

## **MALTA**

**ATT Nru. VII ta' l-1997**

**ATT mahruġ b'ligi mill-Parlament ta' Malta.**

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

**ACT No. VII of 1997**

**AN ACT enacted by the Parliament of Malta.**

**AN ACT to amend the Excise Duty Act, 1995.**

Naghti l-kunsens tieghi.

(L.S.)

Ġuzé Cassar  
A/President

5 ta' Mejju, 1997

**ATT Nru. VII ta' l-1997**

*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, hareġ b'liġi dan li ġej:-

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

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

(2) Dan l-Att għandu jitqies li beda jsehħ 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-intestatura Nru. 22.04 tat-Tariffa tad-Dwana:</p> <ul style="list-style-type: none"> <li>- B'qawwa alkoholika ta' mhux iżjed minn 22% vol</li> <li>- B'qawwa alkoholika ta' iżjed minn 22% vol iżda mhux iżjed minn 45% vol</li> <li>- B'qawwa alkoholika ta' iżjed minn 45% vol iżda mhux iżjed minn 57% vol</li> <li>- B'qawwa alkoholika ta' iżjed minn 57% vol</li> </ul>	<p>Lm1.36,0 kull litru</p> <p>Lm3.67,0 kull litru</p> <p>Lm3.79,0 kull litru</p> <p>Lm0.07,0 kull % vol kull litru</p>
<p>Alkohol etili mhux żnaturat 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 spiriti oħra żnaturati ta' kull qawwa, klassifikati fl-intestatura Nru. 22.07 tat-Tariffa tad-Dwana:</p> <ul style="list-style-type: none"> <li>- Spirtu <i>methylated</i> kif imfisser fl-artikolu 3 ta' l-Ordinanza dwar l-Ispirti <i>Methylated</i> (Kap. 89)</li> <li>- Alkohol u spirtu iehor żnaturat għall-produzzjoni industrijali, għall-użu farmaċewtiku u għall-użu mediku, żnaturat kif dirett mill-Kontrollur tad-Dwana.</li> <li>- Alkohol u spirtu żnaturat iehor</li> </ul>	<p>0</p> <p>0</p> <p>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>0</p>

“IT-TIENI SKEDA

ALKOHOL U XORB ALKOHOLIKU

<p>Most ta' l-gheneb mhux fermentat b' alkohol miżjud klassifikat fl-intestatura Nru. 22.04 tat-Tariffa tad-Dwana:</p> <ul style="list-style-type: none"> <li>- B'qawwa alkoholika ta' mhux iżjed minn 22% vol</li> <li>- B'qawwa alkoholika ta' iżjed minn 22% vol iżda mhux iżjed minn 45% vol</li> <li>- B'qawwa alkoholika ta' iżjed minn 45% vol iżda mhux iżjed minn 57% vol</li> <li>- B'qawwa alkoholika ta' iżjed minn 57% vol</li> </ul>	<p>Lm1.36,0 kull litru</p> <p>Lm3.67,0 kull litru</p> <p>Lm3.79,0 kull litru</p> <p>Lm0.07,0 kull % vol kull litru</p>
<p>Alkohol etili mhux żnaturat 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 spiriti ohra żnaturati ta' kull qawwa, klassifikati fl-intestatura Nru. 22.07 tat-Tariffa tad-Dwana:</p> <ul style="list-style-type: none"> <li>- Spirtu <i>methylated</i> kif imfisser fl-artikolu 3 ta' l-Ordinanza dwar l-Ispirti <i>Methylated</i> (Kap. 89)</li> <li>- Alkohol u spirtu ieħor żnaturat għall-produzzjoni industrijali, għall-użu farmaċewtiku u għall-użu mediku, żnaturat kif dirett mill-Kontrollur tad-Dwana.</li> <li>- Alkohol u spirtu żnaturat ieħor</li> </ul>	<p>0</p> <p>0</p> <p>Lm0.07,0 kull % vol kull litru</p>
<p>Preparati ta' tahlitiet alkoholiki klassifikati fl-intestatur Nru. 21.06 u 33.02 tat-Tariffa tad-Dwana, ta' xorta wżata għall-produzzjoni industrijali ta' <i>soft drinks</i>.</p>	<p>0</p>

Prodotti alcololiki ohra klassifikati fl-intestaturi Nru. 21.06, 22.08 u 33.02 tat-Tariffa tad-Dwana:	
- Vodka:	
-- Ta' qawwa alcololika ta' mhux iżjed minn 26% vol	Lm0.13,6 kull % vol kull litru
-- Ta' qawwa alcololika ta' iżjed minn 26% vol iżda mhux iżjed minn 45.4% vol	Lm3.67,0 kull litru
-- Ta' qawwa alcololika ta' iżjed minn 45.4% vol iżda mhux iżjed minn 57% vol	Lm3.79,0 kull litru
- Ohra:	
-- Ta' qawwa alcololika ta' mhux iżjed minn 26% vol	Lm0.13,6 kull % vol kull litru
-- Ta' qawwa alcololika ta' mhux iżjed minn 26% vol iżda mhux iżjed minn 45% vol	Lm3.67,0 kull litru
-- Ta' qawwa alcololika ta' iżjed minn 45% vol iżda mhux iżjed minn 57% vol	Lm3.79,0 kull litru
-- Ta' qawwa alcololika ta' iżjed minn 57% vol	Lm0.07,0 kull % vol kull litru

3. Fit-Tieni Kolonna tat-Tielet Skeda li tinsab ma' l-Att principali, 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 "34c2 kull pakkett ta' 20 jew parti minnu" u "37c2 kull pakkett ta' 20 jew parti minnu".

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

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

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

“IR-RABA’ SKEDA

ŻJUT U GASSIJET TAL-PETROLEUM U IDROKARBURI GASSUŻI  
OHRA

<p>Spirtu u żjut hief tal-vetturi bil-mutur, minbarra żjut lubrifikanti jew idrawliċi, b'densita' sa 0.780 esklussiv f'temperatura ta' 15°C, klassifikati fl-intestatura Nru. 27.10 tat-Tariffa tad-Dwana:</p>	
<p>- Spirtu għall-vetturi bil-mutur b'kontenut ta' ċomb ta' mhux aktar minn 0.013 g/l</p>	<p>Lm92.74,0 kull 1000 litru</p>
<p>- Ohrajn</p>	<p>Lm102.30,0 kull 1000 litru</p>
<p>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 esklussiv f'temperatura ta' 15°C, klassifikati fl-intestatura Nru. 27.10 tat-Tariffa tad-Dwana</p>	<p>Lm1.00,0 kull 1000 litru</p>
<p>Żejt tal-gass u tad-<i>diesel</i>; żjut, minbarra żjut lubrifikanti jew idrawliċi; b'densita' ta' 0.810 sa 0.900 inklussiv f'temperatura ta' 15°C, klassifikati fl-intestatura Nru. 27.10 tat-Tariffa tad-Dwana</p>	<p>LM42.70,0 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 Kg.</p>
<p>Gass <i>butane</i> likwifikat klassifikat fl-intestatura Nru. 27.11 tat-Tariffa tad-Dwana</p>	<p>Lm33.00,0 kull 1000 Kg.</p>

I assent

(L.S.)

Guzé Cassar  
A/President

5th May, 1997

**ACT No. VII of 1997**

*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.

## "SECOND SCHEDULE

## ALCOHOL AND ALCOHOLIC BEVERAGES

<p>Unfermented grape must with added alcohol classified in Customs Tariff heading No. 22.04:</p> <ul style="list-style-type: none"> <li>- With alcoholic strength not exceeding 22% vol</li> <li>- With alcoholic strength exceeding 22% vol but not exceeding 45% vol</li> <li>- With alcoholic strength exceeding 45% vol but not exceeding 57% vol</li> <li>- With alcoholic strength exceeding 57% vol</li> </ul>	<p>Lm1.36,0 per litre</p> <p>Lm3.67,0 per litre</p> <p>Lm3.79,0 per litre</p> <p>Lm0.07,0 per % vol per litre</p>
<p>Undenatured ethyl alcohol of an alcoholic strength by volume of 80% or higher classified in Customs Tariff heading No.22.07</p>	<p>Lm0.07,0 per % vol per litre</p>
<p>Denatured ethyl alcohol and other spirits of any strength classified in Customs Tariff heading 22.07:</p> <ul style="list-style-type: none"> <li>- Methylated spirit as defined in section 3 of the Methylated Spirits Ordinance (Cap. 89)</li> <li>- Other denatured alcohol and spirit for industrial production, for pharmaceutical and for medical use, denatured as directed by the Comptroller of Customs</li> <li>- Other denatured alcohol and spirit</li> </ul>	<p>0</p> <p>0</p> <p>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>0</p>

Other alcoholic products classified in Customs Tariff headings No. 21.06, 22.08 and 33.02:	
- <b>Vodka:</b>	
- Of an alcoholic strength not exceeding 26% vol	Lm0.13,6 per % vol per litre
- Of an alcoholic strength exceeding 26% vol but not exceeding 45.4% vol	Lm3.67,0 per litre
- Of an alcoholic strength exceeding 45.4% vol but not exceeding 57%	Lm3.79,0 per litre
- <b>Other:</b>	
- Of an alcoholic strength not exceeding 26% vol	Lm0.13,6 per % vol per litre
- Of an alcoholic strength exceeding 26% vol but not exceeding 45% vol	Lm3.67,0 per litre
- Of an alcoholic strength exceeding 45% vol but not exceeding 57% vol	Lm3.79,0 per litre
- Of an alcoholic strength exceeding 57% vol	Lm 0.07,0 per % vol per litre

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 "34c2 per pkt of 20 or part thereof" and "37c2 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

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:	
- Motor spirit with a lead content not exceeding 0.013 g/l	Lm 92.74,0 per 1000 litres
- Other	Lm 102.30,0 per 1000 litres
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	Lm 1.00,0 per 1000 litres
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 No. 27.10	Lm 42.70,0 per 1000 litres
Liquified propane gas classified in Customs Tariff heading No. 27.11	Lm 33.00,0 per 1000Kgs.
Liquified butane gas classified in Customs Tariff heading No. 27.11	Lm 33.00,0 per 1000 Kgs.

Passed by the House of Representatives at Sitting No. 58 of 29th April, 1997.

MYRIAM SPITERI DEBONO  
*Speaker*

RICHARD J. CAUCHI  
*Clerk to the House of Representatives.*

