-Tielet Skeda, għandhom jitqiesu li bdew isehħu fil-25 ta' Novembru, 2004.

(2) Id-disposizzjonijiet ta' artikolu 38, fir-rigward tar-Raba' Skeda, għandhom jitqiesu li bdew isehħu fil-25 ta' Novembru, 2004:

Iżda fir-rigward tad-disposizzjonijiet rigward il-kliem taht il-kolonna "Description of Excise goods" għall-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 għandhom jibdew isehħu f'dik id-data li l-Ministru responsabbli għall-finanzi jista' b'avviż fil-Gazzetta jistabilixxi:

Iżda wkoll fir-rigward tal-kolonna "Description of excise goods" b'riferenza għall-partita "If used in the following maritime commercial activity: - Inland Navigation between Malta and Gozo by vessels of a tonnage of 3,500 tons or more" fir-Raba' Skeda, kif emendata, għall-perjodu bejn il-25 ta' Novembru, 2004 u l-promulgazzjoni ta' dan l-Att il-kliem relattiv taht il-kolonna "Rate of Excise Duty" għandhom jitqiesu li kienu "Lm 10.40 per 1000 litres".

(3) Id-disposizzjonijiet ta' l-artikolu 38, fir-rigward tal-Hames Skeda, għandhom jitqiesu li bdew isehħu fil-25 ta' Novembru, 2004.

(4) Id-disposizzjonijiet tat-Taqsima G fl-artikolu 41 għandhom jitqiesu li bdew isehħu fil-15 ta' Diċembru, 2004.

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

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

38. Minflok l-Ewwel, it-Tielet u r-Raba' Skedi ta' l-Att prinċipali, għandhom jiġu 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>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>ii. rolls of tobacco which, by simple non-industrial handling, are inserted into cigarette-paper tubes;</p> <p>iii. rolls of tobacco which, by simple non-industrial handling, are wrapped in cigarette paper;</p> <p>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>
Cigars and Cigarillos	Lm 6.22 per 1000 units

The following shall be deemed to be cigars or cigarillos if they can be smoked as they are:

- i. rolls of tobacco made entirely of natural tobacco;
- ii. rolls of tobacco with an outer wrapper of natural tobacco;
- 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.

<p>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.</p> <p>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.</p> <p>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.</p>	
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

<ul style="list-style-type: none"> - Bunkering operations - Conveyance of passengers and goods between shore and ocean-going vessels - Dredging operations - Harbour Cruises - Inland Navigation between Malta and Gozo by vessels of a tonnage less than 3,500 tons - Sea farming activities - Tugging activities 	
If used in the following maritime commercial activity:	
<ul style="list-style-type: none"> - Inland Navigation between Malta and Gozo by vessels of a tonnage of 3,500 tons or more 	Lm 10.40 per 1000 litres
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 and 2711.21.00	
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."
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Numerazzjoni mill-ġdid tal-Hames Skeda ta' l-Att prinċipali.

39. Il-Hames Skeda ta' l-Att prinċipali għandha tiġi numerata mill-ġdid bħala s-Sitt Skeda.

Żieda ta' Hames Skeda ġdida għall-Att prinċipali.

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

"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%".

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

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

"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 kif provdut fir-regolament 4.
Reġistrazzjoni.	3. Operaturi ta' telefonija mobbli għandhom jirreġistraw mal-Kontrollur skond l-Att dwar Dazju tas-Sisa, minn hawn 'il quddiem imsejjaħ "l-Att".
Kap. 382. Stima tad-dazju.	4. L-istima tad-dazju tas-sisa ssir fuq hlasijiet kollha imposti minn operaturi ta' telefonija mobbli għas-servizzi tagħhom, inklużi s-sottoskrizzjonijiet u <i>top-up vouchers</i> :
Kap. 399.	Iżda l-frażi "operatur" għandha l-istess tifsira kif mogħtija fl-artikolu 2 ta' l-Att biex jirregola Komunikazzjonijiet Elettroniċi: Iżda wkoll ma jkun dovut ebda dazju tas-sisa fuq dawn is-servizzi li ġejjin:

- (a) *inbound roaming*;
- (b) dhul generat mill-interkonnessioni;
- (ċ) donazzjonijiet ta' xorta ta' flus mghoddija mid-donatur lil min jirċeviha permezz ta' servizzi offruti mill-operatur ta' telefonija mobbli;
- (d) *airtime* bla hlas.

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-*records* tad-dhul generat mis-servizzi li huma suġġetti għad-dazju tas-sisa bis-saħħa ta' dawn ir-regolamenti għandhom ikunu għad-disposizzjoni tal-Kontrollur għal kull verifika meħtieġa.

Prospetti.

(2) Għandha tiġi provduta lill-Kontrollur dikjarazzjoni perjodika li tagħti dettalji ta' kull dhul generat mis-servizzi u li jkunu suġġett għad-dazju tas-sisa bis-saħħa ta' dawn ir-regolamenti, għal kull perjodu li jista' jiġi stabbilit mill-Kontrollur.

Perjodu ta' *accounting*.

(3) Iż-żmien ta' perjodu ta' *accounting* ikun ta' tliet xhur jew dak il-perjodu itwal li l-Kontrollur jista' jippermetti jew kif jista' xort'ohra jiġi ordnat u għandu jasal prospett għand il-Kontrollur fi żmien tletin jum wara t-tmien ta' kull perjodu ta' *accounting* li jkun qed isir rapport dwaru.

Penali.

(4) Kull min jonqos li jħares id-disposizzjonijiet ta' dawn ir-regolamenti jkun ħati ta' reat u jehel, meta jinsab ħati, multa ta' mhux aktar minn ħames mitt lira."

TAQSIMA X

42. (1) Din it-Taqsima temenda l-Att dwar il-Logħob, u għandha tinqara u tiftiehem haġa waħda ma' l-Att dwar il-Logħob, hawnhekk iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".

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

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

43. L-artikolu 2 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

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

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

(b) minnufih wara s-subartikolu (1) tiegħu għandu 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 għandha tipprevali."

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

44. L-artikolu 11 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

(a) fis-subartikolu (1) tiegħu -

(i) fis-subparagrafu (ii) tal-paragrafu (f) tiegħu, minflok il-kliem "ta' dmirijietu; u" għandhom 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 jiżdied 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-ftuħ u l-għeluq ta' kull mejda tal-logħob, meta jkun qed isir xi aġġustament fuq *table float*, meta jkun qed isir l-għadd ta' flus u ta' *tokens*, u fil-ftuħ u l-għeluq ta' xi makna tal-logħob u sabiex jivverifika rebħiet fil-*jackpot*."

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

45. Fit-test Ingliż 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 16 ta' l-Att prinċipali.

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

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

47. 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-għan 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' smiġh, u sistemi oħra kif meħtieġa mill-Awtorità, b'dak il-mod, f'dak l-għadd u f'dawk il-postijiet, u li jkunu sorveljati minn dak l-għadd ta' persuni li jkunu ġew imħarġin sew biex jiġu impjegati bħala persunal professjonali tas-sigurtà hekk kif jista' jiġi approvat mill-Awtorità:

Izda l-Awtorità tista' teħtieġ 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 ġiet 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:

Izda 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."

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

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

(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 (e) tiegħu għandu jiżdied il-paragrafu ġdid li ġej:

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

TAQSIMA XI

Emenda ta' l-Att dwar il-Patrimonju Kulturali, Kap. 445.

49. (1) Din it-Taqsima temenda u għandha tinqara u tiftiehem haġa waħda ma' l-Att dwar il-Patrimonju Kulturali hawnhekk iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".

(2) Id-disposizzjonijiet ta' din it-Taqsima għandhom jidhlu fis-seħħ f'dik id-data illi l-Ministru responsabbli għall-kultura jista' b'ordni fil-Gazzetta jistabilixxi.

Emenda ta' l-artikolu 10 ta' l-Att prinċipali.

50. Is-subartikolu (3) ta' l-artikolu 10 ta' l-Att prinċipali għandu jiġi sostitwit b'dan li ġej:

"(3) Iċ-Ċentru għandu jitmexxa minn Bord tad-Diretturi li għandu jkun jikkonsisti f'mhux inqas minn hames u mhux iżjed minn disa' membri li jinhatru mill-Ministru u li minnhom wiehed ikun *Chairperson* u ieħor ikun Deputat *Chairperson*".

TAQSIMA XII

Bidu fis-seħħ ta' din it-Taqsima.

51. Id-disposizzjonijiet ta' din it-Taqsima għandhom jitqiesu li bdew isehhu fl-1 ta' Jannar, 2005.

Stampar mill-ġdid.

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

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

Mgħoddi mill-Kamra tad-Deputati fis-Seduta Nru. 235 tad-9 ta' Frar, 2005.

ANTON TABONE
Speaker

RICHARD J. CAUCHI
Skrivan tal-Kamra tad-Deputati

I assent.

(L.S.)

EDWARD FENECH ADAMI
President

1st March, 2005

ACT No. II of 2005

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 Short title.
Implementation Act, 2005.

PART I

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

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

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

(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 Cap. 161.

Securities) Ordinance on such terms and conditions as the said Minister may approve.

Purpose.

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.

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) (a) The provisions of articles 8, 9 and 10 shall be deemed to be applicable in respect of the relevant investment income referred to in article 41 of the principal Act received as from the 1st January, 2003.

(b) The provisions of articles 7, 13 and 14 shall come into force as from the year of assessment 2006.

(c) The provisions of article 11 shall come into force as from the year of assessment 2007.

Amendment of article 14B of the principal Act.

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

(a) the present provisions of the article, excluding the proviso thereof, shall be renumbered as subarticle (1); 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 advice shall have been given by a board established for the purpose by the Minister responsible for education to the effect that the said facilitator is necessary for that child."

Amendment of article 33 of the principal Act.

8. Article 33 of the principal Act shall be amended as follows:

(a) in subarticle (1) thereof, for the words "such payment." there shall be substituted the words "such payment:" and immediately thereafter there shall be inserted the following new proviso:

"Provided that where the recipient is an individual who derives investment income referred to in article 41(a)(viii), tax shall be deducted at the rate specified in article 56(6)."; and

(b) immediately after subarticle (4) thereof, there shall be inserted the following new subarticle:

"(5) For the purposes of the investment income provisions, tax shall be deducted on the amount of the investment income before deducting any foreign tax, whether charged directly or by way of withholding.".

9. In subarticle (2) of article 40 of the principal Act, for the words "article 41(a)(iv) and 41(a)(vii)" there shall be substituted the words "article 41(a)(iv), 41(a)(vii) and 41(a)(viii)".

Amendment of article 40 of the principal Act.

10. Immediately after article 41(a)(vii) of the principal Act, there shall be inserted the following new subparagraph:

Amendment of article 41 of the principal Act.

"(viii) profits distributed by a company that is not resident in Malta (and that is not a collective investment scheme) and where such profits are paid through the services of an authorised financial intermediary to an individual who is resident in Malta provided that such distributed profits constitute income in the hands of such individual that is derived from shares in such company, each share being a qualifying asset as defined in the provisions of article 9B;".

11. Subarticle (17) of article 56 of the principal Act shall be amended as follows:

Amendment of article 56 of the principal Act.

(a) for the words "during the carrying out of such work or duties -" there shall be substituted the words "during the carrying out of such work or duties, notwithstanding anything to the contrary contained in this Act, such income shall be deemed to constitute the last part of that individual's total income for that year and shall be charged to tax at 15 cents on every lira."; and

(b) paragraphs (a), (b), (c) and (d) thereof shall be deleted.

A 44

Amendment of article 67A of the principal Act.

12. Immediately after subarticle (5) of article 67A of the principal Act, there shall be inserted the following new subarticles:

"(6) An equalisation reserve shall form part of the distributable profits of a collective investment scheme.

(7) For the purposes of this Act, in the case of a collective investment scheme:

"equalisation reserve" means an allocation of income, whether annual or interim, made in respect of units created or issued or sold during an accounting period, whether annual or interim, representing the best estimate of the relevant management company or of the scheme, of the amount of income included in the price by reference to which the issue or selling price of such units were determined;

"dividend" includes amounts distributed out of an equalisation reserve."

Amendment of article 90A of the principal Act.

13. In subarticle (9) of article 90A of the principal Act, for the words "where such spouse" there shall be substituted the words "where at least one of the spouses" and for the words "and has other income from part-time work" there shall be substituted the words "and either or each of the spouses has other income from part-time work".

Amendment of article 96 of the principal Act.

14. Immediately after subarticle (2) of article 96 of the principal Act there shall be added the following new subarticle:

"(3) The Minister responsible for finance may make rules prescribing tax credits and may also by such rules determine the class of persons to whom such tax credits shall apply and the method of calculating or estimating such tax credits and the amounts thereof."

PART III

Amendment of the External Transactions Act, Cap. 233.

15. (1) This Part amends and shall be read and construed as one with the External Transactions Act, hereinafter 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 9 of the principal Act.

16. For subarticle (1) of article 9 of the principal Act, there shall be substituted the following:

"(1) Except for the purpose of any prosecution for an offence against the Act, no information which can be related to an identifiable person and which is obtained under this Act shall be disseminated, shown or communicated to any person or body without the written consent of the individual or his representative."

PART IV

17. This Part amends the National Holidays and Other Public Holidays Act, and it shall be read and construed as one with the National Holidays and Other Public Holidays Act hereinafter in this Part referred to as "the principal Act".

Amendment of the National Holidays and Other Public Holidays Act, Cap. 252

18. Article 6 of the principal Act shall be amended as follows:

Amendment of article 6 of the principal Act.

(a) for the words "or in any other instrument whatsoever," there shall be substituted the words "or in any other instrument whatsoever:";

(b) the words "where under the conditions of service applicable to a person such person is, or but for the provisions of this Act would have been, entitled to a holiday on any day which ceases to be a public holiday by virtue of this Act, such person shall cease to be entitled to a holiday on any such day as aforesaid, but shall become entitled to a holiday on any day which is a public holiday after the commencement of this Act and was not a public holiday before that date;" shall be lettered as paragraph (a) of article 6;

(c) immediately after the said paragraph (a) there shall be added the following paragraph (b):

"(b) with effect from 1st January, 2005 when a National Holiday or a Public Holiday listed in the Schedule to this Act falls on a Saturday or on a Sunday, it shall not be deemed to be a public holiday for the purposes of entitling any person to an additional day of vacation leave;" and

(d) the words "and any such other law, contract or instrument as aforesaid shall have effect accordingly." shall follow at the end of article 6 as applying to the whole article 6.

PART V

Amendment of the Education Act, Cap. 327.

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

(2) The provisions of this Part shall come into force on the date of publication of this Act in the Gazette.

Amendment of article 43 of the principal Act.

20. Subarticle (3) of article 43 of the principal Act shall be renumbered as subarticle (4) thereof and immediately after subarticle (2) there shall be added the following new subarticle:

"(3) When giving his permission in accordance with subarticle (2) hereof, the Minister may impose such conditions requiring the minor to attend such alternative educational or training programmes as may be prescribed, and any such permission shall be considered immediately withdrawn if any of the conditions imposed in such permission are not observed."

PART VI

Amendment of the Employment and Training Services Act, Cap. 343.

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

(2) The provisions of this Part shall come into force on the date of publication of this Act in the Gazette.

Amendment of article 11 of the principal Act.

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

(a) for subarticle (2) thereof, there shall be substituted the following:

"(2) The Register shall consist of such separate parts: Part One, for the registration of persons who are unemployed; Part Two, for the registration of persons who, without a good and sufficient cause, terminate employment or reject an opportunity of employment or training, or who otherwise refuse or fail to participate in any employment or training measure or scheme of the Corporation; Part Three, for persons in gainful occupation who are seeking alternative employment; such other Part for any category of persons or purposes as may be prescribed after consultation with the Corporation."; and

(b) in subarticle (3) thereof, for the words "For the purpose of" there shall be substituted the words "Subject to such provisions as may from time to time be otherwise prescribed, for the purpose of".

23. Article 13 of the principal Act shall be amended as follows:

Amendment of article 13 of the principal Act.

(a) in subarticle (1) -

(i) in subparagraph (i) of paragraph (a) for the words "as to age, former" there shall be substituted the words "as to former";

(ii) in the proviso immediately after paragraph (b) for the words "the Corporation shall" there shall be substituted the words "the Corporation shall, unless otherwise prescribed," and for the words "Part Two and Three" there shall be substituted the words "any other Part";

(b) in subarticle (2) immediately after the words "employment or training" there shall be inserted the words "or of any other assistance or service";

(c) subarticle (3) shall be renumbered as subarticle (5);

(d) immediately after subarticle (2) there shall be inserted the following new subarticles:

"(3) Any person who, whilst registered in Part One or Part Two of the Register, is engaged in a gainful occupation or who, without the prior permission of the Corporation, is engaged in any occupation consisting in the provision to any person of services that are normally remunerated, shall forfeit his right to registration under article 12 or to referral for employment under this article.

(4) Any person who forfeits his right to registration or to referral under article 12 or this article shall not be entitled to be registered in Part One or Part Two of the Register or to referral for employment unless such person proves to the satisfaction of the Corporation that after having forfeited such rights as aforesaid he had been gainfully occupied for a continuous period of six months and has ceased to be gainfully occupied for reasons that are deemed to be good and sufficient."

A 48

Amendment of article 15 of the principal Act.

24. Article 15 of the principal Act shall be amended as follows:

(a) in subarticle (2) the words "may deem appropriate." shall be substituted by the words "may deem appropriate."; and

(b) immediately thereafter there shall be inserted the following proviso:

"Provided that any employee who is employed by the Government of Malta or by any body corporate or company referred to in article 110(6) of the Constitution from amongst persons who already are public officers or are employees of any other body corporate or company referred to in article 110(6) of the Constitution, then such employee shall be deemed to have been employed through the recruitment service provided by the Corporation."

Amendment of article 46 of the principal Act.

25. In subarticle (1) of article 46 of the principal Act, immediately after the words "or of the Corporation" there shall be added the words "or any other person."

PART VII

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

26. (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.

27. 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:".

Addition of article 41A in the principal Act.

28. Immediately after article 41 of the principal Act, there shall be inserted the following new article 41A:

"Exemption on certain company divisions.

41A. No duty shall be chargeable upon a division of a company where the ultimate individual beneficial shareholders in the recipient companies remain the same shareholders of the company to be divided and each such shareholder shall have the same proportion of shares in each of the recipient companies as he held in the company to be divided."

29. In paragraph (c) of subarticle (1) of article 42 of the principal Act, for the words "article 45:" there shall be substituted the words "article 45." and the proviso immediately thereafter shall be deleted.

Amendment of article 42 of the principal Act.

PART VIII

30. This Part amends the Income Tax Management Act and it shall be read and construed as one with the Income Tax Management Act, hereinafter in this Part referred to as "the principal Act".

Amendment of the Income Tax Management Act, Cap. 372.

31. Article 10A of the principal Act shall be amended as follows:

Amendment of article 10A of the principal Act.

(a) the present provision thereof shall be renumbered as subarticle 10A(1);

(b) immediately after subarticle (1) thereof as renumbered, there shall be inserted the following new subarticles:

"(2) Where the Commissioner is satisfied that a request for information made by a foreign tax authority under an arrangement referred to in subarticle (1) of this article concerns a tax fraud, or a serious suspicion of a tax fraud, the provisions of subarticle (1) of this article shall apply even if the Commissioner could not collect the relevant information for the purposes of the Income Tax Acts. The provisions of this subarticle shall have effect in respect of any person, entity or scheme referred to in article 17 of this Act notwithstanding any obligation to secrecy or confidentiality, or to any other restriction relating to the disclosure of information imposed by any enactment (including the Income Tax Acts) or imposed in any other way.

(3) For the purposes of subarticle (4) of this article, "tax" means any tax covered by a relevant arrangement as referred to in subarticle (1) of this article.

(4) For the purposes of subarticle (2) of this article, "tax fraud" means any of the following acts affecting a tax when committed knowingly -

(a) failure to comply with record-keeping duties laid down by law including the preparation or use of false or incomplete records, the non-production of records, the destruction of records and

the preparation and, or use of forged documents;

(b) failure to comply with information reporting duties laid down by law including the failure to file a tax return or any other official document upon which a tax liability is based;

(c) the inclusion of false or misleading information, including the omission of information, in an official document that leads to reduction in an amount of tax otherwise payable;

(d) the arrangement of a tax avoidance scheme for the purpose of artificially or fictitiously reducing an amount of tax otherwise payable;

(e) the organisation of insolvency for the purpose of obstructing the collection of tax;

(f) the making of false claims to repayments or other entitlements;

(g) the failure to comply with tax obligations resulting or intended to result in a reduction of tax revenue which otherwise would not have been allowed."

Amendment of article 16 of the principal Act.

32. Article 16 of the principal Act shall be amended as follows:

(a) for the words "in respect of a person or persons specified by him" there shall be substituted the words "in respect of any matter";

(b) the first proviso thereto shall be deleted;

(c) in the second proviso thereto the word "further" shall be deleted; and immediately after the words "duty of professional secrecy." there shall be added the following words "Where any information is protected by professional secrecy for the benefit of any person, nothing in this proviso shall preclude the giving of such information in respect of any other person, excluding therefrom the name of the person in whose interest such protection is given."

Amendment of article 20 of the principal Act.

33. In subarticle (1) of article 20 of the principal Act, for the words "serving such purposes in order to observe and record" there shall be substituted the words "serving such purposes in order to

inspect any books, documents, accounts and returns or to observe and record".

34. Immediately after article 24B of the principal Act there shall be added the following new article:

Addition of new article 24C to the principal Act.

"Powers of the Commissioner to request information.

24C. For the purpose of ensuring compliance with the provisions of the Income Tax Acts, the Commissioner may:

(a) demand and request from any person the production of information which, in the opinion of the Commissioner, relates to the income or the economic activities of any other person or class of persons;

(b) inspect and request the production of any books, records or documents or a copy or extract thereof, which, in the opinion of the Commissioner, relate to the income or the economic activity of any person or class of persons:

Provided that the information requested under this article may not include:

Cap. 377.

(i) any information falling within the definition of a "professional secret" or "secret" in terms of article 2 of the Professional Secrecy Act; or

Cap. 440.

(ii) any information falling within the definition of "sensitive personal data" in terms of article 2 of the Data Protection Act:

Provided further that where any such information is protected by professional secrecy or the provisions of the Data Protection Act and such protection is for the benefit of any person, such information in respect of any other person shall be given excluding therefrom the name of the person in whose interest such protection is given."

PART IX

35. 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.

Coming into force of this Part.

36. (1) The provisions of article 38, as regards the Third Schedule, shall be deemed to have come into force on the 25th November, 2004.

(2) The provisions of article 38, 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:

Provided further that with regard to the column "Description of excise goods" relative to the item "If used in the following maritime commercial activity: - Inland Navigation between Malta and Gozo by vessels of a tonnage of 3,500 tons or more" in the Fourth Schedule, as amended, for the period 25th November, 2004 and the promulgation of this Act, the relative words under the column "Rate of Excise Duty" shall be deemed to have been "Lm10.40 per 1000 litres".

(3) The provisions of article 38, as regards the Fifth Schedule, shall be deemed to have come into force on the 25th November, 2004.

(4) The provisions of Part G in article 41 shall be deemed to have come into force on the 15th December, 2004.

Amendment of article 13 of the principal Act.

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

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

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

"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> <ul style="list-style-type: none"> 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; ii. rolls of tobacco which, by simple non-industrial handling, are inserted into cigarette-paper tubes; iii. rolls of tobacco which, by simple non-industrial handling, are wrapped in cigarette paper; <p>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> <ul style="list-style-type: none"> i. rolls of tobacco made entirely of natural tobacco; ii. rolls of tobacco with an outer wrapper of natural tobacco; 	<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

<ul style="list-style-type: none"> - Bunkering operations - Conveyance of passengers and goods between shore and ocean-going vessels - Dredging operations - Harbour Cruises - Inland Navigation between Malta and Gozo by vessels of a tonnage less than 3,500 tons - Sea farming activities - Tugging activities 	
If used in the following maritime commercial activity:	
<ul style="list-style-type: none"> - Inland Navigation between Malta and Gozo by vessels of a tonnage of 3,500 tons or more 	Lm 10.40 per 1000 litres
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 and 2711.21.00	
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).

<p>"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."</p>	
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Renumbering of the Fifth Schedule to the principal Act.

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

Addition of new Fifth Schedule to the principal Act.

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

"FIFTH SCHEDULE

MOBILE TELEPHONY SERVICES

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

Amendment of Sixth Schedule to the principal Act.

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

"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 as provided for in regulation 4. |
| Registration.
Cap. 382. | 3. Mobile telephony operators shall 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 operators from their services including subscriptions and top-up vouchers:

Provided that the term "operator" has the same meaning as defined in article 2 of the Electronic Communications (Regulation) Act: |
| Cap. 399. | Provided also that no excise duty shall be due on the following services:

(a) inbound roaming; |

- (b) interconnection revenues;
 - (c) donations of a pecuniary nature transferred from the donor to the donee via services offered by the mobile telephony operator;
 - (d) free airtime.
- 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 records of the revenues generated by the services which are subject to excise duty by virtue of these regulations shall be made available to the Comptroller for any necessary verifications.
- Statements. (2) A periodic statement which gives details of revenues generated by the services subject to excise duty by virtue of these regulations shall be provided to the Comptroller for any period that may be determined by the Comptroller.
- Accounting period. (3) The term of an accounting period shall be three months or such longer period as the Comptroller may allow or as otherwise be prescribed and a return shall reach the Comptroller within thirty days after the end of each accounting period being reported upon.
- Penalty. (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 X

42. (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".

Amendment of
the Gaming Act,
Cap. 400.

(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.

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

Amendment of
article 2 of the
principal Act.

(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.

44. 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."

Amendment of article 15 of the principal Act.

45. 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 16 of the principal Act.

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

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

47. 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."

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

Amendment of article 50 of the principal Act.

(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 XI

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

Amendment of the Cultural Heritage Act, Cap. 445.

(2) The provisions of this Part shall come into force on such

date as the Minister responsible for culture may by notice in the Gazette establish.

Amendment of article 10 of the principal Act.

50. Subarticle (3) of article 10 of the principal Act shall be substituted by the following:

"(3) The Centre shall be governed by a Board of Directors consisting of not less than five and not more than nine members appointed by the Minister, one of whom shall be the Chairperson and another the Deputy Chairperson."

PART XII

Coming into force of this Part.

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

Reprint.

52. Without prejudice to any other law, in any reprint of this Act, Parts II to the last Part 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.

Passed by the House of Representatives at Sitting No. 235 of the 9th February, 2005.

ANTON TABONE
Speaker

RICHARD J. CAUCHI
Clerk to the House of Representatives