

MALTA

ATT Nru. XII ta' l-1997

ACT No. XII of 1997

ATT mahruġ b'liġi mill-Parlament ta' Malta.

AN ACT enacted by the Parliament of Malta.

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

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.

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

Arrangament ta' l-Artikoli

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Naghti l-kunsens tiegħi.

(L.S.)

Ugo Mifsud Bonnici
President

10 ta' Ġunju, 1997

ATT Nru. XII ta' l-1997

ATT biex jipprovdi 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'ligi dan li ġej: —

TAQSIMA I

PRELIMINARI

Titolu fil-qosor u bidu fis-sehh.

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' jstabilixxi b'avviż fil-Gazzetta, u dati differenti jistgħu jiġu hekk stabbiliti għal dispożizzjonijiet differenti jew għal għanijiet differenti ta' dan l-Att.

Tifsir.

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

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

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

“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 ghal kollox jew prinċipalment fil-bejgh ta’ oġġetti bl-imnut;

“ċertifikat ta’ eżenzjoni” dwar l-ETP tfisser ċertifikat mahrug taht l-artikolu 16 ta’ dan l-Att;

“ċertifikat ta’ registrazzjoni” tfisser ċertifikat li ghandu 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 ghandha tinghata skond l-artikolu 31 ta’ dan l-Att;

“ETI” tfisser it-taxxa tas-sisa fuq oġġetti li jkunu importati li tingabar taht l-artikolu 10 ta’ dan l-Att;

“ETP” tfisser it-taxxa tas-sisa fuq prodotti li tingabar taht l-artikolu 12 ta’ dan l-Att;

“ETS” tfisser it-taxxa tas-sisa fuq servizzi li tingabar taht l-artikolu 17 ta’ dan l-Att;

“fattura ta’ taxxa” tfisser fattura li ghandha tigi provduta skond l-artikolu 39 ta’ dan l-Att;

“fiduċjarju” tinkludi eżekuttur jew amministratur;

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

“importazzjoni taxxabli” ghandha t-tifsira lilha mogħtija bl-artikolu 10 ta’ dan l-Att;

“korp ta’ persuni” tfisser kull korp jew assoċjazzjoni ohra ta’ persuni, sew jekk magħqudin sew jekk le, u sew jekk għandhom personalita’ ġuridika u sew jekk le, inklużi kull *fellowship* jew soċjeta’;

Kap. 197.

“lukanda” għandha t-tifsira lilha mogħtija bl-Att dwar il-Lukandi u l-Istabilimenti li jipprovdu Ikel;

“Malta” għandha t-tifsira lilha mogħtija bil-Kostituzzjoni u tinkludi l-blata kontinentali;

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

“ogġetti” tfisser kull proprjeta’ mobbli tangibbli;

Att XVI ta’ l-1995.

“ogġetti tas-sisa” tfisser ogġetti sugġetti għal dazju tas-sisa taħt 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 registrata” tfisser persuna li tkun giet registrata skond l-artikolu 24 ta’ dan l-Att u li r-registrazzjoni tagħha ma tkunx giet imhassra skond l-artikolu 25 ta’ dan l-Att;

“preskritt” tfisser preskritt b’regolament, ordni jew avviż taħt dan l-Att;

“prezz” tinkludi kull konsiderazzjoni;

“prodott” tinkludi ogġetti u kull proprjeta’ mobbli mhux tangibbli;

“prodott taxxabbli” għandha t-tifsira lilha mogħtija bl-artikolu 13 ta’ dan l-Att;

“provvista” tinkludi bejgħ;

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

“residenti f’Malta”, meta applikat għal individwu, tfisser individwu li jirrisjedi f’Malta hliel għal dawg l-assenzi temporanji illi d-Direttur jidhiru raġonevoli u mhux inkonsistenti mal-pretensjoni ta’ dak l-individwu li huwa residenti f’Malta; meta

applikata ghal korp ta' persuni, tfisser kull korp ta' persuni inkorporat f'Malta, jew meta l-kontroll u t-treġġja tan-negozju ta' korp ta' persuni inkorporat barra minn Malta huma eżerċitati f'Malta;

“servizz relatat” dwar il-bejgħ ta' prodott li għalih ikun relatat is-servizz, tfisser kull wiehed mis-servizzi li ġejjin, li dwaru ma jkunx sar ftehim separat:

(a) servizzi, tkun xi tkun ix-xorta tagħhom, li jkunu aċċillari jew inċidentali għall-bejgħ ta' xi prodott lill-persuna li lilha jinbiegħ il-prodott;

(b) pakkeġġar, kunsinna, trasport, pustaġġ 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 ieħor bħala parti minn, jew assoċjati mal-bejgħ;

“servizz taxxabli” għandha t-tifsira lilha mogħtija bl-artikolu 18 ta' dan l-Att;

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

“taxxa” tinkludi taxxa addizzjonali;

“Tribunal” tfisser it-Tribunal tat-Taxxi tas-Sisa stabbilit bl-artikolu 47 ta' dan l-Att;

“valur taxxabli”, għar-rigward ta' importazzjoni taxxabli, prodott taxxabli jew servizz taxxabli, tfisser il-valur ta' l-importazzjoni, prodott jew servizz stabbilit skond id-dispożizzjonijiet ta' dan l-Att;

“zmien ta' taxxa” għandha t-tifsira lilha mogħtija bl-artikolu 30 ta' dan l-Att.

TAQSIMA II

AMMINISTRAZZJONI

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

Amministrazzjoni ta' l-Att.

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

Segretezza ufficjali.

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

(2) Ebda persuna mahtura taht dan l-Att jew impjegata sabiex twettaq id-dispożizzjonijiet ta' dan l-Att ma tkun mehtiega li ggib quddiem xi qorti, tribunal, bord jew kumitat ta' inkjesta xi dokument jew li tikxef xi haqa li tkun taf biha fit-twettiq ta' dmirijietha taht dan l-Att hlief b'dak il-mod li jista' jkun mehtieg bil-ghan li jitwettqu d-dispożizzjonijiet ta' dan l-Att, jew ghall-fini jew waqt xi appell maghmul skond dan l-Att jew prosekuzzjoni ghal xi reat kontra xi wahda mid-dispożizzjonijiet ta' dan l-Att.

(3) Minkejja d-dispożizzjonijiet l-ohra ta' dan l-artikolu, id-Direttur ghandu jippermetti lid-Direttur tal-Verifika jew lil kull ufficjal iehor awtorizzat mid-Direttur tal-Verifika li jkollu access ghal kull *records* jew dokumenti li jkunu mehtiega ghat-twettiq tad-dmirijiet ufficjali tieghu u ghal dan il-ghan id-Direttur tal-Verifika u kull ufficjal hekk awtorizzat ghandhom jitqiesu bhala persuna li hi mpjegata fl-amministrazzjoni ta' dan l-Att.

Ghoti ta' informazzjoni.

5. (1) Ebda obbligu ta' segretezza jew ta' restrizzjoni ohra fuq l-ghoti ta' informazzjoni impost bl-artikolu 4 ta' dan l-Att jew b'xi ligi ohra jew mod'iehor ma ghandu jzomm lid-Direttur jew lil xi ufficjal awtorizzat minnu ghal hekk li jaghti lill-Kummissarju tat-Taxxi Interni u lill-Kontrollur tad-Dwana dik l-informazzjoni miksuba ghall-ghanijiet ta' gbir ta' taxxa u li tkun mehtiega li tinghata mid-Direttur jew minn xi ufficjal kif intqal qabel sabiex jitwettqu id-dispożizzjonijiet ta' dan l-Att.

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

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

(b) ghall-finijiet ta' xi procedimenti li ghandhom x'jaqsmu mat-twettiq tad-dmirijiet ta' dawk l-ufficjali hekk awtorizzati.

6. (1) Bla hsara ghad-dispożizzjonijiet ta' dan l-Att, id-Direttur ghandu kull sena jaghmel verifika professjonali, inkluż kif mehtieg verifika fizika, tad-denunzji mogħtija minn kampjun ta' persuni registrati magħzula matul ix-xahar ta' April ta' kull sena b'sistema xjentifika li tagħti riżultat b'mod *random*, u jiżgura li l-kampjun ikun ta' daqs raġonevoli u jkun rappreżentattiv tal-klassijiet kollha ta' persuni registrati.

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

(2) Jekk għal xi fini ta' dan l-Att, id-Direttur ikun jeħtieġ xi informazzjoni jew informazzjoni addizzjonali jew l-ghemil ta' denunzja mingħand persuna li ma tkunx bagħtet denunzja jew li tkun bagħtet denunzja li ma tkunx shiha, hu jista', permezz ta' ittra registrata jew permezz ta' notifika personali ta' avviż bil-miktub, jeħtieġ mingħand 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 taħt dan l-Att, sabiex ikunu ppruvati l-fatti li għandhom jitqiesu li huma neċessarji biex tiġi stabbilita li għet osservata t-talba min-naħa tad-Direttur skond id-dispożizzjonijiet tas-subartikolu (2) ta' dan l-artikolu kif ukoll in-nuqqas taħt is-subartikolu (3) ta' dan l-artikolu f'qorti tal-liġi, *affidavit* mid-Direttur jew minn xi ufficjal iehor responsabbli tad-Dipartiment tat-Taxxa tad-Dwana u tas-Sisa, ikun biżżejjed fin-nuqqas ta' prova kuntrarja. Dak l-*affidavit* għandu jkollu meħmuż mieghu bħala esibit, kopja jew id-duplikat ta' l-imsemmija ittra jew avviż.

(5) Bla hsara għad-dispożizzjonijiet ta' l-artikolu 9 ta' dan l-Att, id-Direttur jista' jeħtieġ u jitlob li jingieb minn xi persuna jew l-agent tagħha jew ufficjal kull ittra, kontijiet, fattura, dikjarazzjoni, ktieb jew dokument jew *record* miżmum minn dik il-persuna, agent jew ufficjal u li jitlob lil dik il-persuna li tmur fl-uffiċċju tad-Direttur biex tikkonferma bil-gurament l-awtenticita' 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 mid-data meta dik il-persuna tircievi l-avviż kif jista' jiġi stabbilit f'dik it-talba.

7. (1) Id-Direttur jew kull persuna awtorizzata minnu bil-miktub għal hekk għandha, mal-produzzjoni ta' l-awtorità tiegħu bil-miktub,

Dritt ta' dhal u spezzjonijiet.

id-dritt li f'hinijiet 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' ufficjal pubbliku jew ta' xi persuna oħra tkun li tkun, jekk id-Direttur jew l-ufficjal jidhirlu li dik l-ispezzjoni tista' tgħin biex tiġi żgurata t-taxxa li għandha tithallas taht dan l-Att minn xi persuna jew il-ġbir ta' dik it-taxxa u jista' jispezzjona kull stokkijiet, kotba, *records* jew dokumenti bħal dawk u jista', minghajr hlas jew kumpens jagħmel estratti jew kopji ta' dawk il-kotba, *records* jew dokumenti.

(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 għajjnuna raġonevoli f'dik l-ispezzjoni u biex twieġeb kull mistoqsija xierqa li għandha x'taqsam magħhom.

Dritt li jittiehdu kampjuni.

8. (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 persuna jistgħu jitolbu 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.

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

Tagħrif li jkollhom ċerti detenturi ta' liċenzja.

9. (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 għandha 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.

(2) Dan is-subartikolu jirreferi ghal—

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

(b) kumpannija ta' l-assigurazzjoni dwar kummerċ ta' assigurazzjoni fuq il-hajja li jitmexxa bis-saħħa ta' liċenzja mogħtija taht l-Att dwar l-Impriza ta' l-Assigurazzjoni; Kap. 290.

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

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

(e) *stockbroker* li jkollu liċenzja taht l-Att dwar il-Borża ta' Malta. Kap. 345.

TAQSIMA III

TAXXA TAS-SISA FUQ IMPORTAZZJONIJIET

10. (1) Bla ħsara għal kull haġa li tinsab f'dan l-Att, taxxa tas-sisa fuq oġġetti li jkunu mportati f'Malta għandha tkun imposta u miġbura skond id-dispożizzjonijiet ta' dan l-Att bir-rata ta' ħmistax fil-mija fuq il-valur taxxabli ta' l-oġġetti hekk importati u għandha tithallas lill-Kontrollur tad-Dwana f'isem id-Direttur qabel ma l-oġġetti jew prodotti jkunu meħlusa għall-użu jew konsum f'Malta. Impożizzjoni ta' taxxa tas-sisa fuq importazzjonijiet.

(2) Għall-finijiet tas-subartikolu (1) ta' dan l-artikolu, il-valur taxxabli ta' kull oġġetti mportati għandu jkun il-valur ta' l-imsemmija oġġetti fil-hin meta t-taxxa fuq dik l-importazzjoni għandha tithallas skond is-subartikolu (1) ta' dan l-artikolu. Dak il-valur għandu 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 għandhom japplikaw *mutatis mutandis* u għall-finijiet ta' dan is-subartikolu r-riferenzi għall-imsemmija dispożizzjonijiet għall-Kontrollur tad-Dwana għandhom jiftieħmu bħala riferenzi għall-Kontrollur tad-Dwana li jaġixxi f'isem id-Direttur. Kap. 337.

(3) Meta l-imsemmija oġġetti jkunu mibjugħin f'Malta qabel id-data li fiha t-taxxa fuq l-importazzjoni tagħhom għandha tithallas skond is-subartikolu (1) ta' dan l-artikolu, il-valur taxxabli tagħhom għandu jkun il-valur tal-konsiderazzjoni mħallsa jew li għandha tithallas għall-imsemmi trasferiment jew il-valur stabbilit bis-saħħa tad-dispożizzjonijiet l-oħra ta' dan l-Att, skond liema minnhom ikun l-oġġet.

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

(a) meta l-ETI tkun tħallset; 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' tingħata taħt daww il-kondizzjonijiet u ma' l-ghoti ta' dik il-garanzija li d-Direttur jista' jistabbilixxi.

Eżenzjonijiet dwar importazzjonijiet.

11. (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.

(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 daww il-kondizzjonijiet li l-Ministru jista' jippreskrivi sabiex jiżgura l-applikazzjoni korretta u mingħajr komplikazzjonijiet ta' daww l-eżenzjonijiet u sabiex jevita kull possibbiltà ta' evażjoni, helsien, abbuż jew tghawwiġ ta' kompetizzjoni.

(3) Kull eżenzjoni minn dazji ta' importazzjoni taħt l-Att dwar id-Dazji ta' Importazzjoni jew taħt xi liġi oħra, għandha titqies li hi wkoll eżenzjoni mill-hlas tat-taxxa tas-sisa taħt 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 taħt dan is-subartikolu.

TAQSIMA IV

TAXXA TAS-SISA FUQ PRODOTTI

Hlas ta' taxxa tas-sisa fuq prodotti.

12. (1) Bla hsara għad-dispożizzjonijiet ta' dan l-Att, taxxa tas-sisa fuq prodotti għandha tkun imposta u miġbura mid-Direttur fuq kull bejgħ tan-negozju f'Malta ta' prodott taxxabli li jsir lil bejgieħ bl-imnut jew lil xi persuna oħra kemm-il darba dik il-persuna l-oħra ma jkollhiex ċertifikat ta' eżenzjoni validu li jkun japplika għal dak il-prodott jew ma tkunx persuna li lilha jsir il-bejgħ minn bejgieħ bl-imnut.

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

(3) Meta xi persuna, barra minn bejjiegh bl-immnut li jkun hallas l-ETP, taghmel bejgh tan-negozju ta' prodott taxxabli direttament lill-pubbliku generali, l-ETP ghandha tithallas fuq tnejn u tmenin fil-mija tal-valur taxxabli.

(4) Fil-każ ta' bejgh tan-negozju ta' prodott taxxabli li fuqu tkun digà thallset l-ETP mill-bejjiegh, l-ETP ghandha tithallas fuq il-valur taxxabli tal-prodott nieqes l-ammont ta' ETP li jkun digà 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 għas-sodisfazzjon tieghu li l-ETP tkun thallset u li s-subartikolu (4) ta' dan l-artikolu jkun gie mħares:

Izda d-Direttur jista' jistabbilixxi l-imsemmi ammont bħala percentaġġ jew percentaġġi tal-valur taxxabli tal-prodott skond kif jista' jiġi preskritt.

(6) L-ETP m'għandhix tithallas jekk il-bejgh tan-negozju jsir minn persuna li n-negozju kollu tagħha ma jkunx, fit-tmax-il xahar li jagħlqu fl-aħħar jum ta' xi żmien ta' taxxa li jiġi minnufih qabel, qabeż it-tmax-il elf lira jew dak l-ammont oġhla kif jista' jiġi preskritt:

Izda dwar l-ewwel tmax-il xahar wara l-bidu fis-seħħ ta' dan l-Att, dan is-subartikolu ghandu jkun japplika b'dak il-mod u skond dawk il-kondizzjonijiet li d-Direttur jidhrulu li jkunu xierqa.

13. Kull prodott ghandu jitqies li hu prodott taxxabli għall-Prodott taxxabli. finijiet ta' dan l-Att kemm-il darba dak il-prodott ma jaqax taht xi wahda mill-kategoriji ta' prodotti li m'humix taxxabli mnizzlin fit-Tieni Skeda li tinsab ma' dan l-Att.

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

(2) Meta prodott ikun oġġett tas-sisa, l-ETP ghandha tithallas fuq it-total li jirrizulta meta jingħaddu 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 fuq u l-valur ta' xi servizz relatat.

Post fejn isir il-bejgħ tan-negozju.

15. Bejgħ tan-negozju jsir f'Malta jekk il-prodott mibjugħ ikun qiegħed f'Malta fil-hin tal-bejgħ.

Ċertifikat ta' eżenzjoni mill-ETP.

16. (1) Ċertifikat ta' eżenzjoni mill-ETP jista' johroġ mid-Direttur lil kull persuna reġistrata 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 mibjugħa lilha.

(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.

(4) Ċertifikat ta' eżenzjoni jista' johroġ kif sugġett għal dawk il-limitazzjonijiet u kondizzjonijiet li jistgħu jiġu preskritti jew li jistgħu jiġu stabbiliti mid-Direttur fin-nuqqas ta' regolamenti li jkunu japplikaw għal dan u ċ-ċertifikat ikun validu biss jekk il-limitazzjonijiet u l-kondizzjonijiet li jkun sugġett għalihom jiġu osservati u mharsa.

(5) Il-Ministru għandu mhux aktar tard mit-tieni ġimgħa ta' kull xahar jippubblika fil-Gazzetta lista tal-persuni li jkunu nġhataw eżenzjoni skond dan l-artikolu matul ix-xahar ta' qabel.

TAQSIMA V

TAXXA TAS-SISA FUQ SERVIZZI

Hias ta' taxxa tas-sisa fuq servizzi.

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

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

Iżda wkoll, dwar l-ewwel tnax-il xahar wara d-dhul fis-seħh ta' dan l-Att, il-proviso li jiġi minnufih qabel dan ghandu jkun japplika bl-istess mod u skond dawk il-kondizzjonijiet li d-Direttur jista' jqis li jkunu xierqa.

18. (1) Servizz ikun servizz taxxabli jekk jiġi provdut għal Servizz taxxabli. konsiderazzjoni u ma jkunx servizz eżentat.

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

19. (1) Għall-finijiet ta' dan l-Att, il-provvista ta' servizz tfisser Provvista ta' servizz. il-provvista ta' kull servizz u bla hsara għall-ġeneralita' ta' dak li ntqal qabel tinkludi —

(a) il-provvista ta' kull xorta ta' parir jew ghajnuna;

(b) il-provvista ta' xi *data*, tagħrif jew informazzjoni ta' kull xorta jew il-provvista ta' użu jew aċċess għal *data*, tagħrif jew informazzjoni;

(c) il-provvista ta' riżorsi umani;

(d) il-provvista ta' l-użu ta' xi prodott taxxabli;

(e) il-provvista ta' ikel elenkat fil-Hames Skeda li tinsab ma' dan l-Att;

(f) il-provvista ta' dokument li jagħti jedd lil persuna għal xi servizz;

(g) kull provvista ohra li tista' tiġi preskritta.

(2) Għall-ghanijiet ta' dan l-artikolu u tal-Hames Skeda li tinsab ma' dan l-Att, ikel tinkludi xorb.

20. Servizz ikun servizz eżentat jekk ikun: Servizzi eżentati.

(a) servizz relatat; jew

(b) servizz imnizzel fit-Tielet Skeda li tinsab ma' dan l-Att.

21. (1) Il-valur taxxabli ta' servizz taxxabli ghandu jkun il- Valur taxxabli. 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.

22. (1) 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

(c) is-servizz jiġi provdut lil persuna li tkun residenti f'Malta.

(2) Meta s-servizz jiġi provdut lil persuna li tkun residenti f'Malta u l-fornitur tas-servizz ma jkunx residenti f'Malta u ma jkunx registrat għall-ghan ta' dan l-Att, dik il-persuna li tkun residenti f'Malta għandha titqies bħala li tkun hi nnifisha ipprovdiet dawk is-servizzi filwaqt li kien għaddej bl-attività tan-negozju tiegħu u d-dispożizzjonijiet ta' dan l-Att, inkluż l-obbligu biex japplika għar-registrazzjoni u li jagħti rendikont u għall-hlas tat-taxxa, għandhom ikunu japplikaw skond hekk.

Drittijiet regolati bil-liġi.

23. Meta dritt jew konsiderazzjoni ohra li jithallsu dwar servizz ikunu regolati bil-liġi u l-ETS ikollha tithallas mill-fornitur ta' dak is-servizz, dak id-dritt jew dik il-konsiderazzjoni jkun jistgħu jizjedu b'hamsa fil-mija.

TAQSIMA VI

REGISTRAZZJONI

Persuni li jwettqu attivitajiet tan-negozju għandhom ikunu registrati.

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

Att XII ta' l-1994.

(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-sehh tiegħu.

(3) Kull persuna li, bis-sahha tas-subartikolu (1) ta' dan l-artikolu ssir sugġetta li tiġi registrata wara l-bidu fis-sehh ta' dan l-Att

ghandha tapplika għand id-Direttur fuq il-formola tar-registrazzjoni preskritta, jew fuq formola approvata mid-Direttur, fi żmien wiehed u tletin jum minn meta ssir hekk sugġetta.

(4) Kull persuna li ma tkunx persuna registrata u li tkun bi ~~hekk~~ ~~taħt~~ ~~dan~~ ~~l-Att~~ tista' tapplika sabiex tiġi registrata taħt 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 taħt 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 taħt 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 jidherlu xieraq id-Direttur.

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

(7) Applikazzjoni għal registrazzjoni taħt 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-awtorità ta' dik il-persuna, skond il-każ, sakemm ma jiġix ippruvat kuntrarjament.

25. (1) Bla hsara għad-dispożizzjonijiet ta' dan l-Att, kull persuna registrata li tkun qed twettaq xi attività tan-negozju ma tibqax iżjed sugġetta li tkun registrata jekk dik il-persuna tkun waqfet milli twettaq xi attività tan-negozju.

^{Thassir ta'}
registrazzjoni.

(2) Kull persuna li, skond is-subartikolu (1) ta' dan l-artikolu, ma tibqax sugġetta li tkun registrata tista' titlob bil-miktub lid-Direttur biex ihassar dik ir-registrazzjoni, u jekk id-Direttur ikun f'xi żmien

sodisfatt, sew jekk fuq dik it-talba sew xort'ohra, li dik il-persuna m'ghadhiex twettaq jew waqfet milli twettaq xi attività tan-negozju, id-Direttur ghandu jhassar ir-registrazzjoni ta' dik il-persuna b'effett mill-ahhar jum taż-żmien ta' taxxa li matulu dik il-persuna ma tkunx baqghet sugġetta li tkun registrata jew minn kull data ohra kif jista' jiġi stabbilit mid-Direttur, u ghandu javża lil dik il-persuna bid-data li fiha t-thassir tar-registrazzjoni jiġi fis-sehh.

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

Iżda d-Direttur m'ghandux ihassar ir-registrazzjoni ta' xi persuna hekk registrata jekk ikollu għalfejn raġonevolment jahseb illi persuna registrata tista' twettaq xi attività tan-negozju f'xi żmien matul tnax-il xahar minn dik id-data tal-waqfien.

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

(5) Kull data stabbilita mid-Direttur għat-thassir ta' registrazzjoni 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 tan-negozju 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 tan-negozju.

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

26. Bla hsara għad-dispożizzjonijiet ta' dan l-Att, kull persuna registrata għandha fi żmien wieħed u tletin jum mill-ġrajja tavża bil-miktub lid-Direttur —

(a) b'kull bidla fl-isem, indirizz, kostituzzjoni jew natura ta' l-attività jew attivitajiet tan-negozju 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 attivita tan-negozju.

27. L-obbligi u r-responsabbiltajiet ta' kull persuna taht dan l-Att dwar xi haga li tkun saret, jew naqset milli ssir, minn dik il-persuna fiz-żmien li dik il-persuna kienet persuna registrata ma ghandhomx jigu affettwati mill-fatt li dik il-persuna tkun waqfet milli tkun persuna registrata.

Thassir ta' registrazzjoni ma jehlisx persuna minn responsabbilita'.

TAQSIMA VII

DENUNZJI U HLAS TAT-TAXXA

28. Id-dispozizzjonijiet ta' din it-Taqsima ta' dan l-Att ghandhom ikunu japplikaw biss ghal attivitajiet tan-negozju li jikkonsistu fil-bejgh ta' prodotti u l-provvista ta' servizzi.

Kif tapplika din it-Taqsima.

29. (1) Bla hsara ghad-dispozizzjonijiet l-ohra ta' dan l-artikolu - Żmien ta' attivita tan-negozju.

(a) il-bejgh ta' prodott ghandu jitqies li jsehh fil-waqt li l-prodott ikun konsenjat jew mod iehor isir disponibbli ghall-persuna li tixtri l-prodott;

(b) il-provvista ta' servizz ghandha titqies li ssehh fid-data meta jitwettaq is-servizz.

(2) Bla hsara ghad-dispozizzjonijiet tas-subartikolu (3) ta' dan l-artikolu meta jigi ricevut hlas mill-persuna li twettaq l-attivita tan-negozju qabel iz-żmien stabbilit skond is-subartikolu (1) ta' dan l-artikolu, il-bejgh jew il-provvista msemmija qabel ghandhom jitqiesu sal-limitu tal-hlas hekk maghmul, li jsehhu f'dak iz-żmien li jkun gie qabel.

(3) Meta tinhareg fattura ta' taxxa qabel iz-żmien stabbilit skond id-dispozizzjonijiet tas-subartikolu (1) ta' dan l-artikolu, jew qabel it-tmien ta' wiehed u tletin jum li jigu wara z-żmien stabbilit kif imsemmi qabel, il-bejgh jew il-provvista msemmija qabel ghandhom jitqiesu sal-limitu tal-valur ta' dik il-fattura, li jsehhu f'dak iz-żmien meta tinhareg il-fattura.

(4) Meta jinghataw servizzi tul xi zmien b'konsiderazzjoni li tigi stabbilita sew kollha kemm hi jew parti minnha jew li tithallas perjodikament jew minn zmien ghal zmien, dawk is-servizzi ghandhom jigu trattati bhala li jkunu qeghdin jinghataw 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 ghal dik il-provvista ta' servizzi, iż-żmien kopert b'dak il-hlas;

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

jew kif jista' jiġi preskritt.

Żmien ta' taxxa.

30. (1) Kull persuna reġistrata ghandha 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-wieħed 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-wieħed 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, ghandha 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 tan-negozju ta' dik il-persuna -

(a) ma jkunux fit-tnax-il xahar li jintemmu fl-aħħar jum taż-żmien ta' taxxa li jiġi minnufih qabel, jaqbzū tnax-il elf lira dwar il-bejgħ ta' prodotti jew sitt elef lira dwar provvista ta' servizz, jew dawk l-ammonti l-oħra li jistgħu jkunu preskritti minn żmien għal żmien; jew

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

(c) dik il-persuna tkun bejjiegħ bl-imnut.

(4) Għall-finijiet tas-subartikolu (3) ta' dan l-artikolu, il-valur totali ta' l-attivitajiet tan-negozju 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 tan-negozju 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 l-artikolu 26 ta' dan l-Att ta' bdil *fil-istatus*; jew

(ċ) 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 tistabilixxi ż-żminijiet ta' taxxa ta' dik il-persuna reġistrata wara li jgħaddu tmax-il xahar mid-data li fiha tkun saret l-aħħar applikazzjoni bil-miktub.

(6) Meta d-Direttur jordna li persuna reġistrata tibdel minn kategorija għall-oħra, dik il-persuna għandha titqies li tkun giet imqegħda 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-aħħar żmien ta' taxxa ta' persuna li r-reġistrazzjoni tagħha tkun giet 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.

31. (1) Kull persuna reġistrata għandha, fl-aħħar jew qabel il-Denunzji. hmistax-il jum tat-tieni xahar li jiġi wara l-aħħar jum ta' kull żmien ta' taxxa ta' dik il-persuna, mingħajr 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 registrata li ma tibqax registrata ghandha, mhux iżjed tard minn xahar wara li tkun hekk ma baqatx registrata, tibghat lid-Direttur denunzja tat-taxxa finali, f' dik il-forma li tista' tigi approvata mid-Direttur, dwar dik il-parti ta' l-ahhar zmien ta' taxxa li matulu dik il-persuna registrata kienet registrata.

(3) Id-Direttur jista' jehtieg lil kull persuna, sew jekk inhi persuna registrata sew jekk le, li tibghat lid-Direttur, sew f' isimha proprju sew bhala agent jew fiducjarju 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.

32. (1) Id-Direttur jista', b'avviż bil-miktub, jeżenta lil kull persuna mid-dispożizzjonijiet tas-subartikolu (1) ta' l-artikolu 31 ta' dan l-Att għal dak iż-żmien u sugġett għal dawk il-kondizzjonijiet u limitazzjonijiet li jistghu jigu 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 registrata għandha tagħmel denunzja tat-taxxa lid-Direttur dwar kull zmien ta' taxxa li matulu tkun wettqet xi attivitá tan-negożju.

Baži ta' kontegġi.

33. (1) Bla hsara għad-dispożizzjonijiet ta' dan l-Att, kull persuna registrata 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 registrata jew b'inizjattiva tad-Direttur innifsu, jordna li dik il-persuna registrata tagħti kont tat-taxxa li għandha tithallas fuq baži ta' meta jsir il-hlas.

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

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

(i) dik il-persuna registrata 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 registrata ma tkunx baqghet tissodisfa l-kondizzjonijiet kif intqal qabel; jew

(b) jekk dik il-persuna registrata tkun ghamlet applikazzjoni bil-miktub lid-Direttur biex taghti kont tat-taxxa li ghandha tithallas fuq baži ta' meta tohroġ il-fattura,

id-Direttur ghandu jordna li dik il-persuna registrata taghti kont tat-taxxa li ghandha tithallas fuq baži ta' meta tohroġ il-fattura.

(4) Meta d-Direttur jaghti xi ordni dwar il-baži ta' konteġġi ta' persuna registrata skond is-subartikolu (2) jew is-subartikolu (3) ta' dan l-artikolu, il-persuna registrata ghandha taghti kont tat-taxxa li ghandha 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 inghata dak l-ordni mid-Direttur, f'kull każ li għalih ma japplikax il-paragrafu (b) ta' dan is-subartikolu; jew

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

34. (1) Meta d-Direttur jordna tibdil fil-baži ta' konteġġi ta' persuna registrata skond l-artikolu 33 ta' dan l-Att, il-persuna registrata ghandha taghti lid-Direttur fuq il-formola preskritta, dettalji li jistgħu jwasslu għall-kalkolu tat-taxxa li ghandha tithallas minhabba t-tibdil fil-baži ta' konteġġi. Dettalji li ghandhom jinghataw u jithejjew meta jsir tibdil fil-baži ta' konteġġi.

(2) Id-dettalji li huma mehtieġa li jinghataw skond is-subartikolu (1) ta' dan l-artikolu ghandhom jinghataw lid-Direttur mhux iżjed tard mill-aħħar jum li fih ghandha tintbagħat id-denunzja skond is-subartikolu (1) ta' l-artikolu 31 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 registrata skond l-artikolu 33 ta' dan l-Att, il-persuna registrata ghandha thejji —

(a) lista tal-kredituri tagħha li ghandhom x'jaqsmu ma' l-attività tan-negozju 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 taghha li ghandhom x'jaqsmu ma' l-attività tan-negozju ta' dik il-persuna, li turi l-ammonti dovuti lil dik il-persuna fl-ahhar jum taż-żmien ta' taxxa li jigi qabel dak li fih jigi fis-sehh l-ordni.

Taxxa li ghandha tithallas meta jsir tibdil fil-bazi ta' kontegġi.

35. Kull persuna registrata li jinbidlilha l-bazi ta' kontegġi skond l-artikolu 33 ta' dan l-Att ghandha, mhux iżjed tard mill-ahhar jum li fih jistgħu jintbagħtu d-dettalji dwar dik it-tibdil skond is-subartikolu (2) ta' l-artikolu 34 ta' dan l-Att, thallas lid-Direttur it-taxxa li ghandha tithallas, jekk ikun hemm, kif stabbilita skond l-artikolu 36 ta' dan l-Att.

Kalkolu ta' taxxa li ghandha tithallas.

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

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

(a) kull ammont kalkolat skond l-artikolu 41 ta' dan l-Att; u

(b) meta tkun inharget 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 tan-negozju mwettqa minn persuna registrata attribwibbli għal żmien ta' taxxa huwa —

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

(b) fejn f'dak iż-żmien tkun inharget nota ta' debitu skond is-subartikolu (2) ta' l-artikolu 40 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.

37. (1) Bla hsara ghad-dispożizzjonijiet ta' dan l-Att, kull ^{Hlas ta' taxxa.} persuna registrata ghandha ghal kull żmien ta' taxxa, mhux iżjed tard mill-ahħar jum li fih ghandha tinbagħat id-denunzja ghal dak iż-żmien ta' taxxa skond dan l-Att, thallas lid-Direttur it-taxxa li ghandha tithallas ghal dak iż-żmien:

Iżda meta tkun giet stabbilita data iktar tard skond l-artikolu 32 ta' dan l-Att, it-taxxa li ghandha tithallas ghandha tithallas lid-Direttur f' dik jew qabel dik l-ahħar data.

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

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

38. (1) Meta persuna registrata li tibgħat denunzja tat-taxxa dwar żmien ta' taxxa, ikollha jedd għal hlas lura skond id-dispożizzjonijiet ta' dan l-Att, dak il-hlas lura jista' jsir bi tpaċija mat-taxxa dovuta ghal dak iż-żmien. ^{Il-hlas lura jista' jsir bi tpaċija mat-taxxa dovuta.}

(2) Kull hlas lura, jew parti minnu, dovut lil persuna registrata ghal żmien ta' taxxa li dwaru ma ssirx tpaċija mat-taxxa dovuta ghal dak l-istess żmien skond id-dispożizzjonijiet tas-subartikolu (1) ta' dan l-artikolu, ghandu jithallas fiż-żmien stipulat speċifikat fl-artikolu 57 ta' dan l-Att.

39. (1) Kull persuna registrata, li ma tkunx bejjiegh bl-imnut, ^{Fattura ta' taxxa.} li tbiegħ xi prodott jew li tkun qed twettaq xi servizz għal xi persuna ohra ghandha tipprovdi lil dik il-persuna l-ohra fattura ta' taxxa, jew irċevuta, li jkun fiha dawk il-partikolaritajiet li jistghu jiġu preskritti fi żmien wiehed u tletin jum mid-data msemmija fi subartikolu (1) ta' l-artikolu 29 ta' dan l-Att.

(2) Persuna registrata li tkun bejjiegh bl-imnut u li tbiegħ xi prodott lill-pubbliku generali 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 jistgħu jiġu preskritti:

Izda meta jsir bejgh bi kreditu, l-irċevuta għandha tinhareġ meta jithallas il-prezz.

(3) Persuna reġistrata li tkun bejgiegħ bl-imnut u li tbiegħ prodott lil xi persuna reġistrata oħra għandha, fuq talba ta' dik il-persuna l-oħra, tipprovdi fattura ta' taxxa fi żmien wieħed u tletin jum mid-data li fiha l-attività titqies li tkun twettqet skond id-dispożizzjonijiet ta' l-artikolu 29 ta' dan l-Att.

(4) Meta persuna reġistrata tipprovdi dokument għaliha nnifisha li juri li jkun fattura ta' taxxa dwar attività tan-negozju li titwettaq għaliha minn persuna oħra, dak id-dokument jista', bl-approvazzjoni tad-Direttur, jiġi trattat bhala l-fattura ta' taxxa li hi meħtieġa li tkun provduta mill-persuna l-oħra skond dan l-artikolu.

Noti ta' kreditu u noti ta' debitu.

40. (1) Dan l-artikolu għandu japplika meta persuna reġistrata tkun harġet fattura ta' taxxa dwar xi attività tan-negozju u —

(a) dik l-attività tkun ġiet imħassra; jew

(b) il-konsiderazzjoni miftehma minn qabel għal dik l-attività tkun ġiet mibdula jew minhabba offerta ta' skont, li ma jkunx skont għal hlas fil-pront li jkun muri b' mod ċar fuq dik il-fattura ta' taxxa, jew xort'oħra; jew

(c) il-prodotti u s-servizzi jew parti mill-prodotti u servizzi provduti jkunu nġhataw lura lill-persuna li wettqet l-attività tan-negozju.

(2) Meta japplika dan l-artikolu, il-persuna reġistrata li tkun wettqet l-attività tan-negozju għandha toħroġ lill-persuna li tkun hallset għal dik l-attività tan-negozju nota ta' kreditu jew, skond il-każ, nota ta' debitu li jkun fiha dawk il-partikolaritajiet li jistgħu jiġu preskritti, biex jiġi aġġustat l-ammont muri fuq il-fattura ta' taxxa hekk li juri l-ammont li kieku kien jiġi muri jekk —

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

(b) l-oġġetti u s-servizzi li jkunu nġhataw lura ma kienux ġew provduti jew mogħtija, skond il-każ.

41. (1) Meta —

Djun li ma jistghux
jingabru.

(a) persuna registrata tkun wettqet attività tan-negozju b'konsiderazzjoni ta' flus; u

(b) dik il-persuna registrata tkun baghtet denunzja dwar iż-żmien ta' taxxa li matulu tkun giet imwettqa dik l-attività tan-negozju u tkun ghamlet sew il-kontijiet tat-taxxa dwar dik l-attività tan-negozju skond dan l-Att; u

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

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

(e) il-persuna registrata turi għas-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 36 ta' dan l-Att, jippermetti lil dik il-persuna registrata li tnaqqas dik il-parti ta' l-ammont ta' taxxa li għandha tithallas relattivament għal dik l-attività tan-negozju bħala l-ammont ta' dejn meqjus li ma jistax jingabar meta jitqabbel mal-konsiderazzjoni shiha mhallsa għal dik l-attività. It-tnaqqis isir mit-taxxa dovuta fil-waqt li tkun permessa u tista' tingieb 'il quddiem.

(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 bħala l-ammont ta' dejn li ma setax jingabar meta jitqabbel ma' l-ammont ta' dejn imhassar għandu jitqies li tkun it-taxxa li għandha tithallas fuq dik l-attività tan-negozju 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

Stima ta' taxxa.

42. (1) 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.

(2) Id-Direttur jista', f'kull zmien, jaghmel kull tbdil fi, u dik iz-zieda ma', stima jew stima emendata maghmula skond dan l-artikolu li jidhirlu mehtiega biex jizgura l-korrettezza taghha, minkejja li t-taxxa jew izjed taxxa setghet thallset.

(3) Id-Direttur ghandu jgieghel li avviz ta' stima jew ta' stima emendata jintbaghat lill-persuna li tkun suggetta ghall-hlas tat-taxxa jew taxxa izjed u l-ammont hekk dovut ghandu jithallas fi zmien wiehed u tletin jum minn meta l-avviz jigi notifikat.

Stima titqies korretta hliet fil-procedimenti ta' appell.

43. Hliet fi procedimenti dwar appell minn stima skond l-artikolu 46 ta' dan l-Att, ebda stima maghmula mid-Direttur m'ghandha tigi kontestata f'xi procedimenti ghal xi raguni; u hliet kif imsemmi hawn fuq u bla hsara ghad-dispozizzjonijiet ta' l-artikolu 45 ta' dan l-Att, kull stima bhal dik u d-dettalji kollha taghha ghandhom jitqiesu u jittiehdu definittament li huma korretti u r-responsabbilta' tal-persuna li kontra taghha tkun saret l-istima ghandha hekk tigi stabbilita.

Prova ta' denunzji u stimi.

44. 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-procedimenti l-ohra kollha tkun prova bizzejjed ta' l-original u l-produzzjoni ta' l-original ma tkunx mehtiega.

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

45. (1) Meta xi persuna registrata tkun ghamlet, jew ghandha taghmel, denunzja dwar xi zmien ta' taxxa, id-Direttur ma jkunx jista' johrog stima wara li jghaddu sitt snin mit-tmiem taz-zmien ta' taxxa li dwaru tkun intbaghet jew kellha tintbaghat id-denunzja.

(2) Meta ssir stima mid-Direttur skond il-paragrafu (a) tas-subartikolu (1) ta' l-artikolu 42 ta' dan l-Att, id-Direttur ma jistax jergà jiftah dik l-istima wara li jiskadu sitt snin mid-data minn meta tkun saret.

TAQSIMA IX

APPELLI

46. (1) Kull min ma jaqbilx ma' decizjoni tad-Direttur li tkun Appelli minn stimi. tikkonsisti fi stima ta' taxxa jew dwar ir-registrazzjoni ta' persuna taht dan l-Att jew li jkun jaqa' taht l-ETI, jista', sew personalment jew permezz ta' l-agent tieghu, jagħmel appell minn dik id-decizjoni lit-Tribunal fi żmien tletin jum mid-data li fiha l-avviz ta' stima jiġi notifikat lilu jew mid-data meta jkun gie notifikat mid-Direttur b'avviz ta' dik id-decizjoni jew minn meta jiġi stabbilit mill-Kontrollur tad-Dwana, li jaġixxi f'isem id-Direttur, xi tkun l-ETI dovuta.

(2) L-appell li jsir skond dan l-artikolu jista' jsir minhabba li jinqalà xi punt rilevanti dwar mertu jew ġurisprudenza iżda li ma jkunx dwar il-klassifika ta' xi oġġetti skond it-Tariffa tad-Dwana murija fl-Ewwel Skeda li tinsab ma' l-Att dwar id-Dazji ta' Importazzjoni li Kap. 337. għandhom jiġu stabbiliti skond id-dispożizzjonijiet ta' l-Att imsemmi bhallikieku l-kwistjoni kellha x'taqsam mad-dazju li kellu jithallas taht dak l-Att:

Iżda kull appell li jsir bis-saħħa ta' dan l-artikolu għandu jsir f'dik l-ghamla u b'dak il-mod hekk kif jista' jiġi preskritt.

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

(4) Meta minn decizjoni mogħtija dwar appell magħmul skond dan l-Att jirrizulta 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-decizjoni tkun finali u konkluziva.

47. (1) Qieghed hawnhekk jitwaqqaf Tribunal li jissejjah it-Tribunal dwar it-Taxxa tas-Sisa sabiex jisma' u jiddeciedi appelli magħmulin skond l-artikolu 46 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 maħtura mill-Ministru għal żmien ta' tliet snin u ma jistgħux jitnehhew mill-kariga hlief għal raġunijiet u bil-mod li bihom jista' jitneħha Mhallelf:

Iżda l-Ministru jista' jahtar diversi *Chairmen* u membri biex joqogħdu fit-Tribunal, iżda jkunu biss *Chairman* u żewġ membri partikolari li joqogħdu għal kull każ partikolari.

(3) Iċ-*Chairman* ikun persuna kwalifikata biex tinhatar Maġistrat u għall-inqas wiehed mill-membri l-oħra għandu jkun *accountant* u awditur pubbliku ċertifikat.

(4) Għandu jkun hemm Reġistratur tat-Tribunal li jkun responsabbli li jiżgura li t-Tribunal jaħdem b' mod effiċjenti.

(5) Ir-Reġistratur jinhatar mill-Ministru.

(6) Il-Ministru jkollu s-setgħa li jagħmel regoli tat-Tribunal biex b' mod ġenerali jirregolaw is-setgħa u l-awtorità 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 mgħax.

48. (1) Kull min, billi jkun meħtieġ japplika għal reġistrazzjoni taħt dan l-Att, jagħmel dik l-applikazzjoni wara li jgħaddi ż-żmien stabbilit fl-artikolu 24 ta' dan l-Att, jista' jehel taxxa addizzjonali f'ammont li jkun ekwivalenti għal jew oghla minn -

(a) tnejn fil-mija tat-taxxa dovuta, jekk ikun hemm, għall-ewwel zmien ta' taxxa li jiġi wara r-reġistrazzjoni; u

(b) għoxrin lira

għal kull xahar jew parti minnu li jgħaddi mid-data meta jkun imissha saret l-applikazzjoni skond l-imsemmi artikolu u l-ewwel data li fiha tintbagħat ir-reġistrazzjoni lid-Direttur u d-data meta dik il-persuna tiġi reġistrata mid-Direttur.

(2) Kull min, billi jkun mehtieg jibghat denunzja tat-taxxa ghal xi zmien ta' taxxa, jibghat dik id-denunzja wara li jghaddi z-zmien stabbilit bl-artikolu 31 ta' dan l-Att, jista' jehel taxxa addizzjonali f'ammont li jkun ekwivalenti ghall-oghla minn -

(a) tnejn fil-mija tat-taxxa dovuta, jekk ikun hemm;

(b) ghoxrin lira

ghal kull xahar jew parti minnu li jghaddi mid-data meta jkun imissha saret id-denunzja tat-taxxa skond dan l-Att u d-data meta din tintbaghat lid-Direttur.

(3) Meta ssir stima ghal zmien ta' taxxa fic-cirkostanzi msemmija fl-artikolu 42 ta' dan l-Att, it-taxxa addizzjonali tkun dovuta ghal dak iz-zmien f'ammont li jkun ekwivalenti ghal ghoxrin fil-mija tat-taxxa li ma tkunx giet dikjarata.

(4) Meta tintbaghat lid-Direttur minn persuna registrata denunzja tat-taxxa li jkun fiha dikjarazzjoni bin-nieqes tat-taxxa dovuta u dik il-persuna tixxef dik id-dikjarazzjoni bin-nieqes qabel ma tigi notifikata bi stima ghal dak iz-zmien, hija tista' tehel taxxa addizzjonali f'ammont li jkun ekwivalenti ghal ghaxra fil-mija tat-taxxa dikjarata bin-nieqes.

(5) Ghandu jkun dovut mgħax fuq kull taxxa (izda eskluza t-taxxa addizzjonali) li ma tithallasx sad-data meta tkun imissha tithallas skond dan l-Att, bir-rata ta' wiehed fil-mija ghal kull xahar jew parti minnu li matulu dik it-taxxa tibqa' mhux imhallsa jew b'kull rata ohra li tista' tigi preskritta.

49. (1) It-taxxa u t-taxxa addizzjonali taht dan l-Att tista' ^{Kawza mid-Direttur.} tingabar mid-Direttur bhala dejn civili dovut lill-Gvern.

(2) Bla hsara ghad-dispozizzjonijiet tas-subartikolu (3) ta' dan l-artikolu, id-Direttur jista' jibda azzjoni għall-hlas ta' taxxa, ta' taxxa addizzjonali u mgħax f'kull zmien matul sitt snin mid-data meta dik it-taxxa, taxxa addizzjonali u mgħax ikunu dovuti.

(3) Iz-zmien imsemmi fis-subartikolu (2) ta' dan l-artikolu jitwaqqaf b'att gudizzjarju li jigi pprezentat mid-Direttur qabel ma jiskadi dak iz-zmien fejn jitlob il-hlas tat-taxxa u tat-taxxa addizzjonali dovuti.

50. (1) Kull avviz mahrug mid-Direttur li jkun juri ammont ta' ^{Titolu ezekuttiv.} taxxa u taxxa addizzjonali dovuti minn persuna ghandu jkun prova bizzejjed, kemm-il darba ma jkunx ippruvat kuntrarju, li dak l-ammont ikun dovut lid-Direttur minn dik il-persuna u ghandu jikkostitwixxi titolu

eżekuttiv skond kif imfisser u għall-finijiet tat-Titolu VII tat-Taqsima I tat-Tieni Ktieb tal-Kodiċi ta' Organizzazzjoni u Proċedura Ċivili.

(2) Id-Direttur jista' jitlob il-hlas ta' kull taxxa, taxxa addizzjonali u mgħax 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 giet 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.

(3) Ebda oppożizzjoni ma għandha twaqqaf il-hruġ jew l-esekuzzjoni ta' xi att eżekuttiv mahruġ bis-saħħa ta' titolu eżekuttiv imsemmi f'dan l-artikolu jew il-bejgħ b'irkant li jsiru bi prosegwiment ta' dak l-att jew il-hlas li jsir mir-rikavat ta' dak il-bejgħ u ebda oppożizzjoni jew riserva fiċ-ċedola ta' depożitu ma għandha twaqqaf l-iżbank ta' xi sonima depożitata fil-Qorti wara l-esekuzzjoni ta' xi att eżekuttiv bħal dak imsemmi qabel.

Setgħat li għandhom x'jaqsmu ma' oġġetti mportati.

51. (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 oħra hu jista' jeżerċita u jwettaq sabiex jiżgura l-ġbir u l-harsien tad-dazji ta' importazzjoni.

Kap. 37.

(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 bħala 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.

Privileġġ speċjali.

52. 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 oħra, tithallas bi preferenza fuq dejn li jkollu xi privileġġ ieħor hlief dejn li jkollu privileġġ ġenerali u dejn imsemmi fil-paragrafu (a) jew fil-paragrafu (b) ta' l-artikolu 2009 tal-Kodiċi Ċivili.

Kap. 16.

Garanzija għal taxxa dovuta.

53. (1) Jekk, f'xi każ partikolari, id-Direttur ikollu għaliex 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' avviz 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-avviz u malli jiġri dan it-taxxa jkollha tithallas f'dak iż-żmien minkejja kull dispożizzjoni oħra ta' dan l-Att.

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

54. Jekk, f'xi każ partikolari, id-Direttur ikollu għaliex jahseb li t-taxxa dovuta minn persuna registrata tista' mod iehor tkun preġudikata, huwa jista', bil-mezz ta' avviz bil-miktub, jehtieg lil dik il-persuna li tagħmel denunzja ta' taxxa għal żmien ta' taxxa qabel iż-żmien permess skond l-artikolu 31 ta' dan l-Att, u għar-rigward ta' dik id-denunzja ta' taxxa kull referenza f'dan l-Att għaž-żmien mogħti skond l-imsemmi artikolu għandha malli jiġri dan tiftiehem bhala referenza għaž-żmien speċifikat f'dak l-avviz.

Żmien iqsar għall-ghemil ta' denunzja.

55. (1) Meta jkun dovut xi mgħax minn persuna skond dan l-Att, kull hlas li dik il-persuna tagħmel lid-Direttur għandu jmur, minkejja kull dikjarazzjoni ta' dik il-persuna, għal dak l-imgħax qabel ma jmur għal xi taxxa.

Approprjazzjoni ta' hlas.

(2) Bla hsara għad-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, għandu jmur, minkejja kull dikjarazzjoni kuntrarja ta' dik il-persuna, għal dik it-taxxa addizzjonali qabel ma jmur għal xi taxxa oħra.

TAQSIMA XI

HLAS LURA U HELSIEN MIT-TAXXA

56. (1) Bla hsara għad-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 għal xi żmien ta' taxxa, hu għandu jhallas lura t-taxxa mhallsa żejda:

Hlas lura ta' taxxa.

Izda m'għandu jsir ebda hlas lura taht dan is-subartikolu wara li jgħaddi żmien ta' sitt 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 registrata qabel ma jgħaddi l-imsemmi żmien.

(2) Meta persuna registrata tixtri prodott li fuqu tkun thallset l-ETI u l-ETP u dak il-prodott kien ikun eżentat mill-ETI li kieku kien importat mill-imsemmija persuna għall-finijiet murija fl-Ewwel Skeda li tinsab ma' dan l-Att, li ma tkunx eżenzjoni minn dawk elenkati fil-partita 26 ta' l-Ewwel Skeda, dik il-persuna għandha titqies li jkollha dritt għal hlas lura bir-rata ta' sittax fil-mija tal-prezz tal-prodott mixtri jew kull perċentaġġ iehor li jista' jiġi hekk preskritt:

Izda dwar il-lukandi, il-hlas lura qabel imsemmi jkun bir-rata ta' tnax fil-mija jew kull perċentaġġ iehor li jista' jiġi hekk preskritt.

Hlas lura jrid isir fi żmien preskritt.

57. (1) Bla hsara għad-dispożizzjonijiet ta' dan l-Att, meta d-Direttur ikun meħtieġ li jhallas lura xi ammont lil persuna registrata skond id-dispożizzjonijiet ta' dan l-Att, id-Direttur għandu jhallas lura lil dik il-persuna registrata l-ammont li hu meħtieġ li jithallas lura mhux iżjed tard mir-raba' xahar li jiġi wara d-data li fiha kellha tintbagħat id-denunzja tat-taxxa ta' dik il-persuna registrata jew li fiha d-Direttur jirċievi d-denunzja, skond liema tiġi l-iktar tard.

(2) Meta persuna registrata 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, id-Direttur jista' jpaċi ma' l-imsemmija taxxa, kull ammont jew parti minn xi ammont li xort'ohra jkollu jithallas lura lil dik il-persuna registrata 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.

(3) Meta, dwar xi żmien ta' taxxa, xi persuna registrata tkun naqset li tibgħat id-denunzja għal xi żmien ta' taxxa kif meħtieġ 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 registrata tikkonforma ruħha kif meħtieġ u thallas dak l-ammont li għandu jithallas.

(4) Meta, dwar denunzja mibgħuta jew li għandha tintbagħat minn xi persuna registrata, ikun japplika s-subartikolu (2) jew (3) ta' dan l-artikolu, id-Direttur għandu jagħti avviz bil-miktub lill-persuna registrata fiż-żmien speċifikat fis-subartikolu (1) ta' dan l-artikolu.

(5) Hlas lura li jkun dovut skond xi dispożizzjoni ta' dan l-Att għandu jithallas mingħajr il-htieġa ta' ebda approprjazzjoni ohra minbarra dan l-Att b'ordni ffirmata mill-Ministru.

58. Meta d-Direttur ikun mehtieg b'dan l-Att li jhallas lura xi ammont lil persuna registrata u d-Direttur ma jhallasx lura dak l-ammont fiż-żmien speċifikat, ghandu jithallas, bla hsara ghad-dispożizzjonijiet ta' l-artikolu 55 ta' dan l-Att, mid-Direttur lil dik il-persuna registrata mgħax bir-rata ta' wiehed fil-mija għal kull xahar jew parti minnu għaż-żmien li jibda jghodd mill-aħhar 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.

Mgħax fuq hlas lura li jsir tard.

59. Id-Direttur jista', fid-diskrezzjoni tiegħu, inaqqas jew jahfer taxxa addizzjonali, minbarra taxxa addizzjonali imposta skond il-paragrafu (a) ta' l-artikolu 48 ta' dan l-Att, li tista' tiġi stmata jew imposta skond dan l-Att.

Helsien mit-taxxa.

60. (1) Jekk il-Ministru b'ordni pubblikat fil-Gazzetta jiddikjara li jkun saru xi arrangamenti mal-Gvern ta' xi territorju barra minn Malta bil-ghan li jingħata helsien minn taxxa doppja dwar taxxa li tithallas taht dan l-Att u xi taxxa simili li tithallas bis-sahħa tal-ligijiet ta' dak it-territorju, u li jkun jaqbel li dawk l-arrangamenti għandu jkollhom seħħ, dawk l-arrangamenti għandhom isehhu minkejja kull haġa ohra f'dan l-Att.

Arrangamenti internazzjonali.

(2) Jekk il-Ministru b'ordni pubblikat fil-Gazzetta jiddikjara li jkun saru xi arrangamenti mal-Gvern ta' xi territorju barra minn Malta bil-ghan li jagħti 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-arrangamenti għandu jkollhom seħħ, dawk l-arrangamenti għandhom isehhu minkejja kull haġa ohra f'dan l-Att.

(3) Il-Ministru jista' jagħmel regolamenti għat-twettiq tad-dispożizzjonijiet ta' kull arrangamenti li jkollhom seħħ taht dan l-artikolu.

(4) Meta jirriżulta li tkun thallset xi taxxa għall-importazzjoni ta' oġġetti li jkun eżentati mit-taxxa bis-sahħa ta' xi ligi, id-Direttur għandu, fuq talba magħmula f'dak iż-żmien u b'dak il-mod li jista' jiġi preskritt, u mal-produzzjoni tal-provi li hu jista' jinhtieg, iħallas lura t-taxxa hekk imħallsa.

TAQSIMA XII

REATI U PIENI

Nuqqas ta' applikazzjoni għal registrazzjoni, jew li jinżammu jew jinghataw *records* u denunzji.

61. Kull persuna li —

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

(b) tonqos li żżomm jew terfà *records*, dokumenti, u kontijiet għaż-żmien u bil-mod mehtieġ b'dan l-Att jew b'xi regolamenti magħmula bis-saħħa tiegħu; jew

(c) tonqos li tagħmel denunzja ta' taxxa jew xi denunzja addizzjonali, dikjarazzjoni jew tagħrif jew li ġġib xi kotba, *records*, dokumenti u kontijiet meta tkun mehtieġa tagħmel dan bis-saħħa ta' dan l-Att jew ta' xi regolamenti magħmula bis-saħħa tiegħu,

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 għandha 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 jghaddi ż-żmien mogħti mill-Qorti.

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

62. Kull persuna li —

(a) xjentement 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-saħħa tiegħu; jew

(b) tagħmel xi denunzja, dikjarazzjoni jew tagħti tagħrif mehtieġ għal xi wiehed mill-għanijiet 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-ghemil 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 ħsara jew taħbi xi tagħrif mahzun jew xi *records*, dokumenti jew kontijiet; jew

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

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

(g) wara li tkun għaddet jew inkludiet ma' prezz ta' prodotti mibjugħa jew servizzi mogħtija minnha lil persuna ohra xi ammont li jkun maħsub li juri li jirrappreżenta xi taxxa li għandha tithallas taħt dan l-Att, tonqos milli taghti kont għal dak l-ammont fir-records tagħha jew li thallas dak l-ammont lid-Direttur; jew

(h) tikseb pussess jew ikollha x'taqsam ma' xi prodotti, jew taċċetta l-provvista ta' xi servizzi meta jkollha għaliex taħseb li t-taxxa fuq il-bejgħ ta' dawġ il-prodotti jew il-provvista ta' servizzi tkun giet jew tkun se tiġi skartata; jew

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

tkun hatja ta' reat u teħel, meta tinstab hatja, multa ta' mhux anqas minn mija u hamsin lira u mhux iżjed minn elf lira u multa ohra li tkun daqs għaxar darbiet it-taxxa perikolata, jew priġunerija għal żmien ta' mhux iżjed minn sitt xhur, jew dawġ il-multi u priġunerija flimkien.

63. (1) Meta persuna tinstab hatja ta' reat jew taħt l-artikolu 61 jew taħt l-artikolu 62 ta' dan l-Att u tergà tinstab hatja ta' reat taħt xi wieħed mill-imsemmija artikoli fi żmien sitt xhur mill-għemil tar-reat ta' qabel, il-multi m'għandha f'ebda każ tkun inqas minn tlejt mitt lira. Httija regolari.

(2) Meta persuna tinstab hatja ta' erbà reati taħt wieħed mill-artikoli msemmija qabel li jsiru fi żmien erbgha u ghoxrin xahar, il-Qorti għandha tordna s-sospensjoni għal żmien determinat ta' mhux inqas minn gimgha u mhux iżjed minn xahar ta' kull liċenzja,

permess, *warrant* jew awtorizzazzjoni oħra mahruġa mill-Pulizija jew minn xi awtorita' oħra sabiex tmexxi s-sengħa jew tagħmel in-negozju li dwaru jkun relatat ir-reat.

Tfixkil ta' uffiċjali.

64. Kull persuna li --

(a) tfixkel, ittellef, ixxejjel jew tagħmel xi haġa bil-ħsieb li tfixkel, ittellef jew ixxejjel, 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-saħħa 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 tieħu dawk il-miżuri li jistgħu jkunu raġonevolment meħtieġa għall-għan 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.

Reati ġenerali.

65. Kull persuna li tikser jew tonqos li thares xi wahda mid-dispożizzjonijiet ta' dan l-Att jew xi regolamenti magħmula bis-saħħa tiegħu tkun hatja ta' reat u meta tinstab hatja tehel, kemm-il darba r-reat ma jkunx sugġett għal piena oghla taht xi dispożizzjoni oħra ta' dan l-Att jew ta' xi liġi oħra, 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.

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

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

(2) Meta xi haġa ssir jew tonqos milli ssir minn impjegat fit-twettiq 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-oħra tkun impjegat sew jekk ma tkunx, għandhom japplikaw id-dispożizzjonijiet ta' din it-Taqsima bħallikieku 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 registrata; iżda dak il-prinċipal jew persuna registrata ma jkunux hatja ta' reat taht dan is-subartikolu jekk iġibu prova li ma kienux jafu u li ma setghux b' diligenza raġonevoli jkunu jafu b' dak l-ghemil jew nuqqas jew li huma għamlu kull ma setgħu jagħmlu sabiex iżommu milli jsir dak l-ghemil jew nuqqas.

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

(2) Minkejja d-dispożizzjonijiet tal-Kodiċi Kriminali, l-Kap. 9. 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.

(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 ohra jew mill-obbligu tagħha taht dan l-Att, u l-bidu ta' proċedimenti jew l-impożizzjoni ta' piena għal xi reat taht xi liġi ohra 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 Kap. 152. 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 ohra, iġib il-provi, jittratta u b'kull mod iehor imexxi l-prosekuzzjoni minflok il-Pulizija jew flimkien magħhom.

(6) Jekk tkun tenhtiegħ bħala parti mill-każ għall-prosekuzzjoni x-xiehda 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, kemm-il darba l-htieġa li jagħti xiehda ma tqumx fi stadju ulterjuri tal-proċedimenti:

Iżda d-Direttur jew uffiċjal iehor kif imsemmi qabel jista' jsemmi l-fatti li jikkostitwixxu r-reat qabel ma jagħti xiehda.

Multa f'każ ta' kompromess.

68. (1) Minkejja kull dispożizzjoni oħra ta' dan l-Att, id-Direttur jista', fil-każ ta' xi reat li jsir taħt dan l-Att, jidhol fi ftehim bil-miktub ma' min jagħmel ir-reat li bis-saħħa tiegħu min jagħmel ir-reat iħallas somma ekwivalenti għall-multa li tista' tiġi imposta bhala penali skond dan l-Att meta dik il-persuna tinstab haġja ta' dak ir-reat, iżda b'dan illi meta l-liġi tipprovdi l-inqas ammont u l-oġġla ammont ta' multa li tista' tiġi hekk imposta, is-somma li għandha tithallas 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-oġġla 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 taħt 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 tingħata s-sentenza finali dwar dak il-każ:

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

(3) Kull somma dovuta bis-saħħa ta' xi ftehim li jsir skond is-subartikolu (1) ta' dan l-artikolu għandha tkun dovuta lill-Gvern bhala dejn ċivili. Id-Direttur ma għandux jagħmel 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 biżżejjed għall-hlas tagħha.

(4) Id-dispożizzjonijiet ta' dan l-artikolu għandhom ikunu bla hsara għal kull proċedimenti jew konfiska mibdija jew li jkollhom effett, bis-saħħa ta' xi liġi oħra.

Reati li għandhom x'jaqsmu ma' importazzjonijiet taxxabbli.

69. (1) Id-dispożizzjonijiet ta' l-artikoli 18 u 62 ta' l-Ordinanza tad-Dwana għandhom japplikaw għal dan l-Att bħallikieku kull riferenza għal dazji li tinsab f'dawk l-artikoli kienet riferenza għal taxa dovuta taħt dan l-Att, u kull persuna li tikser id-dispożizzjonijiet ta' dawk l-artikoli li jiftiehemu kif imsemmi qabel dwar xi oġġetti li l-importazzjoni tagħhom hi suġġetta għal taxa taħt dan l-Att tkun haġja, mingħajr preġudizzju għal kull responsabbiltà li jkollha taħt l-Ordinanza msemmija, ta' reat taħt dan l-Att u tista' għal kull reat bhal dak, tehel multa li tkun ekwivalenti għat-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 zmien ta' mhux iżjed minn sentejn jew dawk il-multi u prigunerija flimkien, u min jagħmel ir-reat jista' jew jinżamm jew jittieħdu proċedimenti kontrih b'taħrika, bl-istess mod u għamla, u skond id-dispożizzjonijiet l-oħra kollha stabbiliti fil-Kodiċi Kriminali.

(2) Id-dispożizzjonijiet ta' l-artikolu 77 ta' l-Ordinanza tad-Dwana għandhom japplikaw dwar dawk l-oġġetti li l-importazzjoni tagħhom tkun suġġetta għat-taxxa taħt dan l-Att bhallikieku kull riferenza li tinsab f' dik l-Ordinanza għad-dazju msemmi f' dik l-Ordinanza kienet ukoll referenza għat-taxxa li għandha tithallas taħt dan l-Att.

(3) L-importazzjoni ta' oġġetti suġġetti għat-taxxa taħt dan l-Att għandha titqies, għall-finijiet kollha ta' kull liġi, 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

70. (1) Kull persuna reġistrata għandha żżomm *records* sew u Zamma ta' records. biżżejjed tat-transazzjonijiet kollha ta' l-attivitajiet tan-negozju tiegħu sabiex sew id-data, il-valur u x-xorta ta' dawk it-transazzjonijiet, it-taxxa, jekk ikun il-każ, li tithallas fuqhom u t-tnaqqis permess dwarhom, sew kull tagħrif iehor li jista' jiġi preskritt, ikunu jistgħu jiġu verifikati bla ebda xkiel.

(2) Ir-*records* msemmija fis-subartikolu (1) ta' dan l-artikolu għandhom jinżammu u jinħażnu b'dak il-mod, ikun fihom dawk id-dettalji u jkollhom sostenn f'dawk id-dokumenti u kontijiet hekk kif jistgħu jiġu preskritti u għandhom jinżammu għal zmien mill-anqas ta' tliet snin mit-tmiem tas-sena kalendarja li jkunu jirreferu għaliha.

71. Għall-ghanijiet tas-subartikolu (6) ta' l-artikolu 12 u l-proviso li hemm ma' l-artikolu 17 ta' dan l-Att, id-Direttur jista' jqis bhala persuna waħda lil żewġ persuni jew iktar li jkunu qegħdin iwettqu attività tan-negozju jekk ikun sodisfatt li l-firda ta' dawk l-attivitajiet tan-negozju jkollhom bhala għan ewlieni tagħhom li tiġi evitata t-taxxa. Dispożizzjoni biex it-taxxa ma tiġix evitata.

Tqassim u notifika ta' avviżi, eċċ.

72. (1) Kull avviż, mandat jew proċediment iehor 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 avviż, 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 avviż li jinghata mid-Direttur taht dan l-Att għandu jkun iffirmit mid-Direttur jew minn xi persuna jew persuni minnu awtorizzati u kull avviż bħal dak ikun validu jekk il-firma tkun stampata, ittimbrata jew miktuba fuqu.

(4) Kull avviż 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-avviż kien jiġi riċevut fil-kors ordinarju tal-posta u jkun biżżejjed li tingieb prova li l-avviż kien indirizzat u mpustat sew.

(5) Għall-finijiet tas-subartikolu (4) ta' dan l-artikolu, avviż 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 jinghatax avviż ta' bdil ta' indirizz minn dik il-persuna lid-Direttur.

Kap. 252.

(6) Meta d-data li fiha xi denunzja, avviż jew dokument iehor ikollhom jintagħmlu, jinghataw 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, taħbat 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.

Rappreżentanti.

73. (1) Kull segretarju, *manager*, direttur, stralċjarju jew ufficjal prinċipali iehor ta' enti jew korp ta' persuni, kull eredi u eżekutor testamentarju u kull kuratur ta' wirt battal ta' persuna mejta, u kull

persuna li tkun tutor, 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.

(c) 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 ghandu 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 ghandux 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 aġixxa *in bona fide* u ma jkunx qiegħed 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 qiegbed jamministra jew jikkontrolla jew li tkun proprjeta' ta' jew tkun dovuta lill-persuna li huwa jkun rapprezentant taghha.

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

74. 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.

Setgħa għal
eżenzjoni u għall-
għemil ta'
regolamenti.

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

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

(b) jippreskrivi kull haġa li f'xi każ partikolari titqies meħtieġa bil-għan 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 għar-*rounding-up* jew *rounding-down* ta' kull ammont f'xi kalkolu magħmul għal xi wieħed mill-finijiet ta' dan l-Att, jew sabiex ma jittexidx 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-ħlas tat-taxxa u b'mod ġenerali sabiex jagħti seħħ lid-dispożizzjonijiet ta' dan l-Att;

(f) jipprovdi għar-reġistrazzjoni ta' numru ta' persuni bhala persuna wahda jew ta' persuna biex tiġi registrata separatament dwar ferġat differenti jew dipartimenti differenti ta' l-attività tan-negozju tagħha f'dawk iċ-ċirkostanzi u dwar dawk id-dispożizzjonijiet li jistgħu jiġu speċifikati fl-imsemmija regolamenti;

(g) jippreskrivi kull haġa li tista' jew li għandha tiġi preskritta taħt 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 jaġmel dispożizzjonijiet speċjali dwar attivitajiet li għalihom jirreferi s-subartikolu (3) ta' dan l-artikolu, u jista' b'dawk ir-regolamenti, jipprovdi:

(a) li attivitá taxxabli jitqies bħala żewġ attivitajiet taxxabli separati jew iktar jew li għadd ta' attivitajiet taxxabli għandhom jitqiesu bħala attivitá taxxabli waħda;

(b) sabiex jiġu stabbiliti l-hin u l-post li fihom għandu jitqies li jkun sejhew 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' jistabilixxi;

(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 tan-negożju;

(f) jehtieg li jkun hemm il-mezzi u l-makni li bihom il-persuni registrati għandhom jaħznu, jipproċessaw u jipproduċu dokumenti u tagħrif ieħor.

(3) Il-Ministru jista' b'Avviż fil-Gazzetta jeżenta kull persuna jew klassi ta' persuni b'effett jew mingħajr effett retrospettiv mid-dispożizzjonijiet kollha jew minn uħud mid-dispożizzjonijiet ta' dan l-Att jew jaġmel dispożizzjonijiet differenti għal kull raġuni li fil-fehma tiegħu tkun biżżejjed. Kull eżenzjoni jew dispożizzjoni differenti bħal dawk jistgħu jsiru suġġetti għal dawk il-kondizzjonijiet jew għall-hlas ta' dik ir-rata jew rati l-oħra 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 riserva.

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

(2) Id-dispożizzjonijiet ta' l-Att ta' 1-1994 dwar it-Taxxa fuq il-Valur Miżjud u ta' l-Att dwar Taxxa fuq l-Infieq ghandhom jibqghu jseħħu, u ghandhom ikomplu 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.

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

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

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

(2) Mal-bidu fis-seħħ ta' dan l-Att, il-Kontrollur ghandu, skond l-artikolu 27 ta' l-Att dwar id-Dazji ta' Importazzjoni, jerga' jistampa l-Ewwel Skeda li tinsab ma' l-imsemmi Att dwar id-Dazji ta' Importazzjoni, li tkun turi l-emendi li jkunu saru bis-saħħa tal-paragrafu (a) tas-subartikolu (1) ta' dan l-artikolu.

TAQSIMA XV

DISPOŻIZZJONIJIET TRANSITORJI

Dispożizzjonijiet transitorji.

78. (1) L-aħħar perjodu ta' taxxa ta' persuna registrata għall-finijiet ta' l-Att ta' 1-1994 dwar it-Taxxa fuq il-Valur Miżjud, ghandu jagħlaq fit-tletin ta' Ġunju, 1997.

(2) Minkejja d-dispożizzjonijiet tas-subartikolu (1) ta' dan l-artikolu, id-denunzja li trid issir skond dan l-Att ghandha ssir mhux aktar tard mill-hmistax-il jum tat-tieni xahar li jigi wara x-xahar li fih il-perjodu ta' taxxa ta' persuna registrata kien, hlief ghad-dispożizzjonijiet tas-subartikolu (1) ta' dan l-artikolu jaghlaq skond l-Att ta' l-1994 dwar it-Taxxa fuq il-Valur Miżjud.

(3) Kull *input tax* kalkolata skond dan l-artikolu ghandha tigi rifuza lid-Direttur mhux aktar tard mill-wiehed u tletin ta' Dicembru, 1997, b'dak il-mod u taht dawk il-kondizzjonijiet kif jista' jigi preskritt. Rifużjoni ta' *input tax* mitluba.

(4) Kull persuna li hi persuna registrata ghall-finijiet ta' l-Att ta' l-1994 dwar it-Taxxa fuq il-Valur Miżjud ghandha taħdem l-*input tax* msemmija fis-subartikolu (3) ta' dan l-artikolu, u li trid tigi rifuza lid-Direttur, billi tikkalkola dik it-taxxa b'wahda jew l-ohra miż-zewġ formuli li ġejjin, u billi f'dik id-data li tigi preskritta jagħmel dikjarazzjoni fuq formola provduta mid-Direttur.

(a) Dik il-persuna ghandha tagħmel dikjarazzjoni fejn jigu elenkati dawk l-oġġetti li dik il-persuna jkollha bhala hażniet kummerċjali fit-30 ta' Ġunju, 1997, li tkun tindika l-*input tax* li intalbu minn dik il-persuna dwar dawk l-oġġetti:

Iżda għall-finijiet ta' dan is-subartikolu, oġġetti miżmuma bhala hażna kummerċjali minn dik il-persuna:

(i) għandhom jinkludu hażniet kummerċjali li jkunu proprjeta ta' dik il-persuna u li jkunu qegħdin jinżammu b'kunsinna minn persuna ohra;

(ii) bla hsara għad-dispożizzjonijiet tal-paragrafu (iii) ta' dan il-paragrafu ma għandhomx jigu inkluzi hażniet kummerċjali miżmuma b'kunsinna minn dik il-persuna u li jkunu proprjeta ta' persuna ohra;

(iii) għandhom jinkludu oġġetti miżmuma b'kunsinna minn dik il-persuna jekk ikunu jagħmlu parti minn hażniet kummerċjali proprjeta ta' persuna li ma jkollhiex post ta' negozju f'Malta u jekk l-oġġetti jkunu suġetti għat-Taxxa fuq il-Valur Miżjud li fuqhom dik il-persuna tkun talbet kreditu għall-*input tax*; jew

(b) Dik il-persuna ghandha tikkomputa kif ġej:

$\frac{X}{Y} \times A = \text{Input Tax}$ li trid tiġi rifiuza

Fejn -

X hi l-*input tax* totali li giet mitluba minn dik il-persuna skond l-Att ta' l-1994 dwar it-Taxxa fuq il-Valur Miżjud, għal perjodi ta' taxxa kollha li jibdew mill-ewwel perjodu ta' taxxa u li jagħliqu ma' l-aħħar perjodu ta' taxxa ta' dik il-persuna;

Y hi n-numru ta' ġimghat fil-perjodu li -

(i) jibda fil-jum meta l-Kummissarju irreġistra lil dik il-persuna skond id-dispożizzjonijiet ta' l-Att ta' l-1994 dwar it-Taxxa fuq il-Valur Miżjud; u

(ii) jagħlaq fit-tletin ta' Ġunju, 1997;

A hi wiehed minn dawn iż-żewġ numru li ġejjin:

2 fil-każ li l-persuna tikkwalifika biex tiġi kkunsidrata bhala intrapriża industrijali; jew

10 f'kull każ iehor:

B'dana li għall-finijiet ta' dan is-subartikolu "intrapriża industrijali" tfisser intrapriża li tmexxi jew li, fl-opinjoni tad-Direttur, kellha l-hsieb li tmexxi, negozju li jikkonsisti fil-produzzjoni, manufattura jew titjib ta' xi prodott u tinkludi intrapriża dwar lukanda.

(5) Kull persuna għandha tissottometti dikjarazzjoni flimkien mal-kontegġi skond l-azzjoni magħżula skond id-dispożizzjonijiet tas-subartikolu (4) ta' dan l-artikolu, liema dikjarazzjoni għandha tiġi ffirmata, fuq kull paġna tagħha, minn dik il-persuna, jew fil-każ ta' korp ta' persuni, mill-uffiċjali prinċipali ta' dak il-korp ta' persuni u mill-persuna responsabbli għaż-żamma tal-kotba tan-negozju tal-persuna:

Iżda fejn il-persuna tkun għażlet li tiegħu l-opzjoni msemmija fil-paragrafu (a) tas-subartikolu ta' dan l-artikolu u l-*input tax* totali li trid tiġi rifiuza lid-Direttur hi aktar minn hamest elef lira, dik id-dikjarazzjoni għandha tiġi ċertifikata minn *accountant* u awditur pubbliku iċċertifikat.

(6) Kull *input tax* li trid tiġi rifiuza skond id-dispożizzjonijiet tas-subartikolu (4) ta' dan l-artikolu tista' tiġi paċuta kontra kull kreditu ta' taxxa dovut lill-persuna skond id-dispożizzjonijiet ta' l-Att ta' l-1994 dwar it-Taxxa fuq il-Valur Miżjud.

(7) Minkejja d-dispożizzjonijiet l-oħra ta' dan l-artikolu, fejn

jirriżulta lid-Direttur f'kull żmien illi l-*input tax* li trid tiġi rifuża ma gietx kalkolata kif suppost jew li giet kalkolata fuq bażi ta' informazzjoni skorretta, id-Direttur jista' jirrevedi l-ammont f'dak il-perjodu massimu kif jista' jiġi preskritt:

Iżda meta persuna ma tagħtix kont ta' l-*input tax* dovuta lid-Direttur skond is-subartikolu (4) ta' dan l-artikolu, id-Direttur għandu jagħmel stima ta' l-ammont li, fil-fehma tiegħu, jkun l-*input tax* li trid tiġi rifuża lill-Gvern, u dik il-persuna għandha, skond id-dispożizzjonijiet ta' dan l-Att, thallas dik it-taxxa li tkun giet hekk stmata.

(8) Kull persuna li tiffirma jew tiċċertifika xi dikjarazzjoni li tirriżulta li tkun invalida skond il-paragrafu (7) ta' dan l-artikolu għandha tkun responsabbli solidalment mal-persuna għall-ammont ta' taxxa dovuta lid-Direttur.

(9) Meta xi dikjarazzjoni li tkun falza jew mhix korretta tikkostitwixxi reat skond dan l-Att jew xi liġi oħra, l-obbligu tal-blas ta' taxxa skond dan l-artikolu għandu jkun bla preġudizzju għal kull piena li tista' titwajjal għal dak ir-reat.

(10) Meta fi jew wara l-ewwel ta' Lulju, 1997, jiġi riċevut xi Servizzi kontinwi. hlas jew tinhareġ fattura għal servizzi li dwarhom jirreferi s-subartikolu (4) ta' l-artikolu 29 ta' dan l-Att, u dak il-hlas jew dik il-fattura jkun jirreferu għal żmien (f'dan l-artikolu msejjah "iż-żmien ta' l-attività ta' negozju") li jibda qabel l-ewwel ta' Lulju, 1997 u jtemm f'dik id-data jew wara dik id-data, l-attività ta' negozju li għandha titqies bħala attività ta' negozju separata b'riferenza għal dak il-hlas jew fattura ta' taxxa skond id-subartikolu imsemmi għandha tiġi kunsidrata bħala attività ta' negozju għal żmien li jibda fid-data msemmija u l-valur taxxabli ta' l-attività ta' taxxa msemmija għandu jkun, hliet hekk kif id-Direttur jista' jippermetti xort'oħra, sehem tal-valur taxxabli li kieku kellu xort'oħra jiġi stabbilit skond id-dispożizzjonijiet l-oħra ta' dan l-Att li jikkorrispondi għas-sehem li ż-żmien li jibda fid-data msemmija u jtemm fl-aħhar jum taż-żmien ta' l-attività ta' negozju għandu bi proporzjon għaż-żmien ta' l-attività ta' negozju.

(11) Meta xi oġġetti jiġu importati ġewwa Malta qabel l-ewwel ta' Lulju, 1997, u ż-żmien meta d-dazju ta' importazzjoni għandu jinħadem skond l-Att dwar id-Dazji ta' Importazzjoni jew, meta ma jkollux jithallas dak id-dazju ta' importazzjoni, iż-żmien meta kien hekk jinħadem li kieku kellu jithallas, jaħbat f'dik id-data jew warajha, dik l-importazzjoni għandha titqies li tkun sehhet f'dik id-data. Importazzjoni ta' oġġetti meħlusa qabel l-ewwel ta' Lulju, 1997.

Tifsir ta' ċerti kuntratti.

(12) Meta, fl-esekuzzjoni ta' kuntratt magħmul qabel id-data meta dan l-Att jibda jsehh, jiġu prodotti jew provduti servizzi fl-ewwel ta' Lulju, 1997 jew wara dik id-data, u l-bejgħ ta' daww l-oġġetti jew il-provvista ta' daww is-servizzi hija attività ta' negozju, dak il-kuntratt għandu jittfisser, għall-ghanijiet kollha ta' kull liġi, daqslikienu l-persuna li lilha jkun sar dak il-bejgħ jew li lilha tkun sar ilha dik il-provvista kienet intrabtet li thallas, b'zieda mal-hlas stipulat fil-kuntratt jew skond l-istess kuntratt, ammont ekwivalenti għat-taxxa li għandha tithallas fuq dak il-bejgħ jew dik il-provvista taht dan l-Att minflok it-taxxa dovuta skond l-Att ta' l-1994 dwar it-Taxxa fuq il-Valur Miżjud:

Izda dan is-subartikolu ma għandux japplika jekk jirriżulta mill-kuntratt u miċ-ċirkostanzi kollha rilevanti li l-konsiderazzjoni determinata skond dak il-kuntratt tkun diġà hasbet għat-taxxa dovuta skond dan l-Att.

Arranġamenti oħra.

(13) Fejn l-arranġamenti transitorji għall-applikazzjoni ta' dan l-Att mhumiex speċifikati fid-dispożizzjonijiet ta' dan l-artikolu, dawn għandhom ikunu daww kif jista' jiġi preskritt.

Kummissarju għandu jagħti informazzjoni, eċċ. lid-Direttur.

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

(15) Għall-finijiet tas-subartikolu (8) ta' dan l-artikolu, dikjarazzjoni tkun invalida fejn jirriżulta li t-tagħrif ma jkunx twassal sew b'mod grossolan.

SKEDI

L-Ewwel Skeda

(Artikolu 11 (1))

IMPORTAZZJONIJET 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 bħala xieħda ta' għemil jew kondottà 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 maħsuba biex jintużaw f'Malta, jew

(b) bastimenti reġistrati 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' inkapaċità 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 inkapaċità permanenti;

(2) L-importazzjoni ta' oġġetti li jkunu speċifikament maħsuba għall-edukazzjoni, l-impieg jew l-avvanz soċjali ta' persuna li tbatu minn xi nkaċità 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' criket 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 oħra li ttrissjedi 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.

7. L-importazzjoni ta' *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.

8. L-importazzjoni ta' kalkijiet, 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 oħra maħsuba esklużivament għal dik il-qima, baldakkini tal-knejjes użati f'purċissjonijiet u qniepen tal-knisja.

9. L-importazzjoni ta' apparat li jghin 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 oħra, (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 ġgorr 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 jghoddu bhala persuna waħda għall-ghanijiet ta' din il-partita) li tiġi lura biex toqghod f'Malta b'dan illi dak l-emigrant jissodisfa lill-Kontrollur tad-Dwana illi:

- (i) kien ilu joqghod barra minn Malta għall-żmien li b'kollox iġib l-ghaxar snin matul il-perjodu ta' hmistax-il sena li jiġi minnufih qabel il-wasla tiegħu biex joqghod 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 sugġetta dik il-vettura jkunu tħallsu 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 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 tagħha u t-taxxa tas-sisa fuq oġġetti mportati għandha tithallas fuqha mill-persuna li ssir is-sid tagħha.

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

(i) ikollha fil-pussess tagħha permess tar-residenza mahruġ lilha mill-Gvern skond is-subartikolu (1) ta' l-artikolu 7 ta' l-Att Kap. 217. dwar l-Immigrazzjoni; u

(ii) il-vettura bil-mutur kienet fil-pussess tagħha 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 tħallsu 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 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 tagħha u t-taxxa tas-sisa fuq oġġetti mportati għandha tithallas fuqha mill-persuna li ssir is-sid tagħha.

13. L-importazzjoni ta' —

(a) bagalji tal-passiġġieri, magħduda lbies u hwejjeġ 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;

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

(c) 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'£7.50.

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

15. L-importazzjoni ta' strumenti jew apparat xjentifiku, maħsub 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 fabbrikati f'Malta.

16. L-importazzjoni ta' regżtrazzjonijiet 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-Università ta' Malta jew minn xi skola jew istituzzjoni li jkunu regżtrati taħt l-Att dwar l-Edukazzjoni kemm-il darba d-Direttur ta' l-Edukazzjoni jiċċertifika li l-materjal ikun ta' karattru edukattiv biss u li jkun se jintuża biss u għal kollox għal skopijiet edukattivi minn dik l-iskola;

(c) ta' korsijiet ta' l-ilsna.

17. Statwi u dekorazzjonijiet artistici ffurmati barra minn Malta minn oriġinali magħmula minn artisti lokali, kemm-il darba jinkiseb permess mill-Kontrollur tad-Dwana qabel ma l-oriġinal 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-Tieni 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 jerġghu jiġu esportati minghajr ma jiġu mehlusa jew minnufih hekk kif jiġu mehlusa mid-depożt tad-dwana.

23. L-importazzjoni ta' oġġetti li jinqerdu minn sidhom qabel ma jiġu mehlusa jew minnufih hekk kif jiġu 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 Fiebla ta' Malta; iżda din l-eżenzjoni għandha tkun biss applika sal-limitu li dik l-importazzjoni tkun eżenti mid-dazju tad-dwana bis-saħħa 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. Kap. 334.

25. L-importazzjoni ta' oġġetti li tkun eżentata minn taxxa bis-saħħa ta' l-eżenzjoni mogħtija taht is-subartikolu (3) ta' l-artikolu 11 ta' dan l-Att.

26. L-importazzjoni ta' oġġetti li huma sugġetti għall-levy skond l-Att dwar il-Promozzjoni tal-Manifattura Lokali. Kap. 336.

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 jintuzaw biss fl-agrikoltura u fis-sajd kif imfisser fit-Tieni Taqsima tat-Tieni Skeda li tinsab ma' dan l-Att jew meta dawk l-oġġetti jkunu ċertifikati u approvati mill-Ministru responsabbli għall-agrikoltura jew mill-Ministru responsabbli għas-sajd, skond il-każ.

29. L-importazzjoni ta' oġġetti minn istituzzjoni li ma taghmilx profitt jew minn organizzazzjoni li ma taghmilx profitt kif imfissra fit-Tieni Taqsima tat-Tieni Skeda li tinsab ma' dan l-Att.

It-Tieni Skeda

(Artikolu 13)

PRODOTTI MHUX TAXXABBLI

L-EWWEL TAQSIMA

1. Esportazzjonijiet

(1) Prodotti li jiġu esportati.

(2) Prodotti provduti lil persuna taxxabbli 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 jiġu 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) Prodotti mibjugħin filwaqt li l-oġġetti jkunu f'depożt tad-dwana u liema bejgh jagħmel il-Kontrollur tad-Dwana bis-saħħa ta' l-artikolu 36 ta' l-Ordinanza tad-Dwana jew ta' kull dispożizzjoni li temenda jew tissostitwixxi dak l-artikolu.

(2) Prodotti provduti lil operatur ta' hanut hieles minn dazju bis-saħħa ta', u skond liċenzja mahruġa taħt ir-Regolamenti ta' l-1991 dwar Hanut Hieles minn Dazju, jew taħt kull dispożizzjoni oħra li tidhol minflok dawk ir-regolamenti.

(3) Prodotti provduti minn jew lil kumpannija f'żona ta' port hieles kif imfissra fl-Att dwar il-Portijiet Hieles ta' Malta meta dik il-provvista tkun tikkostitwixxi attività li l-imsemmija kumpannija jkollha liċenzja sabiex twettaqha skond dak l-Att.

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

(1) Prodotti provduti għall-ghoti ta' karburanti u provvizjon ta' bastimenti li jivvjaġġaw fil-bogħod bil-baħar bil-għan li jwettqu attivitajiet kummerċjali, industrijali jew ta' sajd, ta' bastimenti li jintużaw sabiex jehilsu jew jagħtu għajnunà fuq il-baħar, u ta' inġenji ta' l-ajru li jintużaw minn linji ta' l-ajru li joperaw b'kumpens fit-traffiku internazzjonali.

(2) Karburanti provdut lil bastimenti li jintużaw għal sajd fl-ibhra lokali.

4. Ikel

Kull ikel, kif imfisser fit-Tieni Taqsima ta' din l-Iskeda, iżda bla preġudizzju għall-ETS li tithallas dwar provvista ta' ikel kif speċifikat skond ir-Raba' Skeda li tinsab ma' dan l-Att.

5. Ogġetti farmaċewtiċi

Ogġetti farmaċewtiċi, kif imfisser fit-Tieni Taqsima ta' din l-Iskeda.

6. Sahħa u *Welfare*

(1) Organi umani, demm uman u ħalib uman.

(2) Prodotti provduti li jkollhom x'jaqsmu u jkunu essenzjali għall-provvista ta' servizzi fil-paragrafi (2) u (3) tal-partita 7 (Sahħa 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. Deheb

Deheb provdut lil jew mill-Bank Ċentrali ta' Malta.

8. Ogġetti stampati u ogġetti ohra

(1) 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) 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. Prodotti essenzjali

Ilma, karburanti u elettriku provduti minn awtorità pubblika.

10. Prodotti msemmija fil-partiti 4, 8, 25, 27, 28 u 29 ta' l-Ewwel Skeda.

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) "Ikkel" 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-Kapitolu 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-Kapitolu 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-Kapitolu minn 15 sa 20 inkluzi, 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 farmaċewtiċi" 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.

(c) "Oggetti stampati u oggetti ohra" tfisser l-oggetti 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-oggetti 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) “Ogġetti li jintużaw biss fl-agrikoltura u fis-sajd” tfisser l-ogġetti 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.

(f) "Istituzzjoni li ma taghmilx profitt" jew "organizzazzjoni li ma taghmilx profitt" tfisser istituzzjoni jew organizzazzjoni:

(i) li l-ghanijiet taghha jinsabu mfissra sew fl-istatut taghha;

(ii) li l-ghanijiet taghha jeskludu b'mod ċar l-ghemil ta' profitt;

(iii) li l-istatut taghha jkun jipprovdi li ebda parti mill-qliegħ jew proprjeta' taghha ma jkun disponibbli b'mod sew dirett sew mhux dirett għal xi membru, proprjetarju jew azzjonist;

(iv) li, fil-fehma tad-Direttur, tkun immexxija u amministrata skond id-dispożizzjonijiet ta' l-istatut taghha u bil-għan ta' l-iskopijiet minnha dikjarati;

(v) li ma tfittix li b'mod sistematiku taghmel xi profitt.

It-Tielet Skeda

(Artikolu 20)

SERVIZZI EŻENTATI

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

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

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

(3) Il-provvista ta' servizzi lil persuna stabbilita barra minn Malta fil-ksib ta' l-importazzjoni ta' oġġetti ġewwa Malta.

2. Servizzi lil klijenti barra minn Malta

Il-provvista ta' kull servizz elenkat f'dan il-paragrafu meta l-persuna li għaliha jintgħamli ma tkunx residenti f'Malta:

(a) servizzi ta' reklamar;

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

(c) obligazzjonijiet biex wiehed jiegaf milli jwettaq jew jeżerċita għal kollox jew f'parti xi attività tan-negozju;

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

(e) il-provvista ta' riżorsi umani;

(f) is-servizzi ta' aġent 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 u fil-Port Hieles

(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'jaqsmu ma' portijiet u ċentri tal-*yachting*, skond l-Att ta' 1-1991 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. Att XVII ta' 1-1991.

(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'taqsmu 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. 171.

(3) Il-provvista ta' kull servizz mill-Awtorità Marittima ta' Malta, inkluż l-għoti ta' ċertifikati u registrazzjoni, li għandha

Kap. 234.

x'taqsam mar-registrazzjoni ta' bastimenti skond l-Att dwar il-Bastimenti Merkantili u kull regolamenti maghmula bis-sahha ta' l-istess Att.

(4) Il-provvista ta' kull servizz minn jew lil kumpannija f'zona ta' port hieles kif imfissra fl-Att dwar il-Portijiet Hielsa ta' Malta, meta dik il-provvista tkun tikkostitwixxi attività li dik il-kumpannija jkollha liċenza li twettaq skond l-imsemmi Att.

4. Trasport internazzjonali

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

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

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

(2) Il-provvista ta' servizzi, minbarra dawk imsemija fil-paragrafu (1) ta' din il-partita, sabiex jitwettqu il-htigijiet diretti tal-bastimenti u inġenji ta' l-ajru msemija 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 l-artikolu 18 ta' dan l-Att.

7. Sahha u Welfare

Kap. 31.

(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.

(2) L-ghoti ta' kura jew trattament mediku jew kirurgiku f'xi sptar jew istituzzjoni tal-Gvern jew f'xi sptar ieħor 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 ħarsien 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-għan li tagħmel profitt jew approvati mill-Ministru għall-finijiet ta' dan il-paragrafu bhala istituzzjoni li l-attivitajiet tagħha jaqgħu fi ħdan il-*policy* soċjali u ta' *welfare* tal-gvern.

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

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 taħt l-Att dwar l-Edukazzjoni jew minn xi stabbiliment edukattiv li jkollu Kap. 327. 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 reliġjuż, 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'kapaċità' 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 bhala hekk mid-Direttur;

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

(d) trasport provdut jew organizzat minn prinċipal jew minn uffiċċju 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, "uffiċċju ċentrali" għandu jkollu t-tifsira mogħtija bl-Avviz 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. Proprjeta' immobbli

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

(a) il-kiri jew l-ghoti ta' akkomodazzjoni f'kull fond li għall-għan ta' dak il-kiri jew ta' dik l-akkomodazzjoni jeħtieġ li jkollu liċenzja bis-saħħa ta' l-Att dwar il-Lukandi u l-Istabbilimenti li jipprovdu lkel 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 dawk il-fondi jew siti jkunu ġew dikjarati mid-Direttur li huma *parking areas* jew li jmisshom jitqiesu bħala hekk skond dawk ir-regolamenti li jistgħu jiġu preskritti;

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

(2) It-trasferiment ta' proprjeta' immobbli, inkluż kull dritt imsemmi fil-paragrafi (a), (b) u (c) ta' l-artikolu 310 tal-Kodiċi Ċivili u kull ghotja enfitewtika, iżda eskluża ghotja enfitewtika għal inqas minn hamsin sena dwar xi proprjeta' msemmija fis-sub-paragrafi (a), (b) u (c) 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) mghax impost fuq self jew għoti ta' kreditu;

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

(3) transazzjonijiet, inkluża kull negozjazzjoni, dwar il-flus, biljetti ta' flus u muniti li normalment jintużaw bħala valuta legali:

Izda ebda haġa f'din il-partita m'għandha ssir b'mod li jolqot id-dispożizzjonijiet tal-partita 10 ta' din l-Iskeda.

14. Servizzi postali

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

15. Servizzi kulturali u reliġjużi

(i) Servizzi reliġjużi

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

16. Servizzi minn każini tal-banda

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

17. Sports

Il-provvista minn organizzazzjonijiet li ma jagħmlux profitt ta' dawk is-servizzi li għandhom x'jaqsmu ma' rikreazzjoni 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 taghmilx profitt li jkollha dak l-għarfien mid-Direttur bil-ghan li ttiprovdi 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 taghmilx profitt fil-kors ta' attivita' mahsuba 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 mahsuba għal dak il-ghan.

19. Servizzi minn organizzazzjonijiet li ma jagħmlux 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 jagħmlux profitt b'għanijiet 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 tgħawwiġ fil-kompetizzjoni, dik l-eżenzjoni għandha tkun sugġetta għal dawk l-eċċezzjonijiet jew limitazzjonijiet li l-Ministru jista' b'ordni bil-miktub jistabbilixxi.

20. Servizzi li jingħataw minn dipartimenti tal-gvern u kull awtorità pubblika oħra

(1) Il-provvista ta' kull servizz minn xi dipartiment tal-gvern u kull awtorità pubblika oħra.

(2) Il-provvista ta' servizzi ta' agenzija li għandhom x'jaqsmu mal-lottu u l-lotteriji, u dawk il-provvisti l-oħra li jkollhom x'jaqsmu mal-logħob ta' l-azzard hekk kif il-Ministru jista' japprova.

21. Servizzi fi hdan l-istess Grupp.

Il-provvista ta' kull servizz minn kumpannija wahda lill-oħra meta ż-żewġ kumpanniji jkunu membri ta' l-istess grupp ta' kumpanniji kemm-il darba d-Direttur ikun sodisfatt li l-holqien

ta' kumpannija jew kumpanniji fi hdan il-grupp ikollu bhala skop ewlieni tieghu l-evaljoni tat-taxxa; u ghal dan il-ghan "grupp ta' kumpanniji" jkollha l-istess tifsira moghtija lill-istess frazi bl-artikolu 42 ta' l-Att ta' l-1993 dwar it-Taxxa fuq Dokumenti u Trasferimenti.

Ir-Raba' Skeda

(Artikolu 77)

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

IT-TIENI SKEDA

I. Oggetti ri-importati

- (a) Oggetti li jigu ri-importati mhux alterati.
- (b) Kampjuni li jkunu gew esportati temporanjament.

II. Oggetti ta' deskrizzjoni specifika jew oggetti mportati jew użati f'cirkostanzi specifiki

(a) Kull oggett dazjabbli mportat:

- (i) mill-Gvern ghas-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 Tahrig
- (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) Ogġetti 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 bħala xieħda ta' għemil jew kondotta meritevoli, u mportati minn jew f'isem dik il-persuna.

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

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

(i) F'ogġetti magħmula minn dik il-korporazzjoni u maħsuba biex jinbieghu f'Malta, jew

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

(e) (i) Idejn, dirghajn, riġlejn u saqajn artifiċjali u ogġetti kirurġiċi ohra ta' xorta simili, magħduda *spare parts* u aċċessorji, għas-serhan ta' inkapaċità 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 ogġetti ohra simili u sigġijiet ta' l-invalidi li l-Kontrollur tad-Dwana jkun sodisfatt li jkunu għall-użu esklużiv ta' persuna li tkun tbat minn xi difett fiżiku jew inkapaċità permanenti;

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

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

(g) Rigali *bona fide* ta' xorta mhux kummerċjali li kull tant jiġu riċevuti minn persuna mingħand 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 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-ienċens, 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-għarfien mill-Ministru.

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

(l) Apparat li jgħin fis-smigh maħsub għall-użu mit-torox u partijiet tiegħu identifikabbli.

(m) 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 pajjiż 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.

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

(i) dik l-organizzazzjoni m'għandix tkun b'mod ġenerali limitata għall-post jew lokalita' waħda f'Malta;

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

(iii) il-Kontrollur tad-Dwana ghandu jkun sodisfatt illi dawk l-oġġetti 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 tagħha 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 tagħha 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-pajjiz tal-origini jew fil-pajjiz 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 nharget mid-depożt fil-waqt ta' dak il-bejgħ jew trasferiment tagħha u d-dazju ghandu 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 toqghod f'Malta b'dan illi dak l-emigrant jissodisfa lill-Kontrollur tad-Dwana illi:

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

Iżda, meta xi vettura bil-mutur bħal 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 għandhu 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 jistghu jiġu permessi skond il-Konvenzjoni dwar Faċilitajiet Doganali għall-Viżitaturi magħmula fi New York fl-4 ta' Ġunju, 1954;

(iii) Dawk l-oġġetti mixtrija għall-użu tal-passiġġier innifsu jew bħala 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 tinaqqas 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-responsabbilta' 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 maghmula mill-Ġnus Maqghuda jew xi wahda mill-aġenziji speċjalizzati taghha.

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

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

(ii) il-materjal huwa ta' karattru edukattiv u ghandu 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 permiss 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 ghandu jintuża biss fil-limiti ta' dik l-industrija.

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

Il-Flames Skeda

(Artikolu 19 (e))

Provvista ta' ikel sugġett ghat-Taxxa Tas-Sisa fuq is-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;

iżda esklużi:

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

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

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

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

(i) ikliet shan jew keshin inklużi *antipasto* u *deżerta*;

(ii) *sandwiches*, *toast*, *chips* tal-patata, *sausage rolls*, *pizza*, *pastizzi*, *qassatat* u *snacks* simili;

(iii) gallettini, kejkijiet, heġu 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 wahdu jiżen 500 gramma jew aktar;

(b) "*family packs*" tfisser ġelati ta' volum ta' mhux anqas minn 500 millilitru;

(c) "membri" tfisser persuni li jkunu soċji ta' *club* u li jkollhom il-miżata tagħhom imħallsa 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.

2. Il-provvista ta' servizzi ta' *catering* inkluż *outside catering*, iżda eskluża l-provvista ta' servizzi ta' *catering* f'riceviment ta' tiegħ.

Mghoddi mill-Kamra tad-Deputati fis-Seduta Nru. 72 tat-Tlieta, 27 ta' Mejju, 1997.

MYRIAM SPITERI DEBONO
Speaker

RICHARD J. CAUCHI
Skrivan tal-Kamra tad-Deputati.

CUSTOMS AND EXCISE TAX ACT, 1997

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I assent.

(L.S.)

UGO MIFSUD BONNICI
President

10th June, 1997

ACT No. XII of 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.

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 or other association of persons, whether corporate or unincorporate, and whether vested with legal personality or not, including any fellowship or society;

“business activity” means any activity carried on 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 16 of this 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 imports levied under section 10 of this Act;

“ETP” means the excise tax on products levied under section 12 of this Act;

“ETS” means the excise tax on services levied under section 17 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;

Cap. 197.
“hotel” has the meaning assigned to it by the Hotels and Catering Establishments Act;

“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;

“price” includes any consideration;

“product” includes goods and intangible 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 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”, when applied to an individual, means an individual who resides in Malta except for such temporary absences as to the Director may seem reasonable and not inconsistent with the claim of such individual to be resident in Malta; when applied to a body of persons, means any body of

persons incorporated in Malta, or when the control and management of the business of a body of persons incorporated outside Malta are exercised in Malta;

“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;

“supply” includes a sale;

“tax” includes additional tax;

“tax invoice” means an invoice required to be provided in terms of section 39 of this Act;

“tax period” has the meaning assigned to it by section 30 of this Act;

“tax return” means the return required to be furnished in terms of section 31 of this Act;

“taxable importation” has the meaning assigned to it by section 10 of this Act;

“taxable product” has the meaning assigned to it by section 13 of this Act;

“taxable service” has the meaning assigned to it by section 18 of this Act;

“taxable value”, in respect of a taxable importation, taxable product or taxable service, means the value thereof established in accordance with the provisions of this Act;

“Tribunal” means the Excise Tax Tribunal established by section 47 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.

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

6. (1) Without prejudice to the provisions of this Act, the Director shall carry out each year a separate professional audit including as necessary a physical audit, of the returns submitted by a sample of registered persons chosen during the month of April of each year by a scientific randomisation programme, ensuring that the sample is of a reasonable size and is representative of all classes of registered persons.

(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 9 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 from

the date of the receipt of the notice as may be determined in such demand.

7. (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 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.

Right 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.

8. (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.

9. (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

Information held by certain licensed persons.

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.

10. (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 taxable 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.

Cap. 337.

(2) For the purposes of subsection (1) of this section, the taxable 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. Such value shall be established in the same manner provided in the Import Duties Act for the determination of 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 sold in Malta before the date on which the tax on their importation becomes payable in terms of subsection (1) of this section the taxable value thereof 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.

11. (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.

PART IV

EXCISE TAX ON PRODUCTS

12. (1) Subject to the provisions of this Act, an excise tax on products shall be levied and collected by the Director on any business Imposition of excise tax on products.

sale in Malta of a taxable product made to a retailer or to any other person unless such other person holds a valid certificate of exemption applicable to that product or is a person to whom the sale is made by a retailer.

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

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

(4) In case of a business sale of a taxable product on which ETP has already been paid by the seller, ETP shall be charged on the taxable 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 subsection (4) of this section has been complied with:

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

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

Provided that in respect of the first twelve months after the coming into force of this Act, this subsection shall apply in such manner and under such conditions as the Director may deem appropriate.

Taxable product.

13. Any product shall be deemed to be a 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.

Tax value and price.

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

(2) Where a 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.

15. A business sale takes place in Malta if the product sold is in Malta at the time when the sale takes place. Place of business sales.

16. (1) A certificate of exemption from ETP may be issued 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. Certificate of exemption from ETP.

(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.

(4) A certificate of exemption may be issued subject to such limitations and conditions as may be prescribed or as may be established by the Director in the absence of applicable regulations and the certificate shall be valid only if the limitations and conditions to which it is subject are observed and complied with.

(5) The Minister shall not later than the second week of each month publish in the Gazette a list of the persons who were granted an exemption in accordance with this section in the preceding month.

PART V

EXCISE TAX ON SERVICES

17. 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 taxable value of the taxable services provided during a tax period: Charge to excise tax on services.

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

Provided further that in respect of the first twelve months after the coming into force of this Act, the immediately preceding proviso shall apply in such manner and under such conditions as the Director may deem appropriate.

Taxable service.

18. (1) A service is a taxable service if it is provided for a consideration and it is not an exempt service.

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

Provision of a service.

19. (1) 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) the provision of food listed in the Fifth Schedule to this Act;

(f) the provision of a document entitling a person to a service;

(g) such other provision as may be prescribed.

(2) For the purpose of this section and of the Fifth Schedule to this Act, food includes beverages.

20. A service is an exempt service if it is — Exempt services.

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

21. (1) The taxable value of a taxable service shall be the Taxable value.
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.

22. (1) 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.

(2) 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 purpose of this Act, the said person who is resident in Malta shall be deemed to have himself provided those services in the course or furtherance of his business activity and the provisions of this Act, including the obligation to apply for registration and to account for and to pay the tax, shall apply accordingly.

23. Where a fee or other consideration payable in respect of a Fees regulated by law.
service is regulated by law and ETS is payable by the person providing that service, it shall be lawful to increase such fee or consideration by five per cent.

PART VI

REGISTRATION

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

Act XII of 1994.

(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.

(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 thirty one days of becoming so liable.

(4) Any person who is not a registered person and who intends to carry on a business 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 tax 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 business activity shall cease to be liable to be registered if that person has ceased to carry on any business 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 business activity, the Director shall cancel that person's registration with effect from the last day of the tax 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 business 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 tax period during which all such business 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 business 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 business activities and whether or not that person intends to carry on any such business 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 tax period during which all such business 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 business activity.

26. Subject to the provisions of this Act, every registered person shall within thirty 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 business activity or activities of that registered person;

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

Liabilities not affected by ceasing to be 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.

PART VII

RETURNS AND PAYMENT OF TAX

Applicability of this Part.

28. The provisions of this Part of this Act shall apply only to business activities consisting in the sale of products and the provision of services.

Time of business activity.

29. (1) Subject to the other provisions in this section -

(a) the sale of a product shall be deemed to take place at the time when the product is delivered or otherwise made available to the person buying the product;

(b) the provision of a service shall be deemed to take place on the date when the service is performed.

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

(3) When a tax invoice 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 sale or provision aforesaid 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 over 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.

30. (1) Each registered person shall be placed by the Director ^{Tax period.} in one of the following categories for the purposes of determining that person's tax periods for the purposes of this Act:

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

(b) category B, with tax 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 business activities -

(a) has not in the twelve months ending with the last day of the immediately preceding tax period, exceeded twelve thousand liri in respect of the sale of products or six thousand liri in respect of the 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 tax period; or

(c) such person is a retailer.

(4) For the purposes of subsection (3) of this section, the total value of a registered person's business 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 business 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 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 tax 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 changes 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 tax period during which the direction was made by the Director.

(7) The first tax 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 tax period for a person whose registration has been cancelled shall be the tax 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 tax period for that period in such manner as may be specified in that notice.

Tax returns.

31. (1) Every registered person shall, on or before the fifteenth day of the second month following the last day of every tax period of that person, 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 tax 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.

32. (1) The Director may, by notice in writing, exempt any person from the provisions of subsection (1) of section 31 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.

Exemption from obligation to furnish return.

(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 tax period during which he carries on any business activity.

33. (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 or on the Director's own initiative, direct that the registered person account for the tax payable on a payment 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 payment 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 tax period immediately following the tax 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 tax period of the person that follows that registration.

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

34. (1) Where the Director directs a change in a registered person's accounting basis in accordance with section 33 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 31 of the Act for the tax 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 33 of this Act, the registered person shall prepare -

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

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

35. Every registered person whose accounting basis is changed pursuant to section 33 of this Act shall, not later than the last day allowed under subsection (2) of section 34 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 36 of this Act.

Tax payable where change in accounting basis takes place.

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

Calculation of tax payable.

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

(a) any amount calculated in accordance with section 41 of this Act ; and

(b) where a credit note has been issued in that tax period pursuant to subsection (2) of section 40 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 business activity carried on by a registered person attributable to a tax period is, -

(a) the total tax calculated on the tax value of all business 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 40 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 tax 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 tax period, the amount of excess shall, subject to the provisions of this Act, be refunded to that registered person by the Director.

Payment of tax.

37. (1) Subject to the provisions of this Act, every registered person shall for each tax period, and not later than the last day allowed under this Act for furnishing a return for that tax period, pay to the Director the tax payable for that period:

Provided that, where a later due date has been fixed pursuant to section 32 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.

Refund may be set off against tax due.

38. (1) Where a registered person who furnishes a tax return in respect of a tax period, is entitled to a refund in terms of the provisions of this Act, such refund may be set off against the tax due for that period.

(2) Any refund, or part thereof, due to a registered person for a tax period which is not set off against the tax due for that same period in accordance with the provisions of subsection (1) hereof, shall be paid within the time-limit specified in section 57 of this Act.

Tax invoice.

39. (1) Every registered person, other than a retailer, who sells any product or provides any service to another person shall provide to that other person a tax invoice, or a receipt, containing such particulars as may be prescribed within thirty-one days from the date referred to in subsection (1) of section 29 of this Act.

(2) A registered person who is a retailer and who sells any 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:

Provided that where a sale is made on credit, the receipt shall be issued when the price is paid.

(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 29 of this Act.

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

40. (1) This section shall apply where a registered person has issued a tax invoice in respect of a business activity and — Credit and debit notes.

(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 business activity.

(2) Where this section applies, the registered person carrying on the business activity shall issue to the other person paying for that business 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.

41. (1) Where —

Bad debts.

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

(b) that registered person has furnished a return in relation to the tax period during which the business activity was carried on and has properly accounted for tax on that business 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 36 of this Act of that portion of the amount of tax chargeable in relation to that business activity as the amount written off as a bad debt bears to the total consideration for the activity. The deduction shall be made from the tax due at the time it is allowed and may be carried forward.

(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 business activity carried on during the tax period in which the bad debt is wholly or partly recovered.

PART VIII

ASSESSMENT OF TAX

Assessment of tax.

42. (1) 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.

(2) 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.

(3) 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 and the amount so due shall be payable within thirty one days from the service thereof.

43. Except in proceedings on appeal from an assessment under section 46 of this Act, no assessment made by the Director shall be disputed in any proceedings on any ground; and except as aforesaid and subject to the provisions of section 45 of this Act, 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.

Assessment deemed correct except in proceedings on appeal.

44. 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.

Evidence of returns and assessments.

45. (1) Where any registered person has made, or is to make, a return in respect of any tax period, it shall not be lawful for the Director to issue an assessment after the expiration of six years from the end of the tax period in respect of which the return was or should have been furnished.

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

(2) Where an assessment is made by the Director under paragraph (a) of subsection (1) of section 42 of this Act, it shall not be lawful for him to reopen that assessment after the lapse of six years from the date it was made.

PART IX

APPEALS

46. (1) Any person dissatisfied with a decision of the Director consisting in an assessment of tax or relating to the registration of a person under this Act or to the liability to ETI, may, either personally or by his agent, lodge an appeal from such decision to the Tribunal within thirty days of the date upon which the notice of assessment has been served upon him or the date upon which he has been served by

Appeals against an assessment.

the Director with a notice of the said decision or from the determination by the Comptroller of Customs, acting on behalf of the Director, of the ETI due.

Cap. 337.

(2) The appeal under this section may be made on the ground of any relevant point of fact or of law other than on the classification of any goods under the Customs Tariff set out in the First Schedule to the Import Duties Act which shall be determined in accordance with the provisions of the said Act as if the question related to duty chargeable under that Act:

Provided that any appeal under this section shall be made in such form and manner as may prescribed.

(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.

47. (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 46 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:

Provided that the Minister may appoint several Chairmen and members to sit on the Tribunal, but only one Chairman and two members shall sit on any one case.

(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

48. (1) Any person who, being required to apply for registration under this Act, makes such an application after the expiration of the time laid down in section 24 of this Act, shall be liable to additional tax in an amount equivalent to the higher of - Additional tax and interest.

(a) two per cent of the tax due, if any, for the first tax period following registration; and

(b) twenty liri

for every month or part thereof that elapses from the date on which the application should have been made in terms of the said section and the earlier of the date on which the registration is furnished to the Director and the date when that person is registered by the Director.

(2) Any person who, being required to furnish a tax return for a tax period, furnishes that return after the expiration of the time laid down in section 31 of this Act, shall be liable to additional tax in an amount equivalent to the higher of -

(a) two per cent of the tax due, if any;

(b) twenty liri

for every month or part thereof that elapses from the date on which the tax return should have been furnished in accordance with this Act and the date when it is furnished to the Director.

(3) Where an assessment is made for a tax period in the circumstances referred to in section 42 of this Act, additional tax shall be due for that period in an amount equivalent to twenty per cent of the under-declared tax.

(4) Where a tax return furnished to the Director by a registered person for a tax period contains an understatement of the tax due and that person makes a disclosure of such an understatement

before he is served with an assessment for that period, he shall be liable to additional tax in an amount equivalent to ten per cent of the under declared tax.

(5) Interest shall be due on any tax (but excluding additional tax) which is not paid by the date on which it becomes payable in accordance with this Act, at the rate of one per cent for each month or part thereof during which the said tax remains unpaid or at such other rate as may be prescribed.

Suit by the Director.

49. (1) Tax and additional tax due under this Act may be recovered by the Director as a civil debt due to the Government.

(2) Subject to the provisions of subsection (3) of this section, action for the payment of tax, additional tax and interest may be taken by the Director at any time within six years from the date on which such tax, additional tax and interest 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.

Executive title.

50. (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 Organization and Civil Procedure.

Cap. 12.

(2) The Director may request the payment of any tax, additional tax and interest payable by any person under this Act by means of a demand note and if the payment 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.

(3) No opposition shall stay the issue or execution of any executive act issued on the strength of an executive title mentioned in this section or the sale by auction in pursuance thereof or the paying out of the proceeds of such sale and no opposition or reservation in the schedule of deposit shall stay the paying of any sum deposited in Court following any such executive act as aforesaid.

51. (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.

(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.

Cap. 37.

52. 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.

Special privilege.

Cap. 16.

53. (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.

Security for tax due.

(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.

54. 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 31 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

Shorter period for the delivery of a return.

the said notice.

Appropriation of
payment.

55. (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

Refund of tax

56. (1) Subject to the provisions of this Act, in any case where the Director is satisfied that the tax paid by a registered person is in excess of the amount 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 six 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 said period.

(2) When a registered person buys a product on which ETI and ETP has been paid, and such a product would have been exempt from ETI had it been imported by the said registered person for the purposes set out in the First Schedule to this Act, other than an exemption listed under item 26 of the First Schedule, such person shall be entitled to a refund at the rate of sixteen per cent of the price of the product purchased or such other percentage as may be prescribed:

Provided that in respect of hotels, the refund aforesaid shall be at the rate of twelve per cent or such other percentage as may be prescribed.

57. (1) 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 fourth month following the date on which the return of that registered person was due to be made or was received by the Director, whichever is later.

Refund to be made within a time-limit.

(2) Where any registered person has in respect of a tax period, failed to pay to 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.

(3) 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.

(4) Where, in relation to the return furnished or to be furnished by any registered person, subsection (2) or subsection (3) applies, the Director shall give notice in writing to the registered person accordingly within the period specified in subsection (1) of this section.

(5) A refund due in accordance with any provision of this Act shall be payable without any further appropriation other than this Act by warrant under the hand of the Minister.

58. 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 55 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.

Interest on late refunds.

59. The Director may in his discretion mitigate or remit any additional tax, other than additional tax imposed under subsection (1) of section 48 of this Act, which may be assessed or imposed under this Act.

Relief from tax.

International
arrangements.

60. (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

Failure to apply for
registration or to
keep or deliver
records and returns.

61. 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;

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.

62. Any person who:

Irregularities in records, returns, invoices and transactions.

(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

(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.

63. (1) Where a person has been convicted of an offence under either section 61 or section 62 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 and not more than one month 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.

Obstruction of officials.

64. Any person who:

(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.

65. 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.

66. (1) Where 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.

67. (1) No proceedings under this Part shall be taken except at the instance or with the sanction of the Director. Prosecution.

(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. Cap. 9.

(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, unless the necessity of his giving evidence arises at a later stage:

Provided that the Director or other officer as aforesaid may state the facts constituting the offence before giving evidence.

Compromise
penalty.

68. (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 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.

(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.

69. (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 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.

Offences relating to taxable importations.

(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

Keeping of records.

70. (1) Every registered person shall keep proper and sufficient records of all transactions of his business activities to enable the date, the value and the nature of such transactions, the tax, if any, chargeable thereon and the deductions allowable in respect thereof, and any such other information as may be prescribed, to be readily ascertained.

(2) The records referred to in subsection (1) of this section shall be kept and stored in such manner, contain such details and be supported by such documents and accounts as may be prescribed and shall be retained for a period of at least three years from the end of the calendar year to which they relate.

Anti-avoidance provision.

71. For the purposes of subsection (6) of section 12 and the proviso to section 17 of this Act, the Director may treat as one person two or more persons carrying on a business activity if he is satisfied that the separation of such business activities has for its main purpose the avoidance of tax.

Delivery and service of notices, etc.

72. (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.

73. (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.
ActXVIII of 1994.

74. 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.

75. (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 business activities;

(f) requiring the means and the machines whereby registered persons are to store, process and produce documents and other information.

(3) 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.

76. (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 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.

77. (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 Act, the Comptroller shall, in accordance with section 27 of the Import Duties Act, make a reprint of the First Schedule of the said Import Duties Act, showing the

amendments affected in virtue of paragraph (a) of subsection (1) of this section.

PART XV

TRANSITORY PROVISIONS

78. (1) The last tax period of any registered person for the purposes of the Value Added Tax Act, 1994, shall end on the thirtieth June, 1997. ^{Transitory provisions.}

(2) Notwithstanding the provisions of subsection (1) hereof, the said return to be furnished in terms of the said Act, shall be furnished by not later than the fifteenth day of the second month following the month during which the tax period of a registered person would have, but for the provisions of subsection (1) hereof, ended in terms of the Value Added Tax Act, 1994.

(3) Any input tax determined in accordance with the provisions of this section shall be refunded to the Director by the thirty first December 1997, in such manner and subject to such conditions as may be prescribed. ^{Refund of input tax claimed.}

(4) A person who is a registered person for the purposes of the Value Added Tax Act, 1994 shall account for the input tax referred to in subsection (3) of this section and refundable to the Director, by calculating the said tax in accordance with either of the following two formulae and the filing on such date as may be prescribed of a statement in a form supplied by the Director:

(a) Such person shall prepare a statement listing the goods held as trading stock by that registered person as on the thirtieth June, 1997, showing the input tax claimed by the said person in relation to those goods:

Provided that for the purposes of this sub-section, goods held as trading stock by a person:

(i) shall include trading stock belonging to the person and held on consignment by another person;

(ii) subject to the provisions of paragraph (iii) of this paragraph shall not include trading stock held on consignment by the person and belonging to another person;

(iii) shall include goods held on consignment by the person if they form part of the trading stock belonging to another person who does not have a place of business in Malta and if the goods are subject to Value Added Tax on which the person claimed a credit for input tax; or

(b) Such person shall compute the following:

$$\frac{X}{Y} \times A = \text{Input tax refundable}$$

Where -

X is the total input tax claimed by the said person in terms of the Value Added Tax Act, 1994, for all the tax periods commencing from his first tax period and ending with the last tax period of that person;

Y is the number of weeks in the period that -

(i) commences on the day when the Commissioner registered the person in terms of the provisions of the Value Added Tax Act, 1994; and

(ii) ends on the thirtieth June, 1997;

A is either of the following two numbers:

2 in the case where the person qualifies to be considered an industrial undertaking; or

10 in any other case:

Provided that for the purposes of this section "industrial undertaking" means an undertaking carrying on or which, in the opinion of the Director, intended to carry on, a trade which consists in the production, manufacture or improvement of any product and includes an undertaking relating to a hotel;

(5) Every person must submit a statement together with the workings of the option chosen in accordance with the provisions of subsection (4) thereof, which statement must be signed, on each sheet thereof, by the said person, or in the case of a body of persons, by a principal officer of that body of persons and by the person responsible for the book keeping functions of the business of the person:

Provided that where a person has chosen to take the option referred to in paragraph (a) of subsection (4) of this section and the total input tax refundable to the Director is more than five thousand lire, the said statement shall be certified by a certified public accountant and auditor.

(6) Any input tax refundable in accordance with the provisions of subsection (4) of this section shall be set off against any excess tax credit owed to the person in virtue of the provisions of the Value Added Tax Act, 1994.

(7) Notwithstanding the other provisions of this section, where it results to the Director at any time that the input tax to be refunded to the Director has not been properly computed or that it was computed on the basis of incorrect information, the Director may revise the amount within a time limit as may be prescribed:

Provided that where a person does not account for the input tax due to the Director in accordance with subsection (4) of this section, the Director shall make an assessment of the amount which, in his opinion, is the input tax refundable to the Government, and that person shall, in accordance with the provisions of this Act, be liable to pay the tax so assessed.

(8) Any person signing or certifying the statement which results to be invalid in terms of this section shall be jointly and severally liable for the amount of tax due to the Director.

(9) Where any false or incorrect statement constitutes an offence under this Act or any other law, the liability to tax in terms of this section shall be without prejudice to any liability for any penalty which may be imposed for the said offence.

(10) Where on or after the first July, 1997, a payment is received or a tax invoice is issued for services to which subsection (4) of section 29 of this Act refers, and that payment or tax invoice refers to a period (in this section referred to as "the period of the business activity") which commences before the first July, 1997, and ends on or after that date, the business activity that is to be treated as a separate business activity by reference to that payment or tax invoice in accordance with the said subsection shall be deemed to be a business activity for a period commencing on the said date and the taxable value of the said business activity shall, save as the Director may otherwise allow, be a proportion of the taxable value that would otherwise stand to be determined in accordance with the other provisions of this Act which corresponds to the proportion which the period commencing on the said date and ending on the last day of the

Continuous services.

period of the business activity bears to the period of the business activity

Importation of goods before the first July, 1997.

(11) Where any goods are imported into Malta before the first July, 1997, and the time at which import duty is to be computed in terms of the Import Duties Act or, where no such import duty is payable, the time at which it would be so computed had it been payable, falls on or after the said date, the said importation shall be deemed to have taken place on the said date.

Interpretation of certain contracts.

(12) Where, in the execution of a contract made before the date on which this Act comes into force, any products or services are sold or provided on or after the first July, 1997, and the sale or provision of the said products or services is a business activity, that contract shall, for all the purposes of any law, be interpreted as if the person to whom that sale or provision is made had bound himself to pay, in addition to the consideration stipulated in or in accordance with the said contract, an amount equivalent to the tax chargeable on this sale or provision under this Act in lieu of the tax chargeable under the Value Added Tax Act, 1994:

Provided that this subsection shall not apply where it results from the contract and from all the relevant circumstances that the consideration determined in accordance with that contract had already made provision for the tax chargeable under this Act.

Other arrangements.

(13) Where the transitional arrangements for the application of this Act are not specified in the provisions of this section, they shall be such as may be prescribed.

Commissioner to furnish information etc., to the Director.

(14) 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.

(15) For the purposes of subsection (8) of this section, a statement is invalid where it results that the information has been grossly misreported.

SCHEDULES

First Schedule

Section 11)

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 Cap. 217.

(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.

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. Cap. 334.

25. The importation of goods which is exempt from tax in virtue of an exemption granted under subsection (3) of section 11 of this Act.

26. The importation of goods which are subject to a levy under the Local Manufactures (Promotion) Act. Cap. 336.

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 or when certified and approved as such by the Minister responsible for agriculture or the Minister responsible for fisheries, as the case may

29. The importation of goods by a non-profit making institution or a non-profit making organisation as defined in Part Two of the Second Schedule to this Act.

Second Schedule

(Section 13)

NON-TAXABLE PRODUCTS

PART ONE

1. Exports

(1) Products which are exported.

(2) Products supplied 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) Products sold whilst they are in a customs bond and which sale 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) Products supplied to an operator of a duty free shop pursuant to and in accordance with a licence issued under the Duty Free Shop Regulations, 1991 or any other provisions amending or replacing the said regulations.

(3) Products supplied by or to a company 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) Products supplied 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) Fuel supplied to vessels for the purpose of inshore fishing.

4. Food

Any food as defined in Part Two of this Schedule, but without prejudice to ETS chargeable in respect of the provision of food listed in the Fourth Schedule to this Act.

5. Pharmaceutical products

Pharmaceutical products as defined in Part Two of this Schedule.

6. Health and Welfare

(1) Human organs, human blood and human milk.

(2) Products supplied in connection 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 by the hospital, institution or home, as the case may be, providing the said services.

7. Gold

Gold supplied to or by the Central Bank of Malta.

8. Printed matter and other articles

(1) 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) Electronic, magnetic, optic or any other machine readable media and 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. Essential products

Water, fuel and electricity supplied by a public authority.

10. Products mentioned in items 4, 8, 25, 27, 28 and 29 of the First Schedule.

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; 8428.20.91.00; 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.

(f) "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 make a profit.

Third Schedule

(Section 20)

EXEMPT SERVICES

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 any of the services listed in this paragraph when the person to whom they are provided is not resident in Malta:

(a) advertising services;

(b) services of consultants, engineers, consultancy bureaus, advocates, legal procurators, notaries public, accountants, auditors, financial advisors, data processing and the provision of information;

(c) obligations to refrain from pursuing or exercising in whole or in part any business activity;

(d) banking, financial, insurance and re-insurance transactions, excluding the letting of a place for the safe deposit of any goods or documents;

(e) the provision of human resources;

(f) 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 and Freeport 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.

(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. Cap. 234.

(4) Services provided by or to a company within a freeport zone as defined in the Malta Freeports Act where the said provision constitutes an activity which the said company is licensed to carry on in terms of the said Act.

4. International transport

The provision of services consisting in international transport of goods and passengers.

5. Supplies, repairs etc of ships and aircraft

(1) The provisioning, 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 provisioning, 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 section 18 of this Act.

7. Health and Welfare

Cap. 31.

(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

Cap. 327.

(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.

(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; Cap. 197. Cap. 240.

(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) interest charged on the making of any advance or the granting of credit;

(2) interest charged on the granting of, or any dealing in, credit guarantees or other security for money;

(3) transactions, including negotiation, concerning currency, bank notes and coins normally used as legal tender.

Provided that nothing in this item shall be construed as affecting 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. Services by government departments and any other public authority

(1) The provision of any service by any government department and any other public authority.

(2) The provision of agency services related to lotto and lotteries, and such other provisions related to gambling as may be approved by the Minister.

21. Inter Group Services

The provision of any service by one company to another when both companies are members of the same group of companies unless the Director is satisfied that the creation of a company or companies within the group has for its main purpose the avoidance of tax; and for this purpose "a group of companies" shall have the same meaning assigned to the phrase by section 42 of the Duty on Documents and Transfers Act, 1993.

Fourth Schedule

(Section 77)

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 nor 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, altar 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.

Fifth Schedule

(Section 19 (e))

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.

(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 grammes 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.

2. The provision of catering services including outside catering but excluding the provision of catering services at a wedding reception.

Passed by the House of Representatives at Sitting No. 72 of Tuesday, 27th May, 1997.

Myriam Spiteri Debono
Speaker

RICHARD J. CAUCHI
Clerk to the House of Representatives.