

Nru. 2

14. 1. 97

MALTA

KAMRA TAD-DEPUTATI

ABBOZZ ta' Ligi mressaq mill-Onorevoli Lino Spiteri, M.P., Ministru ta' l-Ekonomija u l-Finanzi u moqri għall-Ewwel darba fis-Seduta tat-13 ta' Jannar, 1997.

ATT biex jemenda l-Att ta' l-1995 dwar Dazju tas-Sisa.

HOUSE OF REPRESENTATIVES

A BILL introduced by the Honourable Lino Spiteri, M.P., Minister of Economic Affairs and Finance and read the First time at the Sitting of the 13th January, 1997.

AN ACT to amend the Excise Duty Act, 1995.

RICHARD J. CAUCHI

Skrivan tal-Kamra tad-Deputati

RICHARD J. CAUCHI

Clerk of the House of Representatives

ABBOZZ TA' LIĠI**msejjaħ**

ATT biex jemenda l-Att ta' l-1995 dwar Dazju tas-Sisa.

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

1. (1) Dan l-Att jista' jissejjaħ l-Att ta' l-1997 li jemenda l-Att dwar Dazju tas-Sisa, u għandu jinqara u jiftiehem ħaġa waħda ma' l-Att ta' l-1995 dwar Dazju tas-Sisa, hawnhekk iżjed 'il quddiem imsejjaħ "l-Att prinċipali"

Titolu fil-qosor u bidu fis-seħħ. Att Nru. XVI ta' l-1995.

(2) Dan l-Att għandu jitqies li beda jseħħ fit-13 ta' Jannar, 1997.

2. Minflok it-Tieni Skeda li tinsab ma' l-Att prinċipali għandu jidhol dan li ġej:

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

"IT-TIENI SKEDA**ALKOHOL U XORB ALKOHOLIKU**

<p>Most ta' l-gheneb mhux fermentat b'alkohol miżjud klassifikat fl-intestratura Nru. 22.04 tat-Tariffa tad-Dwana:</p> <ul style="list-style-type: none"> - B'qawwa alkoholika ta' mhux iżjed minn 22% vol - B'qawwa alkoholika ta' iżjed minn 22% vol iżda mhux iżjed minn 45% vol - B'qawwa alkoholika ta' iżjed minn 45% vol iżda mhux iżjed minn 57% vol - B'qawwa alkoholika ta' iżjed minn 57% vol 	<p>Lm1.40,0 kull litru</p> <p>Lm3.77,0 kull litru</p> <p>Lm3.90,0 kull litru</p> <p>Lm0.07,0 kull % vol kull litru</p>
<p>Alkohol etili mhux znaturat ta' qawwa alkoholika bil-volum ta' 80% jew oghla, klassifikat fl-intestatura Nru. 22.07 tat-Tariffa tad-Dwana</p>	<p>Lm0.07,0 kull % vol kull litru</p>

<p>Alkohol etili u spirti oħra żnaturati ta' kull qawwa, klassifikati fl-intestatura Nru. 22.07 tat-Tariffa tad-Dwana:</p> <ul style="list-style-type: none"> - Spirtu <i>methylated</i> kif imfisser fl-artikolu 3 ta' l-Ordinanza dwar l-Ispirti <i>Methylated</i> (Kap. 89) - Alkohol u spirtu ieħor żnaturat għall-produzzjoni industrijali, għall-użu farmaċewtiku u għall-użu mediku, żnaturat kif dirett mill-Kontrollur tad-Dwana. - Alkohol u spirtu żnaturat ieħor 	<p style="text-align: center;">0</p> <p style="text-align: center;">0</p> <p style="text-align: center;">Lm0.07,0 kull % vol kull litru</p>
<p>Preparati ta' taħlitiet alkoholiki klassifikati fl-intestaturi Nru. 21.06 u 33.02 tat-Tariffa tad-Dwana, ta' xorta wżata għall-produzzjoni industrijali ta' <i>soft drinks</i>.</p>	<p style="text-align: center;">0</p>
<p>Prodotti alkoholiki oħra klassifikati fl-intestaturi Nru. 21.06, 22.08 u 33.02 tat-Tariffa tad-Dwana:</p> <p>- Vodka:</p> <ul style="list-style-type: none"> -- Ta' qawwa alkoholika ta' mhux iżjed minn 26% vol -- Ta' qawwa alkoholika ta' iżjed minn 26% vol iżda mhux iżjed minn 45.4% vol -- Ta' qawwa alkoholika ta' iżjed minn 45.4% vol iżda mhux iżjed minn 57% vol <p>- Oħra:</p> <ul style="list-style-type: none"> -- Ta' qawwa alkoholika ta' mhux iżjed minn 26% vol 	<p style="text-align: center;">Lm0.14,0 kull % vol kull litru</p> <p style="text-align: center;">Lm3.77,0 kull litru</p> <p style="text-align: center;">Lm3.90,0 kull litru</p> <p style="text-align: center;">Lm0.14,0 kull % vol kull litru</p>

– Ta' qawwa alkoholika ta' mhux iżjed minn 26% vol iżda mhux iżjed minn 45% vol	Lm3.77,0 kull litru
– Ta' qawwa alkoholika ta' iżjed minn 45% vol iżda mhux iżjed minn 57% vol	Lm3.90,0 kull litru
– Ta' qawwa alkoholika ta' iżjed minn 57% vol	Lm0.07,0 kull % vol kull litru

”.

3. Fit-Tieni Kolonna tat-Tielet Skeda li tinsab ma' l-Att prinċipali, minflok il-kliem “25c5 kull pakkett ta' 20 jew parti minnu” u “28c5 kull pakkett ta' 20 jew parti minnu” għandhom jidhlu rispettivament il-kliem “35c5 kull pakkett ta' 20 jew parti minnu” u “38c5 kull pakkett ta' 20 jew parti minnu”.

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

4. Minflok ir-Raba' Skeda li tinsab ma' l-Att prinċipali għandu jidhol dan li ġej:

Sostituzzjoni tar-Raba' Skeda li tinsab ma' l-Att prinċipali.

“IR-RABA' SKEDA

ŻJUT U GASSIJET TAL-PETROLEUM U IDROKARBURI GASSUŻI OHRA

Spirtu u żjut hfief tal-vetturi bil-mutur, minbarra żjut lubrifikanti jew idrawliċi, b'densita' sa 0.780 esklussiv f'temperatura 15°C, klassifikati fl-intestatura Nru. 27.10 tat-Tariffa tad-Dwana:	
- Spirtu għall-vetturi bil-mutur b'kontenut ta' ċomb ta' mhux aktar minn 0.013 g/l	Lm96.00,0 kull 1000 litru
- Ohrajn	Lm107.00,0 kull 1000 litru
Żejt għall-htigijiet tad-dar (Pitrolju), <i>aviation turbine fuels</i> u <i>white spirit</i> ; żjut minbarra żjut lubrifikanti jew idrawliċi b'densita' ta' 0.780 sa 0.810 eskklusiv f'temperatura ta' 15°C, klassifikati fl-intestatura Nru. 27.10 tat-Tariffa tad-Dwana	Lm1.00,0 kull 1000 litru

<p>Żejt tal-gass u tad-<i>diesel</i>; żjut, minbarra żjut lubrifikanti jew idrawliċi; b'densita ta' 0.810 sa 0.900 inkusiv f'temperatura ta' 15°C, klassifikati fl-intestatura Nru. 27.10 tat-Tariffa tad-Dwana</p>	<p>LM44.00,0 kull 1000 litru</p>
<p>Gass <i>propane</i> likwifikat klassifikat fl-intestatura Nru. 27.11 tat-Tariffa tad-Dwana</p>	<p>Lm33.00,0 kull 1000 litru</p>
<p>Gass <i>butane</i> likwifikat klassifikat fl-intestatura Nru. 27.11 tat-Tariffa tad-Dwana</p>	<p>Lm33.00,0 kull 1000 litru</p>

Ghanijiet u Raġunijiet

L-ghan ta' dan l-Abbozz huwa li jiddaħhlu rati ġodda ta' dazju tas-sisa fuq alkohol u xorb alkoholiku, sigaretti u xi prodotti tal-*petroleum*.

A BILL
entitled

AN ACT to amend the Excise Duty Act, 1995.

BE IT ENACTED by the President, by and with the advice and consent of the House of Representatives, in this present Parliament assembled, and by the authority of the same, as follows:-

1. (1) This Act may be cited as the Excise Duty (Amendment) Act, 1997, and shall be read and construed as one with the Excise Duty Act, 1995, hereinafter referred to as "the principal Act".

Short title and commencement.

Act No XVI of 1995.

(2) This Act shall be deemed to have come into force on the 13th January, 1997.

2. For the Second Schedule to the principal Act there shall be substituted the following:

Substitution of Second Schedule to the principal Act. 1995.

"SECOND SCHEDULE

ALCOHOL AND ALCOHOLIC BEVERAGES

Unfermented grape must with added alcohol classified in Customs Tariff heading No. 22.04: <ul style="list-style-type: none"> - With alcoholic strength not exceeding 22% vol - With alcoholic strength exceeding 22% vol but not exceeding 45% vol - With alcoholic strength exceeding 45% vol but not exceeding 57% vol - With alcoholic strength exceeding 57% vol 	Lm1.40,0 per litre Lm3.77,0 per litre Lm3.90,0 per litre Lm0.07,0 per % vol per litre
Undenatured ethyl alcohol of an alcoholic strength by volume of 80% or higher classified in Customs Tariff heading No.22.07	Lm0.07,0 per % vol per litre

<p>Denatured ethyl alcohol and other spirits of any strength classified in Customs Tariff Heading 22.07:</p> <ul style="list-style-type: none"> - Methylated spirit as defined in section 3 of the Methylated Spirit Ordinance (Cap. 89) - Other denatured alcohol and spirit for industrial production, for pharmaceutical and for medical use, denatured as directed by the Comptroller of Customs - Other denatured alcohol and spirit 	<p style="text-align: center;">0</p> <p style="text-align: center;">0</p> <p style="text-align: center;">Lm0.07,0 per % vol per litre</p>
<p>Compound alcoholic preparations classified in Customs Tariff headings No. 21.06 and 33.02 of a kind used for the industrial production of soft drinks</p>	<p style="text-align: center;">0</p>
<p>Other alcoholic products classified in Customs Tariff Headings Nos. 21.06, 22.08 and 33.02:</p> <p>- Vodka:</p> <ul style="list-style-type: none"> -- Of an alcoholic strength not exceeding 26% vol -- Of an alcoholic strength exceeding 26% vol but not exceeding 45.4% vol -- Of an alcoholic strength exceeding 45.4% vol but not exceeding 57% <p>- Other:</p> <ul style="list-style-type: none"> -- Of an alcoholic strength not exceeding 26% vol -- Of an alcoholic strength exceeding 26% vol but not exceeding 45% vol -- Of an alcoholic strength exceeding 45% vol but not exceeding 57% vol -- Of an alcoholic strength exceeding 57% vol 	<p style="text-align: center;">Lm0.14,0 per % vol per litre</p> <p style="text-align: center;">Lm3.77,0 per litre</p> <p style="text-align: center;">Lm3.90,0 per litre</p> <p style="text-align: center;">Lm0.14,0 per % vol per litre</p> <p style="text-align: center;">Lm3.77,0 per litre</p> <p style="text-align: center;">Lm3.90,0 per litre</p> <p style="text-align: center;">Lm 0.07,0 per % vol per litre</p>

3. In the Second Column of the Third Schedule to the principal Act, for the words “25c5 per pkt of 20 or part thereof” and “28c5 per pkt of 20 or part thereof” there shall be substituted respectively the words “35c5 per pkt of 20 or part thereof” and “38c5 per pkt of 20 or part thereof”.

Amendment of the Third Schedule to the principal Act.

4. For the Fourth Schedule to the principal Act there shall be substituted the following:

Substitution of the Fourth Schedule to the principal Act

“FOURTH SCHEDULE

PETROLEUM OILS AND GASES AND OTHER GASEOUS HYDROCARBONS

<p>Motor vehicle spirit and light oils, other than lubricating or hydraulic oils, with a density up to 0.780 exclusive at a temperature of 15°C, classified in Customs Tariff heading No. 27.10:</p> <p>- Motor spirit with a lead content not exceeding 0.013 g/l</p> <p>- Other</p> <p>Oil for household purposes (Kerosene), aviation turbine fuels and white spirit; oils other than lubricating or hydraulic oils with a density of 0.780 to 0.810 exclusive at a temperature of 15°C, classified in Customs Tariff Heading No. 27.10</p>	<p>Lm 96.00,0 per 1000 litres</p> <p>Lm 107.00,0 per 1000 litres</p> <p>Lm1.00,0 per 1000 litres</p>
<p>Gas and diesel oil; oils, other than lubricating or hydraulic oils, with a density of 0.810 to 0.900 inclusive at a temperature of 15°C, classified in Customs Tariff Heading 27.10</p> <p>Liquified propane gas classified in Customs Tariff Heading No. 27.11</p> <p>Liquified butane gas classified in Customs Tariff Heading No. 27.11</p>	<p>Lm44.00,0 per 1000 litres</p> <p>Lm33.00,0 per 1000Kgs.</p> <p>Lm33.00,0 per 1000 Kgs.</p>

Objects and Reasons

The object of this Bill is to introduce new rates of excise duty on alcohol and alcoholic beverages, cigarettes and certain petroleum products.