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MALTA

KAMRA TAD-DEPUTATI

ABBOZZ ta' Liġi mressaq mill-Onorevoli Alfred Sant, M.P., Prim Ministru u moqri għall-Ewwel darba fis-Seduta tat-28 ta' April, 1997.

ATT biex jipprovdi għall-impożizzjoni ta' taxxa tas-sisa fuq importazzjonijiet, prodotti u servizzi minflok is-sistema ta' taxxa fuq il-valur miżjud.

RICHARD J. CAUCHI

Skrivan tal-Kamra tad-Deputati

HOUSE OF REPRESENTATIVES

A BILL introduced by the Honourable Alfred Sant, M.P., Prime Minister and read the First time at the Sitting of 28th April, 1997.

AN ACT to make provision for the imposition of an excise tax on imports, products and services in place of the value added tax system.

RICHARD J. CAUCHI

Clerk of the House of Representatives

ATT TA' L-1997
DWAR IT-TAXXA TAD-DWANA U TAS-SISA

Arrangament ta' l-Artikoli

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ABBOZZ TA' LIĠI msejjah

ATT biex jipprovi għall-impożizzjoni ta' taxxa tas-sisa fuq importazzjonijiet, prodotti u servizzi minflok is-sistema ta' taxxa fuq il-valur miżjud.

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: —

TAQSIMA I

PRELIMINARI

1. Dan l-Att jista' jissejjah l-Att ta' l-1997 dwar it-Taxxa tad-Dwana u tas-Sisa u għandu jibda jsehh f'dik id-data jew f'dawk id-dati li l-Ministru responsabbli għall-finanzi jista' jistabbilixxi b'avviż fil-Gazzetta, u dati differenti jistghu jiġu hekk stabbiliti għal dispożizzjonijiet differenti jew għal għanijiet differenti ta' dan l-Att.

Titolu fil-qosor u bidu fis-sehh.

2. F'dan l-Att, kemm-il darba r-rabta tal-kliem ma' tehtiegħ xort'ohra —

Tifsir.

“attività tan-negożju” tfisser kull attività li titwettaq bhala parti minn sengħa, professjoni, vokazzjoni jew negożju iehor, barra minn attività ta' impjegat fix-xogħol tiegħu, iżda tinkludi l-esplortazzjoni ta' kull attiv fuq bażi regolari, u l-provvista minn xi entità ta' faċilitajiet jew vantaġġi bil-hlas lill-membri ta' dik l-entità;

“attività taxxabli” tfisser —

(a) kull attività li titwettaq minn xi persuna, li ma tkunx impjegat li hekk jaġixxi, fit-twettiq jew fit-tkomplija ta' xi professjoni jew vokazzjoni jew fil-provvista ta' xi servizzi personali ohra;

(b) l-esplojtazzjoni ta' proprjetà tangibbli jew mhux tangibbli bil-ghan li jinkiseb minnha dhul fuq bażi kontinwa;

(c) l-ghoti minn *club*, assoċjazzjoni jew organizzazzjoni (ghax tithallas xi miżata jew jinghata xi kumpens ieħor) tal-faċilitajiet jew vantaġġi disponibbli għall-membri relattivi; u

(d) id-dhul, b'kumpens, ta' persuni f'xi post;

Att XV ta' l-1993

“awtorità pubblika” tfisser il-Gvern, Kunsill Lokali stabbilit skond l-Att ta' l-1993 dwar Kunsilli Lokali, awtorità vestita b'personalità ġuridika distinta mwaqqfa b'Att tal-Parlament jew korporazzjoni kostitwita b'Att tal-Parlament;

“bejgh” tinkludi t-trasferiment ta' kull oġġetti jew prodotti taht xi titolu;

“bejgh tan-negozju” tfisser bejgh minn persuna bhala parti mill-attivitajiet tan-negozju ta' dik il-persuna;

“bejjiegh bl-imnut” tfisser persuna li n-negozju taghha jikkonsisti għal kollox jew prinċipalment fil-bejgh ta' oġġetti bl-imnut;

“ċertifikat ta' eżenzjoni” dwar l-ETP tfisser ċertifikat mahruġ taht l-artikolu 17 ta' dan l-Att;

“ċertifikat ta' registrazzjoni” tfisser ċertifikat li għandu jinhareġ mid-Direttur skond l-artikolu 24 ta' dan l-Att;

“Direttur” tfisser id-Direttur tat-Taxxa tad-Dwana u tas-Sisa mahtur taht l-artikolu 3 ta' dan l-Att;

“denunzja tat-taxxa” tfisser id-denunzja li għandha tinghata skond l-artikolu 30 ta' dan l-Att;

“ETP” tfisser it-taxxa tas-sisa fuq prodotti li tingabar taht l-artikolu 13 ta' dan l-Att;

“ETS” tfisser it-taxxa tas-sisa fuq servizzi li tingabar taht l-artikolu 18 ta' dan l-Att;

“fattura fiskali” tfisser fattura li għandha tiġi provduta skond l-artikolu 37 ta' dan l-Att;

“fiduċjarju” tinkludi eżekutur jew amministratur;

“impjegat” tfisser kull individwu li jkun marbut ma’ prinċipal b’kuntratt ta’ mpieg jew b’irbit iehor legali li johloq relazzjoni bejn prinċipal u mpjegat dwar kondizzjonijiet ta’ xoghol, rimunerazzjoni u r-responsabbiltajiet ta’ l-impjegat u ghandha tinkludi wkoll id-diretturi ta’ kumpannija;

“importazzjoni taxxabli” ghandha t-tifsira lilha moghtija bl-artikolu 11 ta’ dan l-Att;

“korp ta’ persuni” tfisser kull korp magħqud, inkluża kumpannija, u kull *fellowship*, soċjetà jew assoċjazzjoni ohra ta’ persuni, sew jekk magħquda u sew jekk le, u sew jekk ghandha personalità ġuridika u sew jekk le;

“kumpannija” tfisser kumpannija kif imfissra fl-Att dwar it- Kap. 123
Taxxa fuq l-*Income*;

“Malta” ghandha t-tifsira lilha moghtija bil-Kostituzzjoni u tinkludi l-blata kontinentali;

“Ministru” tfisser il-Ministru responsabbli għall-finanzi;

“oġġetti” tfisser kull proprjetà mobbli tangibbli;

“oġġetti tas-sisa” tfisser oġġetti suġġetti għal dazju tas-sisa Att XVI ta’ l-1995
taht l-Att ta’ l-1995 dwar id-Dazju tas-Sisa;

“persuna” tinkludi korp ta’ persuni, awtorità pubblika, *trust*, u kull entità li tkun tista’ twettaq jew li tkun qed twettaq attività tan-negozju;

“persuna reġistrata” tfisser persuna li tkun ġiet reġistrata skond l-artikolu 24 ta’ dan l-Att u li r-reġistrazzjoni tagħha ma tkunx ġiet imhassra skond l-artikolu 25 ta’ dan l-Att;

“preskritt” tfisser preskritt b’regolament, ordni jew avviz taht dan l-Att;

“prodott” tinkludi oġġetti u kull proprjetà mobbli mhux tangibbli;

“prodott taxxabli” ghandha t-tifsira lilha moghtija bl-artikolu 14 ta’ dan l-Att;

“records” tinkludi informazzjoni li tista’ tinqara bil-makni;

“residenti f’Malta” ghandha l-istess tifsira lilha moghtija bl-Att dwar it-Taxxa fuq l-*Income*;

“servizz relatat” dwar il-bejgh ta’ prodott taxxabbli li ghalih ikun relatat is-servizz, tfigher kull wiehed mis-servizzi li għejjin, li dwaru ma jkunx sar ftehim separat:

(a) servizzi, tkun xi tkun ix-xorta tagħhom, li jkunu anċillari jew incidentalni għall-bejgh ta’ xi prodott lill-persuna li lilha jinbiegh il-prodott;

(b) pakkeġġar, kunsinna, trasport, pustagġ jew assigurazzjoni ta’ dak il-prodott li jkunu saru jew ġew provduti qabel il-kunsinna tal-prodott;

(c) aġġustamenti, immuntar, modifiki, tiswijiet, alterazzjonijiet jew titjib li jkunu saru lil dak il-prodott jew li jkunu relatati ma’ l-interazzjoni ta’ dak il-prodott ma’ prodott iehor bhala parti minn, jew assoċjati mal-bejgh;

“servizz taxxabbli” ghandha t-tifsira lilha moghtija bl-artikolu 19 ta’ dan l-Att;

“stokkijiet” tinkludi stokkijiet tan-negozju u attiv kapital;

“taxxa” tinkludi taxxa addizzjonali;

“Tribunal” tfigher it-Tribunal tat-Taxxi tas-Sisa stabbilit bl-artikolu 45 dan l-Att;

“valur taxxabbli” tfigher il-valur ta’ attività taxxabbli jew ta’ importazzjoni taxxabbli stabbilit skond id-dispożizzjonijiet ta’ dan l-Att;

“żmien ta’ taxxa” ghandha t-tifsira lilha moghtija bl-artikolu 29 ta’ dan l-Att.

TAQSIMA II

AMMINISTRAZZJONI

Amministrazzjoni ta’ l-Att.

3. (1) L-amministrazzjoni ta’ dan l-Att hija vestita fid-Direttur tat-Taxxa tad-Dwana u tas-Sisa, li jkun uffiċjal pubbliku mahtur għaldaqshekk mill-Prim Ministru.

(2) Hlief kif speċifikament provdut xort’ohra taht xi dispożizzjoni ohra ta’ dan l-Att, id-Direttur jista’ jiddelega lil kull uffiċjal pubbliku kull wiehed mid-drittijiet, dmirijiet, setghat u funzjonijiet ohra li jkunu vestiti fih, lilu moghtija jew imqeghda fuqu b’dan l-Att.

4. (1) Hlief hekk kif ikun mehtieg għall-finijiet ta' dan l-Att, jew meta l-Prim Ministru jordna mod'iehor, kull persuna li jkollha xi dmir uffiċjali jew li tkun impjegata fl-amministrazzjoni ta' dan l-Att għandha tqis u tittratta kull *records*, denunzji tat-taxxa, stimi jew dokumenti ohra u kull tagħrif li għandu x'jaqsam ma' dan l-Att bhala sigrieti u kunfidenzjali. Segretezza uffiċjali.

(2) Ebda persuna mahtura taht dan l-Att jew impjegata sabiex twettaq id-dispożizzjonijiet ta' dan l-Att ma tkun mehtieġa li ġġib quddiem xi qorti, tribunal, bord jew kumitat ta' inkjesta xi dokument jew li tikxef xi haġa li tkun taf biha fit-twettiq ta' dmirijiet taht dan l-Att hlief b'dak il-mod li jista' jkun mehtieġ bil-ghan li jitwettqu d-dispożizzjonijiet ta' dan l-Att, jew għall-fini jew waqt xi appell magħmul skond dan l-Att jew prosekuzzjoni għal xi reat kontra xi wahda mid-dispożizzjonijiet ta' dan l-Att.

(3) Minkejja d-dispożizzjonijiet l-ohra ta' dan l-artikolu, id-Direttur għandu jippermetti lid-Direttur tal-Verifika jew lil kull uffiċjal ieħor awtorizzat mid-Direttur tal-Verifika li jkollu aċċess għal kull *records* jew dokumenti li jkunu mehtieġa għat-twettiq tad-dmirijiet uffiċjali tiegħu u għal dan il-ghan id-Direttur tal-Verifika u kull uffiċjal hekk awtorizzat għandhom jitqiesu bhala persuna li hi mpjegata fl-amministrazzjoni ta' dan l-Att.

5. (1) Ebda obligu ta' segretezza jew ta' restrizzjoni ohra fuq l-ghoti ta' informazzjoni impost bl-artikolu 4 ta' dan l-Att jew b'xi liġi ohra jew mod'iehor ma għandu jzomm lid-Direttur jew lil xi uffiċjal awtorizzat minnu għal hekk li jagħti lill-Kummissarju tat-Taxxi Interni u lill-Kontrollur tad-Dwana dik l-informazzjoni miksuba għall-ghanijiet ta' għbir ta' taxxa u li tkun mehtieġa li tingħata mid-Direttur jew minn xi uffiċjal kif intqal qabel sabiex jitwettqu id-dispożizzjonijiet ta' dan l-Att. Għoti ta' informazzjoni.

(2) Informazzjoni miksuba skond is-subartikolu (1) ta' dan l-artikolu m'għandhix tingħata hlief:—

(a) lill-uffiċjali msemmija f'dak is-subartikolu; jew

(b) għall-finijiet ta' xi proċedimenti li għandhom x'jaqsmu mat-twettiq tad-dmirijiet ta' dawk l-uffiċjali hekk awtorizzati.

6. (1) Bla ħsara għad-dispożizzjonijiet ta' l-artikolu 43 ta' dan l-Att, meta xi haġa mehtieġa li ssir fiż-żmien jew saż-żmien stabbilit b'dan l-Att jew taht dan l-Att, ma tkunx tista' jew ma ssirx sa dak iż-żmien, id-Direttur jista', f'kull żmien itawwal dak iż-żmien biex issir dik il-haġa, sew jekk iż-żmien li fih tkun imissha saret ikun għadda, sew jekk le. Żmien imtawwal.

(2) Kull haġa li tkun saret fiż-żmien jew saż-żmien imtawwal mid-Direttur taht is-subartikolu (1) ta' dan l-artikolu tkun valida daqsliekeku tkun saret fiż-żmien jew saż-żmien, skond il-każ, stipulat b'dan l-Att jew taht dan l-Att.

Id-Direttur obligat li jagħmel eżamijiet u dritt għat-talba għal informazzjoni addizzjonali.

7. (1) Bla hsara għad-dispożizzjonijiet tas-subartikolu li jahbat qabel dan, id-Direttur għandu, f'dawk l-intervalli li jidhirlu xierqa, li jkunu ntervalli ta' mhux inqas minn sena jew dak iż-żmien itwal jew iqsar kif jista' jiġi preskritt, jagħmel eżami tad-denunzji u tad-dokumenti mogħtija minn persuni reġistrati li jintagħzlu bl-addoċċ u f'dak in-numru li jidhirlu xieraq għall-fini ta' l-eżami jew kif jista' jiġi preskritt.

(2) Jekk għal xi fini ta' dan l-Att, id-Direttur ikun jehtieg xi informazzjoni jew informazzjoni addizzjonali jew l-egħmil ta' denunzja minghand persuna li ma tkunx baġtet denunzja jew li tkun baġtet denunzja li ma tkunx shiha, hu jista', permezz ta' ittra reġistrata jew permezz ta' notifika personali ta' avviż bil-miktub, jehtieg minghand dik il-persuna dik l-informazzjoni, informazzjoni addizzjonali jew denunzja kif jiġi indikat fl-avviż.

(3) Dik il-persuna għandha tagħti lid-Direttur dik l-informazzjoni, informazzjoni addizzjonali jew denunzja f'dak iż-żmien, li ma jkunx inqas minn jumejn tax-xogħol, stipulat mid-Direttur f'dak l-avviż.

(4) Għall-fini ta' kull proċedimenti mehuda taht dan l-Att, sabiex ikunu ppruvati l-fatti li għandhom jitqiesu li huma neċessarji biex tiġi stabbilita li għiet osservata t-talba min-naha tad-Direttur skond id-dispożizzjonijiet tas-subartikolu (2) ta' dan l-artikolu kif ukoll in-nuqqas taht is-subartikolu (3) ta' dan l-artikolu f'qorti tal-liġi, *affidavit* mid-Direttur jew minn xi uffiċjal ieħor responsabbli tad-Dipartiment tat-Taxxa tad-Dwana u tas-Sisa, ikun biżżejjed fin-nuqqas ta' prova kuntrarja. Dak l-*affidavit* għandu jkollu meħmuż mieghu bhala esibit, kopja jew id-duplikata ta' l-imsemmija ittra jew avviż.

(5) Bla hsara għad-dispożizzjonijiet ta' l-artikolu 10 ta' dan l-Att, id-Direttur jista' jehtieg u jitlob li jingieb minn xi persuna jew l-aġent tagħha jew uffiċjal kull ittra, kontijiet, fattura, dikjarazzjoni, ktieb jew dokument jew *record* miżmum minn dik il-persuna, aġent jew uffiċjal u li jitlob lil dik il-persuna li tmur fl-uffiċċju tad-Direttur biex tikkonferma bil-ġurament l-awtenticità tad-dokumenti u tiġi stabbilita t-taxxa li għandha tithallas minn dik il-persuna u dawn id-dokumenti għandhom jingiebu fiż-żmien, li ma jkunx inqas minn jumejn tax-xogħol kif jista' jiġi stabbilit f'dik it-talba.

8. (1) Id-Direttur jew kull persuna awtorizzata minnu bil-miktub ghal hekk ghandha, mal-produzzjoni ta' l-awtorità tiegħu bil-miktub, id-dritt li f'hinjiet raġonevoli, tidhol f'kull art, bini, jew post iehor biex tispezzjona kull stokkijiet, kotba, *records* jew dokumenti, sew jekk ikunu taht il-kura jew kontroll ta' uffiċjal pubbliku jew ta' korp magħqud jew ta' xi persuna oħra tkun li tkun, jekk id-Direttur jew l-uffiċjal jidhirlu li dik l-ispezzjoni tista' tgħin biex tiġi żgurata t-taxxa li ghandha tithallas taht dan l-Att minn xi persuna jew il-ġbir ta' dik it-taxxa u jista' jispezzjona kull stokkijiet, kotba, *records* jew dokumenti bhal dawk u jista', minghajr hlas jew kumpens jagħmel estratti jew kopji ta' dawk il-kotba, *records* jew dokumenti.

Dritt ta' dhul u spezzjonijiet.

(2) Jekk ikun mehtieg li jsir xi dhul bis-sahha tas-subartikolu (1) ta' dan l-artikolu ġewwa xi fond li jkun kollu kemm hu jew f'parti minnu okkupat għall-abitazzjoni, dak id-dhul ikun jehtieg li jiġi awtorizzat minn qabel b'mandat mahruġ minn Maġistrat li jippresjedi l-Qorti tal-Maġistrati fil-ġurisdizzjoni ċivili tagħha u m'għandux isir bejn is-sebgha ta' filghaxija u s-sebgha ta' filghodu.

(3) Id-Direttur jew kull persuna awtorizzata minnu jista', għall-ghan ta' kull spezzjoni taht dan is-subartikolu, jehtieg il-produzzjoni ta' kull ktieb, *records* jew dokument minn kull persuna li jkollha taht il-kura jew kontroll tagħha dak il-ktieb, *records* jew dokument u jista' jehtieg lil kull persuna biex tagħti kull għajnuna raġonevoli f'dik l-ispezzjoni u biex twieġeb kull mistoqsija xierqa li ghandha x'taqsam magħhom.

9. (1) Id-Direttur jew kull persuna awtorizzata minnu bil-miktub fuq il-produzzjoni ta' l-awtorità tiegħu bil-miktub, jekk tkun tidher il-htieġa għat-tharis tal-ġbir tat-taxxa kontra żbalji jew frodi, jista' f'kull żmien jiehu minghand kull persuna li tipprovdi oġġetti jew prodotti, dawk il-kampjuni li d-Direttur jew l-imsemmija jista' jitlob biex jiġi żgurat kif dawk l-oġġetti jew prodotti jew il-materjal li minnu huma magħmula dawk l-oġġetti jew prodotti għandhom jiġu jew kellhom jiġu meqjusa għall-ghanijiet tat-taxxa.

Dritt li jittiehdu kampjuni.

(2) Kull kampjun ta' oġġetti mehud minghand persuna taht dan l-artikolu għandu jingħata lura lilha fi żmien raġonevoli u f'kondizzjoni tajba.

10. (1) Bla hsara għad-dispożizzjonijiet dwar id-dmir ta' segretezza professjonali, ma għandu jintalab ebda tagħrif mid-Direttur bis-sahha ta' dan l-Att minghand xi persuna li għaliha jirreferi s-subartikolu (2) ta' dan l-artikolu hlief biss bil-ghan li tiġi stabbilita x'inhit-taxxa li ghandha tithallas u x'ikun it-tnaqqis permess lil dik il-persuna taht dan l-Att jew sabiex jiġi żgurat li dik il-persuna thares id-dispożizzjonijiet ta' dan l-Att.

Tagħrif li jkollhom ċerti detenturi ta' liċenzja.

(2) Dan is-subartikolu jirreferi ghal —

Att XV ta' l-1994

(a) bank liċenzjat taht l-Att ta' l-1994 dwar il-Kummerċ Bankarju;

Kap. 290

(b) kumpannija ta' l-assigurazzjoni dwar kummerċ ta' assigurazzjoni fuq il-hajja li jitmexxa bis-sahha ta' liċenzja moghtija taht l-Att dwar l-Impriża ta' l-Assigurazzjoni;

Att XIV ta' l-1994

(ċ) kull persuna li jkollha liċenzja biex tmexxi negozju ta' investment taht l-Att ta' l-1994 dwar Servizzi ta' Investment;

(d) skema ta' investment kollettiv li jkollha liċenzja taht l-Att ta' l-1994 dwar Servizzi ta' Investment;

Kap. 345

(e) *stockbroker* li jkollu liċenzja taht l-Att dwar il-Borża ta' Malta.

TAQSIMA III

TAXXA TAS-SISA FUQ IMPORTAZZJONIJIET

Impożizzjoni ta' taxxa tas-sisa fuq importazzjonijiet.

11. (1) Bla hsara ghal kull haġa li tinsab f'dan l-Att, taxxa tas-sisa fuq oġġetti li jkunu mportati f'Malta ghandha tkun imposta u miġbura skond id-dispożizzjonijiet ta' dan l-Att bir-rata ta' hmistax fil-mija fuq il-valur taxxabli ta' l-oġġetti hekk importati u ghandha tithallas lill-Kontrollur tad-Dwana f'isem id-Direttur qabel ma l-oġġetti jew prodotti jkunu mehlusa ghall-użu jew konsum f'Malta.

Kap. 337

(2) Ghall-finijiet tas-subartikolu (1) ta' dan l-artikolu, il-valur taxxabli ta' kull oġġetti mportati ghandu jkun il-valur ta' l-imsemmija oġġetti fil-hin meta t-taxxa fuq dik l-importazzjoni ghandha tithallas skond is-subartikolu (1) ta' dan l-artikolu, liema valur ghandu jiġi stabbilit bl-istess mod provdut fl-Att dwar id-Dazji ta' Importazzjoni biex jiġi stabbilit il-valur li fuqu jithallas id-dazju *ad valorem* taht dak l-Att, u d-dispożizzjonijiet rilevanti kollha ta' dak l-Att ghandhom japplikaw *mutatis mutandis* u ghall-finijiet ta' dan is-subartikolu r-riferenzi ghall-imsemmija dispożizzjonijiet ghall-Kontrollur tad-Dwana ghandhom jiftiehm u bħala riferenzi ghall-Kontrollur tad-Dwana li jaġixxi f'isem id-Direttur.

(3) Meta l-imsemmija oġġetti jkunu trasferiti f'Malta qabel id-data li fiha t-taxxa fuq l-importazzjoni taghhom ghandha tithallas skond is-subartikolu (1) ta' dan l-artikolu, il-valur taxxabli ghandu jkun il-valur tal-konsiderazzjoni mhallsa jew li ghandha tithallas ghall-imsemmi trasferiment jew il-valur stabbilit bis-sahha tad-dispożizzjonijiet l-oħra ta' dan l-Att, skond liema minnhom ikun l-oġġet.

(4) Ebda oġġett importat ġewwa Malta ma ghandu jiġi mehlus mill-Kontrollur tad-Dwana hlief —

(a) meta t-taxxa tas-sisa fuq importazzjoni tkun thallset skond dan l-Att; jew

(b) l-importazzjoni ta' dak l-oġġett tkun importazzjoni eżentata; jew

(ċ) dak il-helsien ikun awtorizzat mid-Direttur.

(5) Awtorizzazzjoni għall-fini tal-paragrafu (ċ) tas-subartikolu (4) ta' dan l-artikolu tista' tinghata taht dawk il-kondizzjonijiet u ma' l-ghoti ta' dik il-garanzija li d-Direttur jista' jistabilixxi.

12. (1) Bla hsara għad-dispożizzjonijiet tas-subartikolu (2) ta' dan l-artikolu, l-importazzjoni ta' oġġetti li għalihom tapplika l-Ewwel Skeda li tinsab ma' dan l-Att għandhom ikunu importazzjonijiet eżentati.

Eżenzjonijiet dwar importazzjonijiet.

(2) L-eżenzjonijiet imsemmija fis-subartikolu (1) ta' dan l-artikolu jkunu suġġetti għad-dispożizzjonijiet li jinsabu fl-Iskeda msemmija f'dak is-subartikolu u għal dawk il-kondizzjonijiet li l-Ministru jista' jippreskrivi sabiex jiżgura l-applikazzjoni korretta u minghajr komplikazzjonijiet ta' dawk l-eżenzjonijiet u sabiex jevita kull possibbiltà ta' evażjoni, helsien, abbuż jew tghawwiġ ta' kompetizzjoni.

(3) Kull eżenzjoni minn dazji ta' importazzjoni taht l-Att dwar id-Dazji ta' Importazzjoni jew taht xi liġi oħra, għandha titqies li hi wkoll eżenzjoni mill-hlas tat-taxxa tas-sisa taht dan l-Att fuq oġġetti mportati u d-dispożizzjonijiet ta' l-Att dwar id-Dazji ta' Importazzjoni jew ta' xi liġi oħra dwar xi eżenzjoni bħal dik għandhom ukoll japplikaw għall-eżenzjoni mit-taxxa mogħtija taht dan is-subartikolu.

(4) Meta persuna registrata tixtri prodott li fuqu tkun thallset it-taxxa tas-sisa fuq importazzjoni u l-ETP u dak il-prodott kien ikun eżentat mit-taxxa tas-sisa fuq importazzjoni u l-ETP li kieku kien importat mill-imsemmija persuna għall-finijiet murija fl-Ewwel u fit-Tieni Skeda li jinsabu ma' dan l-Att, dik il-persuna għandha titqies li jkollha dritt għal hlas lura bir-rata ta' 16% tal-valur taxxabbli tal-prodott mixtri liema hlas lura jirrappreżenta l-ammont ta' taxxa tas-sisa fuq importazzjoni imħallsa ma' l-importazzjoni ta' dak il-prodott u l-ETP mħallsa max-xiri tiegħu:

Izda d-Direttur jista' jistabilixxi l-imsemmi hlas lura b'dak il-perċentagġ jew b'dawk il-perċentagġi tal-valur taxxabbli tal-prodott skond kif jista' jiġi preskritt.

TAQSIMA IV

TAXXA TAS-SISA FUQ PRODOTTI

Hlas ta' taxxa tas-sisa fuq prodotti.

13. (1) Bla hsara ghad-dispożizzjonijiet ta' dan l-Att, taxxa tas-sisa fuq prodotti ghandha tkun imposta u miġbura mid-Direttur fuq kull bejgħ tan-negozju f'Malta ta' prodott taxxabli li jsir lil bejjiegh bl-imnut jew lil xi persuna oħra kemm-il darba dik il-persuna l-oħra ma jkollhiex ċertifikat ta' eżenzjoni validu mahruġ taht l-artikolu 17 ta' dan l-Att jew ma tkunx persuna li lilha jsir il-bejgħ minn bejjiegh bl-imnut.

(2) L-ETP ghandha tithallas bir-rata ta' hamsa fil-mija tal-valur taxxabli ta' prodott taxxabli.

(3) Meta xi persuna, barra minn bejjiegh bl-imnut, tagħmel bejgħ tan-negozju ta' prodott taxxabli direttament lill-pubbliku ġenerali, l-ETP ghandha tithallas fuq tnejn u tmenin fil-mija tal-valur taxxabli.

(4) Fil-każ ta' bejgħ tan-negozju suġġett għall-ETP ta' prodott taxxabli li fuqu tkun diġà thallset l-ETP mill-bejjiegh, l-ETP ghandha tithallas fuq il-valur taxxabli tal-prodott nieqes l-ammont ta' ETP li jkun diġà thallas fuq il-prodott.

(5) Kull ammont ta' taxxa li jitnaqqas taht is-subartikolu (4) ta' dan l-artikolu ghandu jithallas lura mid-Direttur jekk jintwera ghas-sodisfazzjon tiegħu li l-ETP tkun thallset iżda ma tkunx ġiet imposta —

Iżda d-Direttur jista' jistabilixxi l-imsemmi ammont bhala perċentaġġ jew perċentaġġi tal-valur taxxabli tal-prodott skond kif jista' jiġi preskritt.

(6) L-ETP m'għandhix tithallas jekk il-bejgħ tan-negozju jsir minn persuna li fit-tnax-il xahar li jagħlqu fl-ahhar jum ta' xi żmien ta' taxxa, ma jkunx qabeż it-tnax-il elf lira jew dak l-ammont oghla kif jista' jiġi preskritt bhala bejgħ totali ta' prodotti taxxabli.

Prodott taxxabli.

14. Kull prodott ghandu jitqies li hu prodott taxxabli għall-finijiet ta' dan l-Att kemm-il darba dak il-prodott ma jaqax taht xi waħda mill-kategoriji ta' prodotti li m'humiex taxxabli mniżżlin fit-Tieni Skeda li tinsab ma' dan l-Att.

Valur taxxabli u prezz.

15. (1) Il-valur taxxabli ta' prodott taxxabli, magħdud kull servizz relatat, ghandu jkun il-prezz tal-prodott taxxabli, u kull servizz relatat, nieqes kull ammont ta' ETP, u kull ammont iehor li jista' jitnaqqas skond kif jiġi preskritt.

(2) Meta prodott taxxabli jkun oġġett tas-sisa, l-ETP ghandha tithallas fuq it-total li jirriżulta meta jinghadu flimkien il-valur ta' l-oġġett tas-sisa stabbilit skond id-dispożizzjonijiet ta' l-Att ta' l-1995 dwar Dazji tas-Sisa, l-ammont tad-dazju tas-sisa li jithallas fuqu u l-valur ta' xi servizz relatat.

16. Bejgh tan-negozju jsir f'Malta jekk il-prodott taxxabli mibjugh ikun qiegħed f'Malta fil-hin tal-bejgh, jew f'Malta ikun se jiġi konsenjat lil jew jitqiegħed għad-dispożizzjoni ta' persuna li tkun qed tixtri l-prodott.

Post fejn isir il-bejgh tan-negozju.

17. (1) Ċertifikat ta' eżenzjoni mill-ETP għandu johroġ mid-Direttur lil kull persuna registrata li turi għas-sodisfazzjon tad-Direttur li skond l-operat xieraq u kif imiss ta' dan l-Att, jew xort'ohra kif jista' jiġi preskritt, dik il-persuna m'għandhix thallas l-ETP fuq prodotti mibjugha lilha.

Ċertifikat ta' eżenzjoni mill-ETP.

(2) Persuna li lilha jkun inhareġ ċertifikat ta' eżenzjoni għandha tinforma lid-Direttur minnufih b'kull tibdil materjali fiċ-ċirkostanzi tagħha.

(3) Id-Direttur jista' f'kull każ ta' tibdil fiċ-ċirkostanzi ta' persuna li lilha jkun inhareġ ċertifikat ta' eżenzjoni, f'kull żmien jirtira dik l-eżenzjoni.

TAQSIMA V

TAXXA TAS-SISA FUQ SERVIZZI

18. (1) Bla hsara għad-dispożizzjonijiet ta' dan l-Att, taxxa tas-sisa fuq servizzi, għandha tiġi mposta u miġbura mid-Direttur fuq is-servizzi taxxabli kollha provduti f'Malta minn fornitur tas-servizzi bir-rata ta' hamsa fil-mija tal-valur tat-taxxa totali tas-servizzi taxxabli provduti matul żmien ta' taxxa —

Hlas ta' taxxa tas-sisa fuq servizzi.

Iżda meta t-total tal-valur taxxabli tas-servizzi taxxabli ta' fornitur ta' servizzi ma jkunx, fit-tmax-il xahar li jagħlqu fl-ahħar jum ta' xi żmien ta' taxxa, jaqbeż is-sitt elef lira jew dak l-ammont iehor oghla li jista' jiġi preskritt, l-ETS ma tithallasx minn dik il-persuna.

19. (1) Servizz ikun servizz taxxabli jekk jiġi provdut għal konsiderazzjoni kemm-il darba ma jkunx servizz eżentat.

Servizz taxxabli.

(2) Servizzi jkunu provduti għal konsiderazzjoni jekk il-persuna li tipprovdidi s-servizzi tircievi għalihom hlas bi flus jew xort'ohra.

Provvista ta' servizz.

20. Għall-finijiet ta' dan l-Att, il-provvista ta' servizz tfisser il-provvista ta' kull servizz u bla hsara għall-ġeneralità ta' dak li ntqal qabel tinkludi —

- (a) il-provvista ta' kull xorta ta' parir jew għajjnuna;
- (b) il-provvista ta' xi *data*, tagħrif jew informazzjoni ta' kull xorta jew il-provvista ta' użu jew aċċess għal *data*, tagħrif jew informazzjoni;
- (ċ) il-provvista ta' riżorsi umani;
- (d) il-provvista ta' l-użu ta' xi prodott taxxabbli;
- (e) kull provvista ohra li tista' tiġi preskritta.

Servizzi eżentati.

21. Servizz ikun servizz eżentat jekk ikun:

- (a) servizz relatat; jew
- (b) servizz imniżżel fit-Tielet Skeda li tinsab ma' dan l-Att.

Valur taxxabbli.

22. (1) Il-valur taxxabbli ta' servizz taxxabbli għandu jkun il-konsiderazzjoni mhallsa għall-provvista ta' dak is-servizz.

(2) Sal-limitu li l-konsiderazzjoni għall-provvista ta' servizz ma tithallasx bi flus, għandu japplika dak il-valur f'suq liberu ta' dik il-konsiderazzjoni kif jista' jiġi preskritt jew kif stabbilit mid-Direttur fin-nuqqas ta' regolamenti applikabbli.

Post tal-provvista ta' servizzi.

23. Il-provvista ta' servizz titwettaq f'Malta jekk:

- (a) il-fornitur ta' provvista jkun residenti f'Malta fil-hin li jiġi provdut is-servizz; jew
- (b) is-servizz fiżikament jitwettaq f'Malta minn persuna li tkun preżenti f'Malta fil-hin li jiġi provdut is-servizz; jew
- (ċ) is-servizz jiġi provdut lil persuna li tkun residenti f'Malta —

Iżda meta s-servizz jiġi provdut lil persuna li tkun residenti f'Malta u l-fornitur tas-servizzi ma jkunx residenti f'Malta u ma jkunx registrat għall-finijiet ta' dan l-Att, l-obbligu għall-hlas ta' l-ETS jaqa' fuq il-persuna li tirċievi dawk is-servizzi.

TAQSIMA VI

REGISTRAZZJONI

24. (1) Bla hsara ghad-dispożizzjonijiet l-oħra ta' dan l-Att, kull persuna li tkun qed twettaq xi attività taxxabli f'Malta u li ma tkunx registrata, issir sugġetta li tiġi registrata.

Persuni li jwettqu
attivitajiet taxxabli
għandhom ikunu
registrati.

(2) Kull persuna li fit-tletin ta' Ġunju, 1997, kienet registrata taht l-Att ta' l-1994 dwar it-Taxxa fuq il-Valur Miżjud għandha tkun registrata mid-Direttur taht dan l-Att mal-bidu fis-seħh tiegħu.

Att XII ta' l-1994

(3) Kull persuna li, bis-saħħa tas-subartikolu (1) ta' dan l-artikolu ssir sugġetta li tiġi registrata wara l-bidu fis-seħh ta' dan l-Att għandha tapplika għand id-Direttur fuq il-formola tar-registrazzjoni preskritta, jew fuq formola approvata mid-Direttur, fi żmien wiehed u għoxrin jum minn meta ssir hekk sugġetta.

(4) Kull persuna li ma tkunx persuna registrata u li tkun bi hsiebha twettaq attività taxxabli tista' tapplika sabiex tiġi registrata taht dan l-Att.

(5) Meta xi persuna: —

(a) tapplika biex tkun registrata skond is-subartikolu (3) jew (4) ta' dan l-artikolu, u d-Direttur ikun sodisfatt li dik il-persuna hija sugġetta li tkun registrata skond dan l-Att, dik il-persuna titqies persuna registrata għall-finijiet ta' dan l-Att b'effett minn dik id-data li d-Direttur jista' jistabbilixxi;

(b) ma tkunx għamlet applikazzjoni għar-registrazzjoni skond is-subartikolu (3) ta' dan l-artikolu, u d-Direttur ikun sodisfatt illi dik il-persuna hija sugġetta li tiġi registrata taht dan l-Att, dik il-persuna tkun persuna registrata għall-finijiet ta' dan l-Att b'effett mid-data li fiha dik il-persuna tkun l-ewwel giet sugġetta li tiġi registrata taht dan l-Att:

Iżda d-Direttur jista', skond iċ-ċirkostanzi tal-każ, jistabbilixxi li dik il-persuna tkun persuna registrata minn dik id-data wara, kif jidhirlu xieraq id-Direttur.

(6) Id-Direttur għandu jagħti numru ta' registrazzjoni u għandu jistabbilixxi l-ewwel żmien ta' taxxa għal kull persuna registrata taht dan l-Att u għandu jikkonsenja lil dik il-persuna ċertifikat ta' registrazzjoni.

(7) Applikazzjoni għal reġistrazzjoni taht dan l-Att li turi li tkun magħmula minn jew f'isem xi persuna għandha għall-finijiet kollha titqies li tkun saret minn dik il-persuna jew bl-awtorita' ta' dik il-persuna, skond il-każ, sakemm ma jiġix ippruvat kuntrarjament.

Thassir ta' reġistrazzjoni.

25. (1) Bla hsara għad-dispożizzjonijiet ta' dan l-Att, kull persuna reġistrata li tkun qed twettaq xi attività taxxabli ma tibqax iżjed suġġetta li tkun reġistrata jekk dik il-persuna ma twettaqx jew tkun waqfet milli twettaq xi attività taxxabli.

(2) Kull persuna li, skond is-subartikolu (1) ta' dan l-artikolu, ma' tibqax suġġetta li tkun reġistrata tista' titlob bil-miktub lid-Direttur biex iħassar dik ir-reġistrazzjoni, u jekk id-Direttur ikun f'xi żmien sodisfatt, sew jekk fuq dik it-talba sew xort'ohra, li dik il-persuna m'għadhix twettaq jew waqfet milli twettaq xi attività taxxabli, id-Direttur għandu jħassar ir-reġistrazzjoni ta' dik il-persuna b'effett mill-ahhar jum taż-żmien ta' taxxa li matulu dik il-persuna ma tkunx baqgħet suġġetta li tkun reġistrata jew minn kull data ohra kif jista' jiġi stabbilit mid-Direttur, u għandu javża lil dik il-persuna bid-data li fiha t-thassir tar-reġistrazzjoni jiġi fis-sehh.

(3) Kull persuna reġistrata li tieqaf milli twettaq kull attività taxxabli għandha tavża lid-Direttur b'dan fi żmien hmistax-il jum mid-data ta' dak il-waqfien u d-Direttur għandu jħassar ir-reġistrazzjoni ta' dik il-persuna b'effett mill-ahhar jum taż-żmien ta' taxxa li matulu jkunu waqfu dawk l-attivitajiet taxxabli kollha, jew minn kull data ohra kif jista' jiġi stabbilit mid-Direttur:

Iżda d-Direttur m'għandux iħassar ir-reġistrazzjoni ta' xi persuna hekk reġistrata jekk ikollu għalfejn raġonevolment jaħseb illi persuna reġistrata tista' twettaq xi attività taxxabli f'xi żmien matul tnaħ-il xahar minn dik id-data tal-waqfien.

(4) Kull avviż minn persuna reġistrata mogħti skond is-subartikolu (3) ta' dan l-artikolu għandu jsir bil-miktub lid-Direttur u fih għandu jkun hemm indikata d-data li fiha dik il-persuna tkun waqfet milli twettaq dawk l-attivitajiet taxxabli kollha u jekk dik il-persuna għandhiex il-hsieb jew le li terġa' fi żmien tnaħ-il xahar minn dik id-data' twettaq xi attività taxxabli .

(5) Kull data stabbilita mid-Direttur għat-thassir ta' reġistrazzjoni taht is-subartikolu (3) ta' dan l-artikolu tista' tingħata retroattiva għal data mhux iżjed kmieni minn —

(a) l-ahhar jum taż-żmien ta' taxxa li matulu jkun intemm it-twettiq ta' dawk l-attivitajiet taxxabli kollha minn dik il-persuna; jew

(b) id-data li fiha l-persuna kienet registrata skond dan l-Att, jekk id-Direttur ikun sodisfatt illi l-persuna ma tkunx wettqet, minn dik id-data, xi attività taxxabli.

26. Bla hsara ghad-dispożizzjonijiet ta' dan l-Att, kull persuna registrata ghandha fi żmien wiehed u ghoxrin jum mill-ġrajja tavża bil-miktub lid-Direttur —

Persuna registrata ghandha tavża lid-Direttur b'tibdil fl-istatus.

(a) b'kull bidla fl-isem, indirizz, kostituzzjoni jew natura ta' l-attività jew attivitajiet taxxabli prinċipali ta' dik il-persuna registrata;

(b) b'kull tibdil fl-indirizz li minnu, jew fl-isem li tahtu, dik il-persuna registrata qeghda twettaq xi attività taxxabli.

27. L-obbligi u r-responsabbiltajiet ta' kull persuna taht dan l-Att dwar xi haġa li tkun saret, jew naqset milli ssir, minn dik il-persuna fiż-żmien li dik il-persuna kienet persuna registrata ma ghandhomx jiġu affettwati mill-fatt li dik il-persuna tkun waqfet milli tkun persuna registrata, jew mill-fatt illi, kienet persuna registrata u d-Direttur hassar ir-registrazzjoni ta' dik il-persuna.

Thassir ta' registrazzjoni ma jehlisx persuna minn responsabbiltà.

TAQSIMA VII

DENUNZJI U HLAS TAT-TAXXA

28. (1) Bla hsara ghad-dispożizzjonijiet l-oħra ta' dan l-artikolu —

Żmien ta' attività taxxabli.

(a) attività taxxabli li tinvolvi provvista ta' prodotti ghandha titqies li ssehh fil-waqt li l-prodotti jkunu konsenjati jew mod iehor isiru disponibbli għall-persuna li tixtri l-prodott;

(b) attività taxxabli li tinvolvi provvista ta' servizzi ghandha titqies li ssehh fid-data meta jitwettqu s-servizzi.

(2) Bla hsara ghad-dispożizzjonijiet tas-subartikolu (3) ta' dan l-artikolu meta jiġi riċevut hlas għal attività taxxabli mill-persuna li twettaq l-attività taxxabli qabel iż-żmien stabbilit skond is-subartikolu (1) ta' dan l-artikolu, l-attività taxxabli ghandha titqies, sal-limitu tal-hlas hekk magħmul, li ssehh f'dak iż-żmien li jkun ġie qabel.

(3) Meta tinhareġ fattura fiskali għal attività taxxabli qabel iż-żmien stabbilit skond id-dispożizzjonijiet tas-subartikolu (1) ta' dan

l-artikolu, jew qabel it-tmiem ta' wiehed u tletin jum li jiġu wara ż-żmien stabbilit kif intqal qabel, l-attività taxxabli għandha titqies, sal-limitu tal-valur ta' dik il-fattura, li ssehh f'dak iż-żmien meta tinhareg il-fattura.

(4) Meta jingħataw servizzi għal xi żmien b'kunsiderazzjoni li tiġi stabbilita sew kollha kemm hi jew parti minnha jew li tithallas perjodikament jew minn żmien għal żmien, dawk is-servizzi għandhom jiġu trattati bħala li jkunu qegħdin jingħataw separatament u b'mod konsekuttiv f'dak iż-żmien li jiġi l-aktar kmieni minn dawn iż-żminijiet li ġejjin:

(a) sal-limitu li jiġi riċevut hlas għal dik il-provvista ta' servizzi, iż-żmien kopert b'dak il-hlas;

(b) sal-limitu li tinhareg fattura fiskali dwar dik il-provvista ta' servizzi, iż-żmien kopert b'dik il-fattura,

jew kif jista' jiġi preskritt.

Żmien ta' taxxa.

29. (1) Kull persuna reġistrata għandha titqiegħed mid-Direttur f'wahda minn dawn il-kategoriji li ġejjin, sabiex jiġu stabbiliti ż-żminijiet ta' taxxa ta' dik il-persuna għall-finijiet ta' dan l-Att:

(a) kategorija A, bi żminijiet ta' taxxa ta' tlett xhur il-wiehed li jintemmu fl-aħħar jum ta' kull xahar f'kull sena, kif jiġi stabbilit mid-Direttur;

(b) kategorija B, bi żminijiet ta' taxxa ta' tnax-il xahar il-wiehed li jintemmu fl-aħħar jum ta' kull xahar f'kull sena kif jiġi stabbilit mid-Direttur.

(2) Kull persuna reġistrata li ma tiġix imqiegħda fil-kategorija B skond is-subartikolu (3) ta' dan l-artikolu, għandha titqiegħed mid-Direttur fil-kategorija A.

(3) Id-Direttur jista', jew minn jeddu jew fuq applikazzjoni bil-miktub minn persuna reġistrata, iqiegħed lil dik il-persuna fil-kategorija B jekk il-valur totali ta' l-attivitajiet taxxabli ta' dik il-persuna —

(a) ma jkunux fit-tnax-il xahar li jintemmu fl-aħħar jum ta' xi żmien ta' taxxa, jaqbzu tnax-il elf lira dwar provvista ta' oġġetti u sitt elef lira dwar provvista ta' servizzi, jew dawk l-ammonti lohra li jistgħu jkunu preskritti minn żmien għal żmien; jew

(b) x'aktarx li ma jaqbiżx dawk l-ammonti fi żmien tnax-il xahar li jibdew fl-ewwel jum ta' kull żmien ta' taxxa.

(4) Għall-finijiet tas-subartikolu (3) ta' dan l-artikolu, il-valur totali ta' l-attivitajiet taxxabli ta' persuna reġistrata għandu jitqies li ma jkunx qabeż xi ammont speċifikat f'dak jew taht dak is-subartikolu meta l-valur totali jaqbeż xi ammont bħal dak minhabba biss xi waqfien ta', jew xi tnaqqis sostanzjali u permanenti fid-daqs jew medda ta', xi attività taxxabli mwettqa mill-persuna reġistrata.

(5) Id-Direttur jista' minn żmien għal żmien jordna illi persuna reġistrata tibdel minn kategorija A għal kategorija B, jew minn kategorija B għal kategorija A, skond il-każ —

(a) fuq applikazzjoni bil-miktub tal-persuna reġistrata; jew

(b) wara l-avviż mill-persuna reġistrata skond il-paragrafu (c) ta' l-artikolu 26 ta' dan l-Att ta' bdil fl-*istatus*; jew

(c) meta d-Direttur ikun mod iehor sodisfatt illi l-persuna reġistrata ma tibqax tissodisfa l-kondizzjonijiet tas-subartikolu (3) ta' dan l-artikolu:

Iżda persuna reġistrata tista' biss tagħmel applikazzjoni bil-miktub lid-Direttur biex tibdel il-kategorija li tistabbilixxi ż-żminijiet ta' taxxa ta' dik il-persuna reġistrata wara li jghaddu tnax-il xahar mid-data li fiha tkun saret l-ahhar applikazzjoni bil-miktub.

(6) Meta d-Direttur jordna li persuna reġistrata tibdel minn kategorija għall-ohra, dik il-persuna għandha titqies li tkun għet imqeghda fil-kategorija l-għdida b'effett mill-jum li jiġi wara t-tmiem ta' dak iż-żmien ta' taxxa li matulu d-Direttur ikun għamel l-ordni.

(7) L-ewwel żmien ta' taxxa dwar persuna reġistrata għandu jibda f'dik id-data kif jista' jiġi stabbilit mid-Direttur skond is-subartikolu (5) tal-artikolu 24 ta' dan l-Att.

(8) L-ahhar żmien ta' taxxa ta' persuna li r-reġistrazzjoni tagħha tkun għet imhassra għandu jkun iż-żmien ta' taxxa li matulu tiġi d-data ta' l-imsemmi thassir u għandu jintemm f'dik l-imsemmija data.

(9) Id-Direttur jista' permezz ta' avviż notifikat lil persuna reġistrata f'kull każ partikolari jibdel kull żmien ta' taxxa għal dak iż-żmien b'dak il-mod li jkun speċifikat f'dak l-avviż.

Denunzji.

30. (1) Kull persuna reġistrata għandha, fl-aħħar jew qabel l-aħħar jum tat-tieni xahar li jiġi wara l-aħħar jum ta' kull żmien ta' taxxa, minghajr avviż jew talba, tibgħat lid-Direttur denunzja tat-taxxa, f'dik il-forma li tista' tiġi preskritta jew tista' tiġi approvata mid-Direttur.

(2) Kull persuna reġistrata li ma tibqax reġistrata għandha, mhux iżjed tard minn xahar wara li tkun hekk ma baqatx reġistrata, tibgħat lid-Direttur denunzja tat-taxxa finali, f'dik il-forma li tista' tiġi approvata mid-Direttur, dwar dik il-parti ta' l-aħħar żmien ta' taxxa li matulu dik il-persuna reġistrata kienet reġistrata.

(3) Id-Direttur jista' jehtieg lil kull persuna, sew jekk inhi persuna reġistrata sew jekk le, li tibgħat lid-Direttur, sew f'isimha proprju sew bħala aġent jew fiduċjarju dawk id-denunzji l-oħra fil-forma preskritta kif u meta d-Direttur hekk jehtieg għall-finijiet ta' dan l-Att.

Eżenzjoni mill-obbligu li ssir denunzja.

31. (1) Id-Direttur jista', b'avviż bil-miktub, jeżenta lil kull persuna mid-dispożizzjonijiet tas-subartikolu (1) ta' l-artikolu 30 ta' dan l-Att għal dak iż-żmien u sugġett għal dawk il-kondizzjonijiet u limitazzjonijiet li jistgħu jiġu speċifikati fl-imsemmi avviż u jista', b'avviż bil-miktub, ibiddel jew jirrevoka kull eżenzjoni hekk mogħtija.

(2) Minkejja eżenzjoni mogħtija skond is-subartikolu (1) ta' dan l-artikolu, persuna reġistrata għandha tagħmel denunzja tat-taxxa lid-Direttur dwar kull żmien ta' taxxa li matulu tkun wettqet xi attività taxxabli.

Baži ta' konteġġi.

32. (1) Bla hsara għad-dispożizzjonijiet ta' dan l-Att, kull persuna reġistrata għandha tagħti kont għat-taxxa li għandha tithallas fuq baži ta' meta tinhareg il-fattura.

(2) Id-Direttur jista', fuq applikazzjoni bil-miktub minn persuna reġistrata, jordna li dik il-persuna reġistrata tagħti kont tat-taxxa li għandha tithallas fuq baži ta' meta jsir il-ħlas.

(3) Meta d-Direttur jordna, skond is-subartikolu (2) ta' dan l-artikolu, li persuna reġistrata tagħti kont għat-taxxa li għandha tithallas fuq baži ta' meta jsir il-ħlas, u —

(a) jekk dik il-persuna reġistrata ma tkunx baqgħet tissodisfa l-kondizzjonijiet li bis-saħħa tiegħu jingħata dak l-ordni, u —

(i) dik il-persuna reġistrata tkun avżat lid-Direttur b'bidla fl-*istatus* skond l-artikolu 26 ta' dan l-Att; jew

(ii) id-Direttur huwa b'mod iehor sodisfatt illi l-persuna reġistrata ma tkunx baqgħet tissodisfa l-kondizzjonijiet kif intqal qabel; jew

(b) jekk dik il-persuna reġistrata tkun għamlet applikazzjoni bil-miktub lid-Direttur biex tagħti kont tat-taxxa li għandha tithallas fuq bażi ta' meta tohroġ il-fattura,

id-Direttur għandu jordna li dik il-persuna reġistrata tagħti kont tat-taxxa li għandha tithallas fuq bażi ta' meta tohroġ il-fattura.

(4) Meta d-Direttur jagħti xi ordni dwar il-baži ta' konteġġi ta' persuna reġistrata skond is-subartikolu (2) jew is-subartikolu (3) ta' dan l-artikolu, il-persuna reġistrata għandha tagħti kont tat-taxxa li għandha tithallas fuq il-baži ta' konteġġi kif ordnat mid-Direttur b'effett minn —

(a) il-bidu taż-żmien ta' taxxa li jiġi minnufih wara ż-żmien ta' taxxa li matulu jkun ingħata dak l-ordni mid-Direttur, f'kull każ li għalih ma japplikax il-paragrafu (b) ta' dan is-subartikolu; jew

(b) ir-reġistrazzjoni ta' dik il-persuna taht dan l-Att, meta l-ordni jkun ingħata mid-Direttur qabel it-tmiem ta' l-ewwel żmien ta' taxxa tal-persuna li jiġi wara dik ir-reġistrazzjoni.

33. (1) Meta d-Direttur jordna tibdil fil-baži ta' konteġġi ta' persuna reġistrata skond l-artikolu 32 ta' dan l-Att, il-persuna reġistrata għandha tagħti lid-Direttur fuq il-formola preskritta, dettalji li jistgħu jwasslu għall-kalkolu tat-taxxa li għandha tithallas minhabba t-tibdil fil-baži ta' konteġġi.

Dettalji li għandhom jingħataw u jithejjew meta jsir tibdil fil-baži ta' konteġġi.

(2) Id-dettalji li huma meħtieġa li jingħataw skond is-subartikolu (1) ta' dan l-artikolu għandhom jingħataw lid-Direttur mhux iżjed tard mill-aħħar jum li fih għandha tintbagħat id-denunzja skond is-subartikolu (1) ta' l-artikolu 30 ta' dan l-Att għaž-żmien ta' taxxa li jiġi qabel dak li fih l-ordni tad-Direttur jiġi fis-seħh.

(3) Meta d-Direttur jordna tibdil fil-baži ta' konteġġi ta' persuna reġistrata skond l-artikolu 32 ta' dan l-Att, il-persuna reġistrata għandha thejji —

(a) lista tal-kredituri tagħha li għandhom x'jaqsmu ma' l-attività taxxabbli ta' dik il-persuna, li turi l-ammonti dovuti minn dik il-persuna fl-aħħar jum taż-żmien ta' taxxa li jiġi qabel dak li fih jiġi fis-seħh l-ordni; u

(b) lista tad-debituri tagħha li għandhom x'jaqsmu ma' l-attività taxxabli ta' dik il-persuna, li turi l-ammonti dovuti lil dik il-persuna fl-ahhar jum taż-żmien ta' taxxa li jiġi qabel dak li fih jiġi fis-sehh l-ordni.

Taxxa li għandha tithallas meta jsir tibdil fil-bażi ta' konteġġi.

34. Kull persuna registrata li jinbidlilha l-bażi ta' konteġġi skond l-artikolu 32 ta' dan l-Att għandha, mhux iżjed tard mill-ahhar jum li fih jistgħu jintbagħtu d-dettalji dwar dik it-tibdil skond is-subartikolu (2) ta' l-artikolu 33 ta' dan l-Att, thallas lid-Direttur it-taxxa li għandha tithallas, jekk ikun hemm, kif stabbilita skond l-artikolu 35 ta' dan l-Att.

Kalkolu ta' taxxa li għandha tithallas.

35. (1) Dwar kull żmien ta' taxxa kull persuna registrata għandha tikkalkola l-ammont ta' taxxa li għandu jithallas minnha skond id-dispożizzjonijiet ta' dan l-Att.

(2) Bla hsara għad-dispożizzjonijiet li ġejjin, fil-kalkolu ta' l-ammont ta' taxxa li għandha tithallas dwar kull żmien ta' taxxa, għandu jitnaqqas mill-ammont ta' taxxa li għandu hekk jithallas u li huwa attribwibbli għaż-żmien ta' taxxa —

(a) kull ammont kalkolat skond l-artikolu 39 ta' dan l-Att; u

(b) meta tkun inharġet nota ta' kreditu f'dak iż-żmien ta' taxxa skond is-subartikolu (2) ta' l-artikolu 38 ta' dan l-Att u dik il-persuna registrata tkun għamlet hi l-provvista dwar dik in-nota ta' kreditu, l-ammont tal-kreditu tat-taxxa.

(3) Għall-finijiet tas-subartikolu (2) ta' dan l-artikolu, l-ammont ta' taxxa dwar attività taxxabli mwettqa minn persuna registrata attribwibbli għal żmien ta' taxxa huwa —

(a) it-total tat-taxxa kalkolat fuq il-valur taxxabli ta' l-attivitàjiet taxxabli kollha mwettqa jew meqjusa li twettqu matul dak iż-żmien; u

(b) fejn f'dak iż-żmien tkun inharġet nota ta' debitu skond is-subartikolu (2) ta' l-artikolu 38 ta' dan l-Att u dik il-persuna registrata tkun għamlet hi l-provvista dwar dik in-nota ta' debitu, l-ammont tad-debitu tat-taxxa.

(4) Jekk, dwar xi żmien ta' taxxa, l-ammont totali li jista' jitnaqqas minn persuna registrata skond is-subartikolu (2) ta' dan l-artikolu jkun iżjed mill-ammont ta' taxxa dovut minnha lid-Direttur u attribwibbli għal dak iż-żmien ta' taxxa, dak l-ammont żejjed jista', bla

hsara ghad-dispożizzjonijiet ta' dan l-Att, jithallas lura mid-Direttur lil dik il-persuna registrata.

36. (1) Kull persuna registrata ghandha ghal kull żmien ta' ^{Hlas ta' taxxa.} taxxa, mhux iżjed tard mill-ahhar jum li fih ghandha tinbaghat id-denunzja ghal dak iż-żmien ta' taxxa skond dan l-Att, thallas lid-Direttur it-taxxa li ghandha tithallas ghal dak iż-żmien kif kalkolata skond id-dispożizzjonijiet ta' l-artikolu 35 ta' dan l-Att:

Iżda meta tkun giet stabbilita data iktar tard skond l-artikolu 31 ta' dan l-Att, it-taxxa li ghandha tithallas ghandha tithallas lid-Direttur f' dik jew qabel dik l-ahhar data.

(2) Bla hsara ghad-dispożizzjonijiet tat-Taqsima VIII u t-Taqsima IX ta' dan l-Att, l-ammont li jintwera bhala taxxa li ghandha tithallas fuq xi denunzja ta' taxxa mibghuta minn persuna registrata ghandu konkluzivament jitqies u jittiehed li huwa korrett ghall-finijiet ta' dan l-Att.

(3) Denunzja li turi li tkun saret minn jew f' isem xi persuna ghandha ghal kull ghan titqies li tkun saret minn dik il-persuna jew bl-awtorità ta' dik il-persuna, skond il-każ, sakemm ma jigix ippruvat xort'ohra.

37. (1) Kull persuna registrata, li ma tkunx bejjiegh bl-imnut, ^{Fattura fiskali.} li tbiegh prodott taxxabli jew li tkun qed twettaq xi attività taxxabli ghal xi persuna ohra ghandha tipprovdi lil dik il-persuna l-ohra fattura fiskali li jkun fiha dawk il-partikolaritajiet li jistghu jiggu preskritti fi żmien wiehed u tletin jum mid-data msemmija fis-subartikolu (1) ta' l-artikolu 28 ta' dan l-Att.

(2) Persuna registrata li tkun bejjiegh bl-imnut u li tbiegh prodott taxxabli lill-pubbliku ġenerali ghandha tipprovdi lix-xerrej, fil-hin tal-bejgh, riċevuta li jkun fiha dawk il-partikolaritajiet u mahruġa f' dik il-forma u b' dak il-mod li jistghu jiggu preskritti.

(3) Persuna registrata li tkun bejjiegh bl-imnut u li tbiegh prodott lil xi persuna registrata ohra ghandha, fuq talba ta' dik il-persuna l-ohra, tipprovdi fattura fiskali fi żmien wiehed u tletin jum mid-data li fiha l-attività titqies li tkun twettqet skond id-dispożizzjonijiet ta' l-artikolu 28 ta' dan l-Att.

(4) Meta persuna registrata tipprovdi dokument ghalha nnifisha li juri li jkun fattura fiskali dwar attività taxxabli li titwettaq ghalha minn persuna registrata ohra, dak id-dokument jista', bl-approvazzjoni tad-Direttur, jiggi trattat bhala l-fattura fiskali li hi mehtieġa li tkun provduta mill-persuna registrata l-ohra skond dan l-artikolu.

38. (1) Dan l-artikolu ghandu japplika meta persuna registrata tkun harget fattura fiskali dwar xi attivita taxxabli u —

(a) dik l-attivita tkun giet imhassra; jew

(b) il-konsiderazzjoni miftehma minn qabel ghal dik l-attivita tkun giet mibdula jew minhabba offerta ta' skont, li ma jkunx skont ghal hlas fil-pront li jkun muri b'mod car fuq dik il-fattura fiskali, jew xort'ohra; jew

(c) il-prodotti u s-servizzi jew parti mill-prodotti u servizzi provduti jkunu nghataw lura lill-persuna li wettqet l-attivita taxxabli.

(2) Meta japplika dan l-artikolu, il-persuna registrata li tkun wettqet l-attivita taxxabli ghandha tohrog lill-persuna li tkun hallset ghal dik l-attivita taxxabli nota ta' kreditu jew, skond il-każ, nota ta' debitu li jkun fiha dawk il-partikolaritajiet li jistghu jigu preskritti, biex jigi aggstat l-ammont muri fuq il-fattura fiskali hekk li juri l-ammont li kieku kien jigi muri jekk —

(a) it-thassir jew it-tibdil li ghalihom jirreferu l-paragrafi (a) u (b) tas-subartikolu (1) ta' dan l-artikolu jkunu saru qabel tkun inharget il-fattura fiskali;

(b) l-oggetti u s-servizzi li jkunu nghataw lura ma kienux gew provduti jew moghtija, skond il-każ.

39. (1) Meta —

(a) persuna registrata tkun wettqet attivita taxxabli b'konsiderazzjoni ta' flus; u

(b) dik il-persuna registrata tkun baghtet denunzja dwar iz-zmien ta' taxxa li matulu tkun giet imwettqa dik l-attivita taxxabli u tkun ghamlet sew il-kontijiet tat-taxxa dwar dik l-attivita taxxabli skond dan l-Att; u

(c) il-persuna registrata tkun hassret dejn li dwaru ma jkunx sar il-hlas kollu jew parti minnu; u

(d) il-persuna registrata tkun hadet il-passi ragonevoli kollha biex tigbor dak id-dejn; u

(e) il-persuna registrata turi ghas-sodisfazzjon tad-Direttur li ma hemmx tama raġonevoli jew probabbli li dak id-dejn jista' qatt jingabar;

id-Direttur jista', skond is-subartikolu (2) ta' l-artikolu 35 ta' dan l-Att, jippermetti lil dik il-persuna registrata li tnaqqas dik il-parti ta' l-ammont ta' taxxa li ghandha tithallas relattivament ghal dik l-attività taxxabli bhala l-ammont ta' dejn meqjus li ma jistax jingabar meta jitqabbel mal-konsiderazzjoni shiha mhallsa ghal dik l-attività taxxabli.

(2) Meta xi ammont li dwaru jkun sar tnaqqis skond is-subartikolu (1) ta' dan l-artikolu jingabar kollu kemm hu jew parti minnu minn dik il-persuna registrata, dik il-parti ta' l-ammont imnaqqsa skond is-subartikolu (1) ta' dan l-artikolu bhala l-ammont ta' dejn li ma setax jingabar meta jitqabbel ma' l-ammont ta' dejn imhassar ghandu jitqies li tkun it-taxxa li ghandha tithallas fuq dik l-attività taxxabli mwettqa matul dak iż-żmien ta' taxxa li fih dak id-dejn imhassar ikun ingabar kollu kemm hu jew parti minnu.

TAQSIMA VIII

STIMA TA' TAXXA

40. (1) Meta fil-fehma tad-Direttur l-ammont imhallas bhala taxxa minn persuna registrata jirrapprezenta l-ammont dovut taht dan l-Att, id-Direttur ghandu hekk johrog stima. Stima ta' taxxa.

(2) Meta —

(a) xi persuna, sew jekk registrata jew le, li hi suggetta li thallas it-taxxa tonqos milli tibghat denunzja kif mehtieg b'dan l-Att; jew

(b) id-Direttur ma jkunx sodisfatt bid-denunzja maghmula minn xi persuna registrata;

id-Direttur ghandu jaghmel stima ta' l-ammont ta' taxxa li, fil-fehma tieghu, tkun it-taxxa li ghandha tithallas skond dan l-Att u dik il-persuna ghandha bla hsara ghad-dispozizzjonijiet ta' dan l-Att, tkun suggetta li thallas dik it-taxxa hekk stmata.

(3) Id-Direttur jista', f'kull żmien, jaghmel kull tibdil fi, u dik iż-żieda ma', stima jew stima emendata maghmula skond dan l-artikolu li jidhirlu mehtieġa biex jiżgura l-korrettezza taghha, minkejja li t-taxxa jew iżjed taxxa setghet thallset.

(4) Id-Direttur ghandu jgieghel li avviz ta' stima jew ta' stima emendata jintbaghat lill-persuna li tkun suggetta ghall-hlas tat-taxxa jew taxxa iżjed.

Stima titqies korretta hlief fil-proċedimenti ta' appell.

41. Hlief fi proċedimenti dwar appell minn stima skond l-artikolu 44 ta' dan l-Att, ebda stima maghmula mid-Direttur m'ghandha tiġi kontestata f'xi proċedimenti ghal xi raġuni; u hlief kif imsemmi hawn fuq, kull stima bhal dik u d-dettalji kollha taghha ghandhom jitqiesu u jittiehdu definittavament li huma korretti u r-responsabbilta' tal-persuna li kontra taghha tkun saret l-istima ghandha hekk tiġi stabbilita.

Prova ta' denunzji u stimi.

42. Il-produzzjoni ta' xi dokument mid-Direttur jew f'ismu li juri li jkun kopja jew estratt ta' dokument originali ghandha fit-Tribunal u fil-proċedimenti l-oħra kollha tkun prova biżżejjed ta' l-original u l-produzzjoni ta' l-original ma tkunx mehtieġa.

Preskrizzjoni ghall-hruġ ta' stima jew emenda ta' stima.

43. Meta xi persuna registrata tkun ghamlet denunzja dwar xi żmien ta' taxxa jew tkun inhargitilha stima ta' taxxa jew ta' iżjed taxxa dwar dak iż-żmien, id-Direttur ma jkunx jista' johroġ stima jew jerga' jiftah stima wara li jghaddu sitt snin mit-tmiem ta' dak iż-żmien ta' taxxa li dwaru tkun intbaghtet id-denunzja jew tkun harġet dik l-istima.

TAQSIMA IX

APPELLI

Appelli minn stimi.

44. (1) Kull persuna li ma taqbilx ma' stima maghmula mid-Direttur tista', jew personalment jew permezz ta' l-aġent taghha, fi żmien tletin jum mid-data li fiha l-avviz ta' stima jiġi notifikat lilha, taghmel appell lit-Tribunal f'dik il-forma u b'dak il-mod li jista' jiġi preskritt.

(2) Jekk tinqala' xi kwistjoni, barra minn fuq stima, dwar —

(a) ir-registrazzjoni ta' persuna taht dan l-Att jew it-thassir ta' dik ir-registrazzjoni;

(b) jekk transazzjoni maghmula jew li ghandha ssir minn persuna tkunx attività taxxabli jew le jew jekk importazzjoni ta' oġġetti maghmula jew li tkun ser issir minn persuna tkunx importazzjoni taxxabli jew le;

(ċ) xi taxxa li ghandha tithallas ma' l-importazzjoni ta' oġġetti;

(d) il-post, iż-żmien jew il-valur taxxabbli ta' attività taxxabbli;

(e) l-ammont ta' taxxa addizzjonali jew mgħax li jithallas skond l-artikolu 46 ta' dan l-Att jew jekk dik it-taxxa addizzjonali jew mgħax għandhomx jithallsu jew le;

(f) l-ammont ta' tnaqqis permess lil persuna reġistrata dwar xi żmien ta' taxxa;

(g) xi garanzija mitluba mid-Direttur taht dan l-Att;

(h) jekk xi hlas lura mitlub minn xi persuna jkunx dovut jew le lil dik il-persuna;

(i) xi kwistjoni ta' liġi li ma taqax taht id-dispożizzjonijiet ta' hawn fuq ta' dan l-artikolu;

dik il-kwistjoni tista' tinbagħat lit-Tribunal minn kull persuna li turi għas-sodisfazzjon tat-Tribunal li jkollha nteress dirett f' dik il-kwistjoni jew mid-Direttur:

Iżda kull kwistjoni fuq il-klassifikazzjoni ta' xi oġġetti taht it-Tariffa tad-Dwana muriġa fl-Ewwel Skeda li tinsab ma' l-Att dwar id-Dazji ta' Importazzjoni għandha tiġi deċiża skond id-dispożizzjonijiet ta' l-imsemmi Att daqslikieku l-kwistjoni kienet dwar dazju li jingabar taht dak l-Att.

(3) Kull waħda mill-partijiet f'appell lit-Tribunal li thossha aggravata b'deċiżjoni ta' dak it-Tribunal fuq pont ta' liġi tista' tappella minn dik id-deċiżjoni lill-Qorti ta' l-Appell permezz ta' rikors ipprezentat fi żmien tletin jum mid-data li fiha d-deċiżjoni appellata tkun giet lilha notifikata.

(4) Meta minn deċiżjoni mogħtija dwar appell magħmul skond dan l-Att jirriżulta illi xi ammont ta' taxxa mħallas minn persuna ma kienx dovut, id-Direttur għandu jhallas lura dak l-ammont lil dik il-persuna fi żmien tletin jum mid-data li dik id-deċiżjoni tkun finali u konkluziva.

45. (1) Qieghed hawnhekk jitwaqqaf Tribunal li jissejjah it-Tribunal dwar it-Taxxa tas-Sisa sabiex jisma' u jiddeċiedi appelli magħmulin skond l-artikolu 44 ta' dan l-Att.

Twaqqif tat-Tribunal dwar it-Taxxa tas-Sisa.

(2) It-Tribunal ikun magħmul minn *Chairman* u minn żewġ membri li jkunu mahtura mill-Ministru għal żmien ta' tliet snin u ma

jistghux jitnehhew mill-kariga hlief ghal ragunijiet u bil-mod li bihom jista' jitnehha Imhallef.

(3) *Ic-Chairman* ikun persuna kwalifikata biex tinhatar Magistrat u ghall-inqas wiehed mill-membri l-oħra ghandu jkun *accountant* u awditur pubbliku ċertifikat.

(4) Ghandu jkun hemm Registratur tat-Tribunal li jkun responsabbli li jiżgura li t-Tribunal jahdem b'mod effiċjenti.

(5) Ir-Registratur jinhatar mill-Ministru.

(6) Il-Ministru jkollu s-setgħa li jagħmel regoli tat-Tribunal biex b'mod ġenerali jirregolaw is-setgħa u l-awtorita' tat-Tribunal kif ukoll biex jirregolaw kull haġa li għandha x'taqsam max-xogħol u l-proċedura ta' l-imsemmi Tribunal u mad-drittijiet li għandhom jintalbu u l-ispejjeż li għandhom jithallsu dwar il-proċedimenti. It-Tribunal jista' jstabbilixxi l-prattika jew il-proċedura tiegħu stess dwar kull haġa li għaliha ma tkunx saret regola taħt dan is-subartikolu.

TAQSIMA X

TAXXA ADDIZZJONALI U INFURZAR

Taxxa addizzjonali u mghax.

46. (1) Bla ħsara għad-dispożizzjonijiet li ġejjin ta' dan l-artikolu, taxxa addizzjonali tkun dovuta jekk persuna tonqos li tibghat denunzja kif meħtieġ b'dan l-Att.

(2) It-taxxa addizzjonali tkun dovuta bir-rata ta' għaxra fil-mija ta' l-ammont ta' taxxa dovut jew ta' l-ammont tat-taxxa mhux dikjarat, skond il-każ:

Iżda, jekk qabel ma ssir xi stima mid-Direttur, il-persuna li tagħmel id-denunzja tagħtih l-ammont mhux dikjarat, ir-rata ta' taxxa addizzjonali fuqu tkun ta' hamsa fil-mija.

(3) Mghax bir-rata ta' wiehed fil-mija fix-xahar ghandu jithallas lid-Direttur fuq kull ammont ta' taxxa dovut u li ma' jithallasx sad-data li fiha jkun dovut.

Kawża mid-Direttur.

47. (1) It-taxxa u t-taxxa addizzjonali taħt dan l-Att tista' tingabar mid-Direttur bhala dejn ċivili dovut lill-Gvern.

(2) Bla ħsara għad-dispożizzjonijiet tas-subartikolu (3) ta' dan l-artikolu, id-Direttur jista' jibda azzjoni għall-ħlas ta' taxxa u ta'

taxxa addizzjonali f'kull żmien matul sitt snin mid-data meta dik it-taxxa u taxxa addizzjonali jkunu dovuti.

(3) Iż-żmien imsemmi fis-subartikolu (2) ta' dan l-artikolu jitwaqqaf b'att ġudizzjarju li jiġi ppreżentat mid-Direttur qabel ma jiskadi dak iż-żmien fejn jitlob il-hlas tat-taxxa u tat-taxxa addizzjonali dovuti.

48. (1) Kull avviż maħruġ mid-Direttur li jkun juri ammont ta' taxxa u taxxa addizzjonali dovuti minn persuna għandu jkun prova biżżejjed, kemm-il darba ma jkunx ippruvat kuntrarju, li dak l-ammont ikun dovut lid-Direttur minn dik il-persuna u għandu jikkostitwixxi titolu eżekuttiv skond kif imfisser u għall-finijiet tat-**Titolu VII** tat-**Taqsim**a I tat-**Tieni Ktieb** tal-**Kodiċi** ta' **Organizzazzjoni** u **Proċedura Ċivili**. Titolu eżekuttiv.
Kap. 12

(2) Id-Direttur jista' jitlob il-hlas ta' kull taxxa u taxxa addizzjonali li għandu jithallas minn persuna skond dan l-Att bil-mezz ta' nota ta' talba għall-hlas, u jekk il-hlas mitlub ma jsirx fi żmien tletin jum mid-data meta dik in-nota ta' talba għall-hlas tkun ġiet notifikata lil dik il-persuna, id-Direttur jista' jgħaddi biex jiġbor dan il-hlas bis-saħħa tat-**titolu eżekuttiv** imsemmi fis-subartikolu (1) ta' dan l-artikolu wara jumejn min-notifika lil dik il-persuna ta' talba għall-hlas magħmula permezz ta' att ġudizzjarju.

49. (1) Il-Kontrollur tad-Dwana għandu jkollu, sabiex jiżgura l-ġbir u l-harsien f'isem id-Direttur tat-taxxa li għandha tithallas taht dan l-Att fuq importazzjonijiet taxxabli, l-istess setgħat u għandu jimxi bl-istess proċeduri li skond xi liġi ohra hu jista' jeżerċita u jwettaq sabiex jiżgura l-ġbir u l-harsien tad-dazji ta' importazzjoni. Setgħat li għandhom x'jaqsmu ma' oġġetti mportati.

(2) Kull dispożizzjoni ta' l-**Ordinanza** tad-Dwana jew ta' l-**Att** dwar id-Dazji ta' **Importazzjoni** jew f'kull regolamenti magħmula bis-saħħa tagħhom dwar kif jiġi applikat id-dhul minn bejgħ ta' oġġetti mportati għall-hlas ta' dazji ta' importazzjoni dovuti fuq dawk l-oġġetti għandha tiftiehem bhala dispożizzjoni dwar kif jiġi applikat l-imsemmi dhul għall-hlas ta' dazji ta' importazzjoni u ta' kull taxxa dovuta taht dan l-Att ma' l-importazzjoni ta' dawk l-oġġetti. Kap. 37

50. Id-Direttur ikollu privileġġ speċjali fuq l-attiv li hu parti mill-attività taxxabli ta' persuna dwar kull taxxa dovuta minn dik il-persuna taht dan l-Att u t-taxxa msemmija għandha, minkejja kull ma jista' jinsab f'xi liġi ohra, tithallas bi preferenza fuq dejn li jkollu xi privileġġ iehor, hlief dejn li jkollu privileġġ ġenerali u dejn imsemmi fil-paragrafu (a) jew fil-paragrafu (b) ta' l-artikolu 2009 tal-**Kodiċi Ċivili**. Privileġġ speċjali.
Kap. 16

Garanzija ghal
taxxa dovuta.

51. (1) Jekk, f'xi każ partikolari, id-Direttur ikollu ghaliex jahseb li t-taxxa dovuta minn persuna registrata ma tkunx tista' tingabar mid-Direttur fil-waqt u meta dik it-taxxa jkollha tithallas lilu skond dan l-Att, huwa jista' bil-mezz ta' avviż li jiġi notifikat lil dik il-persuna, jitlob li jsir il-hlas tat-taxxa f'dak iż-żmien li jista' jiġi speċifikat f'dak l-avviż u malli jiġri dan it-taxxa jkollha tithallas f'dak iż-żmien minkejja kull dispożizzjoni ohra ta' dan l-Att.

(2) Meta jintalab hlas minghand persuna skond is-subartikolu (1) ta' dan l-artikolu dik il-persuna tista', minflok ma taghmel il-hlas imsemmi, taghti dik il-garanzija ghat-taxxa li ghandha tithallas skond kif jaċċetta d-Direttur.

Żmien iqsar għall-
eghmil ta'
denunzja.

52. Jekk, f'xi każ partikolari, id-Direttur ikollu ghaliex jahseb li t-taxxa dovuta minn persuna registrata tista' mod iehor tkun preġudikata, huwa jista', bil-mezz ta' avviż bil-miktub, jehtieg lil dik il-persuna li taghmel denunzja ta' taxxa ghal żmien ta' taxxa qabel iż-żmien permess skond l-artikolu 30 ta' dan l-Att, u ghar-rigward ta' dik id-denunzja ta' taxxa kull referenza f'dan l-Att ghaż-żmien moghti skond l-imsemmi artikolu ghandha malli jiġri dan tiftiehem bhala referenza ghaż-żmien speċifikat f'dak l-avviż.

Approprjazzjoni ta'
hlas.

53. (1) Meta jkun dovut xi mgħax minn persuna skond dan l-Att, kull hlas li dik il-persuna taghmel lid-Direttur ghandu jmur, minkejja kull dikjarazzjoni ta' dik il-persuna, ghal dak l-imghax qabel ma jmur ghal xi taxxa.

(2) Bla hsara ghad-dispożizzjonijiet tas-subartikolu (1) ta' dan l-artikolu, meta tkun dovuta xi taxxa addizzjonali minn persuna skond dan l-Att, kull hlas li jsir minn dik il-persuna lid-Direttur, ghandu jmur, minkejja kull dikjarazzjoni kuntrarja ta' dik il-persuna, ghal dik it-taxxa addizzjonali qabel ma jmur ghal xi taxxa ohra.

TAQSIMA XI

HLAS LURA U HELSIEN MIT-TAXXA

Hlas lura ta' taxxa.

54. (1) Bla hsara ghad-dispożizzjonijiet ta' dan l-Att, f'każ li d-Direttur ikun sodisfatt li t-taxxa li tkun thallset minn persuna registrata tkun iżjed mill-ammont li kellu jithallas ghal xi żmien ta' taxxa, hu ghandu jhallas lura t-taxxa mhallsa żejda:

Iżda m'ghandu jsir ebda hlas lura taht dan is-subartikolu wara li jghaddi żmien ta' tlett snin li jiġi minnufih wara t-tmiem taż-żmien

ta' taxxa, sakemm ma ssirx applikazzjoni bil-miktub għall-hlas lura minn jew għan-nom ta' dik il-persuna reġistrata qabel ma jgħaddi l-imsemmi żmien.

(2) Bla hsara għad-dispożizzjonijiet ta' dan l-Att, meta d-Direttur ikun mehtieg li jhallas lura xi ammont lill-persuna reġistrata skond id-dispożizzjonijiet ta' dan l-Att, id-Direttur għandu jhallas lura lil dik il-persuna reġistrata l-ammont li hu mehtieg li jithallas lura mhux iżjed tard mix-xahar li jigi wara x-xahar li fih id-Direttur jirċievi d-denunzja ta' dik il-persuna reġistrata.

(3) Meta persuna reġistrata tkun naqset li thallas lid-Direttur, dwar xi żmien ta' taxxa, kollha kemm hi jew parti minnha, xi taxxa li kellha tithallas fiż-żmien li kienet dovuta d-Direttur jista' jpaċi ma' l-imsemmija taxxa, kull ammont jew parti minn xi ammont li xort'ohra jkollu jithallas lura lil dik il-persuna reġistrata skond id-dispożizzjonijiet ta' dan l-Att u meta ma jkunx hemm qbil dwar xi taxxa kif intqal qabel id-Direttur jista' jittardja kull hlas lura dovut sal-limitu ta' l-ammont ta' taxxa li dwarha ma jkunx hemm qbil.

(4) Meta, dwar xi żmien ta' taxxa, xi persuna reġistrata tkun naqset li tibghat id-denunzja għal xi żmien ta' taxxa kif mehtieg skond dan l-Att, id-Direttur jista' jżomm il-hlas ta' kull ammont li għandu jithallas lura skond is-subartikolu (1) ta' dan l-artikolu, sakemm dik il-persuna reġistrata tikkonforma ruhha kif mehtieg u thallas dak l-ammont li għandu jithallas.

(5) Meta, dwar denunzja mibghuta jew li għandha tintbagħat minn xi persuna reġistrata, ikun japplika s-subartikolu (3) jew (4) ta' dan l-artikolu, id-Direttur għandu jagħti avviż bil-miktub lill-persuna reġistrata fiż-żmien speċifikat fis-subartikolu (2) ta' dan l-artikolu.

55. Meta d-Direttur ikun mehtieg b'dan l-Att li jhallas lura xi ammont lil persuna reġistrata u d-Direttur ma jhallasx lura dak l-ammont fiż-żmien speċifikat, għandu jithallas, bla hsara għad-dispożizzjonijiet ta' l-artikolu 53 ta' dan l-Att, mid-Direttur lil dik il-persuna reġistrata mghax bir-rata ta' wieħed fil-mija għal kull xahar jew parti minnu għaż-żmien li jibda jgħodd mill-ahhar jum taż-żmien li fih ikun dovut il-hlas lura u jintemm fid-data meta jsir il-hlas lura mid-Direttur, fuq dik il-parti ta' l-ammont li jkollu jithallas lura mid-Direttur.

Mghax fuq hlas lura li jsir tard.

56. Id-Direttur jista', fid-diskrezzjoni tiegħu, inaqas jew jaħfer taxxa addizzjonali, minbarra taxxa addizzjonali mposta skond il-paragrafu (a) ta' l-artikolu 46 ta' dan l-Att, li tista' tigi stmata jew imposta skond dan l-Att.

Helsien mit-taxxa.

57. (1) Jekk il-Ministru b'ordni pubblikat fil-Gazzetta jiddikjara li jkunu saru xi arranġamenti mal-Gvern ta' xi territorju barra minn Malta bil-ghan li jinghata helsien minn taxxa doppja dwar taxxa li tithallas taht dan l-Att u xi taxxa simili li tithallas bis-sahha tal-ligijiet ta' dak it-territorju, u li jkun jaqbel li dawk l-arranġamenti ghandu jkollhom sehh, dawk l-arranġamenti ghandhom isehhu minkejja kull haga ohra f'dan l-Att.

(2) Jekk il-Ministru b'ordni pubblikat fil-Gazzetta jiddikjara li jkunu saru xi arranġamenti mal-Gvern ta' xi territorju barra minn Malta bil-ghan li jaghti hlas lura, fuq bazi reciproka, ta' xi taxxa mhallsa taht dan l-Att lil persuni stabbiliti barra minn Malta u li jkun jaqbel li dawk l-arranġamenti ghandu jkollhom sehh, dawk l-arranġamenti ghandhom isehhu minkejja kull haga ohra f'dan l-Att.

(3) Il-Ministru jista' jaghmel regolamenti ghat-twettiq tad-dispozizzjonijiet ta' kull arranġamenti li jkollhom sehh taht dan l-artikolu.

(4) Meta jirrizulta li tkun thallset xi taxxa ghall-importazzjoni ta' oggetti li jkunu ezentati mit-taxxa bis-sahha ta' xi ligi, id-Direttur ghandu, fuq talba maghmula f'dak iz-żmien u b'dak il-mod li jista' jiġi preskritt, u mal-produzzjoni tal-provi li hu jista' jinhtieg, ihallas lura t-taxxa hekk imhallsa.

TAQSIMA XII

REATI U PIENI

58. Kull persuna li —

(a) tonqos li tapplika ghal registrazzjoni fiż-żmien u bil-mod mehtiega b' dan l-Att; jew

(b) tonqos li żżomm jew terfa' *records*, dokumenti, u kontijiet ghaż-żmien u bil-mod mehtieg b'dan l-Att jew b'xi regolamenti maghmula bis-sahha tieghu; jew

(c) tonqos li taghmel denunzja ta' taxxa jew xi denunzja addizzjonali, dikjarazzjoni jew taghrif jew li ggib xi kotba, *records*, dokumenti u kontijiet meta tkun mehtiega taghmel dan bis-sahha ta' dan l-Att jew ta' xi regolamenti maghmula bis-sahha tieghu,

tkun hatja ta' reat u tehel, meta tinstab hatja, multa ta' mhux anqas minn mitt lira u mhux iżjed minn tlett mitt lira u l-Qorti ghandha

tordnalha biex tikkonforma ruhha mal-liġi fi żmien biżżejjed biex tkun tista' tagħmel dan, iżda f'kull każ mhux aktar minn tlett xhur, u fin-nuqqas min jagħmel ir-reat jkollu jhallas multa ohra ta' mhux anqas minn żewġ liri u mhux aktar minn għaxar liri għal kull jum li matulu jkompli n-nuqqas wara li jgħaddi ż-żmien moghti mill-Qorti:—

Iżda, bla hsara għal dak li ntqal qabel, kull persuna li tonqos li tapplika għar-registrazzjoni jew li tonqos li tagħmel denunzja kif mehtieg b'dan l-Att, tista' tehel penali ta' Lm10 għal kull xahar jew parti minnu li jgħaddi mid-data ta' dak in-nuqqas sa dak iż-żmien meta n-nuqqas jigi rimedjat.

59. Kull persuna li xjentement—

Nuqqasijiet
f'*records*, denunzji,
fatturi u
transazzjonijiet.

(a) tonqos li tagħti kont għal xi attività taxxabbli mwettqa minnha fir-*records*, dokumenti u kontijiet mehtieġa b'dan l-Att jew b'xi regolamenti magħmula bis-sahha tieghu; jew

(b) tagħmel xi denunzja, dikjarazzjoni jew tagħti tagħrif mehtieg għal xi wiehed mill-ghanijiet ta' dan l-Att li tkun taf li jkun mhux korrett jew qarrieqi f'xi rigward materjali; jew

(c) tiffalsifika xi *records*, dokumenti jew kontijiet mehtieġa li jinżammu taht dan l-Att jew thejji jew tagħmel jew tghin fit-thejjija jew fl-egħmil jew tagħmel użu minn, xi *records*, dokumenti jew kontijiet foloz; jew

(d) bil-ghan li taħbi xi prova li tkun taf jew li tkun mistennija li raġonevolment tkun taf li tkun rilevanti għal xi għan ta' dan l-Att, tiddistruggi, tikkancella, tagħmel hsara jew taħbi xi tagħrif mahzun jew xi *records*, dokumenti jew kontijiet; jew

(e) tonqos milli tagħti jew tipproduci fattura fiskali jew fattura ohra jew dokument jew riċevuta fiskali kif u meta mehtieg b'dan l-Att jew tagħti fattura fiskali jew fattura ohra, jew dokument jew riċevuta fiskali li tkun taf jew li tkun mistennija li tkun taf li jkunu mhux korretti jew qarrieqa f'xi rigward materjali; jew

(f) tagħti fattura jew dokument iehor jew riċevuta fiskali dwar attività taxxabbli li juru li għandha tithallas taxxa fuq dik l-attività taxxabbli meta tkun taf li ma għandha tithallas ebda taxxa jew li t-taxxa li għandha tithallas tkun anqas minn dik murija, jew mod iehor iżżid ma' prezz jew tinkludi fi prezz għal attività taxxabbli xi ammont li juri li jirrapprezenta xi taxxa li fil-fatt ma tkunx dovuta jew li tkun oghla mit-taxxa dovuta; jew

(g) wara li tkun ghaddet jew inkludiet ma' prezz ta' prodotti mibjugha jew servizzi moghtija minnha lil persuna ohra xi ammont li jkun mahsub li juri li jirrapprezenta xi taxxa li ghandha tithallas taht dan l-Att, tonqos milli taghti kont ghal dak l-ammont fir-records taghha jew li thallas dak l-ammont lid-Direttur; jew

(h) tikseb pussess jew ikollha x' taqsam ma' xi prodotti, jew taçcetta l-provvista ta' xi servizzi meta jkollha ghaliex tahseb li t-taxxa fuq il-bejgh ta' dawk il-prodotti jew il-provvista ta' servizzi tkun giet jew tkun se tigi skartata; jew

(i) tidhol ghal xi attività taxxabli jew toffri li tidhol ghal xi attività taxxabli ma' persuna ohra dwar prodotti jew servizzi li l-kisba taghhom jew is-sehem fihom jew l-açcettazzjoni taghhom tirrendi lil dik il-persuna l-ohra hatja ta' reat bis-sahha tal-paragrafu (h) ta' dan l-artikolu;

tkun hatja ta' reat u tehel, meta tinstab hatja, multa ta' mhux anqas minn mija u hamsin lira u mhux iżjed minn elf lira u multa ohra li tkun daqs ghaxar darbiet it-taxxa perikolata, jew prigunerija ghal żmien ta' mhux iżjed minn sitt xhur, jew dawk il-multi u prigunerija flimkien.

Htija regolari.

60. (1) Meta persuna tinstab hatja ta' reat jew taht l-artikolu 58 jew taht l-artikolu 59 ta' dan l-Att u terġa' tinstab hatja ta' reat taht xi wiehed mill-imsemmija artikoli fi żmien sitt xhur mill-eghmil tar-reat ta' qabel, il-multa m'ghandha f'ebda każ tkun inqas minn tlett mitt lira.

(2) Meta persuna tinstab hatja ta' erba' reati taht wiehed mill-artikoli msemmija qabel li jsiru fi żmien erbgħa u ghoxrin xahar, il-Qorti ghandha tordna s-sospensjoni ghal żmien determinat ta' mhux inqas minn ġimgha ta' kull liçenzja, permess, *warrant* jew awtorizzazzjoni ohra mahruġa mill-Pulizija jew minn xi awtorita' ohra sabiex tmexxi s-sengħa jew tagħmel in-negozju li dwaru jkun relatat ir-reat.

Tfixkil ta' ufficjali.

61. Kull persuna li —

(a) tfixkel, ittellef, ixxeckel jew tagħmel xi haġa bil-hsieb li tfixkel, ittellef jew ixxeckel, jew iddejjaq jew tattakka lid-Direttur jew lil xi persuna li tkun qed twettaq kif imiss xi setgħa jew dmir lilha mogħti jew impost fuqha b'dan l-Att jew bis-sahha tiegħu; jew

(b) tkun inkarigata minn xi fond li d-Direttur jew persuna awtorizzata mid-Direttur ikollha s-setgħa li tidhol fih skond dan l-Att, tonqos li tippermetti d-dhul mid-Direttur jew mill-persuna

awtorizzata jew tonqos milli tiehu dawk il-miżuri li jistgħu jkunu raġonevolment mehtieġa għall-ghan ta' xi dhul bħal dak, jew ta' xi spezzjon ta' dak il-fond jew ta' xi oġġetti, attiv, kotba, *records* jew dokumenti li jkunu qegħdin jizammu hemm ġew;

tkun hatja ta' reat u tehel, meta tinstab hatja, multa ta' mhux anqas minn mitejn lira u mhux iżjed minn elf lira jew prigunerija għal żmien ta' mhux iżjed minn sitt xhur jew dik il-multa u prigunerija flimkien.

62. Kull persuna li tikser jew tonqos li thares xi wahda mid-dispożizzjonijiet ta' dan l-Att jew xi regolamenti magħmula bis-sahha tiegħu tkun hatja ta' reat u meta tinstab hatja tehel, kemm-il darba r-reat ma jkunx sugġett għal piena oghla taht xi dispożizzjoni ohra ta' dan l-Att jew ta' xi liġi ohra, multa ta' mhux anqas minn mitt lira iżda ta' mhux iżjed minn hames mitt lira jew prigunerija għal żmien ta' mhux iżjed minn tlett xhur jew dik il-multa u prigunerija flimkien.

Reat ġenerali.

63. (1) Meta xi haġa ssir jew tonqos milli ssir minn korp ta' persuni, id-dispożizzjonijiet ta' din it-Taqsima għandhom japplikaw bhallikieku dik il-haġa tkun saret jew naqset milli ssir minn kull direttur, *manager* jew uffiċjal iehor ta' dak il-korp ta' persuni; iżda direttur, *manager* jew uffiċjal iehor ta' korp ta' persuni ma jkunx hati ta' reat bis-sahha ta' dan is-subartikolu jekk huwa jgħib prova li huwa ma kienx jaf u ma setax b'diligenza raġonevoli jsir jaf b'dak l-egħmil jew nuqqas jew li huwa għamel kull ma seta' jagħmel sabiex iżomm milli jsir dak l-egħmil jew nuqqas.

Reati minn uffiċjali ta' korpi ta' persuni u minn prinċipali u diretturi.

(2) Meta xi haġa ssir jew tonqos milli ssir minn impjegat fit-tweqqi ta' l-impieg tiegħu, jew minn xi persuna li tkun qed taġixxi għan-nom ta' dik il-persuna reġistrata, sew jekk dik il-persuna l-ohra tkun impjegat sew jekk ma tkunx, għandhom japplikaw id-dispożizzjonijiet ta' din it-Taqsima bhallikieku dik il-haġa tkun saret jew naqset milli ssir sew minn dak l-impjegat jew persuna ohra innifishom kif ukoll mill-prinċipal tagħhom jew mill-persuna reġistrata; iżda dak il-prinċipal jew persuna reġistrata ma jkunx hatja ta' reat taht dan is-subartikolu jekk igħib prova li ma kienx jafu u li ma setghux b'diligenza raġonevoli jkunu jafu b'dak l-egħmil jew nuqqas jew li huma għamlu kull ma setgħu jagħmlu sabiex iżommu milli jsir dak l-egħmil jew nuqqas.

64. (1) Ma għandhom jinbdew ebda proċedimenti taht din it-Taqsima hlief minn jew bil-permess tad-Direttur.

Prosekuzzjoni.

(2) Minkejja d-dispożizzjonijiet tal-Kodiċi Kriminali, l-Avukat Ġenerali jkollu l-jedd ta' appell quddiem il-Qorti ta' l-Appell Kriminali minn kull sentenza mogħtija mill-Qorti tal-Maġistrati dwar proċedimenti kriminali taht din it-Taqsima.

Kap. 9

(3) Il-bidu ta' proċedimenti jew l-impożizzjoni ta' piena għal xi reat taht din it-Taqsima ma għandhomx jehilsu lil xi persuna minn prosekuzzjoni taht xi liġi oħra jew mill-obbligu tagħha taht dan l-Att, u l-bidu ta' proċedimenti jew l-impożizzjoni ta' piena għal xi reat taht xi liġi oħra jew il-hlas ta' xi taxxa jew taxxa addizzjonali taht dan l-Att ma għandhomx jehilsu lil xi persuna minn xi prosekuzzjoni jew piena taht din it-Taqsima.

(4) Meta piena pekunjarja tista' tinghata għal reat taht din it-Taqsima, dik il-piena pekunjarja għandha dejjem tinghata u d-dispożizzjonijiet ta' l-artikolu 21 tal-Kodiċi Kriminali u ta' l-Att dwar il-*Probation* tal-Hatjin ma għandhomx japplikaw.

(5) F'kull prosekuzzjoni kriminali taht din it-Taqsima jew taht xi regolamenti magħmula taht dan l-Att, id-Direttur personalment jew kull uffiċjal iehor li jissemma' minnu jista', minkejja d-dispożizzjonijiet ta' kull liġi oħra, iġib il-provi, jittratta u b'kull mod iehor imexxi l-prosekuzzjoni minflok il-Pulizija jew flimkien magħhom.

(6) Jekk tkun tenhtiegħ bhala parti mill-każ għall-prosekuzzjoni x-xieħda tad-Direttur jew ta' xi uffiċjal imsemmi skond is-subartikolu (5) ta' dan l-artikolu, huwa għandu jinstama' qabel ma jibda jwettaq id-dmirijiet ta' uffiċjal prosekutur (minbarra f'illi jsemmi l-fatti li jikkostitwixxu r-reat), kemm-il darba l-htieġa li jagħti xieħda ma tqumx fi stadju ulterjuri tal-proċedimenti.

65. (1) Minkejja kull dispożizzjoni oħra ta' dan l-Att, id-Direttur jista', fil-każ ta' xi reat li jsir taht dan l-Att, jidhol fi ftehim bil-miktub ma' min jagħmel ir-reat li bis-saħħa tiegħu min jagħmel ir-reat ihallas somma ekwivalenti għall-multa li tista' tiġi mposta bhala penali skond dan l-Att meta dik il-persuna tinstab hatja ta' dak ir-reat, iżda b'dan illi meta l-liġi tipprovdi l-inqas ammont u l-oghla ammont ta' multa li tista' tiġi hekk imposta, is-somma li għandha tihallas b'riżultat ta' dak il-ftehim għandha tkun somma ekwivalenti għall-imsemmi l-inqas ammont miżjud b'nofs id-differenza bejn l-imsemmija l-inqas u l-oghla ammonti, u malli jiġi ffirmat xi ftehim bhal dak mid-Direttur u minn min jagħmel ir-reat, għandha tintemm kull responsabbiltà kriminali ta' min jagħmel ir-reat taht dan l-Att għar-rigward ta' dawk ir-reati li dwarhom ikun sar il-ftehim.

(2) Id-dispożizzjonijiet tas-subartikolu (1) ta' dan l-artikolu għandhom japplikaw ukoll f'kull każ meta min jagħmel ir-reat ikun ġie akkużat quddiem qorti dwar ir-reat iżda qabel ma tinghata s-sentenza finali dwar dak il-każ:

Iżda meta ma jkunux inbdew procedimenti quddiem il-qorti, is-somma li ghandha tithallas skond xi ftehim kif kontemplat fis-subartikolu (1) ta' dan l-artikolu ghandha titnaqqas b'ghaxra fil-mija.

(3) Kull somma dovuta bis-sahha ta' xi ftehim li jsir skond is-subartikolu (1) ta' dan l-artikolu ghandha tkun dovuta lill-Gvern bhala dejn civili. Id-Direttur ma ghandux jaghmel ftehim bhal dak imsemmi fis-subartikolu (1) ta' dan l-artikolu kemm-il darba dak il-ftehim ma jkunx imsieheb bil-hlas tas-somma dovuta jew bl-ghoti ta' garanzija bizzejjed ghall-hlas taghha.

(4) Id-dispożizzjonijiet ta' dan l-artikolu ghandhom ikunu bla hsara ghal kull procedimenti jew konfiska mibdija jew li jkollhom effett, bis-sahha ta' xi ligi ohra.

66. (1) Id-dispożizzjonijiet ta' l-artikoli 18 u 62 ta' l-Ordinanza tad-Dwana ghandhom japplikaw ghal dan l-Att bhallikieku kull riferenza ghal dazji li tinsab f'dawk l-artikoli kienet riferenza ghal taxxa dovuta taht dan l-Att, u kull persuna li tikser id-dispożizzjonijiet ta' dawk l-artikoli li jiftiehm kif imsemmi qabel dwar xi oġġetti li l-importazzjoni taghhom hi sugġetta ghal taxxa taht dan l-Att tkun hatja, minghajr preġudizzju ghal kull responsabbilta' li jkollha taht l-Ordinanza msemmija, ta' reat taht dan l-Att u tista' ghal kull reat bhal dak, tehel multa li tkun ekwivalenti ghat-total meta tghodd flimkien it-taxxa li jkollha tithallas fuq l-oġġetti u d-doppju tal-valur ta' l-oġġetti, jew multa ta' hamsa u ghoxrin lira, skond liema tkun l-akbar, jew prigunerija ghal żmien ta' mhux iżjed minn sentejn jew dawk il-multi u prigunerija flimkien, u min jaghmel ir-reat jista' jew jinżamm jew jittiehdu procedimenti kontrih b'taħrika, bl-istess mod u ghamla, u skond id-dispożizzjonijiet l-ohra kollha stabbiliti fil-Kodiċi Kriminali.

Reati li ghandhom x'jaqsmu ma' importazzjonijiet taxxabli.

(2) Id-dispożizzjonijiet ta' l-artikolu 77 ta' l-Ordinanza tad-Dwana ghandhom japplikaw dwar dawk l-oġġetti li l-importazzjoni taghhom tkun sugġetta ghat-taxxa taht dan l-Att bhallikieku kull riferenza li tinsab f'dik l-Ordinanza ghad-dazju msemmi f'dik l-Ordinanza kienet ukoll referenza ghat-taxxa li ghandha tithallas taht dan l-Att.

(3) L-importazzjoni ta' oġġetti sugġetti ghat-taxxa taht dan l-Att ghandha titqies, ghall-finijiet kollha ta' kull ligi, bhala importazzjoni projbita kemm-il darba ma tithallasx it-taxxa msemmija jew, meta l-hlas tat-taxxa jkun gie pospost skond xi dispożizzjoni ta' dan l-Att, il-kondizzjonijiet imposti dwar dak il-posponiment ma jkunux tharsu kif imiss.

TAQSIMA XIII

MIXXELLANJI

Tqassim u notifika ta' avvizi, eċċ.

67. (1) Kull avviz, mandat jew proċediment ieħor li juri li hu magħmul skond id-dispożizzjonijiet ta' dan l-Att m'għandux jitqies li jkun null jew li jista' jiġi annullat minhabba nuqqas ta' forma jew li jkun effettwat minhabba xi żball, difett jew ommissjoni li jkollu, jekk dan ikun materjalment u effettivament jaqbel mal-ħsieb u skond it-tifsir ta' dan l-Att.

(2) Fil-każ ta' korp ta' persuni, ikun biżżejjed jekk jidher biss l-isem ta' dak il-korp fuq kull avviz, mandat jew proċediment, inkluż kull proċediment quddiem il-Qorti ta' l-Appell, mahruġ jew magħmul taht jew għall-finijiet ta' dan l-Att.

(3) Kull avviz li jingħata mid-Direttur taht dan l-Att għandu jkun iffirmit mid-Direttur jew minn xi persuna jew persuni minnu awtorizzati u kull avviz bħal dak ikun validu jekk il-firma tkun stampata, ittimbrata jew miktuba fuqu.

(4) Kull avviz jista' jiġi notifikat lil persuna sew personalment sew billi jintbagħat bil-posta u għandu f'dan il-każ tal-posta jitqies li jkun ġie notifikat, kemm-il darba ma tingiebx prova kuntrarja, fil-każ ta' indirizz f'Malta mhux iżjed tard mit-tielet jum li jiġi wara il-jum meta dan ikun ġie mpustat, u fil-każ ta' indirizz barra minn Malta fil-jum li jiġi wara dak il-jum meta l-avviz kien jiġi riċevut fil-kors ordinarju tal-posta u jkun biżżejjed li tingieb prova li l-avviz kien indirizzat u mpustat sew.

(5) Għall-finijiet tas-subartikolu (4) ta' dan l-artikolu, avviz jitqies li jkun ġie ndirizzat sew jekk dan ikun ġie ndirizzat fl-indirizz tan-negozju jew privat tal-persuna, u indirizz mogħti minn persuna lid-Direttur għandu jitqies bħala l-indirizz ta' dik il-persuna kemm-il darba u sakemm ma jingħatax avviz ta' bdil ta' indirizz minn dik il-persuna lid-Direttur.

(6) Meta d-data li fiha xi denunzja, avviz jew dokument ieħor ikollhom jintagħmlu, jingħataw jew jiġu notifikati jew jitqiesu li ġew notifikati jew li fiha jkollu jsir hlas skond xi dispożizzjoni ta' dan l-Att, li kieku mhux għad-dispożizzjonijiet ta' dan is-subartikolu, is-Sibt jew il-Hadd jew f'jum nazzjonali jew btala pubblika skond kif stabbilit fl-Att dwar il-Festi Nazzjonali u Btajjel Pubbliċi ohra, dik id-data għandha titqies li taħbat fl-ewwel jum tax-xogħol li ma jkunx is-Sibt, li jiġi wara dak is-Sibt, Hadd, festa nazzjonali jew btala pubblika.

68. (1) Kull segretarju, *manager*, direttur, stralcjarju jew ufficjal Rappreżentanti. prinċipali iehor ta' enti jew korp ta' persuni, kull eredi u eżekutur testamentarju u kull kuratur ta' wirt battal ta' persuna mejta, u kull persuna li tkun tutur, kuratur, amministratur jew fiduċjarju ta' xi persuna ohra jew ta' xi *trust*, fond jew enti ohra ghandha tkun rappreżentant, għall-ghanijiet ta' dan l-Att, ta' dak il-korp ta' persuni, persuna mejta, persuna ohra, *trust*, fond jew enti ohra, skond il-każ.

(2) Meta attività taxxabli titwettaq f'Malta minn persuna li ma tkunx stabbilita f'Malta, kull persuna residenti f'Malta li lilha tiġi provduta dik l-attività jew kull persuna residenti f'Malta li tkun aġent ta' dik il-persuna ghandha, jekk tiġi hekk imsemmija mid-Direttur permezz ta' avviż bil-miktub, tkun rappreżentant ta' dik il-persuna dwar kull obligazzjoni tal-persuna taht dan l-Att dwar dik l-attività taxxabli.

(3) (a) Bla hsara għad-dispożizzjonijiet tas-subartikolu (5) ta' dan l-artikolu, rappreżentant ta' persuna jkun responsabbli bl-istess mod u sa l-istess limitu bhal dik il-persuna li jkun qiegħed jirrappreżenta għall-obbligazzjonijiet kollha mposti b'dan l-Att jew bis-sahha tiegħu.

(b) Kull haġa li ssir jew li tonqos milli ssir minn rappreżentant li hekk jaġixxi ghandha titqies għall-finijiet ta' dan l-Att li tkun saret jew naqset milli ssir mill-persuna li tagħha huwa jkun rappreżentant.

(ċ) Kull avviż li jiġi notifikat jew hlas lura li jsir lil rappreżentant fil-kariga tiegħu ta' rappreżentant taht xi wahda mid-dispożizzjonijiet ta' dan l-Att għandu jitqies bhala notifika li tkun saret jew hlas li jkun sar lill-persuna li huwa jkun rappreżentant tagħha.

(d) Li persuna tkun jew tinhatar rappreżentant ta' persuna ohra ma jehlisx lit-tieni persuna minn kull obbligu jew responsabbilta' taht dan l-Att.

(4) Rappreżentant li jkollu taht l-amministrazzjoni jew kontroll tiegħu xi fondi jew proprjeta' ta' persuna jew dovuti lil persuna li huwa jkun rappreżentant tagħha ma għandux jiddisponi minn dawk il-fondi jew proprjeta' kemm-il darba ma jkunx haseb biżżejjed għal kull taxa li tista' tkun dovuta taht dan l-Att.

(5) Rappreżentant ikollu responsabbilta' solidali mal-persuna li jkun qiegħed jirrappreżenta għat-taxxa dovuta minn dik il-persuna:

Iżda meta r-rappreżentant ikun agixxa *in bona fide* u ma jkunx qieghed xjentement jikser is-subartikolu (4) ta' dan l-artikolu jew xi obbligazzjoni ohra taht dan l-Att, ir-responsabbilta' tieghu taht dan is-subartikolu ghandha tkun limitata ghall-fondi jew ghall-valur ta' kull proprjeta' li huwa jkun qieghed jamministra jew jikkontrolla jew li tkun proprjeta' ta' jew tkun dovuta lill-persuna li huwa jkun rappreżentant taghha.

Mghax.
Kap. 123
Att XVIII ta'
l-1994

69. Ghall-finijiet ta' l-Att dwar it-Taxxa fuq l-*Income* u l-Att ta' l-1994 dwar l-Amministrazzjoni tat-Taxxa —

(a) l-imghax li jithallas jew li ghandu jithallas taht dan l-Att mid-Direttur lil xi persuna ma ghandux jitqies bhala dhul ta' dik il-persuna;

(b) l-imghax u t-taxxa addizzjonali li jithallsu jew li ghandhom jithallsu taht dan l-Att minn xi persuna lid-Direttur ma ghandhomx jitqiesu bhala spejjeż li jkunu saru fil-produzzjoni tad-dhul ta' dik il-persuna.

Setgha ghal
eżenzjoni u ghall-
eghmil ta'
regolamenti.

70. (1) Il-Ministru jista' b'regolamenti —

(a) jemenda, ihassar jew jissostitwixxi kull wahda mill-Iskedi li jinsabu ma' dan l-Att;

(b) jippreskrivi kull haġa li f'xi każ partikolari titqies mehtieġa bil-ghan li jiġi evitat kull tghawwiġ konsiderevoli fil-kompetizzjoni li jista' mod iehor jirriżulta mill-mod kif jiġu applikati xi dispożizzjonijiet ta' dan l-Att;

(c) jipprovdi ghar-*rounding-up* jew *rounding-down* ta' kull ammont f'xi kalkolu magħmul ghal xi wiehed mill-finijiet ta' dan l-Att, jew sabiex ma jittehidx kont ta' kull ammont żgħir li johroġ minn dan il-kalkolu;

(d) jippreskrivi kull kondizzjoni li tista' tiġi mposta u kull deċiżjoni li tista' tittiehed mid-Direttur skond dan l-Att;

(e) jippreskrivi kull haġa ohra sabiex jiżgura l-hlas tat-taxxa u b'mod ġenerali sabiex jaghti sehh lid-dispożizzjonijiet ta' dan l-Att;

(f) jipprovdi ghar-registrazzjoni ta' numru ta' persuni bhala persuna wahda jew ta' persuna biex tiġi registrata separatament dwar ferġat differenti jew dipartimenti differenti ta' l-attività tan-negożju taghha f'dawk iċ-ċirkostanzi u dwar dawk id-

dispożizzjonijiet li jistghu jiġu speċifikati fl-imsemmija regolamenti;

(g) jippreskrivi kull haġa li tista' jew li għandha tiġi preskritta taht xi waħda mid-dispożizzjonijiet ta' dan l-Att:

Iżda kull haġa msemmija qabel tista', fid-diskrezzjoni tal-Ministru, tkun preskritta b'Ordni jew b'Avviż fil-Gazzetta.

(2) Bla hsara għad-dispożizzjonijiet tas-subartikolu (1) ta' dan l-artikolu il-Ministru jista' wkoll b'regolamenti jagħmel dispożizzjonijiet speċjali dwar attivitajiet li għalihom jirreferi s-subartikolu (3) ta' dan l-artikolu, u jista' b'dawk ir-regolamenti, jipprovdi:

(a) li attività taxxabli titqies bhala żewġ attivitajiet taxxabli separati jew iktar jew li għadd ta' attivitajiet taxxabli għandhom jitqiesu bhala attività taxxabli waħda;

(b) sabiex jiġu stabbiliti l-hin u l-post li fihom għandu jitqies li jkunu sehhew l-attivitajiet taxxabli;

(c) dwar li l-kalkolu tat-taxxa li għandha tithallas jiġi stabbilit b'dak il-metodu jew wiehed minn dawk il-metodi li d-Direttur jista' jistabbilixxi;

(d) dwar kif jiġu stabbiliti t-tnaqqis u l-hlas lura applikabbli;

(e) dwar kull *records* u dokumenti addizzjonali li għandhom jinżammu u jiġu prodotti għar-rigward ta' l-imsemmija attivitajiet taxxabli;

u kull regolamenti bhal dawk japplikaw minkejja kull haġa kuntrarja li tinsab f'dan l-Att.

(3) Dan is-subartikolu japplika għal:

(a) attivitajiet taxxabli li jitwettqu minn operaturi ta' vjaġġi u aġenti ta' l-ivvjaġġar u minn persuni ohra li jagħmluha ta' principali u li jwettqu attivitajiet taxxabli li s-soltu jitwettqu minn operaturi ta' vjaġġi u aġenti ta' l-ivvjaġġar;

(b) attivitajiet taxxabli li għandhom x'jaqsmu mal-provvista ta' oġġetti wżati;

(ċ) dawk l-attivitajiet taxxabli l-ohra li jistghu jigu speċifikati b'ordni għall-finijiet ta' dan l-artikolu.

(4) Il-Ministru jista' b'Avviż fil-Gazzetta jeżenta kull persuna jew klassi ta' persuni b'effett jew minghajr effett retrospettiv mid-dispożizzjonijiet kollha jew minn uhud mid-dispożizzjonijiet ta' dan l-Att jew jagħmel dispożizzjonijiet differenti għal kull raġuni li fil-fehma tiegħu tkun biżżejjed. Kull eżenzjoni jew dispożizzjoni differenti bħal dawk jistghu jsiru sugġetti għal dawk il-kondizzjonijiet jew għall-hlas ta' dik ir-rata jew rati l-ohra ta' taxxa, li ma jkunux rata jew rati oghla minn dawk stipulati b'dan l-Att jew għal dawk il-kondizzjonijiet u hlas flimkien, kif il-Ministru jidhirlu xieraq.

TAQSIMA XIV

THASSIR U EMENDI

Thassir ta' l-Att dwar Taxxa fuq il-Valur Miżjud u riżerva.

71. (1) Bla hsara għad-dispożizzjonijiet ta' dan l-Att, l-Att ta' l-1994 dwar it-Taxxa fuq il-Valur Miżjud huwa b'dan imhassar b'seħħ mill-ewwel ta' Lulju, 1997.

(2) Id-dispożizzjonijiet ta' l-Att dwar it-Taxxa fuq il-Valur Miżjud u ta' l-Att dwar Taxxa fuq l-Infieq għandhom jibqgħu jseħħu, u għandhom bla hsara għad-dispożizzjonijiet tas-subartikolu (3) ta' dan l-artikolu, jkomplu japplikaw għal kollox għar-rigward tal-provvista ta' oġġetti u servizzi li ssir qabel l-ewwel ta' Lulju, 1997.

Emendi għall-Att dwar id-Dazji ta' Importazzjoni.

72. (1) L-Att dwar id-Dazji ta' Importazzjoni għandu jiġi emendat kif ġej:

(a) ir-rati ta' dazju li jidhru fl-Ewwel Skeda li tinsab miegħu dwar oġġetti li huma sugġetti għal taxxa tas-sisa taht dan l-Att ma' l-importazzjoni tagħhom f'Malta, għandhom jinbidlu skond kif ikun mehtieg sabiex l-ammont ta' dazju ta' importazzjoni li jithallas taht l-Att dwar id-Dazji ta' Importazzjoni ma jkunx inqas minn 8.1 fil-mija;

(b) it-Tieni Skeda li tinsab miegħu għandha tiġi sostitwita bl-Iskeda li hemm fir-Raba' Skeda li tinsab ma' dan l-Att.

(2) Mal-bidu fis-seħħ ta' dan l-artikolu, il-Kontrollur tad-Dwana għandu jiehu hsieb li tiġi pubblikata fil-Gazzetta l-Ewwel Skeda li tinsab ma' l-Att dwar id-Dazji ta' Importazzjoni, kif emendata skond il-paragrafu (a) tas-subartikolu (1) ta' dan l-artikolu.

TAQSIMA XV

DISPOŻIZZJONIJIET TRANŻITORJI

73. (1) L-arrangamenti tranżitorji għall-applikazzjoni ta' dan l-Att għal kull haġa, inklużi hlasijiet lura dovuti lill-Gvern dwar stokkijiet fl-idejn u kuntratti li jkunu għadhom jahdmu wara l-bidu fis-sehh ta' dan l-Att, ikunu dawk li jistgħu jiġu preskritti. Dispożizzjonijiet tranżitorji.

(2) Il-Kummissarju tat-Taxxa fuq il-Valur Miżjud għandu jagħti *d-data* u l-informazzjoni kollha lid-Direttur hekk kif ikun mehtieg biex jinghata effett shih lid-dispożizzjonijiet ta' dan l-Att u għall-amministrazzjoni tiegħu.

SKEDI

L-Ewwel Skeda

(Artikolu 12 (1))

IMPORTAZZJONIJIET EŻENTATI

1. Ir-ri-importazzjoni ta' —

- (a) oġġetti li jiġu ri-importati mhux alterati;
- (b) kampjuni li jkunu ġew esportati temporanjament.

2. L-importazzjoni ta' oġġetti li huma murija għas-sodisfazzjon tal-Kontrollur tad-Dwana li jkunu ġew mogħtija barra minn Malta lil xi persuna għal distinzjoni fl-arti, letteratura, xjenza jew *sport*, jew għal servizz pubbliku, jew xort'ohra bhala xieħda ta' għemil jew kondotta meritevoli, u mportati minn jew f'isem dik il-persuna.

3. L-importazzjoni ta' oġġetti mit-Tarzna ta' Malta għat-tagħmir u għall-manutenzjoni tat-Tarzna, jew li huwa meħtieġ in konnessjoni mas-servizzi mogħtija minn dik il-korporazzjoni, barra minn oġġetti u materjal użati —

- (a) f'oġġetti magħmula minn dik il-korporazzjoni u mahsuba biex jintużaw f'Malta, jew

- (b) bastimenti registrati lokalment barra minn bastimenti wżati fit-trasport internazzjonali.

4. (1) L-importazzjoni ta' idejn, dirghajn, riġlejn u saqajn artifiċjali u oġġetti kirurġiċi ohra ta' xorta simili, magħduda *spare parts* u aċċessorji, għas-serħan ta' inkapaċita' permanenti tal-persuna, iżda illi, fil-każ ta' *spare parts* u aċċessorji, il-Kontrollur tad-Dwana jkun sodisfatt li jkunu mportati sabiex isiru lokalment idejn, dirghajn, riġlejn u saqajn artifiċjali jew oġġetti ohra simili u siġġijiet ta' l-invalidi li l-Kontrollur tad-Dwana jkun sodisfatt li jkunu għall-użu esklużiv ta' persuna li tkun tbatu minn xi difett fiżiku jew inkapaċita' permanenti;

(2) L-importazzjoni ta' oġġetti li jkunu speċifikament mahsuba għall-edukazzjoni, l-impieg jew l-avvanz soċjali ta' persuna li tbatu minn xi nkaċita' fiżika jew mentali permanenti, b'dan illi l-Kontrollur tad-Dwana jkun sodisfatt li l-imsemmija oġġetti jkunu mportati għall-użu esklużiv ta' l-imsemmija persuna.

5. L-importazzjoni ta' criequet ta' l-aghsafar għall-użu minn *ringers* ta' l-aghsafar kwalifikati għall-istudju tad-drawwiet ta' l-immigrazzjoni ta' l-aghsafar.

6. L-importazzjoni ta' rigali *bona fide* ta' xorta mhux kummerċjali li kull tant jiġu riċevuti minn persuna minghand ohra li tirrisjedi barra minn Malta u li jkunu maħsuba għall-użu personali ta' min jirċevihom jew għall-familja tiegħu, kemm-il darba daww ir-rigali ma jkunux jikkonsistu f'xorb alkoholiku u lanqas f'tabakk jew prodotti tat-tabakk u l-valur totali CIF tar-rigali kull darba ma jkunx ta' iżjed minn ħamsin lira.

7. L-importazzjoni ta' *braille* u kull oġġett ieħor għall-użu mill-ghomja mportat minn istitut rikonossut jekk il-Kontrollur tad-Dwana jkun sodisfatt li daww l-oġġetti jkunu ġew importati għall-użu esklużiv ta' persuna għamja.

8. L-importazzjoni ta' kalċijiet, ċiborji, pissidi, sferi, ċnieser, navetti ta' l-inċens, slaleb, kandlieri, kruċifissi, vari, vazetti ta' l-Olju Santu, lampieri tas-santwarju, Stazzjonijiet tal-Via Sagra, karti tal-glorja ta' fuq l-altar, impulluzzi, relikwarji, lanterni tal-purċissjoni, tabernakli u bibien tat-tabernakli, troni ta' l-espost u orgnijiet, maħsuba għall-qima t'Alla u mportati biex jiġu wżati esklużivament għall-qima t'Alla fil-knejjes, kappelli jew postijiet ohra maħsuba esklużivament għal dik il-qima, baldakkini tal-knejjes użati f'purċissjonijiet u qniepen tal-knisja.

9. L-importazzjoni ta' apparat li jgħin fis-smigh maħsub għall-użu mit-torox u partijiet tiegħu identifikabbli.

10. L-importazzjoni ta' oġġetti tad-dar u oġġetti personali, għamara u oġġetti domestiċi ohra, (minbarra armi tan-nar u armi ta' kull xorta), li fl-opinjoni tal-Kontrollur tad-Dwana jkunu ġew użati fid-dar tal-persuna li qed timporta jew tal-familja tagħha, u li jkunu mportati minn dik il-persuna meta ġgħorr il-mobbli tad-dar tagħha minn pajjiz ieħor għal Malta, iżda dawn l-oġġetti għandhom jiġu mportati fi żmien sitt xhur mid-data tal-wasla f'Malta, jew f'dak iż-żmien ieħor li l-Kontrollur tad-Dwana jista' jippermetti.

11. L-importazzjoni ta' vettura bil-mutur privata waħda li tiġi mportata minn emigrant Malti (ir-raġel u l-mara jgħoddu bhala persuna waħda għall-ghanijiet ta' din il-partita) li tiġi lura biex toqgħod f'Malta b'dan illi dak l-emigrant jissodisfa lill-Kontrollur tad-Dwana illi:

- (i) kien ilu joqgħod barra minn Malta għall-żmien li b'kollox iġib l-għaxar snin matul il-perijodu ta' hmistax-il sena li jiġi minnufih qabel il-wasla tiegħu biex joqgħod għal kollox f'Malta; u

(ii) il-vettura bil-mutur kienet fil-pussess taghha ghal żmien kontinwu ta' mill-inqas sitt xhur li jiġi minnufih qabel il-wasla tiegħu biex joqghod għal kollox f'Malta, sakemm hlasijiet ta' dwana u/jew hlasijiet fiskali li għalihom hija normalment sugġetta dik il-vettura jkunu thallsu jew fil-pajjiż tal-orġini jew fil-pajjiż tat-tluq u bil-kondizzjoni li dik il-vettura bil-mutur tiġi mportata fi żmien sitt xhur mid-data tal-wasla ta' dak l-emigrant biex joqghod għal kollox f'Malta:

Iżda meta xi vettura bil-mutur bhal dik tiġi mportata hielsa mit-taxxa tinbiegħ jew tiġi trasferita minn dik il-persuna għall-użu f'Malta, dik il-vettura bil-mutur titqies li nharġet mid-depożt fil-waqt ta' dak il-bejgħ jew trasferiment taghha u t-taxxa tas-sisa fuq oġġetti mportati għandha tithallas fuqha mill-persuna li ssir is-sid taghha.

12. L-importazzjoni ta' vettura bil-mutur privata wahda li tiġi mportata minn persuna (ir-raġel u l-mara jghoddu bħala persuna wahda għall-ghanijiet ta' din il-partita) li tiġi biex toqghod f'Malta b'dan illi dik il-persuna tissodisfa lill-Kontrollur tad-Dwana illi:

(i) ikollha fil-pussess taghha permess tar-residenza mahruġ lilha mill-Gvern skond is-subartikolu (1) ta' l-artikolu 7 ta' l-Att dwar l-Immigrazzjoni; u

(ii) il-vettura bil-mutur kienet fil-pussess taghha għal żmien kontinwu ta' mill-inqas sitt xhur li jiġi minnufih qabel il-hruġ tal-imsemmi permess, sakemm hlasijiet ta' dwana u/jew hlasijiet fiskali li għalihom tkun normalment sugġetta dik il-vettura jkunu thallsu jew fil-pajjiż tal-orġini jew fil-pajjiż tat-tluq u bil-kondizzjoni li dik il-vettura bil-mutur tiġi mportata fi żmien sitt xhur mid-data tal-imsemmi permess jew mid-data tal-wasla ta' dik il-persuna f'Malta, skond liema data tiġi l-iktar tard:

Iżda, meta vettura bil-mutur bhal dik tiġi mportata hielsa mit-taxxa tinbiegħ jew tiġi trasferita minn dik il-persuna għall-użu f'Malta, dik il-vettura bil-mutur titqies li nharġet mid-depożt fil-waqt ta' dak il-bejgħ jew trasferiment taghha u t-taxxa tas-sisa fuq oġġetti mportati għandha tithallas fuqha mill-persuna li ssir is-sid taghha.

13. L-importazzjoni ta' —

(a) bagalji tal-passiġġieri, maghduda lbies u hwejjeġ personali wżati, li l-Kontrollur tad-Dwana jkun sodisfatt li jkunu maħsuba għall-użu personali tal-passiġġieri, iżda esklużi armi tan-nar u armi ta' kull xorta;

(b) dawk il-prodotti ta' tabakk, imbejjed, spirti, *toilet waters* u profumeriji li jistghu jiġu permessi skond il-Konvenzjoni dwar Faċilitajiet Doganali għall-Viżitaturi magħmula fi New York fl-4 ta' Ġunju, 1954;

(ċ) dawk l-oġġetti mixtrija għall-użu tal-passiġġier innifsu jew bhala rigali *bona fide*, li ma jkunux l-oġġetti msemmija fil-paragrafi (i) u (ii) ta' din il-partita sa valur ta' hamsin lira, b'dan illi meta l-valur totali ta' dawn l-oġġetti jkun jaqbeż il-hamsin lira, din id-dispożizzjoni ma tkunx tghodd u t-taxxa li tithallas fuq dawk l-oġġetti għandha titnaqqas b'LM7.50.

14. L-importazzjoni ta' kampjuni ta' ebda valur kummerċjali.

15. L-importazzjoni ta' strumenti jew apparat xjentifiku, mahsub speċifikament għal skopijiet ta' edukazzjoni jew għal riċerka purament xjentifika, b'dan illi —

(a) dawk l-istrumenti jew apparat xjentifiku jiġu konsenjati lil istituzzjoni xjentifika jew edukattiva pubblika jew privata li tkun approvata mill-Ministru responsabbli għall-edukazzjoni għall-finijiet ta' din id-dispożizzjoni u jkunu wżati taħt il-kontroll u r-responsabbiltà ta' dik l-istituzzjoni; u

(b) strumenti u apparat ta' l-istess valur xjentifiku ma jkunux qed jiġu fabrikati f'Malta.

16. L-importazzjoni ta' registrazzjonijiet tal-hoss u tal-*video* —

(a) ta' karattru edukattiv, xjentifiku jew kulturali magħmula mill-Ġnus Maqghuda jew xi wahda mill-aġenziji speċjalizzati tagħha;

(b) ta' xorta edukattiva mportati minn skola jew istituzzjoni tal-gvern, mill-Universita' ta' Malta jew minn xi skola jew istituzzjoni li jkunu registrati taħt l-Att dwar l-Edukazzjoni kemm-il darba d-Direttur ta' l-Edukazzjoni jiċcertifika li l-materjal ikun ta' karattru edukattiv biss u li jkun se jintuża biss u għal kollox għal skopijiet edukattivi minn dik l-iskola;

(ċ) ta' korsijiet ta' l-ilsna.

17. Statwi u dekorazzjonijiet artistici ffurmati barra minn Malta minn originali magħmula minn artisti lokali, kemm-il darba jinkiseb permess mill-Kontrollur tad-Dwana qabel ma l-original jintbagħat barra minn Malta għall-forma.

18. L-importazzjoni ta' oġġetti li l-provvista tagħhom minn xi persuna tkun, fil-każijiet kollha, provvista eżentata skond it-Tielet Skeda li tinsab ma' dan l-Att.

19. L-importazzjoni ta' ikel kif imfisser fit-Tieni Skeda li tinsab ma' dan l-Att.

20. L-importazzjoni ta' deheb mill-Bank Ċentrali ta' Malta.

21. L-importazzjoni ta' oġġetti meta d-Direttur ikun sodisfatt li dawk l-oġġetti kienu mportati għall-użu temporanju biss, u sugġett għal dawk il-kondizzjonijiet u għall-ghoti ta' dik il-garanzija li d-Direttur jista' jordna jew jehtieg.

22. L-importazzjoni ta' oġġetti li jergghu jigu esportati minghajr ma jigu mehlusa jew minnufih hekk kif jigu mehlusa mid-depożt tad-dwana.

23. L-importazzjoni ta' oġġetti li jinqerdu minn sidhom qabel ma jigu mehlusa jew minnufih hekk kif jigu mehlusa mid-depożt tad-dwana b'dak is-sorveljar u sugġett għal dawk il-kondizzjonijiet li d-Direttur jista' jordna jew jehtieg.

24. L-importazzjoni ta' oġġetti ġewwa port hieles kif imfisser fl-Att dwar il-Portijiet Hielsa ta' Malta; iżda din l-eżenzjoni għandha tkun biss applikata sal-limitu li dik l-importazzjoni tkun eżenti mid-dazju tad-dwana bis-sahha ta' l-Att imsemmi, u tkun sugġetta għall-kondizzjonijiet u limitazzjonijiet kollha li jistghu jkunu japplikaw taht dak l-Att għal dik l-eżenzjoni mid-dazju tad-dwana.

25. L-importazzjoni ta' oġġetti li tkun eżentata minn taxxa bis-sahha ta' l-eżenzjoni mogħtija taht is-subartikolu (3) ta' l-artikolu 12 ta' dan l-Att.

26. L-importazzjoni ta' oġġetti li huma sugġetti għall-levy skond l-Att dwar il-Promozzjoni tal-Manifattura Lokali.

27. L-importazzjoni ta' tagħmir kapital industrijali kif imfisser fit-Tieni Taqsima tat-Tieni Skeda li tinsab ma' dan l-Att.

28. L-importazzjoni ta' oġġetti li jintużaw biss fl-agrikoltura u fis-sajd meta dawk l-oġġetti jkunu ċertifikati u approvati mill-Ministru responsabbli għall-agrikoltura jew mill-Ministru responsabbli għas-sajd, skond il-każ.

It-Tieni Skeda

(Artikolu 14)

PRODOTTI MHUX TAXXABBLI

L-EWWEL TAQSIMA

1. Esportazzjonijiet

(1) Il-provvista ta' prodotti li tikkonsisti fl-esportazzjoni ta' dawk il-prodotti minn min jaghmel il-provvista.

(2) Il-provvista ta' prodotti lil persuna taxxabli stabbilita f'Malta li twettaq in-negozju ta' organizzazzjoni jew finanzjar ta' l-esportazzjoni ta' prodotti, bil-ghan ta' l-esportazzjoni ta' dawk il-prodotti minn dik il-persuna minghajr il-kunsinna attwali ta' dawk il-prodotti lil dik il-persuna, sakemm l-oġġetti jġu fil-fatt esportati minghajr ebda proċessar jew tibdil fihom u bla hsara għal dawk il-kondizzjonijiet, provi jew garanziji li d-Direttur jista' jordna jew jehtieg.

2. Prodotti f'depożt, provvisti minn hwienet hielsa minn dazju u attivitajiet ta' Port Hieles

(1) Bejgh ta' prodotti li jsir fil-waqt li l-oġġetti jkunu f'depożt tad-dwana u li jaghmel il-Kontrollur tad-Dwana bis-sahha ta' l-artikolu 36 ta' l-Ordinanza tad-Dwana jew ta' kull dispożizzjoni li temenda jew tissostitwixxi dak l-artikolu.

(2) Il-provvista ta' prodotti minn operatur ta' hanut hieles minn dazju bis-sahha ta', u skond licenzja mahruġa taht ir-Regolamenti ta' l-1991 dwar Hanut Hieles minn Dazju, jew taht kull dispożizzjoni ohra li tidhol minflok dawk ir-regolamenti.

(3) Provvista minn kumpannija ta' prodotti li ssehh f'żona ta' port hieles kif imfissra fl-Att dwar il-Portijiet Hielsa ta' Malta meta dik il-provvista tkun tikkostitwixxi attivita' li l-imsemmija kumpannija jkollha licenzja sabiex twettaqha skond dak l-Att.

3. Għoti ta' proviżjon u karburanti lil bastimenti u inġenji ta' l-ajru

(1) Il-provvista ta' prodotti għall-ghoti ta' karburanti u proviżjon ta' bastimenti li jivvjagġaw fil-boghod bil-bahar bil-ghan li jwettqu attivitajiet kummerċjali, industrijali jew ta' sajd, ta' bastimenti li jintużaw sabiex jehilsu u jaghtu għajnuna fuq il-bahar,

u ta' ingenji ta' l-ajru li jintużaw minn linji ta' l-ajru li joperaw b'kumpens fit-traffiku internazzjonali.

(2) L-ghoti ta' karburanti lil bastimenti li jintużaw għal sajd fl-ibhra lokali.

4. Ikel

Il-provvista ta' kull ikel, kif imfisser fit-Tieni Taqsima ta' din l-Iskeda, minbarra xi provvista ta' ikel li hija sugġetta għat-taxxa tas-sisa fuq servizzi kif speċifikat skond it-Tieni Taqsima tat-Tielet Skeda li tinsab ma' dan l-Att.

5. Ogġetti Farmaċewtiċi

Il-provvista ta' ogġetti farmaċewtiċi, kif imfisser fit-Tieni Taqsima ta' din l-Iskeda.

6. Sahha u *Welfare*

(1) Il-provvista ta' organi umani, demm uman u ħalib uman.

(2) Il-provvista ta' prodotti meta dik il-provvista jkollha x'taqsam mal-provvista msemmija fil-paragrafi (2) u (3) tal-partita 7 (*Sahha u Welfare*) tat-Tielet Skeda li tinsab ma' dan l-Att u tkun essenzjali għall-isptar, istituzzjoni jew dar, skond il-każ, li jkunu qegħdin jipprovdu dawk is-servizzi.

7. Provvista ta' deheb

Il-provvista ta' deheb lil jew mill-Bank Ċentrali ta' Malta.

8. Ogġetti Stampati u ogġetti ohra

(1) Il-provvista ta' kotba, gazzetti, ogġetti stampati ohra u ogġetti ohra li jaqghu taht it-tifsira ta' "Ogġetti stampati u ogġetti ohra" li tinsab fit-Tieni Taqsima ta' din l-Iskeda.

(2) Il-provvista ta' informazzjoni elettronika, manjetika, ottika jew kull informazzjoni ohra li tinqara permezz ta' makni, li meta tiġi stampata jkollha l-karatteristika ta' kotba, gazzetti u ta' xi għamla ohra ta' ogġetti stampati li jaqghu taht it-tifsira ta' "Ogġetti stampati u ogġetti ohra" li tinsab fit-Tieni Taqsima ta' din l-Iskeda.

9. Ilma

Il-provvista ta' ilma minn awtorità pubblika, eskluża l-provvista ta' ilma f'xi ghamla ta' pakkett jew kontenitur.

10. Il-bejgh tal-prodotti msemmija fil-partiti 8, 21, 22, 23, 24, 25, 27 u 28 ta' l-Ewwel Skeda li tinsab ma' dan l-Att.

11. Provvisti relatati ma' ċerti servizzi eżentati.

IT-TIENI TAQSIMA

Tifsiriet

Ghall-finijiet ta' dan l-Att, l-espressjonijiet deskritti f'din it-Taqsima ta' l-Iskeda ghandu jkollhom it-tifsir lilhom moghti f'din it-Taqsima.

(a) "Ikel" tfisser l-oġġetti speċifikati fit-Tariffa tad-Dwana fl-Ewwel Skeda li tinsab ma' l-Att dwar id-Dazji ta' Importazzjoni taht il-paragrafi minn (i) sa (xii) ta' din il-partita; iżda m'ghandhix tinkludi *milkshake*, te, kafe' u ċikkulata provduti f'ghamla likwida.

(i) Il-Kapitolu 1, iżda esklużi oġġetti li jidhru taht is-subintestaturi 0101.11.00.00; 0101.19.90.10; 0105.11.11.10; 0105.11.19.10; 0105.11.91.10; 0105.11.99.10; 0105.12.00.10; 0105.19.20.10; 0105.19.90.10; 0105.92.00.10; 0105.93.00.10; 0105.99.10.10; 0105.99.20.10; 0105.99.30.10; 0105.99.50.10; 0106.00.20.90; 0106.00.90.00.

(ii) Il-Kapitoli minn 2 sa 4 inkluzi, iżda esklużi partiti li jidhru taht is-subintestaturi 0301.10.10.00 u 0301.10.90.00 f'Kapitolu 3.

(iii) Il-partiti li jidhru taht is-subintestaturi 0504.00.00.00; 0505.90.00.10; 0506.90.00.10; 0508.00.00.10; 0510.00.10.00; 0511.10.00.00; 0511.91.10.00; 0511.91.90.10; 0511.99.50.00; 0511.99.80.00 f'Kapitolu 5.

(iv) Il-partiti li jidhru taht is-subintestaturi 0601.20.10.00; 0602.10.10.00; 0602.20.10.00; 0602.20.90.00; 0602.90.10.00; 0602.90.20.00; 0602.90.30.00 f'Kapitolu 6.

(v) Il-Kapitoli minn 7 sa 12 inkluzi, iżda esklużi partiti li jidhru taht is-subintestaturi 1209.30.00.00; 1209.99.91.00; 1209.99.99.00 f'Kapitolu 12.

(vi) Il-Kapitolu 13, iżda esklużi partiti li jidhru taht is-subintestatura 1301.10.00.00.

(vii) Il-Kapitoli minn 15 sa 20 inklużi, iżda esklużi partiti li jidhru taht is-subintestaturi 1501.00.11.00; 1502.00.10.00; 1503.00.11.00; 1503.00.30.00; 1505.10.00.00; 1505.90.00.00; 1507.10.10.00; 1507.90.10.00; 1508.10.10.00; 1508.90.10.00; 1511.10.10.00; 1511.90.91.00; 1512.11.10.00; 1512.19.10.00; 1512.21.10.00; 1512.29.10.00; 1513.11.10.00; 1513.19.30.00; 1513.21.11.00; 1513.21.19.00; 1513.29.30.00; 1514.10.10.00; 1514.90.10.00; 1515.11.00.00; 1515.19.10.00; 1515.21.10.00; 1515.29.10.00; 1515.30.10.00; 1515.30.90.00; 1515.40.00.00; 1515.50.11.00; 1515.50.91.00; 1515.60.10.00; 1515.60.90.00; 1515.90.10.00; 1515.90.21.00; 1515.90.31.00; 1515.90.40.00; 1515.90.60.00; 1516.20.10.00; 1518.00.10.00; 1518.00.31.00; 1518.00.39.00; 1518.00.91.00; 1518.00.95.00; 1518.00.99.00; 1521.10.10.00; 1521.10.90.00; 1521.90.10.00; 1522.00.31.00; 1522.00.39.00; 1522.00.91.00; 1522.00.99.00 f'Kapitolu 15.

(viii) Il-Kapitolu 21 iżda esklużi partiti li jidhru taht is-subintestaturi 2106.90.20.42; 2106.90.20.44; 2106.90.20.46; 2106.90.20.48; 2106.90.20.49; 2106.90.20.92; 2106.90.20.95; 2106.90.20.98; 2106.90.98.42; 2106.90.98.46; 2106.90.98.49.

(ix) Is-subintestaturi 2202.90.10.11; 2202.90.10.31; 2202.90.10.39; 2202.90.91.11; 2202.90.95.11; 2202.90.99.11; 2202.90.99.40; 2209.00.11.00; 2209.00.19.00; 2209.00.91.00; 2209.00.99.00 f' Kapitolu 22.

(x) Il-Kapitolu 23.

(xi) Is-subintestaturi 2501.00.10.00 u 2501.00.91.00 f'Kapitolu 25.

(xii) Is-subintestaturi 3301.90.21.00; 3301.90.29.00; 3301.90.39.00; 3302.10.21.00; 3302.10.29.91; 3302.10.29.93; 3302.10.40.00; 3302.10.90.00 f' Kapitolu 33.

(b) “Prodotti farmaceutici” tfisser l-oġġetti speċifikati fit-Tariffa msemmija fil-partita (a) ta' din it-Taqsima ta' din l-Iskeda taht —

- (i) Is-subintestatura 2905.45.00.00 f'Kapitolu 29.
 - (ii) Il-Kapitolu 30.
 - (iii) Is-subintestaturi 3301.90.31.00; 3306.10.00.00; 3306.20.00.00; 3306.90.00.00; 3307.90.00.10 f'Kapitolu 33.
 - (iv) Is-subintestatura 3407.00.00.10 f'Kapitolu 34.
 - (v) Is-subintestatura 3507.10.00.00 f'Kapitolu 35.
 - (vi) Is-subintestaturi 3822.00.00.10 u 3824.90.60.00 f'Kapitolu 38.
 - (vii) Is-subintestaturi 4818.40.91.00 u 4818.40.99.00 f'Kapitolu 48.
 - (viii) Is-subintestaturi 5601.10.10.90 u 5601.10.90.90 f'Kapitolu 56.
 - (ix) Is-subintestatura 7015.10.00.00 f'Kapitolu 70.
 - (x) Is-subintestaturi 9001.30.00.00; 9001.40.41.00; 9001.40.49.00; 9001.40.80.00; 9001.50.41.00; 9001.50.49.00; 9001.50.80.00; 9004.90.10.10 u 9004.90.90.10; l-intestaturi 9018, 9019, 9020, 9021, 9022 u 9023; u s-subintestatura 9025.11.91.00, f'Kapitolu 90.
 - (xi) Is-subintestatura 9402.10.00.10 f'Kapitolu 94.
- (ċ) “Ogġetti stampati u ogġetti ohra” tfisser l-ogġetti speċifikati fit-Tariffa msemmija fil-partita (a) ta’ din it-Taqsima ta’ din l-Iskeda taht —
- (i) Is-subintestatura 4820.20.00.00 f'Kapitolu 48.
 - (ii) Il-Kapitolu 49 iżda esklużi partiti li jidhru taht is-subintestaturi 4906.00.00.00; 4907.00.91.00; 4907.00.99.00; 4908.10.00.00; 4908.90.00.00; 4909.00.10.00; 4909.00.90.00; 4910.00.00.90; u 4911.99.00.10.
 - (iii) Is-subintestatura 7118.90.00.00 f'Kapitolu 71.
 - (iv) Il-Kapitolu 98 iżda esklużi partiti li jidhru taht is-subintestatura 9803.00.00.00.

(d) “tagħmir kapitali industrijali” tfisser l-oġġetti speċifikati fit-Tariffa tad-Dwana li hemm fl-Ewwel Skeda ta’ Att dwar id-Dazji ta’ Importazzjoni li għandhom is-subintestaturi li ġejjin:

8401; 8402; 8405; 8406; 8410; 8411; 8416; 8417;
 8419.20.00.00; 8420; 8421.11.00.00; 8422.20.00.00;
 8423.20.00.00; 8423.30.00.00; 8423.82.10.00; 8423.82.90.00;
 8423.89.10.00; 8423.89.90.00; 8425.20.00.00; 8425.31.10.00;
 8425.31.90.00; 8425.39.10.00; 8425.39.91.00; 8425.39.99.00;
 8426; 8427; 8428.20.10.00; 8428.20.30.00; 8428.20.91.00;
 8428.20.99.00; 8429; 8430; 8432; 8433; 8434; 8435; 8436;
 8437; 8438; 8439; 8440; 8441; 8442; 8443.11.00.00;
 8443.12.00.00; 8443.19.10.00; 8443.19.31.00; 8443.19.35.00;
 8443.19.39.00; 8443.19.90.00; 8443.21.00.00; 8443.29.00.00;
 8443.30.00.00; 8443.40.00.00; 8443.59.20.00; 8443.59.80.00;
 8443.60.00.00; 8443.90.10.00; 8443.90.90.00; 8444; 8445;
 8446; 8447; 8449; 8453; 8454; 8455; 8456; 8457; 8462; 8463;
 8464; 8474; 8475; 8477; 8478; 8479.10.00.00; 8479.20.00.00;
 8479.30.10.00; 8479.30.90.00; 8479.40.00.00; 8479.50.00.00;
 8479.89.30.00; 8479.89.65.00; 8479.89.70.00; 8479.89.75.00;
 8480
 f’Kapitolu 84.

(e) “oġġetti li jintużaw biss fl-agrikoltura u fis-sajd” tfisser l-oġġetti speċifikati fit-Tariffa tad-Dwana li hemm fl-Ewwel Skeda ta’ l-Att dwar id-Dazji ta’ Importazzjoni li għandhom is-subintestaturi li ġejjin:

2703 f’Kapitolu 27; Kapitolu 31; 3808.20.10.00;
 3808.20.15.00; 3808.20.30.00; 3808.20.40.00; 3808.20.50.00;
 3808.20.60.00; 3808.20.80.00; 3808.30.11.00; 3808.30.13.00;
 3808.30.15.00; 3808.30.17.00; 3808.30.21.00; 3808.30.23.00;
 3808.30.27.00; 3808.30.30.00; 3808.30.90.00 f’Kapitolu 38;
 5608.11.11.00; 5608.11.19.00; 5608.11.91.00; 5608.11.99.00
 f’Kapitolu 56; 8208.40.00.00 f’Kapitolu 82; 8424.81.10.00;
 8424.81.31.00; 8424.81.39.00; 8424.81.91.00; 8424.81.99.00;
 8432; 8433; 8434; 8436; 8437.10.00.00 f’Kapitolu 84;
 8701.90.11.00; 8701.90.15.00; 8701.90.21.00; 8701.90.25.00;
 8701.90.31.00; 8701.90.35.00; 8701.90.39.00; 8701.90.50.00
 f’Kapitolu 87; 8902 f’Kapitolu 89.

It-Tielet Skeda

(Artikolu 21)

SERVIZZI EŻENTATI

1. Servizzi li ghandhom x'jaqsmu ma' esportazzjonijiet u importazzjonijiet

(i) Il-provvista ta' servizzi fil-ksib ghal persuna taxxabli ta' l-esportazzjoni ta' prodotti minn Malta jew il-provvista ta' prodotti jew servizzi barra minn Malta.

(ii) Il-provvista ta' servizzi lil persuna stabbilita barra minn Malta li jikkonsistu f' xoghol fuq proprjeta' mobbli tangibbli li tkun importata bil-ghan li jsir dak ix-xoghol fuqha f' Malta u li tkun esportata minn Malta mill-persuna li tkun ghamlet il-provvista ta' dawk is-servizzi jew mill-klijent taghha.

(iii) Il-provvista ta' servizzi lil persuna stabbilita barra minn Malta fil-ksib ta' l-importazzjoni ta' ogġetti gewwa Malta.

2. Servizzi lil klijenti barra minn Malta

Il-provvista ta' servizzi elenkati f' dan il-paragrafu ghandha titqies li tkun saret fil-pajjiż barra minn Malta fejn il-klijent li jinghatawlu jew ghalih jintghamlu s-servizzi jkun qieghed stabbilit barra minn Malta:

(a) it-trasferiment jew assenjament ta' *copyright*, *patent*, *trademark*, isem kummerċjali jew licenzja jew ta' kull dritt fuqu;

(b) servizzi ta' reklamar;

(c) servizzi ta' konsulenti, inginieri, *bureaus* ta' konsulenza, avukati, prokuraturi legali, *accountants*, awdituri, konsulenti finanzjarji, *data processing* u l-provvista ta' informazzjoni;

(d) obligazzjonijiet biex wiehed jieqaf milli jwettaq jew jeżerċita ghal kollox jew f' parti xi attivita' tan-negozju;

(e) transazzjonijiet bankarji, finanzjarji, ta' assigurazzjoni u ri-assigurazzjoni, minbarra l-kiri ta' fond sabiex fih jiġu depożitati b' mod fiż-żgur xi ogġetti jew dokumenti;

(f) il-provvista ta' rizorsi umani;

(g) is-servizzi ta' agent li jaġixxi f'isem u minflok haddiehor, meta huwa jipprokura għall-prinċipal tiegħu xi wiehed mis-servizzi msemmija f'din il-partita.

3. Servizzi fil-port

Att XVII ta' l-1991

(1) Il-provvista ta' kull servizzi mill-Awtorità Marittima ta' Malta, inkluż il-hruġ ta' liċenzji u ċertifikati, li għandhom x'jaqsmu ma' kull m'għandu x'jaqşam ma' portijiet u ċentri tal-*yachting*, skond l-Att ta' l-1991 dwar l-Awtorità Marittima ta' Malta, u r-regolamenti magħmula taht l-istess Att, jew skond xi ftehim speċjali milhuq mill-imsemmija Awtorità għar-rigward ta' kull haġa msemmija f'dawk ir-regolamenti u li jkun jipprovdi għal xi hlasijiet minflok xi rati li jingabru taht dawk l-istess regolamenti.

Kap. 171

(2) Il-provvista ta' kull servizzi mill-Awtorità Marittima ta' Malta, inkluż il-hruġ ta' liċenzji u ċertifikati, li għandhom x'jaqsmu ma' kull haġa li għandha x'taqşam ma' xogħol fil-port, skond l-Ordinanza dwar il-Haddiema tal-Port u ta' kull regolamenti magħmula taht dik l-Ordinanza jew skond xi ftehim speċjali magħmul mill-imsemmija Awtorità fir-rigward ta' kull haġa msemmija f'dawk ir-regolamenti u li jkun jipprovdi għal xi hlasijiet minflok xi rati li jingabru taht dawk l-istess regolamenti.

Kap. 234

(3) Il-provvista ta' kull servizz mill-Awtorità Marittima ta' Malta, inkluż l-ghoti ta' ċertifikati u reġistrazzjoni, li għandha x'taqşam mar-reġistrazzjoni ta' bastimenti skond l-Att dwar il-Bastimenti Merkantili u kull regolamenti magħmula bis-saħħa ta' l-istess Att.

4. Trasport internazzjonali

Il-provvista ta' servizzi li jikkonsistu fit-trasport internazzjonali ta' oġġetti u passiggieri.

5. Provvista, tiswija eċċ ta' bastimenti u inġenji ta' l-ajru

(1) Il-provvista, tiswija, tibdil, *chartering* u kiri ta' bastimenti jew inġenji ta' l-ajru msemmija fil-paragrafu (1) tal-partita 3 tat-Tieni Skeda li tinsab ma' dan l-Att, u l-provvista, kiri, tiswija u manutenzjoni ta' tagħmir, inkluż tagħmir tas-sajd, inkorporati jew użati fihom.

(2) Il-provvista ta' servizzi, minbarra dawk imsemmija fil-paragrafu (1) ta' din il-partita, sabiex jitwettqu il-htigijiet diretti tal-bastimenti u inġenji ta' l-ajru msemmija f'dak il-paragrafu jew tal-merkanzija tagħhom.

6. Ikel

Il-provvista ta' kull ikel, kif imfisser fit-Tieni Taqsima tat-Tieni Skeda li tinsab ma' dan l-Att, minbarra provvista ta' ikel li tkun sugġetta għat-taxxa skond it-Tieni Taqsima ta' din l-Iskeda.

7. Sahha u *Welfare*

(1) Il-provvista ta' servizzi minn persuna fl-eżerċizzju ta' professjoni regolata bl-Ordinanza dwar il-Professjoni Medika u l-Professjonijiet li għandhom x'jaqsmu magħha. Kap. 31

(2) L-ghoti ta' kura jew trattament mediku jew kirurgiku f'xi sptar jew istituzzjoni tal-Gvern jew f'xi sptar iehor jew istituzzjoni ohra approvati mill-Ministru għall-finijiet ta' dan il-paragrafu.

(3) Il-provvista ta' servizzi tal-*welfare*, maghdudin servizzi mogħtija minn djar għal persuni anzjani u djar għal persuni li jbatu minn xi inkapaċità fiżika jew mentali permanenti u servizzi għall-protezzjoni u harsien tat-tfal, żgħażaġh u persuni li jbatu minn xi inkapaċità fiżika jew mentali permanenti, mogħtija minn xi istituzzjoni tal-Gvern jew minn istituzzjoni jew organizzazzjoni li jingħataw għarfien mid-Direttur bhala istituzzjoni li m'għandix l-ghan li tagħmel profitt jew approvati mill-Ministru għall-finijiet ta' dan il-paragrafu bhala istituzzjoni li l-attivitajiet tagħha jaqgħu fi hdan il-*policy* soċjali u ta' *welfare* tal-gvern.

(4) Il-provvista ta' servizzi ta' trasport għall-morda, miġruhin jew persuni b'diżabilità f'vetturi attrezzati proprju għal dak l-ghan.

8. Edukazzjoni

(1) Il-provvista ta' edukazzjoni jew riċerka edukattiva, inkluż *distance learning*, minn skola jew istituzzjoni tal-gvern, mill-Università ta' Malta, minn skola jew istituzzjoni registrata taht l-Att dwar l-Edukazzjoni jew minn xi stabbiliment edukattiv li jkollu għarfien bhala hekk mid-Direttur.

(2) Il-provvista ta' edukazzjoni jew riċerka edukattiva, inkluż *distance learning*, tax-xorta provduta minn skola jew università, jew ta' tagħlim religjuż, minn istituzzjoni li ma jkollhiex bhala għan li tagħmel il-profitt u li jkollha dan l-għarfien mid-Direttur.

(3) Tagħlim privat mogħti minn għalliema li jaġixxu f'kapacità individwali f'suġġetti li s-soltu jiġu mghallma fil-kors ta' edukazzjoni provduta minn skola jew università iżda eskluż it-tagħlim ta' attivitajiet jew dixxiplini rikreattivi, fiżiċi jew sportivi.

9. Trasport

Il-provvista ta' —

(a) trasport provdut *mix-scheduled bus service* li jkun jikkonsisti fi vjaġġi *scheduled* fuq rotot *scheduled*;

(b) vjaġġi bil-baħar *scheduled* bejn gżira u oħra provduti minn trasportaturi awtorizzati, u servizzi *scheduled* ta' trasport bil-baħar oħra li għandhom l-għarfien bħala hekk mid-Direttur;

(ċ) trasport għal skola provdut minn stabbiliment edukattiv li għandu l-għarfien bħala hekk tad-Direttur jew li jiġi provdut lil xi stabbiliment bhal dak bil-ghan li jiġi provdut minnu bħala trasport għal skola;

(d) trasport provdut jew organizzat minn prinċipal jew minn ufficċju ċentrali biex jittrasporta l-impjegati minn u lejn il-post tax-xogħol tagħhom u li għandu l-għarfien bħala hekk mid-Direttur;

(e) għall-fini ta' dawn id-dispożizzjonijiet, "ufficċju ċentrali" għandu jkollu t-tifsira mogħtija bl-Avviż Legali Nru. 144 ta' l-1991.

10. Servizzi ta' Investiment

Il-provvista ta' xi wiehed mis-servizzi speċifikati fl-Ewwel Skeda li tinsab ma' l-Att ta' l-1994 dwar Servizzi ta' Investiment.

11. Proprjetà immobbli

(1) Il-kiri ta' proprjetà immobbli minbarra —

(a) il-kiri jew l-ghoti ta' akkomodazzjoni f'kull fond li għall-ghan ta' dak il-kiri jew ta' dik l-akkomodazzjoni jehtieg li jkollu licenzja bis-saħħa ta' l-Att dwar il-Lukandi u l-Istabbilimenti li jipprovdu Ikel jew ta' l-Att dwar il-*Guest Houses* u Postjiet *Furnished* għall-Btala jew ġewwa *holiday camp* jew *camping site*;

(b) il-kiri ta' fondi u siti għall-parkeġġar ta' vetturi meta daww il-fondi jew siti jkunu ġew dikjarati mid-Direttur li huma *parking areas* jew li jmisshom jitqiesu bħala hekk skond daww ir-regolamenti li jistgħu jiġu preskritti;

(ċ) il-kiri ta' tagħmir u makkinarju installat b'mod permanenti.

(2) It-trasferiment ta' proprjetà immobbli, inkluż kull dritt imsemmi fil-paragrafi (a), (b) u (ċ) ta' l-artikolu 310 tal-Kodiċi Ċivili u kull għotja enfitewtika, iżda eskluża għotja enfitewtika għal inqas minn hamsin sena dwar xi proprjetà msemmija fis-sub-paragrafi (a), (b) u (ċ) ta' din il-partita.

12. Servizzi ta' assigurazzjoni

Il-provvista ta' servizzi ta' assigurazzjoni u ri-assigurazzjoni, inklużi servizzi relatati li jitwettqu minn *brokers* u aġenti ta' l-assigurazzjoni.

13. Servizzi ta' kreditu, bankarji u oħrajn

Il-provvista ta' kreditu, servizzi bankarji u servizzi oħra speċifikament għal dak li għandu x'jaqsam ma':

(1) mgħax impost fuq self jew għoti ta' kreditu;

(2) mgħax impost fuq l-għoti ta', jew negozjar f'garanziji ta' kreditu jew kull garanzija oħra għall-flus:

Iżda ebda haġa f'din il-partita m'għandha ssir bi hsara għad-dispożizzjonijiet tal-partita 10 ta' din l-Iskeda.

14. Servizzi postali

Il-provvista ta' servizzi mis-servizzi postali pubbliċi u ta' oġġetti incidentali għalihom.

15. Servizzi kulturali u religjużi

(i) Servizzi religjużi

(ii) Il-provvista ta' daww is-servizzi kulturali li jistgħu jiġu approvati mill-Ministru.

16. Servizzi minn każini tal-banda

Il-provvista ta' servizzi li tikkonsisti f'esekuzzjonijiet pubbliċi minn soċjetà filarmonika sakemm id-Direttur ikun sodisfatt li tkun tikkostitwixxi każin tal-banda *bona fide*.

17. Sports

Il-provvista minn organizzazzjonijiet li ma jaghmlux profitt ta' dawk is-servizzi li ghandhom x'jaqsmu ma' rikrejazzjoni sportiva jew fiżika kif tista' tiġi approvata mill-Ministru.

18. Servizzi li ghandhom x'jaqsmu ma' ċerti servizzi eżentati

(1) Il-provvista ta' riżorsi umani minn istituzzjoni li ma taghmlux profitt li jkollha dak l-għarfien mid-Direttur bil-ghan li tipprovdi servizzi msemmijin fil-paragrafu (2) jew (3) tal-partita 7 jew fil-paragrafu (1) jew (2) tal-partita 8 ta' din l-Iskeda.

(2) Il-provvista ta' servizzi minn organizzazzjoni li ma taghmlux profitt fil-kors ta' attivita' maħsuba għall-ġbir ta' fondi biex jintużaw għall-provvista ta' servizzi li huma eżentati skond il-paragrafu (2) jew (3) tal-partita 7 jew fil-paragrafu (1) jew (2) tal-partita 8, sakemm dik l-attività jkollha l-għarfien tad-Direttur li tkun b'mod esklużiv maħsuba għal dak il-ghan.

19. Servizzi minn organizzazzjonijiet li ma jaghmlux profitt lill-membri tagħhom.

Il-provvista ta' servizzi għal benefiċċju tal-membri tagħhom wara li jsir hlas li jiġi stabbilit skond ir-regoli ta' organizzazzjonijiet li ma jaghmlux profitt b'ghanijiet ta' xorta politika, ta' *trade union*, patrijottika, filosofika, filantropika jew ċivika jew li l-ghan ewlieni tagħhom ikun li jipprezentaw u jġibu 'l quddiem is-sehem komuni jew interessi professjonali tal-membri tagħhom; iżda f'kull każ meta, fil-fehma tal-Ministru, din l-eżenzjoni x'aktarx tikkaguna tghawwiġ fil-kompetizzjoni, dik l-eżenzjoni għandha tkun sugġetta għal dawk l-eċċezzjonijiet jew limitazzjonijiet li l-Ministru jista' b'ordni bil-miktub jistabbilixxi.

20. Lotteriji

Lottu u lotteriji tal-Gvern, il-provvista ta' servizzi ta' aġenziji li ghandhom x'jaqsmu magħhom u dawk il-provvisti l-oħra li ghandhom x'jaqsmu mal-logħob ta' l-azzard li l-Ministru jista' japprova.

21. Għall-finijiet ta' din l-Iskeda "istituzzjoni li ma tagħmilx profitt" jew "organizzazzjoni li ma tagħmilx profitt" ifissru istituzzjoni jew organizzazzjoni:

(i) li l-għanijiet huma mfissra ċar fl-istatut tagħhom;

(ii) li l-għanijiet tagħhom jeskludu espressament li jsir xi profitt;

(iii) li l-istatut tagħhom ikun jipprovdi li ebda parti mid-dhul jew proprjetà tagħhom ma tkun direttament jew indirettament disponibbli lil xi membru, proprjetarju jew azzjonist;

(iv) li, fil-fehma tad-Direttur, jitmexxew u jiġu amministrati skond id-dispożizzjonijiet ta' l-istatut tagħhom u skond l-għanijiet dikjarati tagħhom;

(v) li m'għandhomx xi skop sistematiku li jagħmlu profitt.

IT-TIENI TAQSIMA

Provvista ta' ikel li hi suġġetta għat-taxxa tas-sisa fuq servizzi

1. (1) Il-provvista ta' ikel li jkun tajjeb għall-konsum immedjat, sew jekk dak l-ikel jiġi kunsmat fil-post fejn ikun provdut sew jekk le, li jikkonsisti fi:

(a) ikliet jew *snacks*;

(b) ġelat jew prodotti li jkun fihom il-ġelat barra minn *family packs*, u *lollipops* tas-silġ;

izda esklużi

(i) il-provvista ta' ikel fi *club* li jservi ikel esklużivament lill-membri u l-mistednin tagħhom;

(ii) il-provvista ta' ikel minn *canteen* li jkun jinsab f'*area* tax-xogħol jew studju u li jiġi esklużivament servut lil haddiema jew studenti f'dak il-post;

(iii) il-provvista ta' ikel li tagħmel parti minn akkommodazzjoni u *catering* prenotati.

(2) Għall-finijiet tal-paragrafu (1) ta' din il-partita —

(a) "ikliet jew *snacks*" tfisser u tinkludi:

- (i) ikliet shan jew keshin inkluzi *antipasto* u deżerta;
 - (ii) *sandwiches, toast, chips* tal-patata, *sausage rolls, pizza*, pastizzi, qassatat u *snacks* simili;
 - (iii) gallettini, kejkijiet, helu u oġġetti simili, iżda esklużi dawk sigillati f'pakketti mill-manifattur u provduti f'dak il-pakkett sigillat oriġinali, u dawk l-oġġetti li kull wiehed waħdu jiżen 500 gramma jew aktar;
- (b) “*family packs*” tfisser ġelati ta' volum ta' mhux anqas minn 500 millilitru;
- (ċ) “membri” tfisser persuni li jkunu soċji ta' *club* u li jkollhom il-miżata tagħhom imhallsa bil-quddiem għal perijodu ta' mhux anqas minn sena u li isimhom ikun jidher fuq il-kotba jew registri tal-*club*;
- (d) “mistednin” tfisser persuni li jkunu akkumpanjati minn xi membru waqt li jkunu fil-*club*;
- (e) “akkomodazzjoni u *catering* prenotati” tfisser il-kiri ta' jew il-provvista ta' akkomodazzjoni għal użu minn turisti, li tinkludi ikel, xorb jekk ikun hemm, u trasport minn u lejn il-mitjar, li jkunu nkluzi fil-prezz ta' dik l-akkomodazzjoni, li tkun giet prenotata fil-kors normali tan-negozju, għall-prezz fiss u rrevokabbli, f'xi fond li, għall-ghan ta' dik il-kirja jew akkomodazzjoni jew għall-ghan ta' l-użu li għalih tkun saret dik il-kirja jew provvista ta' akkomodazzjoni, jkun jehtieg li jkollu liċenzja skond l-Att dwar il-Lukandi u l-Istabbilimenti li jipprovdu Ikel jew l-Att dwar il-*Guest Houses* u Postijiet *Furnished* għall-Btala.
2. Il-provvista ta' servizzi ta' *catering* inkluz *outside catering* iżda eskluża l-provvista ta' servizzi ta' *catering* f'riċevimenti tat-tieg.

IR-RABA' SKEDA

(Artikolu 72)

It-Tieni Skeda li tinsab ma' l-Att dwar id-Dazji ta' Importazzjoni, Kap. 337

IT-TIENI SKEDA

- I. Oġġetti ri-importati
 - (a) Oġġetti li jiġu ri-importati mhux alterati.

(b) Kampjuni li jkunu ġew esportati temporanjament.

II. Oġġetti ta' deskrizzjoni speċifikata jew oġġetti mportati jew użati f'cirkostanzi speċifiċi

(a) Kull oġġett dazjabbli mportat:

- (i) mill-Gvern għas-servizz pubbliku
- (ii) mill-Korporazzjoni Maltija ta' l-Iżvilupp
- (iii) mill-Korporazzjoni Telemalta
- (iv) mill-Korporazzjoni Enemalta
- (v) mill-Awtorità tat-Trasport Pubbliku
- (vi) mill-Korporazzjoni tal-Impiegi u Tahriġ
- (vii) mill-Awtorità Marittima ta' Malta
- (viii) mill-Korporazzjoni tas-Servizzi tal-Ilma
- (ix) mill-Awtorità tal-Ippjanar
- (x) mill-Bank Ċentrali ta' Malta.

(b) Oġġetti li huma muriġa għas-sodisfazzjon tal-Kontrollur tad-Dwana li jkunu ġew mogħtija barra minn Malta lil xi persuna għal distinzjoni fl-arti, letteratura, xjenza jew *sport*, jew għal servizz pubbliku, jew xort'ohra bħala xieħda ta' għemil jew kondotta meritevoli, u mportati minn jew f'isem dik il-persuna.

(ċ) Oġġetti mportati mill-Universita' ta' Malta għat-tagħmir u għall-manutenzjoni tal-Universita'.

(d) Oġġetti u materjali mportati mit-Tarzna ta' Malta għat-tagħmir u għall-manutenzjoni tat-Tarzna, jew li huma meħtieġa in konnessjoni mas-servizzi mogħtija minn dik il-korporazzjoni, barra minn oġġetti u materjali wżati —

(i) f'oġġetti magħmula minn dik il-korporazzjoni u maħsuba biex jinbiegħu f'Malta, jew

(ii) bastimenti reġistrati lokalment u li huma suġġetti għal dazju skond it-Tariffa tad-Dwana.

(e) (i) Idejn, dirghajn, riglejn u saqajn artifiċjali u oġġetti kirurġiċi ohra ta' xorta simili, maghduda *spare parts* u aċċessorji, ghas-serhan ta' inkapaċita' permanenti tal-persuna, iżda illi, fil-każ ta' *spare parts* u aċċessorji, il-Kontrollur tad-Dwana jkun sodisfatt li jkunu mportati sabiex isiru lokalment idejn, dirghajn, riglejn u saqajn artifiċjali jew oġġetti ohra simili u sigġijiet ta' l-invalidi li l-Kontrollur tad-Dwana jkun sodisfatt li jkunu għall-użu esklużiv ta' persuna li tkun tbatu minn xi difett fiżiku jew inkapaċità permanenti;

(ii) Oġġetti li jkunu speċifikament maħsuba għall-educazzjoni, l-impieg jew l-avvanz soċjali ta' persuna li tbatu minn xi nkaċita' fiżika jew mentali permanenti, b'dan illi l-Kontrollur tad-Dwana jkun sodisfatt li l-imsemmija oġġetti jkunu mportati għall-użu esklużiv ta' l-imsemmija persuna.

(f) Ċrieket ta' l-aghsafar importati għall-użu minn *ringers* ta' l-aghsafar kwalifikati għall-istudju tad-drawwiet ta' l-immigrazzjoni ta' l-aghsafar.

(g) Rigali *bona fide* ta' xorta mhux kummerċjali li kull tant jiġu riċevuti minn persuna minghand ohra li tirisjedi barra minn Malta u li jkunu maħsuba għall-użu personali ta' min jirċevihom jew għall-familja tiegħu, kemm-il darba dawk ir-rigali ma jkunux jikkonsistu f'xorb alkoholiku u lanqas f'tabakk jew prodotti tat-tabakk u l-valur totali CIF tar-rigali kull darba ma jkunx ta' iżjed minn hamsin lira.

(h) *Braille*, u kull oġġett ieħor għall-użu mill-ghomja mportat minn istitut rikonoxxut, jekk il-Kontrollur tad-Dwana jkun sodisfatt li dawk l-oġġetti jkunu ġew importati għall-użu esklużiv ta' persuna għamja.

(i) Kalċijiet, ċiborji, pissidi, sferi, ienċser, navetti ta' l-ineens, slaleb, kandlieri, kruċifissi, vari, vazetti ta' l-Olju Santu, lampieri tas-santwarju, Stazzjonijiet tal-Via Sagra, karti tal-glorja ta' fuq l-altar, impulluzzi, relikwarji, lanterni tal-purċissjoni, tabernakli u bibien tat-tabernakli, troni ta' l-espost u orgnijiet, maħsuba għall-qima t'Alla u mportati biex jiġu wżati esklużivament għall-qima t'Alla fil-knejjes, kappelli jew postijiet ohra maħsuba esklużivament għal dik il-qima, baldakkini tal-knejjes użati f'purċissjonijiet u qniepen tal-knisja.

(j) Ikel u xorb maħsuba għall-użu minn ordnijiet reliġjużi mendikanti u istituzzjonijiet privati tal-karita' li jkollhom dak l-gharfien mill-Ministru.

(k) Pasta tal-glutina, inkluż kull tip ta' glutina tad-dqiq, smid, hobz, gallettini u prodotti ohra simili li fihom il-glutina.

(l) Apparat li jghin fis-smigh mahsub ghall-użu mit-torox u partijiet tieghu identifikabbli.

(m) Oggetti tad-dar u oggetti personali, ghamara u oggetti domestiċi ohra, (minbarra armi tan-nar u armi ta' kull xorta), li fl-opinjoni tal-Kontrollur tad-Dwana jkunu ġew użati fid-dar tal-persuna li qed timporta jew tal-familja taghha, u li jkunu mportati minn dik il-persuna meta ġgorr il-mobbli tad-dar taghha minn pajjiż iehor ghal Malta, iżda dawn l-oggetti ghandhom jiġu mportati fi żmien sitt xhur mid-data tal-wasla f' Malta, jew f'dak iż-żmien iehor li l-Kontrollur tad-Dwana jista' jippermetti.

(n) Strumenti mużikali u tagħmir ta' *l-isports* minn organizzazzjonijiet taż-żghażagh, iżda:

(i) dik l-organizzazzjoni m'ghandix tkun b'mod generali limitata ghall-post jew lokalità wahda f'Malta;

(ii) dik l-organizzazzjoni ghandha jkollha dak l-għarfen mill-Ministru responsabbli għall-ghan ta' din id-dispożizzjoni; u

(iii) il-Kontrollur tad-Dwana ghandu jkun sodisfatt illi dawk l-oggetti hekk importati jkunu mahsuba għall-użu esklużiv ta' dik l-organizzazzjoni.

(o) Vettura bil-mutur privata wahda li tiġi mportata minn persuna (ir-raġel u l-mara jghoddu bhala persuna wahda għall-ghanijiet ta' din il-partita) li tiġi biex toqghod f' Malta b'dan illi dik il-persuna tissodisfa lill-Kontrollur tad-Dwana illi:

(i) ikollha fil-pussess taghha permess tar-residenza mahruġ lilha mill-Gvern skond is-subartikolu (1) ta' l-artikolu 7 ta' l-Att dwar l-Immigrazzjoni; u

(ii) il-vettura bil-mutur kienet fil-pussess taghha għal żmien kontinwu ta' mill-inqas sitt xhur li jiġi minnufih qabel il-hruġ tal-imsemmi permess, sakemm hlasijiet ta' dwana u/jew hlasijiet fiskali li għalihom tkun normalment sugġetta dik il-vettura jkunu thallsu jew fil-pajjiż tal-origini jew fil-pajjiż tat-tluq u bil-kondizzjoni li dik il-vettura bil-mutur tiġi mportata fi żmien sitt xhur mid-data tal-imsemmi permess jew mid-data tal-wasla ta' dik il-persuna f' Malta, skond liema data tiġi l-iktar tard:

Iżda meta vettura bil-mutur bhal dik tiġi mportata eżenti mid-dazju tinbiegħ jew tiġi trasferita minn dik il-persuna għall-użu f'Malta, dik il-vettura bil-mutur titqies li nharġet mid-depożt fil-waqt ta' dak il-bejgħ jew trasferiment tagħha u d-dazju għandu jithallas fuqha mill-persuna li ssir is-sid tagħha skond id-dispożizzjonijiet ta' l-artikolu 11 ta' dan l-Att.

(p) Vettura bil-mutur privata wahda li tiġi mportata minn emigrant Malti (ir-raġel u l-mara jghoddu bhala persuna wahda għall-ghanijiet ta' din il-partita) li tiġi lura biex toqgħod f'Malta b'dan illi dak l-emigrant jissodisfa lill-Kontrollur tad-Dwana illi:

(i) kien ilu joqgħod barra minn Malta għal żmien li b'kollox iġib l-għaxar snin matul il-perijodu ta' hmistax-il sena li jiġi minnufih qabel il-wasla tiegħu biex joqgħod għal kollox f'Malta; u

(ii) il-vettura bil-mutur kienet fil-pussess tagħha għal żmien kontinwu ta' mill-inqas sitt xhur li jiġi minnufih qabel il-wasla tiegħu biex joqgħod għal kollox f'Malta, sakemm hlasijiet ta' dwana u/jew hlasijiet fiskali li għalihom hija normalment suġġetta dik il-vettura jkunu thallsu jew fil-pajjiż tal-origini jew fil-pajjiż tat-tluq u bil-kondizzjoni li dik il-vettura bil-mutur tiġi mportata fi żmien sitt xhur mid-data tal-wasla ta' dak l-emigrant biex joqgħod għal kollox f'Malta:

Iżda, meta xi vettura bil-mutur bhal dik tiġi mportata eżenti mid-dazju tinbiegħ jew tiġi traferita minn dik il-persuna għall-użu f'Malta, dik il-vettura bil-mutur titqies li nharġet mid-depożt fil-waqt ta' dak il-bejgħ jew trasferiment tagħha u d-dazju għandu jithallas fuqha mill-persuna li ssir is-sid tagħha skond id-dispożizzjonijiet ta' l-artikolu 11 ta' dan l-Att.

(q) (i) Bagalji tal-passiġġieri, maghduda lbies u hwejjeg personali wżati, li l-Kontrollur tad-Dwana jkun sodisfatt li jkunu mahsuba għall-użu personali tal-passiġġieri, iżda esklużi armi tan-nar u armi ta' kull xorta;

(ii) Dawk il-prodotti ta' tabakk, imbejjed, spirti, *toilet waters* u profumeriji li jistgħu jiġu permessi skond il-Konvenzjoni dwar Faċilitajiet Doganali għall-Viżitaturi maghmula fi New York fl-4 ta' Ġunju, 1954;

(iii) Dawk l-oġġetti mixtrija għall-użu tal-passiġġier innifsu jew bhala rigali *bona fide*, li ma jkunux l-oġġetti msemmija fil-paragrafi (i) u (ii) ta' din il-partita sa valur ta' Lm50, b'dan illi meta l-valur totali ta' dawn l-oġġetti jkun jaqbeż il-Lm50, din id-dispożizzjoni ma tkunx tghodd u t-taxxa li tithallas fuq dawk l-oġġetti għandha titnaqqas b'Lm5.

(r) Kampjuni ta' ebda valur kummerċjali.

(s) Strumenti jew apparat xjentifiku, mahsub speċifikament għal skopijiet ta' edukazzjoni jew għal riċerka purament xjentifika, b'dan illi —

(i) dawk l-istrumenti jew apparat xjentifiku jiġu konsenjati lil istituzzjoni xjentifika jew edukattiva pubblika jew privata li tkun approvata mill-Ministru responsabbli għall-edukazzjoni għall-finijiet ta' din id-dispożizzjoni u jkunu wżati taht il-kontroll u r-responsabbiltà ta' dik l-istituzzjoni; u

(ii) strumenti u apparat ta' l-istess valur xjentifiku ma jkunux qed jiġu fabbrikati f'Malta.

(t) *Showcards*

(u) Reġistrazzjonijiet tal-hoss u tal-*video* ta' karattru edukattiv, xjentifiku jew kulturali magħmula mill-Ġnus Maqghuda jew xi wahda mill-aġenziji speċjalizzati tagħha.

(v) Reġistrazzjonijiet tal-hoss u tal-*video* ta' karattru edukattiv minn skejjel privati, b'dan illi d-Direttur ta' l-Edukazzjoni jiċcertifika illi —

(i) dik l-iskola hija reġistrata mill-Gvern ta' Malta; u

(ii) il-materjal huwa ta' karattru edukattiv u għandu jintuża biss u interament għall-ghanijiet edukattivi minn dik l-iskola.

(w) Reġistrazzjonijiet tal-hoss u tal-*video* ta' korsijiet ta' l-ilsna.

(x) Statwi u dekorazzjonijiet artistici ffurmati barra minn Malta minn originali maghmula minn artisti lokali, kemm-il darba jinkiseb permess mill-Kontrollur tad-Dwana qabel ma l-original jintbaghat barra minn Malta għall-forma.

(y) Ogġetti ta' lbies protettiv b'dan illi l-Kontrollur tad-Dwana jkun sodisfatt li dak l-ilbies jkun mahsub biex jintuża f'xi ndustrija speċifikata u li għandu jintuża biss fil-limiti ta' dik l-industrija.

(z) Ogġetti mportati biex jintużaw biss fl-agrikultura u fis-sajd meta dawk l-ogġetti jkunu approvati u ċertifikati mill-Ministru responsabbli għall-agrikultura jew mill-Ministru responsabbli għas-sajd, skond il-każ.

Għanijiet u Raġunijiet

L-għan ta' dan l-Abbozz huwa li jhassar l-Att ta' l-1994 dwar it-Taxxa fuq il-Valur Miżjud u li minflok it-taxxa mposta b'dik il-liġi tidhol taxxa fuq importazzjonijiet, prodotti u servizzi.

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A BILL entitled

AN ACT to make provision for the imposition of an excise tax on imports, products and services in place of the value added tax system.

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:—

PART I

PRELIMINARY

1. This Act may be cited as the Customs and Excise Tax Act, 1997 and shall come into force on such date or dates as the Minister responsible for finance may by notice in the Gazette appoint, and different dates may be so appointed for different provisions or for different purposes of this Act. Short title and commencement.

2. In this Act, unless the context otherwise requires — Interpretation.

“body of persons” means any body corporate, including a company, and any fellowship, society or other association of persons, whether corporate or unincorporate, and whether vested with legal personality or not;

“business activity” means any activity carried out as part of a trade, profession, vocation or other business, other than the activity of an employee acting as such, but including the

exploitation of any asset on a regular basis, and the provision by any entity of facilities or advantages for payment to members of that entity;

“business sale” means a sale by a person as part of the business activities of that person;

“certificate of exemption” in relation to ETP means a certificate issued under section 17 of this Act;

Cap. 123

“company” means a company as defined in the Income Tax Act;

“Director” means the Director of Customs and Excise Tax appointed under section 3 of this Act;

“employee” means any individual bound to an employer by a contract of employment or by other legal ties creating the relationship of employer and employee as regards working conditions, remuneration and the employee’s liability and shall also include the directors of a company;

“ETP” means the excise tax on products levied under section 13 of this Act;

“ETS” means the excise tax on services levied under section 18 of this Act;

Act XVI of 1995

“excise goods” means goods subject to excise duty under the Excise Duty Act, 1995;

“goods” means any tangible movable property;

“Malta” has the meaning assigned to it by the Constitution and includes the continental shelf;

“Minister” means the Minister responsible for finance;

“person” includes a body of persons, a public authority, a trust, and any entity capable of, or carrying on, a business activity;

“prescribed” means prescribed by regulation, order or notice under this Act;

“product” includes goods and non tangible movable property;

“public authority” means the Government, a local council set up in accordance with the Local Councils Act, 1993, an authority vested with distinct personality established by an Act of Parliament or a corporation constituted by an Act of Parliament; Act XV of 1993

“records” includes machine readable information;

“registered person” means a person who has been registered in accordance with section 24 of this Act and whose registration has not been cancelled in accordance with section 25 of this Act;

“registration certificate” means a certificate required to be issued by the Director in terms of section 24 of this Act;

“related service”, in relation to the sale of a taxable product to which the service is related, means any of the following services for which no separate agreement is made :

(a) services of whatever nature ancillary or incidental to the sale of any product to the person to whom the product is sold;

(b) packaging, delivery, carriage, postage or insurance of that product incurred or provided before the product is delivered;

(c) adjustments, assembling, modifications, repairs, alterations or improvements made to that product or related to the interaction of that product with another product as part of, or associated with, the sale;

“resident in Malta” shall have the same meaning assigned to it in the Income Tax Act ;

“retailer” means a person whose business consists wholly or mainly in the sale of products by retail;

“sale” includes the transfer of any goods or products under any title ;

“stocks” includes trading stocks and capital assets;

“tax” includes additional tax;

“tax invoice” means an invoice required to be provided in terms of section 37 of this Act;

“tax return” means the return required to be furnished in terms of section 30 of this Act;

“tax value” means the value of a taxable activity or of a taxable importation established in accordance with the provisions of this Act;

“taxable activity” means:

(a) any activity carried on by any person, other than an employee acting as such, in the course or furtherance of any profession or vocation or the provision of any other personal services;

(b) the exploitation of tangible or intangible property for the purpose of obtaining income therefrom on a continuing basis;

(c) the provision by a club, association or organisation (for a subscription or other consideration) of the facilities or advantages available to its members; and

(d) the admission, for a consideration, of persons to any premises;

“taxable importation” has the meaning assigned to it by section 11 of this Act;

“taxable period” has the meaning assigned to it by section 29 of this Act;

“taxable product” has the meaning assigned to it by section 14 of this Act;

“taxable service” has the meaning assigned to it by section 19 of this Act;

“Tribunal” means the Excise Tax Tribunal established by section 45 of this Act;

“trustee” includes an executor or administrator.

PART II

ADMINISTRATION

3. (1) The administration of this Act is vested in the Director of Customs and Excise Tax, who shall be a public officer appointed as such by the Prime Minister. Administration of the Act.

(2) Save as otherwise specifically provided for under any other provision of this Act, the Director may delegate to any public officer any of the rights, duties, powers and other functions vested in him, conferred on him or imposed upon him by this Act.

4. (1) Except as may be necessary for the purposes of this Act, or where the Prime Minister otherwise directs, every person having any official duty or being employed in the administration of this Act shall regard and deal with all records, returns, assessments or other documents and information relating to this Act as secret and confidential. Official secrecy.

(2) No person appointed under or employed in carrying out the provisions of this Act shall be required to produce in any court, tribunal, board or committee of inquiry any document or to divulge any matter coming under his notice in the performance of his duties under this Act except as may be necessary for the purpose of carrying into effect the provisions of this Act, or for the purpose or in the course of any appeal made in accordance with this Act or a prosecution for any offence against any of the provisions of this Act.

(3) Notwithstanding the other provisions of this section, the Director shall permit the Director of Audit or any officer authorised by the Director of Audit to have access to any records or documents as may be necessary for the performance of his official duties and for this purpose the Director of Audit and any such authorised officer shall be deemed to be a person employed in the administration of this Act.

5. (1) No obligation as to secrecy or other restriction upon the disclosure of information imposed by section 4 of this Act or by any other enactment or otherwise shall prevent the Director or any officer authorised by him in that behalf to furnish to the Commissioner of Inland Revenue and the Comptroller of Customs such information obtained for revenue gathering purposes and which is required to be disclosed by the Director or any officer as aforesaid to give effect to any of the provisions of this Act. Disclosure of information.

(2) Information obtained pursuant to subsection (1) of this section shall not be disclosed except:—

(a) to the officers mentioned in that subsection; or

(b) for the purposes of any proceedings connected with a matter in relation to which those officers so authorised perform their duties.

Extension of time.

6. (1) Without prejudice to the provisions of section 43 of this Act, where anything required by or under this Act is to be done at or within a stipulated time cannot be or is not done in such time, the Director may, at any time extend such time for doing the same thing, whether the time at or within which the same ought to have been done has or has not expired.

(2) Anything done at, or within the time extended by the Director under subsection (1) hereof shall be valid as if it had been done at or within, as the case may be, the time stipulated by or under this Act.

Obligation on Director to carry out examinations and right to demand additional information.

7. (1) Without prejudice to the provisions of the foregoing subsection, the Director shall, at such intervals as he may deem appropriate, being intervals of not less than one year or such longer or shorter period as may be prescribed, carry out examination of the returns and the documents submitted by registered persons chosen at random and in such numbers as he may deem appropriate for the purpose of the examination or as may be prescribed.

(2) If for any purpose under this Act, the Director requires any information or additional information or the submission of a return from any person who has not made a return or a complete return, he may, by registered letter or by personal service of a notice in writing, demand from such person such information, additional information or return as may be indicated in the notice.

(3) Such person shall deliver to the Director such information, additional information or return within the period of time, being not less than two working days, stipulated by the Director in such notice.

(4) For the purpose of any proceedings taken under this Act, the facts necessary to establish compliance on the part of the Director with the provisions of subsection (2) of this section as well as default under subsection (3) of this section shall in the absence of proof to the contrary be sufficiently proved in any Court of law by the affidavit of the Director or any other responsible officer of the Customs and Excise

Tax Department. Such affidavit shall have attached thereto as an exhibit a copy or duplicate of the said letter or notice.

(5) Subject to the provisions of section 10 of this Act, the Director may require and demand the production by any person or his agent or officer of any letter, accounts, invoice, statement, book or other document or record held by such person, agent, or officer and to request the attendance of any such person at the office of the Director for the purpose of confirming on oath the authenticity of the document and of determining the tax payable by such person and the same shall be produced within the time, being not less than two working days as may be determined in such demand.

8. (1) The Director or any person authorised by him in writing in that behalf shall, upon the production of his written authority and at all reasonable times, have the right to enter upon any land, building or place for the purposes of inspecting any stocks, books, records or documents, whether in the custody or under control of a public officer or a body corporate or any other person whatsoever, if the Director or the officer considers that such inspection will enable the ascertainment of the tax payable under this Act by any person or the collection or recovery of tax and may inspect any such stocks, books, records or documents and may without fee or reward make extracts or copies of any such books, records or documents.

Rights of access and inspection.

(2) If access is required in virtue of subsection (1) of this section to any premises occupied in whole or in part for the purpose of habitation, such access shall require the prior warrant issued by a Magistrate sitting in the Court of Magistrates in its civil jurisdiction and shall not take place between seven o'clock in the evening and seven o'clock in the morning.

(3) The Director or any person authorised by him may, for the purpose of any inspection under this subsection, require the production of any book, records or document by any person in whose custody or control such book, records or document may be and may require any such person to give reasonable assistance in the inspection and to answer all questions relating thereto.

9. (1) The Director or any person authorised by him in writing upon the production of his written authority, if it appears necessary for the protection of the revenue against mistake or fraud, may at any time take, from the possession of any person who supplies goods or products, such samples as the Director or the said person may require so as to establish how the goods or products or the materials of which the goods or products are made ought to be or to have been treated for the purposes of tax.

Power to take samples.

(2) Any sample taken under this section from the goods in a person's possession shall be returned to him within a reasonable time and in good condition.

Information held by certain licensed persons.

10. (1) Without prejudice to the provisions relating to the duty of professional secrecy, no information shall be requested by the Director by virtue of this Act from any person to whom subsection (2) of this section refers except solely for the purpose of determining the tax payable by and the deductions allowable to such person under this Act or of ensuring compliance by such person with the provisions of this Act.

(2) This subsection refers to:

Act XV of 1994

(a) a bank licensed under the Banking Act, 1994;

Cap 290

(b) an insurance company in respect of life assurance business which is carried on pursuant to a licence granted under the Insurance Business Act;

Act XIV of 1994

(c) any person licensed to carry on investment business under the Investment Services Act, 1994;

(d) a collective investment scheme licensed under the Investment Services Act, 1994;

Cap. 345

(e) a stockbroker licensed under the Malta Stock Exchange Act.

PART III

EXCISE TAX ON IMPORTS

Imposition of excise tax on imports.

11. (1) Subject to the provisions of this Act, an excise tax on goods imported into Malta shall be levied and collected in accordance with the provisions of this Act at the rate of fifteen percent on the tax value of the goods so imported and shall be payable to the Comptroller of Customs on behalf of the Director before the goods are released for use or consumption in Malta.

(2) For the purposes of subsection (1) of this section, the tax value of any imported goods shall be the value of the said goods at the time when the tax on the said importation is payable in terms of subsection (1) of this section which value shall be established in the same manner provided in the Import Duties Act for the determination of

Cap 337

the value on which duty ad valorem is chargeable under that Act, and all the relevant provisions of that Act shall apply mutatis mutandis; and for the purposes of this subsection the references in the said provisions to the Comptroller of Customs shall be construed as references to the Comptroller of Customs acting on behalf of the Director.

(3) Where the said goods are transferred in Malta before the date on which the tax on their importation becomes payable in terms of subsection (1) of this section the tax value shall be the value of the consideration paid or payable for the said transfer or the value established in virtue of the other provisions of this Act, whichever is the higher.

(4) No goods imported into Malta shall be released by the Comptroller of Customs unless -

- (a) the excise tax on imports has been paid in accordance with this Act; or
- (b) the importation thereof is an exempt importation; or
- (c) such release is authorised by the Director.

(5) An authorisation for the purpose of paragraph (c) of subsection (4) of this section may be given under such conditions and against the granting of such security as the Director may establish.

12. (1) Subject to the provisions of subsection (2) of this section, the importation of goods to which the First Schedule to this Act applies shall be exempt importations. Exemptions on imports.

(2) The exemptions referred to in subsection (1) of this section shall be subject to the provisions contained in the Schedule referred to in that subsection and to such conditions which the Minister may prescribe for the purpose of ensuring the correct and straightforward application of the said exemptions and of preventing any possible evasion, avoidance, abuse of tax or distortion of competition.

(3) Any exemption from import duties under the Import Duties Act or under any other law, shall be deemed to be also an exemption from the payment of excise tax under this Act on imported goods and the provisions of the Import Duties Act or any other such law relating to any such exemption shall also apply to the exemption from tax granted under this subsection.

(4) When a registered person buys a product on which the excise tax on imports and ETP has been paid, and such a product would have been exempt from excise tax on imports and ETP had it been imported by the said registered person for the purposes set out in the First and Second Schedules to this Act, such person shall be entitled to a refund at the rate of sixteen per cent of the tax value of the product purchased which refund represents the amount of excise tax on imports paid on the importation of that product and ETP paid on its purchase:

Provided that the Director may determine the said refund by such other percentage or percentages of the tax value of the product as may be prescribed.

PART IV

EXCISE TAX ON PRODUCTS

Imposition of excise tax on products.

13. (1) Subject to the provisions of this Act, an excise tax on excise tax products shall be levied and collected by the Director on on products. any business sale in Malta of a taxable product made to a retailer or any other person unless such other person holds a valid certificate of exemption issued under section 17 of this Act or is a person to whom the sale is made by a retailer.

(2) ETP shall be charged at the rate of five per cent of the tax value of a taxable product.

(3) Where any person, other than a retailer, makes a business sale of a taxable product direct to the general public, ETP shall be charged on eighty-two per cent of the tax value.

(4) In case of a business sale subject to ETP of a taxable product on which ETP has already been paid by the seller, ETP shall be charged on the tax value of the product exclusive of the amount of ETP already paid on the product.

(5) Any amount of tax excluded under subsection (4) of this section shall be refundable by the Director if it is shown to his satisfaction that ETP has been paid and not charged:

Provided that the Director may determine the said amount by such percentage or percentages of the tax value of the product as may be prescribed.

(6) ETP shall not be chargeable if the business sale is made by a person who has not in the twelve months ending with the last day of any taxable period, exceeded twelve thousand liri or such higher amount as may be prescribed in total sales of taxable products.

14. Any product shall be deemed to be a taxable product Taxable product. for the purposes of this Act unless such product falls within a category of non taxable products listed in the Second Schedule to this Act.

15. (1) The tax value of a taxable product, including Tax value and price. any related service, shall be the price of the taxable product, and of any related service, exclusive of the amount of ETP, and any other deductible amount as may be prescribed.

(2) Where a taxable product is an excise good, ETP shall be charged on the total resulting from the addition of the value of the excise good established in accordance with the provisions of the Excise Duty Act, 1995, the amount of excise duty payable thereon and the value of any related service.

16. A business sale takes place in Malta if the taxable product Place of business sales. sold is in Malta at the time when the sale takes place, or is to be delivered or made available in Malta to the person buying the product.

17. (1) A certificate of exemption from ETP shall be issued Certificate of exemption from ETP. by the Director to any registered person who shows to the satisfaction of the Director that for the due and proper functioning of this Act, or otherwise as may be prescribed, such person is not to be charged with ETP on products sold to such person.

(2) The person to whom a certificate of exemption is issued is to inform the Director forthwith of any material change in his circumstances.

(3) The Director may in any case of change in the circumstances of a person to whom a certificate is given, at any time withdraw such exemption.

PART V

EXCISE TAX ON SERVICES

Charge to excise tax on services.

18. Subject to the provisions of this Act, an excise tax on services shall be levied and collected by the Director on all taxable services provided in Malta by a service provider at the rate of five per cent of the total tax value of the taxable services provided during a taxable period:

Provided that where the total of the tax value of the taxable services of a service provider has not, in the twelve months ending with the last day of any taxable period, exceeded six thousand liri or such other higher amount as may be prescribed, ETS shall not be chargeable on such person.

Taxable service.

19. (1) A service is a taxable service if it is provided for a consideration unless it is an exempt service.

(2) Services are provided for a consideration if the person providing the services receives payment therefore in cash or in kind.

Provision of a service.

20. For the purposes of this Act, the provision of a service means the provision of any service and without prejudice to the generality of the foregoing includes —

- (a) the provision of any kind of advice or assistance;
- (b) the provision of any data, knowledge or information of any kind or the provision of use or access to data, knowledge or information;
- (c) the provision of human resources;
- (d) the provision of the use of any taxable product;
- (e) such other provision as may be prescribed.

Exempt services.

21. A service is an exempt service if it is —

- (a) a related service; or
- (b) a service listed in the Third Schedule to this Act.

Tax value.

22. (1) The tax value of a taxable service shall be the consideration paid for the provision of that service.

(2) To the extent that the consideration for the provision of a service is not paid in money, the open market value of that consideration shall be that as may be prescribed or as may be established by the Director in the absence of applicable regulations.

23. The provision of a service takes place in Malta if:

Place of provision of services.

(a) the service provider is resident in Malta at the time the service is provided; or

(b) the service is physically performed in Malta by a person who is present in Malta at the time the service is provided; or

(c) the service is provided to a person who is resident in Malta:

Provided that where the service is provided to a person who is resident in Malta and the service provider is not resident in Malta and is not registered for the purposes of this Act, the obligation to pay ETS shall fall on the person receiving these services.

PART VI

REGISTRATION

24. (1) Subject to the other provisions of this Act, every person who carries on any other taxable activity in Malta and is not registered becomes liable to be registered.

Persons carrying on taxable activities to be registered.

(2) Every person who on the thirtieth June, 1997, is registered under the Value Added Tax Act, 1994 shall be registered by the Director under this Act on the commencement thereof.

Act XII of 1994

(3) Every person who, by virtue of subsection (1) of this section, becomes liable to be registered after the coming into force of this Act shall apply to the Director on the prescribed registration form, or on a form approved by the Director, within twenty one days of becoming so liable.

(4) Any person who is not a registered person and who intends to carry a taxable activity may apply to be registered under this Act.

(5) Where any person:—

(a) applies to be registered pursuant to subsection (3) or (4) of this section, and the Director is satisfied that that person is liable to be registered under this Act, that person shall be a registered person for the purposes of this Act with effect from such date as the Director may determine;

(b) has not made application for registration pursuant to subsection (3) of this section, and the Director is satisfied that that person is liable to be registered under this Act, that person shall be a registered person for the purposes of this Act with effect from the date on which that person first became liable to be registered under this Act :

Provided that the Director may, having regard to the circumstances of the case, determine that such person shall be a registered person from such later date as the Director considers equitable.

(6) The Director shall allocate a registration number and shall determine the first taxable period for every person registered under this Act and shall deliver to that person a registration certificate.

(7) An application for registration under this Act purporting to be made by or on behalf of any person shall for all purposes be deemed to have been made by that person or by that person's authority, as the case may be, unless the contrary is proved.

Cancellation of registration.

25. (1) Subject to the provisions of this Act, every registered person who carries on any taxable activity shall cease to be liable to be registered if that person does not carry on or has ceased to carry on any taxable activity.

(2) Every person who, by virtue of subsection (1) of this section, ceases to be liable to be registered may request the Director in writing to cancel that registration, and if the Director is at any time satisfied, whether upon such request or otherwise, that that person does not carry on or has ceased to carry on a taxable activity, the Director shall cancel that person's registration with effect from the last day of the taxable period during which such person ceased to be liable to be registered, or from such other date as may be determined by the Director, and shall notify that person of the date on which the cancellation of registration takes effect.

(3) Every registered person who ceases to carry on all taxable activities shall notify the Director of that fact within fifteen days of the date of cessation and the Director shall cancel the registration of any such person with effect from the last day of the taxable period

during which all such taxable activities ceased, or such other date as may be determined by the Director :

Provided that the Director shall not cancel the registration of any such registered person if there are reasonable grounds for believing that the registered person will carry on any taxable activity at any time within twelve months from that date of cessation.

(4) Any notification by a registered person pursuant to subsection (3) of this section shall be made in writing to the Director and shall state the date upon which that person ceased to carry on all such taxable activities and whether or not that person intends to carry on any such taxable activity within twelve months from that date.

(5) Any date determined by the Director for the cancellation of registration under subsection (3) of this section may be retrospective to a date not earlier than —

(a) the last day of the taxable period during which all such taxable activities carried on by that person ceased; or

(b) the date on which the person was registered under this Act, if the Director is satisfied that the person did not, from that date, carry on any taxable activity.

26. Subject to the provisions of this Act, every registered person shall within twenty one days of the occurrence notify the Director in writing of —

Registered person to notify Director of change of status.

(a) any changes in the name, address, constitution or nature of the principal taxable activity or activities of that registered person;

(b) any change of address from which, or of the name in which, any taxable activity is carried on by that registered person.

27. The obligations and liabilities under this Act of any person in respect of anything done, or omitted to be done, by that person while that person is a registered person shall not be affected by the fact that that person ceases to be a registered person, or by the fact that, being a registered person, the Director cancels that person's registration.

Liabilities not affected by ceasing to be registered person.

PART VII

RETURNS AND PAYMENT OF TAX

Time of taxable activity.

28. (1) Subject to the other provisions of this section —

(a) a taxable activity involving a supply of products shall be deemed to take place at the time when the products are delivered or otherwise made available to the person buying the product;

(b) a taxable activity involving a provision of services shall be deemed to take place on the date when the services are performed.

(2) Subject to the provisions of subsection (3) of this section when payment for a taxable activity is received by the person carrying on the taxable activity before the time determined in accordance with subsection (1) of this section the taxable activity shall, to the extent of the payment so made, be deemed to take place at such earlier time.

(3) When a tax invoice for a taxable activity is issued before the time determined in accordance with the provisions of subsection (1) of this section or before the expiration of thirty-one days following the time determined as aforesaid the taxable activity shall, in respect of the value of that invoice, be deemed to take place at the time when the invoice is issued.

(4) When services are performed for a period for a consideration the whole or part of which is determined or payable periodically or from time to time, they shall be treated as separately and successively performed at the earlier of the following times :

(a) to the extent that a payment for such provision of services is received, the period covered by that payment;

(b) to the extent that a tax invoice is issued in respect of such provision of services, the period covered by that invoice,

or as may be prescribed.

Taxable period.

29. (1) Each registered person shall be placed by the Director in one of the following categories for the purposes of determining that person's taxable periods for the purposes of this Act:

(a) category A, with taxable periods of three month ending on the last day of any month in any year as may be determined by the Director;

(b) category B, with taxable periods of twelve months ending on the last day of any month in any year as may be determined by the Director.

(2) Every registered person who is not placed in category B pursuant to subsection (3) of this Section, shall be placed by the Director in category A.

(3) The Director may, whether on his own initiative or on written application by a registered person, place that person in Category B if the total value of that person's taxable activities —

(a) has not in the twelve months ending with the last day of any taxable period, exceeded twelve thousand Liri in respect of supply of products and six thousand Liri in respect of provision of services or such other amounts as may, from time to time, be prescribed; or

(b) is not likely to exceed those amounts in the period of twelve months beginning on the first day of any taxable period.

(4) For the purposes of subsection (3) of this section, the total value of a registered person's taxable activities shall be deemed not to have exceeded any amount specified in or under that subsection where the total value exceeds any such amount solely as a consequence of any cessation of, or any substantial and permanent reduction in the size or scale of any taxable activity carried on by the registered person.

(5) The Director may from time to time direct that a registered person change from category A to category B or, as the case may be, from category B to category A —

(a) on written application by the registered person; or

(b) following the notification by the registered person under paragraph (c) of section 26 of this Act of a change in status; or

(c) where the Director is otherwise satisfied, that the registered person has ceased to satisfy the conditions of subsection (3) of this section:

Provided that a registered person may only make a written application to the Director to change the category that determines the registered person's taxable periods after the expiry of twelve months from the date on which the last written application was made.

(6) Where the Director directs that a registered person change from one category to the other, such person shall be deemed to have been placed in the new category with effect from the day following the end of the taxable period during which the direction was made by the Director.

(7) The first taxable period for any registered person shall commence on such dates as may be determined by the Director in accordance with subsection (5) of section 24 of this Act.

(8) The last taxable period for a person whose registration has been cancelled shall be the taxable period during which the date of the said cancellation falls and shall end on the said date.

(9) The Director may by means of a notice served on a registered person in any particular case vary any taxable period for that period in such manner as may be specified in that notice.

Tax returns.

30. (1) Every registered person shall, on or before the fifteenth day of the second month following the last day of every taxable period, without notice or demand, furnish to the Director a tax return, in such form as may be prescribed or as may be approved by the Director.

(2) Any registered person who ceases to be registered shall, not later than one month after so ceasing, furnish to the Director a final tax return, in such form as may be approved by the Director, in respect of that part of the last taxable period during which that registered person was registered.

(3) The Director may require any person, whether a registered person or not, to furnish, whether on that person's own behalf or as an agent or trustee, such further or other returns to the Director in the prescribed form as and when the Director requires for the purposes of this Act.

Exemption from obligation to furnish return.

31. (1) The Director may, by notice in writing, exempt any person from the provisions of subsection (1) of section 30 of this Act for such time and subject to such conditions and limitations as may be specified in the said notice and may, by notice in writing, vary or revoke any exemption so granted.

(2) Notwithstanding an exemption granted in terms of subsection (1) of this section, a registered person shall furnish the Director with a tax return in respect of any taxable period during which he carries on any taxable activity.

32. (1) Subject to the provisions of this Act, every registered person shall account for tax payable on an invoice basis. Accounting basis.

(2) The Director may, on application in writing by a registered person, direct that the registered person account for the tax payable on a payments basis.

(3) Where the Director has, pursuant to subsection (2) of this section, directed that a registered person shall account for tax payable on a payments basis -

(a) if that registered person has ceased to satisfy the conditions under which any such direction has been given, and —

(i) that registered person has notified the Director under section 26 of this Act of a change in status; or

(ii) the Director is otherwise satisfied that the registered person has ceased to satisfy the conditions aforesaid; or

(b) if that registered person has made an application in writing to the Director to account for tax payable on an invoice basis —

the Director may direct that that registered person shall account for the tax payable on an invoice basis.

(4) Where the Director gives a direction in respect of a registered person's accounting basis under subsection (2) or subsection (3) of this section, the registered person shall account for the tax payable on the accounting basis directed by the Director with effect from —

(a) the commencement of the taxable period immediately following the taxable period during which the direction is given by the Director, in any case to which paragraph(b) of this subsection does not apply; or

(b) the person's registration under this Act, where the direction is given by the Director before the end of the first taxable period of the person that follows that registration.

Particulars to be furnished and prepared where change in accounting basis takes place.

33. (1) Where the Director directs a change in a registered person's accounting basis in accordance with section 32 of this Act, the registered person shall furnish to the Director in the prescribed form, particulars to enable the calculation of tax payable in consequence of the change in the basis of accounting.

(2) The particulars required to be furnished under subsection (1) of this section shall be furnished to the Director not later than the last day for furnishing a return pursuant to subsection (1) of section 30 of the Act for the taxable period preceding that in which the direction of the Director takes effect.

(3) Where the Director directs a change in a registered person's accounting basis under section 32 of this Act, the registered person shall prepare -

(a) a list of his creditors in relation to that person's taxable activity, showing the amounts due by him as at the last day of the taxable period preceding that in which the direction takes effect; and

(b) a list of his debtors in relation to that person's taxable activity, showing the amount due to him as at the last day of the taxable activity in which the direction takes effect.

Tax payable where change in accounting basis takes place.

34. Every registered person whose accounting basis is changed pursuant to section 32 of this Act shall, not later than the last day allowed under subsection (2) of section 33 of this Act for furnishing particulars in respect of the change, pay to the Director the tax payable, if any, as determined pursuant to section 35 of this Act.

Calculation of tax payable.

35. (1) In respect of each taxable period every registered person shall calculate the amount of tax payable by him in accordance with the provisions of this Act.

(2) Subject to the following provisions, in calculating the amount of tax payable in respect of each taxable period, there shall be deducted from the amount of tax so payable and attributable to the taxable period —

(a) any amount calculated in accordance with section 39 of this Act ; and

(b) where a credit note has been issued in that taxable period pursuant to subsection (2) of section 38 of this Act and that registered person is the supplier in relation to that credit note, the amount of the tax credit.

(3) For the purposes of subsection (2) of this section, the amount of tax payable in relation to a taxable activity carried on by a registered person attributable to a taxable period is, -

(a) the total tax calculated on the tax value of all taxable activities carried on or deemed to be carried on during that period ; and

(b) where a debit note has been issued in that period pursuant to subsection (2) of section 38 of this Act and that registered person is the supplier in relation to that debit note, the amount of the tax debit.

(4) If, in relation to any taxable period, the total amount that may be deducted by a registered person under subsection (2) of this section exceeds the amount of tax due by him to the Director and attributable to that taxable period, the amount of excess shall, subject to the provisions of this Act, be refunded to that registered person by the Director.

36. (1) Every registered person shall for each taxable period, Payment of tax. and not later than the last day allowed under this Act for furnishing a return for that taxable period, pay to the Director the tax payable for that period as calculated in accordance with the provisions of section 35 of this Act:

Provided that, where a later due date has been fixed pursuant to section 31 of this Act, the tax payable shall be paid to the Director on or before that later date.

(2) Subject to the provisions of Part VIII and Part IX of this Act, the amount shown as tax payable on any tax return furnished by a registered person shall conclusively be deemed and taken to be correct for the purposes of this Act.

(3) A return purporting to be made by or on behalf of any person shall for all purposes be deemed to have been made by that person or by that person's authority, as the case may be, unless the contrary is proved.

Tax invoice.

37. (1) Every registered person, other than a retailer, who sells a taxable product or provides a taxable service to another person shall provide to that other person a tax invoice containing such particulars as may be prescribed within thirty-one days from the date referred to in subsection (1) of section 28 of this Act.

(2) A registered person who is a retailer and who sells a taxable product to the general public shall provide the purchaser, at the time of the sale, with a receipt containing such particulars and issued in such form and manner as may be prescribed.

(3) A registered person who is a retailer and who sells a product to any other registered person shall, at the request of that other person, provide him with a tax invoice within thirty-one days from the date on which the activity is deemed to have taken place in accordance with the provisions of section 28 of this Act.

(4) Where a registered person provides a document to himself which purports to be a tax invoice in respect of a taxable activity carried on in his regard by another registered person, that document may, with the approval of the Director, be treated as the tax invoice required to be provided by the other registered person in terms of this section.

Credit and debit notes.

38. (1) This section shall apply where a registered person has issued a tax invoice in respect of a taxable activity and —

(a) that activity has been cancelled; or

(b) the previously agreed consideration for the activity has been altered whether due to an offer of discount, not being a discount for prompt payment which is clearly stated on the face of the tax invoice, or otherwise; or

(c) the products and services or part of the products and services supplied have been returned to the person carrying out the taxable activity.

(2) Where this section applies, the registered person carrying on the taxable activity shall issue to the other person paying for that taxable activity a credit note or, as the case may be, a debit note containing such particulars as may be prescribed, to adjust the amount shown on the tax invoice to the amount that would have been so shown if —

(a) the cancellation or alteration referred to in paragraphs (a) and (b) of subsection (1) of this section had taken place before the tax invoice was issued;

(b) the goods and services returned had not been supplied or provided, as the case may be.

39. (1) Where —

Bad debts.

(a) a registered person has carried on a taxable activity for consideration in money; and

(b) that registered person has furnished a return in relation to the taxable period during which the taxable activity was carried on and has properly accounted for tax on that taxable activity under this Act; and

(c) the registered person has written off as a bad debt the whole or part of the consideration not paid to him; and

(d) the registered person has taken all reasonable steps to recover the bad debt; and

(e) the registered person satisfies the Director that there is no reasonable or probable expectation that the bad debt will ever be recovered;

then the Director may allow the registered person to make a deduction under subsection (2) of section 35 of this Act of that portion of the amount of tax chargeable in relation to that taxable activity as the amount written off as a bad debt bears to the total consideration for the taxable activity.

(2) Where any amount in respect of which a deduction has been made in accordance with subsection (1) of this section is at any time wholly or partly recovered by the registered person, that portion of the amount of the deduction allowable under subsection (1) of this section as the amount of the bad debt recovered bears to the bad debt written off shall be deemed to be the tax charged in relation to a taxable activity carried on during the taxable period in which the bad debt is wholly or partly recovered.

PART VIII

ASSESSMENT OF TAX

Assessment of tax.

40. (1) Where in the opinion of the Director the amount paid by way of tax by a registered person represents the amount due under this Act, the Director shall issue an assessment accordingly.

(2) Where —

(a) any person, whether registered or not, who is liable to pay tax fails to furnish a tax return as required by this Act; or

(b) the Director is not satisfied with the return made by any registered person;

the Director shall make an assessment of the amount which, in his opinion, is the tax payable pursuant to this Act and that person shall, subject to the provisions of this Act, be liable to pay the tax so assessed.

(3) The Director may, at any time, make all such adjustments in or additions to an assessment or an amended assessment made under this section as he thinks necessary to ensure the correctness thereof, notwithstanding that tax or further tax may have been paid.

(4) The Director shall cause notice of the assessment or amended assessment to be sent to the person liable to pay the tax or further tax.

Assessment deemed correct except in proceedings on appeal.

41. Except in proceedings on appeal from an assessment under section 44 of this Act, no assessment made by the Director shall be disputed in any proceedings on any ground; and except as aforesaid every such assessment and all the particulars thereof shall conclusively be deemed and taken to be correct and the liability of the person so assessed shall be determined accordingly.

Evidence of returns and assessments.

42. The production of any document by or on behalf of the Director purporting to be a copy or an extract of an original document shall in the Tribunal and in all other proceedings be sufficient evidence of the original and the production of the original shall not be required.

Limitation of time for issue of an assessment or an amendment of assessment.

43. Where any registered person has made a return in respect of any taxable period or has been assessed for tax or further tax in respect of that period, it shall not be lawful for the Director to issue an assessment or reopen an assessment after the expiration of six years from the end of that taxable period in respect of which the return was furnished or when the assessment was made.

PART IX

APPEALS

44. (1) Any person dissatisfied with an assessment made by the Director may, personally or by his agent, within thirty days of the date upon which the notice of assessment has been served upon him lodge an appeal from the assessment to the Tribunal in such form and manner as may be prescribed. Appeals against an assessment.

(2) If any question arises, other than on an assessment, relating to —

(a) the registration of a person under this Act or the cancellation of such a registration;

(b) whether a transaction made or to be made by a person is a taxable activity or not or whether an importation of goods made or to be made by a person is a taxable importation or not;

(c) any tax chargeable on the importation of goods;

(d) the place, the time or the tax value of a taxable activity;

(e) the amount of additional tax or interest payable in accordance with section 46 of this Act or whether any such additional tax or interest is payable or not;

(f) the amount of deductions allowable to a registered person for any taxable period;

(g) any security required by the Director under this Act;

(h) whether any refund of tax claimed by any person is due to that person or not;

(i) any question of law not falling within the foregoing provisions of this section;

that question may be referred to the Tribunal by any person who shows to the satisfaction of the Tribunal that he has a direct interest in that question or by the Director: provided that any question on the classification of any goods under the Customs Tariff set out in the First Schedule to the Import Duties Act shall be determined in accordance with the provisions of the said Act as if the question related to duty chargeable under that Act.

(3) Any of the parties to an appeal to the Tribunal who feels aggrieved by a decision of that Tribunal on a point of law may appeal against that decision to the Court of Appeal by means of an application to be filed within thirty days from the date on which the decision appealed from is notified to him.

(4) Where it results from a decision given on an appeal made in accordance with this Act that any amount of tax paid by a person was not due, the Director shall refund such amount to that person within thirty days from the date such decision becomes *res judicata*.

Establishment of the Excise Tax Tribunal.

45. (1) There is hereby established a Tribunal to be called the Excise Tax Tribunal for the purpose of hearing and determining appeals made under section 44 of this Act.

(2) The Tribunal shall be composed of a Chairman and two members who shall be appointed by the Minister for a period of three years and may not be removed from office except in the circumstances and manner in which a Judge may be removed.

(3) The Chairman shall be a person qualified to be appointed as a Magistrate and at least one of the other members shall be a certified public accountant and auditor.

(4) There shall be a Registrar of the Tribunal who shall be responsible to ensure the efficient functioning of the Tribunal.

(5) The Registrar shall be appointed by the Minister.

(6) The Minister shall have the power to make rules of the Tribunal generally for regulating the Tribunal's power and authority as well as to regulate any matter relating to the practice and procedure of the said Tribunal and the fees to be charged and the costs of proceedings to be paid. On any matter in respect of which no rule has been made under this subsection this Tribunal may establish its own practice or procedure.

PART X

ADDITIONAL TAX AND ENFORCEMENT

Additional tax and interest.

46. (1) Subject to the following provisions of this section, an additional tax shall be due if a person fails to submit a return as required by this Act.

(2) Additional tax shall be due at the rate of ten per cent of the amount of tax due or of the amount of tax undeclared, as the case may be:

Provided that if, before any assessment is made by the Director, the person making the return discloses to him the amount undeclared, the rate of additional tax thereon shall be five per cent.

(3) Interest at the rate of one per cent per month shall be due to the Director on any amount of tax due and not paid on the due date.

47. (1) Tax and additional tax due under this Act may be recovered by the Director as a civil debt due to the Government. Suit by the Director.

(2) Subject to the provisions of subsection (3) of this section, action for the payment of tax and additional tax may be taken by the Director at any time within six years from the date on which such tax and additional tax becomes payable.

(3) The running of the period referred to in subsection (2) of this section shall be interrupted by any judicial act filed before the expiration of such period by the Director demanding the payment of the tax and additional tax due.

48. (1) Any notice issued by the Director showing any amount of tax and additional tax due by a person shall, unless the contrary is proved, be sufficient evidence that that amount is due to the Director by that person and shall constitute an executive title within the meaning and for the purposes of Title VII of Part I of Book Second of the Code of Organisation and Civil Procedure. Executive title. Cap. 12

(2) The Director may request the payment of any tax and additional tax payable by any person under this Act by means of a demand note and if the payment request is not made within thirty days from the date when the said demand note is served on that person, the Director may proceed to enforce payment in virtue of the executive title referred to in subsection (1) of this section after two days from the service on that person of an intimation for payment made by means of a judicial act.

49. (1) For the purposes of ascertaining, collecting and protecting on behalf of the Director the tax chargeable under this Act on taxable importations, the Comptroller of Customs shall have the same powers and shall follow the same procedures as are in accordance with any other law exercisable and followed by him for the purpose of ascertaining, collecting and protecting import duties. Powers relating to imported goods.

Cap. 37

(2) Any provisions in the Customs Ordinance or in the Import Duties Act or in any regulations made thereunder relating to the application of the proceeds from a sale of imported goods towards the payment of import duties due on those goods shall be construed as providing for the application of the said proceeds towards the payment of import duties and of any tax due under this Act on the importation of those goods.

Special privilege.

50. The Director shall have a special privilege over the assets forming part of the taxable activity of a person in respect of any tax due by that person under this Act and the said tax shall, notwithstanding anything contained in any other law, be paid in preference to a debt having any other privilege, excepting a debt having a general privilege and a debt mentioned in paragraph (a) or in paragraph (b) of section 2009 of the Civil Code.

Cap. 16

Security for tax due.

51. (1) If, in any particular case, the Director has reason to believe that tax collected by a registered person might not be recoverable by the Director at the time when that tax becomes payable to him in terms of this Act, he may by a notice served on that person, demand the payment of the tax within such time as may be specified in that notice and the tax shall thereupon become payable within that time notwithstanding any other provision of this Act.

(2) When a payment has been demanded from a person in accordance with subsection (1) of this section that person may, instead of making the said payment, furnish such security for the tax payable as may be acceptable to the Director.

Shorter period for the delivery of a return.

52. If, in any particular case, the Director has reason to believe that the tax due by a registered person could otherwise be prejudiced, he may, by means of a notice in writing, require that person to furnish a tax return for a taxable period before the time allowed in terms of section 30 of this Act, and in respect of that tax return any reference in this Act to the time allowed in terms of the said section shall thereupon be construed as a reference to the period specified in the said notice.

Appropriation of payment.

53. (1) Where any interest is due by a person in terms of this Act any payment made by that person to the Director shall, notwithstanding any declaration made by that person, be appropriated to that interest before it is appropriated to any tax.

(2) Subject to the provisions of subsection (1) of this section, where any additional tax is due by a person in terms of this Act, any payment made by that person to the Director shall, notwithstanding any declaration of that person to the contrary, be appropriated to such additional tax before it is appropriated to any other tax.

PART XI

REFUNDS AND RELIEF FROM TAX

54. (1) Subject to the provisions of this Act, in any case Refund of tax. where the Director is satisfied that the tax paid by a registered person is in excess of the amount properly payable for any taxable period, he shall refund the amount paid in excess:

Provided that no refund shall be made under this subsection after the expiration of the period of three years immediately after the end of the taxable period, unless written application for the refund is made by or on behalf of the registered person before the expiration of the period.

(2) Subject to the provisions of this Act, where the Director is required to refund any amount to any registered person pursuant to any of the provisions of this Act, the Director shall refund to that registered person the amount required to be refunded not later than the end of the month following the month in which the return of that registered person was received by the Director.

(3) Where any registered person has in respect of a taxable period, failed to pay the Director, in whole or in part, any tax payable on the due date the Director may set off, against the said tax, any amount or any part of any amount otherwise refundable to that registered person under the provisions of this Act and where any tax as aforesaid is in dispute the Director may delay any refund due up to the amount of the disputed tax.

(4) Where, in respect of a taxable period, any registered person has failed to submit a return for any taxable period as required by this Act, the Director may withhold payment of any amount refundable in accordance with subsection (1) of this section, until the registered person has complied with that requirement and paid the amount of tax payable.

(5) Where, in relation to the return furnished or to be furnished by any registered person, subsection (3) or subsection (4) applies, the Director shall give notice in writing to the registered person accordingly within the period specified in subsection (2) of this section.

Interest on late refunds.

55. Where the Director is required by this Act to refund any amount to a registered person and the Director does not refund that amount within the specified period, there shall, subject to the provisions of section 53 of this Act, be paid by the Director to the registered person interest at the rate of one percent for each month or part thereof for the period running from the last day when the refund is due and ending on the date when the refund is paid by the Director, on so much of the amount as is required to be refunded by the Director.

Relief from tax.

56. The Director may in his discretion mitigate or remit any additional tax, other than additional tax imposed under subsection (1) of section 46 of this Act, which may be assessed or imposed under this Act.

International arrangements.

57. (1) If the Minister by order published in the Gazette declares that arrangements have been made with the Government of any territory outside Malta with a view to affording relief from double taxation in relation to tax payable under this Act and a similar tax payable under the laws of that territory, and that it is expedient that those arrangements should have effect, those arrangements shall have effect notwithstanding anything in this Act.

(2) If the Minister by order published in the Gazette declares that arrangements have been made with the Government of any territory outside Malta with a view to granting a refund, on a reciprocal basis, of any tax paid under this Act to persons established outside Malta and that it is expedient that those arrangements should have effect, those arrangements shall have effect notwithstanding anything in this Act.

(3) The Minister may make regulations for the carrying out of the provisions of any arrangements having effect under this section.

(4) Where it results that any tax has been paid on the importation of goods which are exempt from the tax so paid by virtue of any enactment, the Director shall, upon a request made within such time and in such manner as may be prescribed, and on the production of such evidence as he may deem necessary, refund the tax so paid.

PART XII

OFFENCES AND PENALTIES

58. Any person who:

(a) fails to apply for registration at the time and in the manner required by this Act; or

(b) fails to keep or to store records, documents and accounts for the time and in the manner required by this Act or any regulations made under this Act; or

(c) fails to furnish a tax return or any additional return, statement or information or to produce any books, records, documents and accounts when required to do so in virtue of this Act or of any regulation made thereunder;

Failure to apply for registration or to keep or deliver records and returns.

shall be guilty of an offence, and shall on conviction, be liable to a fine (multa) of not less than one hundred liri and not exceeding three hundred liri, and the Court shall order the offender to comply with the law within a time sufficient for the purpose, but in any case not exceeding three months, and in default the offender shall be liable to the payment of a further fine (multa) of not less than two liri and not exceeding ten liri for every day that the default continues after the lapse of the time fixed by the Court:

Provided that, without prejudice to the foregoing, any person who fails to apply for registration or who fails to furnish a return as required by this Act, such person shall be liable to a penalty of ten Liri for every month or part thereof that elapses from the date of such failure until such time as the failure is remedied.

59. Any person who:

(a) knowingly fails to account for any taxable activity carried on by him in the records, documents and accounts required by this Act and any regulations made thereunder; or

(b) gives any return, statement or information required for any of the purposes of this Act which he knows to be incorrect or misleading in any material respect; or

(c) falsifies any records, documents, or accounts required to be kept under this Act or prepares or draws up or helps in the preparation or drawing up, or makes use of, any false records, documents or accounts; or

Irregularities in records, returns, invoices and transactions.

(d) with the intent of concealing any evidence which he knows or is reasonably expected to know to be relevant for any purpose of this Act, destroys, erases, damages or conceals any stored information or any records, documents or accounts; or

(e) fails to provide or produce a tax or other invoice or document or fiscal receipt as and when required by this Act, or provides any such tax or other invoice or document or fiscal receipt which he knows to be or is reasonably expected to know to be incorrect or misleading in any material respect; or

(f) provides an invoice or other document or fiscal receipt in respect of a taxable activity showing tax to be chargeable on that taxable activity in a case where no tax is chargeable or where the tax is less than that shown, or otherwise adds to or includes in a price for a taxable activity any amount purporting to represent tax which is not due or which is higher than the tax due; or

(g) having added to or included in a price for products sold or services provided by him to another person any amount purporting to represent tax chargeable under this Act, fails to account for that amount in his records or to pay that amount to the Director; or

(h) acquires possession of or deals in products, or accepts the provision of any services having reason to believe that the tax on the sale of the said goods or provision of services has been or will be evaded; or

(i) enters into a taxable activity or offers to enter into a taxable activity with another person in respect of products or services the acquisition or dealing with which or the acceptance of which would render that other person guilty of an offence in virtue of paragraph (h) of this section;

shall be guilty of an offence and shall, on conviction, be liable to a fine (*multa*) of not less than one hundred and fifty liri and not exceeding one thousand liri and to a further fine (*multa*) equal to ten times the endangered tax, or to imprisonment of not more than six months or to both such fines and imprisonment.

Regular convictions.

60. (1) Where a person has been convicted of an offence under either section 58 or section 59 of this Act and is again convicted of an offence under either of the said sections committed within six months from the commission of the previous offence, the fine (*multa*) shall in no case be less than three hundred liri.

(2) Where a person is convicted of four offences committed under either of the sections aforesaid in a period of twenty-four months, the Court shall order the suspension for a determinate time of not less than one week of any licence, permit, warrant or other authorisation granted by the Police or any other authority to trade or carry on the business to which the offence is related.

61. Any person who:

Obstruction of officials.

(a) obstructs, hinders, impedes or does anything which is calculated to obstruct, hinder or impede, or molests or assaults the Director or any person duly engaged in the exercise of any power or duty conferred or imposed on him by or under this Act; or

(b) being a person in charge of any premises which the Director or an officer authorised by the Director is empowered to enter in terms of this Act, fails to allow access to the said premises to the Director or authorised officer or fails to take such measures as may be reasonably required of him for the purpose of any such access or of any inspection of those premises or of any goods, assets, books, records or documents kept therein;

shall be guilty of an offence and shall, on conviction, be liable to a fine (*multa*) of not less than two hundred liri and not more than one thousand liri or to imprisonment of not more than six months or to both such fine and imprisonment.

62. Any person who contravenes or fails to comply with any of the provisions of this Act or of any regulations made thereunder, shall be guilty of an offence and shall, on conviction, unless the offence is subject to a greater punishment under any other provision of this Act or any other law, be liable to a fine (*multa*) of not less than one hundred liri but not exceeding five hundred liri or to imprisonment for a term not exceeding three months or to both such fine and imprisonment.

General offence.

63. (1) When anything is done or omitted to be done by a body of persons, the provisions of this Part shall apply as if such thing were done or omitted to be done by every director, manager or other officer of that body of persons: provided that a director, manager or other officer of a body of persons shall not be guilty of an offence in virtue of this subsection if he proves that he was unaware and could not with reasonable diligence be aware of such an act or omission or that he did everything within his power to prevent that act or omission.

Offences by officers of bodies of persons and by employers and directors.

(2) Where anything is done or omitted to be done by an employee in the course of his employment, or by any other person acting on behalf of the registered person, whether such other person is an employee or not, the provisions of this Part shall apply as if such thing was done or omitted to be done both by the said employee or other person and by the employer or registered person; provided that such an employer or registered person shall not be guilty of an offence in virtue of this subsection if he proves that he was unaware and could not with reasonable diligence be aware of such an act or omission or that he did everything within his powers to prevent that act or omission.

Prosecution.

64. (1) No proceedings under this Part shall be taken except at the instance or with the sanction of the Director.

Cap. 9

(2) Notwithstanding the provisions of the Criminal Code the Attorney General shall have a right of appeal to the Court of Criminal Appeal from any judgement given by the Court of Magistrates in respect of criminal proceedings under this Part.

(3) The institution of proceedings or the imposition of a penalty for any offence under this Part shall not relieve any person from prosecution under any other law or from liability under this Act, and the institution of proceedings or the imposition of a penalty for any offence under any other law or the payment of any tax under this Act shall not relieve any person from any prosecution or penalty under this Part.

Cap. 152

(4) Where a pecuniary punishment may be imposed in respect of an offence under this Part such pecuniary punishment shall always be imposed and the provisions of section 21 of the Criminal Code and of the Probation of Offenders Act shall not apply.

(5) In any criminal proceedings under this Part or under any regulations made under this Act, the Director personally or any other officer designated by him may, notwithstanding the provisions of any other law, produce the evidence, plead and otherwise conduct the prosecution instead of or jointly with the police.

(6) Should the evidence of the Director or of the officer designated under subsection (5) of this section be required as part of the case for the prosecution, he shall be heard before assuming the duties of prosecuting officer (other than that of stating the facts constituting the offence), unless the necessity of his giving evidence arises at a later stage.

65. (1) Notwithstanding any other provisions of this Act, the Director may, in the case of any offence under this Act, enter into an agreement in writing with the said offender whereby the said offender pays a sum equivalent to the fine (*multa*) that may be imposed by way of penalty in accordance with this Act on the conviction of that person for the said offence, so however that where a minimum and a maximum amount is provided for in respect of the fine (*multa*) that may be so imposed, the sum payable pursuant to the said agreement shall be a sum equivalent to the said minimum amount increased by one half of the difference between the said minimum and maximum amounts and upon the signing of any such agreement by the Director and the offender, all criminal liability of the offender under this Act with regard to the offences in relation to which the agreement has been entered shall be extinguished. Compromise penalty.

(2) The provisions of subsection (1) of this section shall apply also in any case where the offender has been charged before a court in relation to the offence but before final judgement has been given in the case:

Provided that where proceedings before a court have not been commenced, the sum payable in accordance with any agreement as contemplated in subsection (1) of this section shall be reduced by ten per cent.

(3) Any sum due in virtue of an agreement entered into in terms of subsection (1) of this section shall be due to the Government as a civil debt. The Director shall not enter into an agreement as is referred to in subsection (1) of this section unless such agreement is accompanied by the payment of the sum due or a sufficient security for its payment.

(4) The provisions of this section shall be without prejudice to any proceedings or forfeiture instituted or having effect in virtue of any other law.

66. (1) The provisions of sections 18 and 62 of the Customs Ordinance shall apply to this Act as if all references to duties contained in those sections were references to tax due under this Act, and any person who is in contravention of the provisions of the said sections construed as aforesaid in relation to any goods whose importation is subject to tax under this Act shall, without prejudice to any liability incurred under the said Ordinance, be guilty of an offence under this Act and shall for each such offence be liable to a fine (*multa*) equivalent to the aggregate of tax payable on the goods and double the value of the goods, or to a fine (*multa*) of twenty-five liri, whichever Offences relating to taxable importations.

shall be the greater, or to imprisonment for a term not exceeding two years or to both such fine and imprisonment and the offender may be either detained or proceeded against by summons, in the same manner and form, and subject to all other provisions laid down in the Criminal Code.

(2) The provisions of section 77 of the Customs Ordinance shall apply in relation to goods whose importation is subject to tax under this Act as if any reference contained therein to the duty therein mentioned were also a reference to the tax chargeable under this Act.

(3) The importation of goods subject to tax under this Act shall, for all purposes of any law, be deemed as a prohibited importation unless the said tax is duly paid, or, where the payment of the tax has been postponed in accordance with any provisions of this Act, the conditions imposed in connection with such a postponement are duly observed.

PART XIII

MISCELLANEOUS

Delivery and
service of notices,
etc.

67. (1) Any notice, warrant or other proceeding purporting to be made in accordance with the provisions of this Act shall not be deemed to be void or voidable for want of form or be affected by the reason of a mistake, defect or omission therein, if the same is in substance and effect in conformity with or according to the intent and meaning of this Act.

(2) In the case of a body of persons it shall be sufficient if only the name of the body of persons appears on any notice, warrant or proceeding, including any proceeding in the Court of Appeal, issued or made under or for purposes of this Act.

(3) Every notice to be given by the Director under this Act shall be signed by the Director or by some person or persons authorised by the Director and every such notice shall be valid if the signature is printed, stamped or written thereon.

(4) Any notice may be served on a person either personally or by being sent by post and shall in the latter case be deemed to have been served, unless the contrary is proved, in the case of an address in Malta not later than the third day following the day when it was posted, and in the case of an address outside Malta the day succeeding that on which the notice would have been received in the ordinary course by post and it shall be sufficient to prove that the notice was properly addressed and posted.

(5) For the purposes of subsection (4) of this section a notice shall be deemed to have been properly addressed if it has been addressed to a person's business or private address, and an address furnished by a person to the Director shall be deemed to be an address of that person unless and until a notice of a change of address is given by that person to the Director.

(6) When the date on which any return, notice or other document is to be furnished, delivered or served or deemed to be served or on which a payment is to be made in terms of any provision of this Act falls, were it not for the provisions of this subsection, on a Saturday or a Sunday, or on a national day or a public holiday as established in the National Day and Other Public Holidays Act, that date shall be deemed to fall on the first working day, other than a Saturday, following the said Saturday, Sunday, national day or public holiday. Cap. 252

68. (1) Any secretary, manager, director, liquidator or other principal officer of an entity or of a body of persons, any heir and any testamentary executor and any curator of a vacant inheritance of a deceased person, and any person who is a tutor, curator, administrator or trustee of any other person or of any trust, fund or other entity shall, for the purposes of this Act, be a representative of that body of persons, deceased person, other person, trust, fund or other entity, as the case may be. Representatives.

(2) Where a taxable activity is carried on in Malta by a person who is not established in Malta, any person resident in Malta to whom the said activity is directed or any person resident in Malta who is an agent of the said person shall, if so designated by the Director by means of a notice in writing, be a representative of the said person in respect of any obligation of the person under this Act relating to that taxable activity.

(3) (a) Subject to the provisions of subsection (5) of this section a representative of a person shall be liable in the same manner and to the same extent as the person of whom he is representative for all the obligations imposed by or under this Act.

(b) Anything done or omitted to be done by a representative acting as such shall for the purposes of this Act be deemed to have been done or omitted to be done by the person of whom he is a representative.

(c) Any notice served on or any refund paid to a representative in his capacity as such under any of the provisions of this Act shall be deemed to have been served upon or to have been made to the person of whom he is a representative.

(d) The existence of or the designation of a person as a representative of another person shall not relieve the latter person from any obligation or liability under this Act.

(4) A representative who has under his management or control any funds or property belonging to or due to the person of whom he is a representative shall not dispose of such funds or property unless he has made adequate provision for any tax due under this Act.

(5) A representative shall be jointly and severally liable with the person of whom he is a representative for the tax due by that person:

Provided that where the representative has acted in good faith and is not knowingly in breach of subsection (4) of this section or of any other obligation under this Act, his liability under this subsection shall be limited to the funds or to the value of any property under his management or control which belongs or is due to the person of whom he is a representative.

Interest.
Cap. 123
Act XVIII of 1994

69. For the purposes of the Income Tax Act and the Income Tax Management Act, 1994 —

(a) interest paid or payable under this Act by the Director to any person shall not be treated as income of that person;

(b) interest and additional tax paid or payable under this Act by any person to the Director shall not be treated as expenses incurred in the production of the income of that person.

Power to exempt
and make
regulations.

70. (1) The Minister may by regulations -

(a) amend, cancel or substitute any of the Schedules to this Act;

(b) prescribe any matter which may in any particular case be deemed necessary for the purpose of avoiding significant distortions in competition which might otherwise result from the application of any of the provisions of this Act;

(c) make provision for the rounding up or down of any amount in any computation made for any of the purposes of this Act, or for disregarding any small amounts in any such computation;

(d) prescribe any conditions and determination that may, in accordance with this Act, be imposed or made by the Director;

(e) prescribe any other matter for securing the payment of the tax and generally for giving effect to the provisions of this Act;

(f) make provisions for the registration of a number of persons as one person or for a person to be registered separately in respect of different branches or departments of his business activity in such circumstances and in respect of such provisions as may be specified in the said regulations;

(g) prescribe any matter that may or is to be prescribed under any of the provisions of this Act:

Provided that any such matter as aforesaid may, in the discretion of the Minister, be prescribed by Order or Notice in the Gazette

(2) Without prejudice to the provisions of subsection (1) of this section the Minister may by regulations also make special provisions with respect to activities to which subsection (3) of this section refers, and may, by such regulations, make provision:

(a) for a taxable activity to be treated as two or more separate taxable activities or for a number of taxable activities to be treated as a single taxable activity;

(b) for determining the time and place at which taxable activities shall be treated to take place;

(c) for the calculation of tax payable to be determined by such method or one of such methods as may be established by the Director;

(d) for the determination of the deductions and refunds applicable;

(e) for additional records and documents that must be kept and produced in respect of the said taxable activities,

and any such regulations shall apply notwithstanding anything to the contrary contained in this Act.

(3) This subsection applies to :

(a) taxable activities carried on by tour operators and travel agents and by other persons acting as principals and carrying on taxable activities commonly provided by tour operators and travel agents;

(b) taxable activities relating to the supply of secondhand goods;

(c) such other taxable activities as may be specified by Order for the purposes of this section.

(4) The Minister may by Notice in the Gazette exempt any person or class of persons with or without retrospective effect from all or any of the provisions of this Act or make different provisions on any ground which to him may seem sufficient. Any such exemption or different provision may be made subject to such conditions or the payment of such other rate or rates of tax, not being a rate or rates higher than those stipulated by this Act, or to both such conditions and payment, as the Minister may deem appropriate.

PART XIV

REPEALS AND AMENDMENTS

Repeal of the Value Added Tax Act, 1994 and saving.

71. (1) Subject to the provisions of this Act, the Value Added Tax, 1994, is hereby repealed with effect from the first July, 1997.

(2) The provisions of the Value Added Tax Act, 1994, and of the Expenditure Levy Act shall continue to have effect and shall, subject to the provisions of subsection (3) of this section, continue to apply fully with respect to the provision of any goods and services taking place before the first July, 1997.

Amendments to Import Duties Act.

72. (1) The Import Duties Act shall be amended as follows :

(a) the rates of duty appearing in the First Schedule thereto in respect of goods which are liable to excise tax under this Act upon their importation into Malta, shall be altered as may be necessary so that the amount of import duty payable under the Import Duties Act shall be not less than 8.1 per cent.

(b) the Second Schedule thereof shall be substituted by the Schedule appearing in the Fourth Schedule to this Act.

(2) On the coming into force of this section, the Comptroller of Customs shall cause to be published in the Gazette the First Schedule to the Import Duties Act, as amended in accordance with paragraph (a) of subsection (1) of this section.

PART XV

TRANSITORY PROVISIONS

73. (1) The transitional arrangements for the application of this Act to any matter, including refunds due to Government in respect of stocks in hand and contracts continuing in operation after the coming into force of this Act, shall be such as may be prescribed. Transitory provisions.

(2) The Commissioner of Value Added Tax shall furnish all data and information to the Director as may be necessary for giving full effect to the provisions of this Act and for the due administration thereof.

SCHEDULES

First Schedule

(Section 12(1))

EXEMPT IMPORTATIONS

1. The re-importation of —
 - (a) goods which are re-imported unaltered;
 - (b) samples which had been temporarily exported.

2. The importation of articles which are shown to the satisfaction of the Comptroller of Customs to have been awarded abroad to any person for distinction in art, literature, science or sport, or for public service, or otherwise as a record of meritorious achievement or conduct, and imported by or on behalf of that person.

3. The importation of articles and materials by Malta Drydocks for the equipping and the maintenance of the Dockyard, or which are required in connection with the services rendered by that corporation, other than articles and materials used in —
 - (a) goods produced by that corporation and intended to be disposed of in Malta, or
 - (b) locally registered ships other than ships used in international transport.

4. (1) The importation of artificial limbs and other surgical appliances of a similar nature, including spare parts and accessories for the relief of permanent bodily disablement, provided that, in the case of spare parts and accessories, the Comptroller of Customs is satisfied that they are imported for the purpose of making locally artificial limbs or such other appliances, and invalid chairs which the Comptroller of Customs is satisfied are for the exclusive use of a person suffering from some permanent physical defect or disability.

(2) The importation of goods which are specifically designed for the education, employment or social advancement of a person suffering from some permanent physical or mental disability, provided that the Comptroller of Customs is satisfied that the said goods are imported for the exclusive use of such person.

5. The importation of bird rings for use by qualified bird ringers for the study of the migratory habits of birds.

6. The importation of bona fide gifts of a non-commercial nature received occasionally by a person from another person residing abroad and being intended for the personal use of the consignee and his family, provided the gift is neither alcohol nor alcoholic beverage nor tobacco or tobacco products and the total CIF value of the gifts on every single occasion does not exceed fifty liri.

7. The importation of braille and any other article for the use of the blind imported through a recognised institute, if the Comptroller of Customs is satisfied that such articles are imported for the exclusive use of a blind person.

8. The importation of chalices, ciboriums, pyxes, monstrances, thuribles, incense boats, crosses, candlesticks, crucifixes, holy statues (vari), holy oil vessels, sanctuary lamps, Stations of the Cross, altar cards, cruets, reliquaries, processional lanterns, tabernacles and doors of tabernacles, exposition thrones and organs, intended for divine worship and imported to be used exclusively in connection with such divine worship in churches, chapels or other localities intended solely for such worship, and of church canopies used in procession and church bells.

9. The importation of hearing-aid apparatus designed for the use of the deaf and identifiable parts thereof.

10. The importation of household and personal effects, furniture and other domestic articles (excluding firearms and weapons of all kinds) which in the opinion of the Comptroller of Customs have been in use within that household by the importing person or his family, and which are imported by such person on removing his household from another country to Malta provided that such articles are imported within six months from the date of arrival in Malta of the person importing them to take up residence in Malta, or within such other period which the Comptroller of Customs may allow.

11. The importation of one private motor vehicle imported by a Maltese migrant (husband and wife counting as one person for the purposes hereof) who return to reside in Malta, subject to such migrant satisfying the Comptroller of Customs that:

(i) he has been residing outside Malta for an aggregate of ten years during the period of fifteen years immediately preceding his arrival to take up residence in Malta; and

(ii) the motor vehicle has been in his ownership for a continuous period of at least six months immediately before his

arrival to take up residence in Malta, provided that customs charges and/or fiscal charges to which such vehicle is normally liable have been paid either in the country of origin or in the country of departure and subject to the motor vehicle being imported within six months of such migrant's arrival to take up residence in Malta:

Provided that, where any such motor vehicle which is imported tax free and it is sold or disposed of by such person for use in Malta, such motor vehicle shall be deemed to be taken out of bond at the time of such sale or disposal and excise tax on imports and products shall be payable thereon by the person who becomes the owner thereof.

12. The importation of one private motor vehicle imported by a person (husband and wife counting as one person for the purposes hereof) who transfers his residence to Malta, subject to such person satisfying the Comptroller of Customs that:

(i) he is in possession of a permit of residence issued to him by the Government in terms of subsection (1) of section 7 of the Immigration Act; and

(ii) the motor vehicle has been in his ownership for a continuous period of at least six months immediately before the issue of the said permit, provided that customs charges and/or fiscal charges to which such vehicle is normally liable have been paid either in the country of origin or in the country of departure and subject to the motor vehicle being imported within six months of the date of the said permit or of such person's arrival in Malta to take up residence, whichever date is the later:

Provided that, where any such motor vehicle is imported as tax free and it is sold or disposed of by such person for use in Malta, such motor vehicle shall be deemed to be taken out of bond at the time of such sale or disposal and excise tax on imports and products shall be payable thereon by the person who becomes the owner thereof.

13. The importation of -

(a) passengers' baggage, including wearing apparel and personal effects, used, which the Comptroller of Customs is satisfied are intended for the passengers' personal use, but excluding firearms and weapons of all kinds;

(b) such tobacco products, wines, spirits, toilet waters and perfumes as may be allowed in accordance with the Convention concerning Customs Facilities for Touring made at New York on the 4th June, 1954;

(c) such goods bought for the passenger's own use or as bona fide gifts, other than the goods mentioned in subparagraphs (i) and (ii) hereof up to a value of LM50, so however that where the total value of such goods exceeds LM50, this provision shall not apply and the tax chargeable on such goods shall be deducted by LM7.50.

14. The importation of samples of no commercial value.

15. The importation of scientific instruments or apparatus, intended exclusively for educational purposes of pure scientific research, provided —

(a) that such scientific instruments or apparatus are consigned to a public or private scientific or educational institution approved by the Minister responsible for education for the purpose of this provision and are used under the control and responsibility of such institution; and

(b) that instruments or apparatus of equivalent scientific value are not being manufactured in Malta.

16. The importation of sound and video recording -

(a) of an educational, scientific or cultural character produced by the United Nations or any of its specialised agencies;

(b) of an educational nature imported by a government school or institution, by the University of Malta or by a school or institution registered under the Education Act provided that the Director of Education certifies that the materials are solely of an educational character and are to be used solely and entirely for educational purposes by such school;

(c) of language courses.

17. Statues and artistic decorations cast abroad from originals made by local artists, provided permission is obtained from the Comptroller of Customs before the original is forwarded abroad for casting.

18. The importation of goods the supply of which by any person would, in all cases, be exempt in terms of the Second Schedule to this Act.

19. The importation of food as defined in the Second Schedule to this Act.

20. The importation of gold by the Central Bank of Malta.

21. The importation of goods where the Director is satisfied that the said goods were imported for temporary use only, and subject to such conditions and to the provision of such security as the Director may impose or require.

22. The importation of goods which are reexported without being released or immediately upon being released from a customs bond.

23. The importation of goods which are destroyed by the owner before they are released or immediately upon being released from a customs bond under such supervision and subject to such conditions as the Director may impose or require.

Cap. 334

24. The importation of goods into a freeport as defined in the Malta Freeports Act : provided that this exemption shall apply only to the extent that the said importation is exempt from customs duty pursuant to the said Act, and shall be subject to all the conditions and limitations as are applicable under that Act to the said exemption from customs duty.

25. The importation of goods which is exempt from tax in virtue of an exemption granted under subsection (3) of section 12 of this Act.

Cap. 336

26. The importation of goods which are subject to a levy under the Local Manufactures (Promotion) Act.

27. The importation of industrial capital equipment as defined in Part Two of the Second Schedule to this Act.

28. The importation of goods solely for agricultural or fishing use as defined in Part Two of the Second Schedule to this Act and when certified and approved as such by the Minister responsible for agriculture or the Minister responsible for fisheries, as the case may be.

Second Schedule

NON-TAXABLE PRODUCTS

(Section 14)

PART ONE

1. Exports

(1) The supply of products which consists of the export of those products by the supplier.

(2) The supply of products to a taxable person established in Malta who carries on the business of arranging or financing the export of products, for the purpose of the export of those products by that person without the actual delivery of those products to that person, provided the products are actually exported without any processing or alterations and subject to such conditions, evidence or security as may be imposed or required by the Director.

2. Products in bond, supplies by duty free shops and Freeport activities

(1) A sale of products which takes place while the products are in a customs bond and which is entered by the Comptroller of Customs pursuant to section 36 of the Customs Ordinance or any provision amending or replacing the said section.

(2) The supply of products by an operator of a duty free shop pursuant to and in accordance with a licence issued under the Duty Free Shop Regulations, 1991 to any other provisions amending or replacing the said regulations.

(3) A supply by a company of products which takes place within a freeport zone as defined in the Malta Freeports Act where the said supply constitutes an activity which the said company is licensed to carry on in terms of the said Act.

3. Provisioning and fuelling of ships and aircraft

(1) The supply of products for the fuelling and provisioning of vessels used for navigation on the high seas for the purpose of commercial, industrial or fishing activities, of vessels used for rescue or assistance at sea, and of aircraft used by airlines operating for reward in international traffic.

(2) The supply of fuel to vessels for the purpose of inshore fishing.

4. Food

The supply of any food, as defined in Part Two of this Schedule, excluding any provision of food which is subject to the excise tax on services as specified in terms of Part Two of the Third Schedule to this Act.

5. Pharmaceutical products

The supply of pharmaceutical products, as defined in Part Two of this Schedule.

6. Health and Welfare

(1) The supply of human organs, human blood and human milk.

(2) The supply of products where the said supply is connected with and essential for the provision of services referred to in paragraphs (2) and (3) of item 7 (Health and Welfare) of the Third Schedule to this Act by the hospital, institution or home, as the case may be, providing the said services.

7. Supply of gold

The supply of gold to or by the Central Bank of Malta.

8. Printed Matter and other articles

(1) The supply of books, newspapers, other printed matter and other articles falling within the definition of "Printed matter and other Articles" contained in Part Two of this Schedule.

(2) The supply of electronic, magnetic, optic or any other machine readable media of any information which, in printed form, would have the characteristics of books, newspapers and any other printed matter falling within the definition of "Printed matter and other articles" contained in Part Two of this Schedule.

9. Water

The supply of water by a public authority, excluding the supply of water in any package or container.

10. The sale of products mentioned in items 8, 21, 22, 23, 24, 25, 27 and 28 of the First Schedule.

11. Supplies related to certain exempt services.

PART TWO

DEFINITIONS

For the purposes of this Act, the terms described in this Part of the Schedule shall have the meaning assigned to them in this Part.

(a) "Food" means the goods specified in the Customs Tariff contained in the First Schedule of the Import Duties Act under paragraphs (i) to (xii) of this item : but shall not include milkshake, tea, coffee and chocolate supplied in liquid form.

(i) Chapter 1, but excluding items falling under subheadings 0101.11.00.00; 0101.19.90.10; 0105.11.11.10; 0105.11.19.10; 0105.11.91.10; 0105.11.99.10; 0105.12.00.10; 0105.19.20.10; 0105.19.90.10; 0105.92.00.10; 0105.93.00.10; 0105.99.10.10; 0105.99.20.10; 0105.99.30.10; 0105.99.50.10; 0106.00.20.90; 0106.00.90.00.

(ii) Chapters 2 to 4 inclusive, but excluding items falling under subheadings 0301.10.10.00 and 0301.10.90.00 in Chapters 3.

(iii) Items falling under subheadings 0504.00.00.00; 0505.90.00.10; 0506.90.00.10; 0508.00.00.10; 0510.00.10.00; 0511.10.00.00; 0511.91.10.00; 0511.91.90.10; 0511.99.50.00; 0511.99.80. in Chapter 5.

(iv) Items falling under subheadings 0601.20.10.00; 0602.10.10.00; 0602.20.10.00; 0602.20.90.00; 0602.90.10.00; 0602.90.20.00; 0602.90.30.00 in Chapter 6.

(v) Chapters 7 to 12 inclusive, but excluding items falling under subheadings 1209.30.00.00; 1209.99.91.00; 1209.99.99.00 in Chapter 12.

(vi) Chapter 13, but excluding items falling under subheading 1301.10.00.00.

(vii) Chapters 15 to 20 inclusive, but excluding items falling under subheadings 1501.00.11.00; 1502.00.10.00; 1503.00.11.00; 1503.00.30.00; 1505.10.00.00; 1505.90.00.00; 1507.10.10.00; 1507.90.10.00; 1508.10.10.00; 1508.90.10.00; 1511.10.10.00; 1511.90.91.00; 1512.11.10.00; 1512.19.10.00; 1512.21.10.00; 1512.29.10.00; 1513.11.10.00; 1513.19.30.00; 1513.21.11.00; 1513.21.19.00; 1513.29.30.00; 1514.10.10.00; 1514.90.10.00; 1515.11.00.00; 1515.19.10.00; 1515.21.10.00; 1515.29.10.00; 1515.30.10.00; 1515.30.90.00; 1515.40.00.00; 1515.50.11.00; 1515.50.91.00; 1515.60.10.00; 1515.60.90.00;

1515.90.10.00; 1515.90.21.00; 1515.90.31.00; 1515.90.40.00; 1515.90.60.00; 1516.20.10.00; 1518.00.10.00; 1518.00.31.00; 1518.00.39.00; 1518.00.91.00; 1518.00.95.00; 1518.00.99.00; 1521.10.10.00; 1521.10.90.00; 1521.90.10.00; 1522.00.31.00; 1522.00.39.00; 1522.00.91.00; 1522.00.99.0 in Chapter 15.

(viii) Chapter 21, but excluding items falling under subheadings 2106.90.20.42; 2106.90.20.44; 2106.90.20.46; 2106.90.20.48; 2106.90.20.49; 2106.90.20.92; 2106.90.20.95; 2106.90.20.98; 2106.90.98.42; 2106.90.98.46; 2106.90.98.49.

(ix) Subheadings 2202.90.10.11; 2202.90.10.31; 2202.90.10.39; 2202.90.91.11; 2202.90.95.11; 2202.90.99.11; 2202.90.99.40; 2209.00.11.00 2209.00.19.00; 2209.00.91.00; 2209.00.99.0 in Chapter 22.

(x) Chapter 23

(xi) Subheadings 2501.00.10.00 and 2501.00.91.00 in Chapter 25.

(xii) Subheadings 3301.90.21.00; 3301.90.29.00; 3301.90.39.00; 3302.10.21.00; 3302.10.29.91; 3302.10.29.93; 3302.10.40.00; 3302.10.90.00 in Chapter 33.

(b) "Pharmaceutical products" means the goods specified in the Tariff referred to in item (a) of this Part of this Schedule under —

(i) Subheading 2905.45.00.00 in Chapter 29.

(ii) Chapter 30.

(iii) Subheadings 3301.90.31.00; 3306.10.00.00; 3306.20.00.00; 3306.90.00.00; 3307.90.00.10 in Chapter 33.

(iv) Subheading 3407.00.00.10 in Chapter 34.

(v) Subheading 3507.10.00.00 in Chapter 35.

(vi) Subheadings 3822.00.00.10 and 3824.90.60.00 in Chapter 38.

(vii) Subheadings 4818.40.91.00 and 4818.40.99.00 in Chapter 48.

(viii) Subheadings 5601.10.10.90 and 5601.10.90.90 in Chapter 56.

(ix) Subheading 7015.10.00.00 in Chapter 70.

(x) Subheadings 9001.30.00.00; 9001.40.41.00; 9001.40.49.00; 9001.40.80.00; 9001.50.41.00; 9001.50.49.00; 9001.50.80.00; 9004.90.10.10 and 9004.90.90.10; headings 9018, 9019, 9020, 9021, 9022 and 9023; and subheading 9025.11.91.00, in Chapter 90.

(xi) Subheading 9402.10.00.10 in Chapter 94.

(c) “Printed matter and other articles” means the goods specified in the Tariff referred to in item (a) of this Part of this Schedule under —

(i) Subheading 4820.20.00.00 in Chapter 48.

(ii) Chapter 49 but excluding items falling under subheadings 4906.00.00.00; 4907.00.91.00; 4907.00.99.00; 4908.10.00.00; 4908.90.00.00; 4909.00.10.00; 4909.00.90.00; 4910.00.00.90; and 4911.99.00.10.

(iii) Subheading 7118.90.00.00 in Chapter 71.

(iv) Chapter 98 but excluding items falling under subheading 9803.00.00.00.

(d) “industrial capital equipment” means the goods specified in the Customs Tariff contained in the First Schedule of the Import Duties Act falling under the following headings:

8401; 8402; 8405; 8406; 8410; 8411; 8416; 8417; 8419.20.00.00; 8420; 8421.11.00.00; 8422.20.00.00; 8423.20.00.00; 8423.30.00.00; 8423.82.10.00; 8423.82.90.00; 8423.89.10.00; 8423.89.90.00; 8425.20.00.00; 8425.31.10.00; 8425.31.90.00; 8425.39.10.00; 8425.39.91.00; 8425.39.99.00; 8426; 8427; 8428.20.10.00; 8428.20.30.00; 8428.20.91.00; 8428.20.99.00; 8429; 8430; 8432; 8433; 8434; 8435; 8436; 8437; 8438; 8439; 8440; 8441; 8442; 8443.11.00.00; 8443.12.00.00; 8443.19.10.00; 8443.19.31.00;

8443.19.35.00; 8443.19.39.00; 8443.19.90.00; 8443.21.00.00;
8443.29.00.00; 8443.30.00.00; 8443.40.00.00; 8443.59.20.00;
8443.59.80.00; 8443.60.00.00; 8443.90.10.00; 8443.90.90.00;
8444; 8445; 8446; 8447; 8449; 8453; 8454; 8455; 8456; 8457;
8462; 8463; 8464; 8474; 8475; 8477; 8478; 8479.10.00.00;
8479.20.00.00; 8479.30.10.00; 8479.30.90.00; 8479.40.00.00;
8479.50.00.00; 8479.89.30.00; 8479.89.65.00;
8479.89.70.00; 8479.89.75.00; 8480 in Chapter 84.

(e) “goods solely for agricultural or fishing use” means the goods specified in the Customs Tariff contained in the First Schedule of the Import Duties Act falling under the following headings:

2703 in Chapter 27; Chapter 31; 3808.20.10.00;
3808.20.15.00; 3808.20.30.00; 3808.20.40.00; 3808.20.50.00;
3808.20.60.00; 3808.20.80.00; 3808.30.11.00; 3808.30.13.00;
3808.30.15.00; 3808.30.17.00; 3808.30.21.00; 3808.30.23.00;
3808.30.27.00; 3808.30.30.00; 3808.30.90.00 in Chapter 38;
5608.11.11.00; 5608.11.19.00; 5608.11.91.00; 5608.11.99.00
in Chapter 56; 8208.40.00.00 in Chapter 82; 8424.81.10.00;
8424.81.31.00; 8424.81.39.00; 8424.81.91.00; 8424.81.99.00;
8432; 8433; 8434; 8436; 8437.10.00.00 in Chapter 84;
8701.90.11.00; 8701.90.15.00; 8701.90.21.00; 8701.90.25.00;
8701.90.31.00; 8701.90.35.00; 8701.90.39.00; 8701.90.50.00
in Chapter 87; 8902 in Chapter 89.

Third Schedule

EXEMPT SERVICES

(Section 21)

PART ONE

1. Services connected with exports and importations.

(1) The provision of services in procuring for a taxable person the export of products from Malta or the supply of products or provision of services outside Malta.

(2) The provision of services to a person established outside Malta consisting of work on tangible movable property imported for the purpose of undergoing such work in Malta and exported out of Malta by the person who provided those services or by his customer.

(3) The provision of services to a person established outside Malta in procuring the importation of goods into Malta.

2. Services to customers abroad

The provision of the services listed in this paragraph shall be deemed to be made abroad where the customer to whom or for whom the services are provided is established outside Malta :

(a) the transfer or assignment of a copyright, patent, trademark, tradename or licence or of any right thereon;

(b) advertising services;

(c) services of consultants, engineers, consultancy bureaux, advocates, legal procurators, accountants, auditors, financial advisors, data processing and the provision of information;

(d) obligations to refrain from pursuing or exercising in whole or in part any business activity;

(e) banking, financial, insurance and re-insurance transactions, excluding the letting of a place for the safe deposit of any goods or documents;

(f) the provision of human resources;

(g) the services of an agent who acts in the name and for the account of another, when he procures for his principal any of the services referred to in this item.

3. Port services

(1) The provision of any services by the Malta Maritime Authority, including the granting of licences and certificates, in connection with all matters relating to ports and yachting centres in terms of the Malta Maritime Authority Act, and of any regulations made under that Act, or in terms of any special agreement entered into by the said Authority in respect of any matter referred to in the said regulations and providing for charges in place of any rates leviable under the said regulations. Act XVII of 1991

(2) The provision of any services by the Malta Maritime Authority, including the granting of licences and certificates, in connection with all matters relating to port work in terms of the Port Workers Ordinance and of any regulations made under that Ordinance or in terms of any special agreement entered into by the said Authority in respect of any matter referred to in the said regulations and providing for charges in place of any rates leviable under the said regulations. Cap. 171

(3) The supply of any service by the Malta Maritime Authority, including the granting of certificates and registration, in connection with the registration of ship in terms of the Merchant Shipping Act and of any regulations made under that Act.

4. International transport.

The provision of services consisting in international transport of goods and passengers.

5. Supply, repairs etc of ships and aircraft.

(1) The provision, repair, modification, chartering and hiring of vessels or aircraft referred to in paragraph (1) of item 3 of the Second Schedule to this Act, and the provision, hiring, repair and maintenance of equipment, including fishing equipment, incorporated or used therein.

(2) The provision of services, other than those referred to in paragraph (1) of this item, to meet the direct needs of the vessels and aircraft referred to in the said paragraph or of their cargoes.

6. Food

The provision of any food, as defined in Part Two of the Second Schedule to this Act excluding any provision of food which is subject to tax in terms of Part Two of this Schedule.

7. Health and Welfare

(1) The provisions of services by a person in the exercise of any profession regulated by the Medical and Kindred Professions Ordinance.

(2) The provision of care or medical or surgical treatment in any Government hospital or institution or in any other hospital or institution approved by the Minister for the purposes of this paragraph.

(3) The provision of welfare services, including services provided by homes for the elderly and homes for persons suffering from some permanent physical or mental disability, and services for the protection and care of children, young people and persons suffering from some permanent physical or mental disability, provided by any government institution or by any institution or organisation recognised by the Director as a non-profit making

institution or approved by the Minister for the purpose of this paragraph as an institution whose activities fall within the social and welfare policy of the government.

(4) The provision of transport services for sick, injured or disabled persons in vehicles specially equipped for that purpose.

8. Education

(1) The provision of education or educational research, including distance learning, by a government school or institution, by the University of Malta, by a school or institution registered under the Education Act or by any educational establishment recognised as such by the Director. Cap. 327

(2) The provision of education or educational research, including distance learning, of a kind provided by a school or university, or of religious instruction, by a non-profit making institution recognised as such by the Director.

(3) Tuition given privately by teachers acting in an independent capacity in subjects which are normally taught in the course of education provided by a school or university but excluding tuition in recreational, physical or sporting activities or disciplines.

9. Transport

The provision of —

(a) transport provided by the scheduled bus service consisting of scheduled trips on scheduled routes;

(b) scheduled inter-island sea trips supplied by authorised carriers, and other scheduled sea transport services recognised as such by the Director.

(c) school transport provided by an educational establishment recognised as such by the Director or supplied to any such establishment for the purpose of being provided by it as school transport;

(d) transport supplied or organised by an employer or by a central office to transport the employees to and from their place of work and recognised as such by the Director;

(e) for the purpose of these provisions, “central office” shall have the meaning assigned to it by Legal Notice No. 144 of 1991.

10. Investments Services

The provision of any of the services specified in the First Schedule to the Investment Services Act, 1994.

11. Immovable property

(1) The letting of immovable property excluding -

(a) the letting of or the provision of accommodation in any premises which for the purpose of the said letting or accommodation is required to be licensed in virtue of the Hotels and Catering Establishments Act or of the Guest Houses and Holiday Furnished Premises Act or in a holiday camp or camping site;

(b) the letting of premises and sites for parking vehicles where such premises or sites have been designated by the Director as parking areas or which fall to be treated as such in terms of such regulations as may be prescribed;

(c) the letting of permanently installed equipment and machinery.

(2) The transfer of immovable property, including any right referred to in paragraphs (a), (b) and (c) of section 310 of the Civil Code and any emphyteutical grant, but excluding an emphyteutical grant for less than fifty years in respect of any property referred to in sub-paragraphs (a), (b) and (c) of paragraph (1) of this item.

12. Insurance services

The provision of insurance and reinsurance services, including related services performed by insurance brokers and insurance agents.

13. Credit, banking and other services

The provision of credit, banking and other services specifically in relation to :

(1) interests charged on the making of any advance or the granting of credit;

(2) interests charged on the granting of, or any dealing in, credit guarantees or other security for money :

Provided that nothing in this item shall be construed as overriding the provisions of item 10 of this Schedule.

14. Postal services

The provision of services by the public postal services and of goods incidental thereto.

15. Cultural and religious services

(i) Religious services

(ii) The provision of such cultural services as may be approved by the Minister.

16. Services by band clubs

The supply of services consisting in public performances by a philharmonic society which the Director is satisfied constitutes a bona fide band club.

17. Sports

The provision by non-profit making organisations of such services related to sport or physical recreation as may be approved by the Minister.

18. Provisions related to certain exempt services

(1) The provision of human resources by a non-profit making institution which is recognised as such by the Director for the purpose of providing services referred to in paragraph (2) or (3) of item 7 or in paragraph (1) or (2) of item 8 of this Schedule.

(2) The provision of services by a non-profit making organisation in the course of an activity designed to raise funds to be used for the provision of services which are exempt in terms of paragraph (2) or (3) of item 7 or of paragraph (1) or (2) of

item 8 provided the activity is recognised by the Director as being exclusively designed for the said purpose.

19. Services by non-profit making organisations to their members.

The provision of services for the benefit of their members in return for a subscription fixed in accordance with their rules by non-profit making organisations with aims of a political, trade union, patriotic, philosophical, philanthropic or civic nature or whose main purpose is to represent and promote the common business or professionals interests of their members: provided that in any case where, in the opinion of the Minister, this exemption is likely to cause distortion of competition, this exemption shall be subject to such exceptions or limitations as the Minister may by order in writing determine.

20. Lotteries

Government lotto and lotteries, the provision of agency services related thereto, and such other provisions related to gambling as may be approved by the Minister.

21. For the purposes of this Schedule, a “non-profit making institution” or “non-profit making organisation” means an institution or organisation :

(i) whose objects are clearly defined in its statute;

(ii) whose objects expressly exclude profit making;

(iii) whose statute provides that no part of its income or property is available directly or indirectly to any member, proprietor or shareholder;

(iv) which, in the opinion of the Director, is managed and administered in accordance with the provisions of its statute and for the purpose of its stated objects;

(v) which does not systematically aim to made a profit.

PART TWO

Provision of food subject to excise tax on services

1. (1) The provision of food which is suitable for immediate consumption, whether such food is consumed at the place where it is provided or not, consisting of:

(a) meals or snacks;

(b) ice-cream or products containing ice-cream except in family packs, and ice lollies;

but excluding

(i) the provision of food in a club exclusively provided to members and their guests;

(ii) the provision of food by a canteen situated in a work or study area exclusively provided to workers or students therein;

(iii) the provision of food which forms part of pre-booked accommodation and catering.

(2) For the purposes of paragraph (1) of this item -

(a) "meals or snacks" means and includes:

(i) hot and cold dishes including antipasto and dessert;

(ii) sandwiches, toast, potato chips, sausage rolls, pizza, pastizzi, qassatat and similar snacks.

(iii) biscuits, cakes, confectionery and similar items, but excluding those sealed in a package by the manufacturer and supplied in that original sealed package and those items which individually weigh 500 grams or more;

(b) "family packs" means ice-creams of not less than 500 millilitres in volume;

(c) "members" means persons who are members of a club and who have paid their subscription in advance for a period of not less than one year and whose names appear on the club's books or registers;

(d) “guests” means persons who are accompanied by a member while inside the club;

(e) “pre-booked accommodation and catering” means the letting of or the provision of accommodation to be used by tourists, which includes food, beverages, if any, and airport transfers, which is included in the price of such accommodation, which has been pre-booked in the normal course of business for an irrevocable and fixed price, in any premises which for the purpose of the said letting or accommodation or for the purpose of the use for which the said letting or the provision of accommodation is made, is required to be licensed in terms of the Hotels and Catering Establishments Act or in terms of the Guest Houses and Furnished Premises Act.

2. The provision of catering services including outside catering but excluding the provision of catering services at a wedding reception.

Fourth Schedule

(Section 72)

Second Schedule to the Import Duties Act, Cap 337

SECOND SCHEDULE

I. Re-imported goods

- (a) Goods re-imported unaltered
- (b) Samples temporarily exported

II. Goods of specified description or goods imported or used in specified circumstances

- (a) Any dutiable article imported by:
 - (i) the Government for the public service;
 - (ii) Malta Development Corporation;
 - (iii) Telemalta Corporation;
 - (iv) Enemalta Corporation;
 - (v) Public Transport Authority;

- (vi) Employment and Training Corporation;
- (vii) Malta Maritime Authority;
- (viii) Water Services Corporation;
- (ix) Planning Authority;
- (x) Central Bank of Malta.

(b) Articles which are shown to the satisfaction of the Comptroller of Customs to have been awarded abroad to any person for distinction in art, literature, science or sport, or for public service, or otherwise as a record of meritorious achievement or conduct, and imported by or on behalf of that person.

(c) Articles imported by the University of Malta for the equipment and maintenance of the University.

(d) Articles and materials imported by Malta Drydocks for the equipping and the maintenance of the Dockyard, or which are required in connection with the services rendered by that corporation, other than articles and materials used in —

(i) goods produced by that corporation and intended to be disposed of in Malta, or

(ii) locally registered ships which are themselves subject to duty under the Customs Tariff.

(e) (i) Artificial limbs and other surgical appliances of a similar nature, including spare parts and accessories for the relief of permanent bodily disablement, provided that, in case of spare parts and accessories, the Comptroller of Customs is satisfied that they are imported for the purpose of making locally artificial limbs or such other appliances, and invalid chairs which the Comptroller of Customs is satisfied are for the exclusive use of a person suffering from some permanent physical defect or disability.

(ii) Goods which are specifically designed for the education, employment or social advancement of a person suffering from some permanent physical or mental disability, provided that the Comptroller of Customs is satisfied that the said goods are imported for the exclusive use of such person.

(f) Bird rings imported for use by qualified bird ringers for the study of the migratory habits of birds.

(g) Bona-fide gifts of a non-commercial nature received occasionally by a person from another person residing abroad and being intended for the personal use of the consignee and his family provided the gift is neither alcohol beverage not tobacco or tobacco products and the total CIF value of the gifts on every single occasion does not exceed fifty Maltese Liri.

(h) Braille, and any other article for the use of the blind imported through a recognised institute, if the Comptroller of Customs is satisfied that such articles are imported for the exclusive use of a blind person.

(i) Chalices, ciboriums, pyxes, monstrances, thuribles, incense boats, crosses, candlesticks, crucifixes, holy statues (vari), holy oil vessels, sanctuary lamps, Stations of the Cross, alter cards, cruets, reliquaries, processional lanterns, tabernacles and doors of tabernacles, exposition thrones and organs, intended for divine worship in churches, chapels or other localities intended solely for such worship; church canopies used in procession, church bells.

(j) Food and drink for the use of mendicant religious orders and of private charitable institutions recognised as such by the Minister.

(k) Gluten-paste, including all kinds of gluten flour, semola, bread, biscuits and similar gluten products.

(l) Hearing-aid apparatus designed for the use of the deaf and identifiable parts thereof.

(m) Household and personal effects, furniture and other domestic articles, (excluding firearms and weapons of all kinds), which in the opinion of the Comptroller of Customs have been in use within that household by the importing person or his family, and are imported by such person on removing his household from another country to Malta provided that such articles are imported within six months from the date of arrival in Malta, of the person importing them to take up residence in Malta, or within such period which the Comptroller of Customs may allow.

(n) Musical instruments and sports equipment which are imported by youth organisations provided that:-

(i) the organisation concerned is not generally limited to a particular place or area in Malta;

(ii) the organisation concerned is approved by the Minister responsible for the purpose of this provision; and

(iii) The Comptroller of Customs is satisfied that the articles imported are intended for the exclusive use of the organisation concerned.

(o) One private motor vehicle imported by a person (husband and wife counting as one person for the purposes hereof) who transfers his residence to Malta subject to such person satisfying the Comptroller of Customs that:—

(i) he is in possession of a permit of residence issued to him by the Government in terms of subsection (1) of section 7 of the Immigration Act; and

(ii) the motor vehicle has been in his ownership for a continuous period of at least six months immediately before the issue of the said permit, provided that customs charges and/or fiscal charges to which such vehicle is normally liable have been paid either in the country of origin or in the country of departure and subject to the motor vehicle being imported within six months of the date of the said permit or of such person's arrival in Malta to take up residence, whichever date is the later:

Provided that, where any motor vehicle imported as aforesaid free of duty is sold or disposed of by such person for use in Malta, such motor vehicle shall be deemed to be taken out of bond at the time of such sale or disposal and duty shall be payable thereon by the person who becomes the owner thereof in accordance with the provisions of section 11 of this Act.

(p) One private motor vehicle imported by a Maltese migrant (husband and wife counting as one person for the purposes thereof) who returns to reside in Malta, subject to such migrant satisfying the Comptroller of Customs that:—

(i) he has been residing outside Malta for an aggregate of ten years during the period of fifteen years immediately preceding his arrival in Malta to take up residence; and

(ii) the motor vehicle has been in his ownership for a continuous period of at least six months immediately before his arrival in Malta to take up residence, provided that the customs charges and/or fiscal charges to which such vehicle is normally liable have been paid either in the country of origin or in the country of departure and subject to the motor vehicle being imported within six months of such migrant's arrival in Malta to take up residence;

Provided that, where any motor vehicle imported as aforesaid free of duty is sold or disposed of by such person for use in Malta, such motor vehicle shall be deemed to be taken out of bond at the time of such sale or disposal and duty shall be payable thereon by the person who becomes the owner thereof in accordance with the provisions of section 11 of this Act.

(q) (i) Passenger's baggage including wearing apparel and personal effects, used, which the Comptroller of Customs is satisfied are intended for the passenger's personal use, but excluding firearms and weapons of all kinds;

(ii) Such tobacco products, wines, spirits, toilet water and perfumes, as may be allowed in accordance with the Convention concerning Customs Facilities for touring made at New York on the fourth June, 1954:

(iii) Such goods bought for the passenger's own use or as a bona fide gifts, other than the goods mentioned in subparagraphs (i) and (ii) hereof up to a value of Lm50, so however that where the total value of such goods exceeds Lm50, this provision shall not apply and duty chargeable on such goods shall be deducted by Lm5.

(r) Samples of no commercial value.

(s) Scientific instruments or apparatus, intended exclusively for educational purposes of pure scientific research, provided —

(i) that such scientific instruments or apparatus are consigned to a public or private scientific or educational institution approved by the Minister responsible for education

for the purpose of this provision and are used under the control and responsibility of such institution; and

(ii) that instruments or apparatus of equivalent scientific value are not being manufactured in Malta.

(t) Showcards

(u) Sound and video recordings of an educational, scientific or cultural character produced by the United Nations or any of its specialised agencies.

(v) Sound and video recordings of an educational nature imported by private schools, provided that the Director of Education certifies that —

(i) the school concerned is licensed by the Government of Malta; and

(ii) the materials are solely of an educational character and are to be used solely and entirely for educational purposes by such school.

(w) Sound and video recordings of language courses.

(x) Statues and artistic decorations cast abroad from originals made by local artists, provided permission is obtained from the Comptroller or Customs before the original is forwarded abroad for casting.

(y) Articles of protective clothing provided that the Comptroller of Customs is satisfied that they are intended for use in a specified industry and that they are only used within the precincts of this industry.

(z) Goods imported solely for agricultural or fishing use and when certified and approved as such by the Minister responsible for agriculture or the Minister responsible for fisheries, as the case may be.

Objects and Reasons

The object of the Bill is to repeal the Value Added Tax Act, 1994, replacing the tax imposed by that law with an Excise Tax on imports, products and services.