

## **Nru. 46**

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7. 11. 97

### MALTA

#### **KAMRA TAD-DEPUTATI**

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#### **HOUSE OF REPRESENTATIVES**

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**ABBOZZ ta' Liġi mressaq mill-Onorevoli Leo Brincat, M.P., Ministru tal-Finanzi u Kummerè u moqri għall-Ewwel darba fis-Seduta tal-5 ta' Novembru, 1997.**

**A BILL introduced by the Honourable Leo Brincat, M.P., Minister of Finance and Commerce and read the First time at the Sitting of the 5th November, 1997.**

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

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

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

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

## ABBOZZ TA' LIĠI msejjah

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

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

**1.** (1) Dan l-Att jista' jissejjah l-Att ta' l-1997 li jemenda l-Att dwar Dazju tas-Sisa (Emenda Nru. 3), u għandu jinqara u jinftiehem haġa waħda ma' l-Att ta' l-1995 dwar Dazju tas-Sisa, hawnhekk iżjed 'il quddiem imsejjah "l-Att prinċipali".

Titolu fil-qosor u bidu fis-sehh.

Att Nru. XVI ta' l-1995.

(2) Dan l-Att għandu jitqies li beda jsehh fil-5 ta' Novembru, 1997.

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

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

## "IT-TIENI SKEDA

## ALKOHOL U XORB ALKOHOLIKU

<p>Most ta' l-gheneb mhux fermentat b'alkohol miżjud klassifikat fl-intestatura Nru. 22.04 tat-tariffa tad-Dwana:</p> <p>– B'qawwa alkoholika ta' mhux iżjed minn 22% vol</p> <p>– B'qawwa alkoholika ta' iżjed minn 22% vol iżda mhux iżjed minn 45% vol</p> <p>– B'qawwa alkoholika ta' iżjed minn 45% vol iżda mhux iżjed minn 57% vol</p> <p>– B'qawwa alkoholika ta' iżjed minn 57% vol</p>	<p>Lm1.76,0 kull litru</p> <p>Lm4.74,0 kull litru</p> <p>Lm4.90,0 kull litru</p> <p>Lm0.09,5 kull % vol kull litru</p>
<p>Alkohol etili mhux żnaturat ta' qawwa alkoholika bil-volum ta' 80% jew oghla, klassifikat fl-intestatura Nru. 22.07 tat-Tariffa tad-Dwana</p>	<p>Lm0.09,5 kull % vol kull litru</p>
<p>Alkohol etili u spirti oħra żnaturati ta' kull qawwa, klassifikati fl-intestatura Nru. 22.07 tat-Tariffa tad-Dwana:</p> <p>– Spirtu <i>methylated</i> kif imfisser fl-artikolu 3 ta' l-Ordinanza dwar l-Ispirti <i>Methylated</i> (Kap. 89)</p> <p>– Alkohol u spirtu iehor żnaturat għall-produzzjoni industrijali, għall-użu farmaċewtiku u għall-użu mediku, żnaturat kif dirett mill-Kontrollur tad-Dwana.</p> <p>– Alkohol u spirtu żnaturat iehor</p>	<p>0</p> <p>0</p> <p>Lm0.09,5 kull % vol kull litru</p>

Preparati ta' tahlitiet alkoholiki klassifikati fl-intestaturi Nru, 21.06 u 33.02 tat-Tariffa tad-Dwana, ta' xorta wżata għall produzzjoni industrijali ta' <i>soft drinks</i> .	0
<p>Prodotti alkoholiki oħra klassifikati fl-intestaturi Nru. 21.06, 22.08 u 33.02 tat-Tariffa tad-Dwana:</p> <p>– Vodka:</p> <p>-- Ta' qawwa alkoholika ta' mhux iżjed minn 26% vol</p> <p>-- Ta' qawwa alkoholika ta' iżjed minn 26% vol iżda mhux iżjed minn 45.4% vol</p> <p>-- Ta' qawwa alkoholika ta' iżjed minn 45.4% vol iżda mhux iżjed minn 57% vol</p> <p>– Oħra:</p> <p>-- Ta' qawwa alkoholika ta' mhux iżjed minn 26% vol</p> <p>-- Ta' qawwa alkoholika ta' iżjed minn 26% vol iżda mhux iżjed minn 45% vol</p> <p>-- Ta' qawwa alkoholika ta' iżjed minn 45% vol iżda mhux iżjed minn 57% vol</p> <p>-- Ta' qawwa alkoholika ta' iżjed minn 57% vol</p>	<p>Lm0.17,5 kull % vol kull litru</p> <p>Lm4.74,0 kull litru</p> <p>Lm4.90,0 kull litru</p> <p>Lm0.17,5 kull litru</p> <p>Lm4.74,0 kull litru</p> <p>Lm4.90,0 kull litru</p> <p>Lm0.09,5 kull % vol kull litru</p>

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

3. Minflok il-partita "Sigaretti klassifikati fl-intestatura Nru. 24.02 tat-Tariffa tad-Dwana" u l-kliem kollha relattivi għaliha fl-ewwel kolonna tat-Tielet Skeda li tinsab ma' l-Att prinċipali u minflok il-kliem relattivi għaliha fit-tieni kolonna ta' l-istess, għandu jidhol li ġej:

Sigaretti klassifikati fl-intestatura Nru. 24.02 tat-Tariffa tad-Dwana:	
- Ta' tul totali ta' mhux iżjed minn 75mm	40c4 kull pakkett ta' 20 jew parti minnu
- Ta' tul totali ta' iżjed minn 75mm	48c6 kull pakkett ta' 20 jew parti minnu

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

4. Minflok il-partita "Żejt għall-htigijiet tad-dar (Pitrolju), *aviation turbine fuels* u *white spirit*; żjut minbarra żjut lubrifikanti jew idrawliċi b'densità ta' 0.780 sa 0.810 eskusiv f'temperatura ta' 15°C, klassifikati fl-intestatura Nru. 27.10 tat-Tariffa tad-Dwana" fl-ewwel kolonna tar-Raba' Skeda li tinsab ma' l-Att prinċipali u minflok il-kliem relattivi għaliha fit-tieni kolonna ta' l-istess, għandu jidhol li ġej:

Żejt għall-htigijiet tad-dar (Pitrolju), <i>aviation turbine fuels</i> u <i>white spirit</i> ; żjut minbarra żjut lubrifikanti jew idrawliċi b'densità ta' 0.780 sa 0.810 eskusiv f'temperatura ta' 15°C, klassifikati fl-intestatura Nru. 27.10 tat-Tariffa tad-Dwana	Lm86.00,0 kull 1000 litru
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### Għanijiet u Raġunijiet

L-għan ta' dan l-Abbozz huwa li jiddaħhlu rati ġodda ta' dazju tas-sisa fuq alkohol u xorb alkoholiku u sigaretti u xi prodotti tal-*petroleum* kif thabbar fid-diskors tal-Budget.

**A BILL  
entitled**

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

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

1. (1) This Act may be cited as the Excise Duty (Amendment) (No. 3) Act, 1997, and shall be read and construed as one with the Excise Duty Act, 1995, hereinafter referred to as “the principal Act”. Short title and commencement.  
Act No. XVI of 1995.

(2) This Act shall be deemed to have come into force on the 5th November, 1997.

2. For the Second Schedule to the principal Act there shall be substituted the following: Substitution of Second Schedule to the principal Act, 1995.

## "SECOND SCHEDULE

## ALCOHOL AND ALCOHOLIC BEVERAGES

<p>Unfermented grape must with added alcohol classified in Customs Tariff Heading 22.04:</p> <ul style="list-style-type: none"> <li>– With alcoholic strength not exceeding 22% vol</li> <li>– With alcoholic strength exceeding 22% vol but not exceeding 45% vol</li> <li>– With alcoholic strength exceeding 45% vol but not exceeding 57% vol</li> <li>– With alcoholic strength exceeding 57% vol</li> </ul>	<p>Lm1.76,0 per litre</p> <p>Lm4.74,0 per litre</p> <p>Lm4.90,0 per litre</p> <p>Lm0.09,5 per % vol per litre</p>
<p>Undenatured ethyl alcohol of an alcoholic strength by volume of 80% or higher classified in Customs Tariff Heading No. 22.07</p>	<p>Lm0.09,5 per % vol per litre</p>
<p>Denatured ethyl alcohol and other spirits of any strength classified in Customs Tariff Heading No. 22.07:</p> <ul style="list-style-type: none"> <li>– Methylated spirit as defined in section 3 of the Methylated Spirit Ordinance (Cap. 89)</li> <li>– Other denatured alcohol and spirit for industrial production, for pharmaceutical and for medical use, denatured as directed by the Comptroller of Customs.</li> <li>– Other denatured alcohol and spirit</li> </ul>	<p>0</p> <p>0</p> <p>Lm0.09,5 per % vol per litre</p>
<p>Compound alcoholic preparations classified in Customs Tariff Headings No. 21.06 and 33.02 of a kind used for the industrial production of soft drinks.</p>	<p>0</p>

Other alcoholic products classified in Customs Tariff Headings Nos. 21.06, 22.08 and 33.02:	
– Vodka:	
– – Of an alcoholic strength not exceeding 26% vol	Lm0.17,5 per % vol per litre
– – Of an alcoholic strength exceeding 26% vol but not exceeding 45.4% vol	Lm4.74,0 per litre
– – Of an alcoholic strength exceeding 45.4% vol but not exceeding 57% vol	Lm4.90,0 per litre
– Other:	
– – Of an alcoholic strength not exceeding 26% vol	Lm0.17,5 per litre
– – Of an alcoholic strength exceeding 26% vol but not exceeding 45% vol	Lm4.74,0 per litre
– – Of an alcoholic strength exceeding 45% vol but not exceeding 57% vol	Lm4.90,0 per litre
– – Of an alcoholic strength exceeding 57% vol	Lm0.09,5 per % vol per litre

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3. For the item “Cigarettes classified in Customs Tariff Heading No. 24.02:” and the words relative thereto in the first column of the Third Schedule to the principal Act, and for the words relative thereto in the second column of the same, there shall be substituted the following:

Amendment of the Third Schedule to the principal Act.

Cigarettes classified in Customs Tariff Heading No. 24.02:	
– Of an overall length not exceeding 75mm	40c4 per pkt of 20 or part thereof
– Of an overall length exceeding 75mm	48c6 per pkt of 20 or part thereof

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Amendment of  
the Fourth  
Schedule to the  
principal Act.

4. For the item "Oil for household purposes (Kerosene), aviation turbine fuels and white spirits; oils other than lubricating or hydraulic oils with a density of 0.780 to 0.810 exclusive at a temperature of 15°C, classified in Customs Tariff Heading No. 27.10" in the first column of the Fourth Schedule to the principal Act and for the words relative thereto in the second column of the same, there shall be substituted the following:

<p>Oil for household purposes (Kerosene), aviation turbine fuels and white spirits; oils other than lubricating or hydraulic oils with a density of 0.780 to 0.810 exclusive at a temperature of 15°C, classified in Customs Tariff Heading No. 27.10</p>	<p>Lm86.00,0 per 1000 litres</p>
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### Objects and Reasons

The object of this Bill is to introduce new rates of excise duty on alcohol and alcoholic beverages, cigarettes and certain petroleum products as announced in the Budget Speech.