

Nagħti l-kunsens tiegħi.

(L.S.)

EDWARD FENECH ADAMI  
President

4 ta' Marzu, 2009

### ATT Nru II ta' l-2009

*ATT biex jimplimenta Mizuri ta' l-Estimi Finanzjarji għall-2009 u mizuri amministrattivi oħra.*

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:-

1. It-titolu fil-qosor ta' dan l-Att huwa l-Att ta' l-2009 li Titolu fil-qosor.  
Jimplimenta Mizuri ta' l-Estimi.

### TAQSIMA I

2. Id-disposizzjonijiet ta' din it-Taqsima għandhom jitqiesu li Bidu fis-sehh ta'  
bdew isehhu fl-1 ta' Jannar, 2009. din it-Taqsima.

3. Għall-finijiet ta' din it-Taqsima, "dhul" għandha l-istess Tifsir.  
tifsira bħalma għandha fl-artikolu 2 ta' l-Att dwar l-Amministrazzjoni Kap. 174.  
Finanzjarja u l-Verifika, imma ma tinkludix dhul li jkun ġej minn self.

4. (1) Bla hsara għad-disposizzjonijiet ta' dan l-Att, il- Awtorità li  
Gvern ta' Malta jista' jiġbor f'Malta, b'self, somma ta' flus ta' mhux jingabar self.  
iżjed minn hames mitt miljun euro.

Kap. 161. (2) Għall-fini li tingabar dik is-somma hawn qabel imsemmija, il-Ministru responsabbli għall-finanzi hu b'dan awtorizzat li johroġ *stock* f'Malta taht id-disposizzjonijiet ta' l-Ordinanza dwar Self Lokali (*Stock* u Titoli Reġistrati), b'dawk il-pattijiet u kondizzjonijiet hekk kif l-istess Ministru jista' japprova.

Skop. 5. Flejjes imsellfin taht l-awtorità ta' din it-Taqsima għandhom ikunu approprijati u applikati għall-iskop li:

(a) jithallsu l-ispejjeż li jeċċedu d-dhul li jsiru fil-Fond Konsolidat matul is-sena 2009 u/jew snin sussegwenti; u

(b) jiġu mifdija *stocks* reġistrati li għandhom jiġu mifdija matul l-2009; u

(ċ) jiġu effettwati bidliet fil-*portfolio* fir-rigward ta' ammonti li jingabru permezz ta' *Bills* tat-Teżor, ammonti miġbura permezz ta' *Stocks* tal-Gvern, u rigward self li jingabar minn barra minn Malta hekk kif u meta dan ikun meħtieġ b'konformità mal-politika tal-Gvern dwar l-immaniġġar tad-dejn.

## TAQSIMA II

Emenda tal-Kodiċi tal-Liġijiet tal-Pulizija. Kap. 10. 6. Din it-Taqsima temenda l-Kodiċi tal-Liġijiet tal-Pulizija, u għandha tinqara u tiftiehem haġa waħda mal-Kodiċi tal-Liġijiet tal-Pulizija, hawnhekk iżjed 'il quddiem f'din it-Taqsima msejjjah "il-Kodiċi".

Emenda ta' l-artikolu 185 tal-Kodiċi. 7. Fil-paragrafu (b) tas-subartikolu (1) ta' l-artikolu 185 tal-Kodiċi, minflok il-kliem "sittax-il sena" għandhom jidhlu l-kliem "sbatax-il sena".

Emenda ta' l-artikolu 316F tal-Kodiċi. 8. Fil-paragrafu (ċ) ta' l-artikolu 316F tal-Kodiċi, minflok il-kliem "sittax-il sena" għandhom jidhlu l-kliem "sbatax-il sena".

## TAQSIMA III

Emenda ta' l-Att dwar it-Taxxa fuq l-*Income*. Kap. 123. 9. (1) Din it-Taqsima temenda l-Att dwar it-Taxxa fuq l-*Income*, u għandha tinqara u tiftiehem haġa waħda ma' l-Att dwar it-Taxxa fuq l-*Income*, hawn iżjed 'il quddiem f'din it-Taqsima msejjjah "l-Att prinċipali".

(2) Id-disposizzjonijiet ta' l-artikoli 12 u 13 għandhom jibdwu isehħu mis-sena ta' stima 2009.

(3) Id-disposizzjonijiet ta' l-artikolu 14 għandhom jibdwu isehħu mis-sena ta' stima 2010.

10. L-artikolu 5 ta' l-Att prinċipali għandu jiġi emendat kif ġej: Emenda ta' l-artikolu 5 ta' l-Att prinċipali.

(a) il-paragrafu (a) tas-subartikolu (6) tiegħu għandu jiġi mhassar;

(b) is-subartikolu (8) tiegħu għandu jiġi emendat kif ġej:

(i) minflok il-kliem "fil-qligħ totali", għandhom jidhlu l-kliem "l-income, kemm jekk jiġi ntaxxat taht dan l-artikolu jew taht l-artikolu 4(1)(a)," u

(ii) minnufih wara l-proviso tiegħu għandu jizdied il-proviso ġdid li ġej:

"Izda wkoll jekk il-qligħ kapitali jkun oġhla mill-ammont minfuq fl-akkwist tal-proprjeta li titqiegħed flok ta' qabel kull eċċess għandu jkun taxxabbli fis-sena li fiha l-proprjeta li titqiegħed flok ta' qabel kienet ġiet akkwistata u l-ammont minfuq fl-akkwist tal-proprjeta li titqiegħed flok ta' qabel li għandu jitqies fi trasferiment sussegwenti għandu jkun zero.";

(ċ) fil-paragrafu (i) tas-subartikolu (9) tiegħu, minflok il-kliem "Sabiex ikun aċċertat il-qligħ kapitali" għandhom jidhlu l-kliem "Sabiex ikun aċċertat l-income, kemm jekk jiġi ntaxxat taht dan l-artikolu jew taht l-artikolu 4(1)(a),";

(d) fis-subartikolu (14) tiegħu, minflok il-kliem "meta jsir trasferiment sussegwenti għandu jitqies bħala l-ammont minfuq fl-akkwist ta' l-ishma oriġinali:" għandu jidhol dan li ġej:

"meta jsir trasferiment sussegwenti ta' l-ishma oriġinali jew l-ishma l-ġodda għandu jitqies bħala l-ammont minfuq fl-akkwist ta' l-ishma oriġinali.

Għall-finijiet ta' dan is-subartikolu -

"ishma oriġinali" tfisser ishma li wiehed ikollu qabel u involuti fir-ristrutturazzjoni, u

"ishma ġodda" tfisser, fir-rigward ta' xi ishma oriġinali, l-ishma fil-kumpannija li, bħala riżultat tar-ristrutturazzjoni, jirrapprezentaw l-ishma oriġinali:"; u

(e) fis-subartikolu (15) tiegħu, minflok il-kliem "l-ammont minfuq bażiku ta' l-attiv li għandu jitqies ikun l-ammont minfuq oriġinali eżistenti qabel ma jkun seħħ l-ewwel trasferiment." għandu jidhol dan li ġej:

"l-ammont minfuq bażiku u d-data ta' l-akkwist ta' l-attiv li għandhom jitqiesu, kemm jekk l-ammont jiġi ntaxxat taħt dan l-artikolu jew taħt l-artikolu 4(1)(a), ikunu l-ammont minfuq oriġinali u d-data meta ġie akkwistat qabel ma jkun seħħ l-ewwel trasferiment:

Iżda wkoll dan l-artikolu għandu japplika biss meta individwu jew soċjetà *en nom collectif* jittrasferixxu lil kumpannija negozju bħala azjenda kummerċjali, flimkien ma' l-attiv kollu tan-negozju, jew flimkien ma' l-attiv kollu hlief flus kontanti, u n-negozju jiġi hekk trasferit kompletament għal korrispettiv f'ishma maħruġin mill-kumpannija lill-persuna li tittrasferixxi n-negozju:

Iżda wkoll sabiex jiġi stabbilit kull qligħ taxxabbli li jkun dovut fuq id-disponiment ta' dawk l-ishma, l-ammont minfuq għall-akkwist li jkun ġie meqjus għandu jitnaqqas b'kull qligħ taxxabbli li kien jirriżulta mit-trasferiment ta' l-imsemmi negozju li kieku ma ġiex applikat dan is-subartikolu."

Emenda ta' l-artikolu 5A ta' l-Att prinċipali.

**11.** L-artikolu 5A ta' l-Att prinċipali għandu jiġi emendat kif ġej:

(a) fil-paragrafu (a) tas-subartikolu (2) tiegħu, fit-tifsira ta' "trasferiment", minflok il-kliem "li titqies li hi trasferiment skond xi disposizzjoni ta'" għandhom jidhlu l-kliem "li titqies li hi trasferiment skond is-subartikolu (12A) ta' dan l-artikolu u xi disposizzjoni ta'";

(b) fis-subparagrafu (ii) tal-paragrafu (g) tas-subartikolu (3) tiegħu, minflok il-kliem "u l-qligħ li jirriżulta minnu jkun soġġett għat-taxxa skond l-artikolu 5 u stabbilit kif provdut fl-artikolu 5(8);" għandhom jidhlu l-kliem li ġejjin:

"u l-income, kemm jekk taxxabbli taħt l-artikolu 4(1)(a) kif ukoll taħt l-artikolu 5, li jirriżulta minnu għandu jkun stabbilit kif provdut fl-artikolu 5(8);";

(ċ) minnufih wara s-subparagrafu (ii) tal-paragrafu (g) tas-subartikolu (3) tiegħu, kif emendat, għandu jiżdied is-subparagrafu ġdid li ġej:

"(iii) dan il-paragrafu ma japplikax, u għalhekk l-artikolu 5(8) ma għandux japplika, jekk isir disponiment mill-proprjetà li titqiegħed flok ta' qabel jew dik il-proprjetà ma tibqax tintuża f'dak in-negozju, fi żmien sentejn li jibdew mid-data meta tkun għet akkwistata l-proprjetà li titqiegħed flok ta' qabel jew għal dak il-perjodu iqsar kif il-Kummissarju jista' jiddetermina.";

(d) minnufih wara l-paragrafu (g) tas-subartikolu (4) tiegħu għandhom jiżdiedu l-*provisos* godda li ġejjin:

"Izda dan il-paragrafu ma japplikax, u għalhekk l-artikolu 5(15) ma għandux japplika, jekk isir disponiment min-negozju jew ma jibqax jeżisti, fi żmien sentejn li jibdew mid-data li fiha n-negozju jiġi trasferit lil dik il-kumpannija jew għal dak il-perjodu iqsar kif il-Kummissarju jista' jiddetermina:

Izda wkoll, sabiex jiġi determinat jekk il-proprjetà għetx trasferita mhux aktar tard minn hames snin minn meta tkun għet akkwistata, taht is-subartikolu (3)(b) ta' dan l-artikolu, meta min jittrasferixxi jkun kumpannija li kienet akkwistata il-proprjetà permezz ta' trasferiment li kien jikkwalifika għal eżenzjoni skond dan is-subartikolu jew l-artikolu 5(15), għandha titqies li akkwistata il-proprjetà fid-data li fiha l-proprjetà kienet preċedentement għet akkwistata mill-persuna li ttrasferiet il-proprjetà lil dik il-kumpannija;"

(e) fil-paragrafu (g) tas-subartikolu (12) tiegħu, minflok il-kliem "li fiha dak l-ammont jithallas." għandhom jidhlu l-kliem li ġejjin:

"li fiha dak l-ammont jithallas:

Izda, għal kull perjodu jew parti minnu li jibda fi jew wara l-1 ta' Jannar 2009, l-imgħax jiġi kalkolat bir-rata ta' zero punt sebgħa hamsa fil-mija (0.75%) fix-xahar jew parti minnu u l-ammont totali ta' l-imgħax ma għandux jeċċedi dak l-ammont ta' taxxa."; u

(f) minnufih wara s-subartikolu (12) tiegħu, għandu jiżdied is-subartikolu għdid li ġej:

"(12A) (a) Jekk kumpannija ("il-kumpannija li għandha tiġi intaxxata") jkollha proprjetà li tkun għet akkwistata mingħand kumpannija oħra u dak l-akkwist

kien eżenti mit-taxxa taht is-subartikolu (4)(f) ta' dan l-artikolu, dan is-subartikolu għandu japplika jekk il-kumpanija li għandha tiġi intaxxata ma tibqax membru tal-grupp qabel ma jgħaddu hames snin mid-data ta' dak l-akkwist. Ir-referenzi f'dan is-subartikolu għal kumpanija li ma tibqax membru ta' grupp ma japplikawx għal każijiet meta kumpanija ma tibqax membru ta' grupp billi tiġi stralċjata jew xolta jew bħala riżultat ta' l-istralċ jew ix-xoljiment ta' membru ieħor tal-grupp.

(b) Kumpanija ma tibqax membru ta' grupp jekk dik il-kumpanija u l-kumpanija li mingħandha tkun akkwistat il-proprjetà msemmija f'dan is-subartikolu ma jibgħux jissodisfaw d-disposizzjonijiet ta' l-artikolu 5(9)(a) u (b).

(ċ) Meta l-kumpanija li għandha tiġi intaxxata ma tibqax membru tal-grupp, hi għandha titqies, għall-finijiet kollha ta' dan l-artikolu bħallikieku, minnufih wara li tkun akkwistat il-proprjetà, kienet trasferiet u immedjatament reġgħet akkwistat il-proprjetà f'dak iż-żmien u l-valur tat-trasferiment li għandu jittiehed f'konsiderazzjoni huwa l-valur li fuqu l-kumpanija li għandha tiġi intaxxata kienet akkwistat dik il-proprjetà mill-*group company* f'akkwist li għalih japplika s-subartikolu (4)(f) ta' dan l-artikolu.

(d) It-taxxa fuq trasferiment li għalih japplika dan is-subartikolu għandha tiġi stabbilita bir-rata ta' tnaqqs fil-mija (12%) tal-valur tat-trasferiment kif stabbilit fil-paragrafu (ċ) ta' dan l-artikolu.

(e) It-taxxa li għandha tithallas taht dan is-subartikolu tkun dovuta mill-kumpanija li għandha tiġi intaxxata u għandha tintbagħhat lill-Kummissarju fi żmien hmistax-il għurnata mid-data li fiha dik il-kumpanija ma tibqax membru tal-grupp kif previst fil-paragrafu (b) ta' dan is-subartikolu."

Emenda ta' l-artikolu 14Ċ ta' l-Att prinċipali.

**12.** Fil-paragrafu (b) ta' l-artikolu 14Ċ ta' l-Att prinċipali minflok il-kliem "disa' mija u hamsa u tletin euro (€935)" għandhom jidhlu l-kliem "elf euro (€1000)".

Sostituzzjoni ta' l-artikolu 14E ta' l-Att prinċipali.

**13.** L-artikolu 14E ta' l-Att prinċipali għandu jiġi sostitwit b'dan li ġej:

"Mizati għal  
attivitajiet  
sportivi.

A.L. 63 ta' l-  
2008.

14E. Minkejja kull haġa li tghid xort'ohra li tinsab f'dan l-Att, jekk individwu jgħib prova għas-sodisfazzjon tal-Kummissarju li fis-sena li tiġi minnufih qabel xi sena ta' stima huwa jkun hallas mizati rigward it-tfal tiegħu li ma jkunux għalqu s-sittax-il sena, li jattendu attivitajiet sportivi organizzati jew minn persuna reġistrata skond ir-Regolamenti dwar ir-Reġistrazzjoni ta' Persuni Sportivi jew mill-Kunsill Malti għall-Isport, huwa għandu, għal kull tifel jew tifla, jingħata tnaqqis fir-rigward ta' l-income tiegħu li jkun l-inqas minn dawn l-ammonti -

(a) l-ammont li jkun fil-fatt thallas;

(b) mitt euro:

Izda t-tnaqqis għandu biss jingħata jekk il-pagament u d-dettalji ta' l-individwu li jkun qed jagħmel it-talba jiġu konfermati minn informazzjoni provduta mill-persuna reġistrata, permezz tal-Kunsill Malti għall-Isport jew mill-Kunsill Malti għall-Isport kif ikun il-każ, f'dak il-format u l-kontenut li jiddetermina l-Kummissarju."

**14.** Il-paragrafi (a) u (b) (izda mhux il-proviso tagħhom) tas-subartikolu (1) ta' l-artikolu 56 ta' l-Att prinċipali għandhom jiġu sostitwiti bil-paragrafi ġodda li ġejjin:

Emenda ta' l-  
artikolu 56 ta' l-  
Att prinċipali.

"(a) fil-każ ta' koppja miżżewġa residenti f'Malta fis-sena minnufih qabel is-sena ta' stima u li għaliha japplika l-artikolu 49 hliet meta l-konjuġi responsabbli jkun għażel komputazzjoni separata għall-finijiet ta' l-artikolu 50 -

Għal kull euro fuq l-ewwel €11900 ..... 0ċ

Għal kull euro fuq l-€9300 ta' wara ..... 15ċ

Għal kull euro fuq l-€7500 ta' wara ..... 25ċ

Għal kull euro mill-bqija ..... 35ċ;

(b) fil-każ ta' kull individwu ieħor residenti f'Malta, inkluż ir-raġel u l-mara meta l-konjuġi responsabbli jkun għażel

komputazzjoni separata għall-finijiet ta' l-artikolu 50 -

Għal kull euro fuq l-ewwel €8500 ..... 0ċ

Għal kull euro fuq l-€6000 ta' wara ..... 15ċ

Għal kull euro fuq l-€5000 ta' wara ..... 25ċ

Għal kull euro mill-bqija ..... 35ċ".

Emenda ta' l-artikolu 96 ta' l-Att prinċipali.

**15.** Minnufih wara s-subartikolu (3) ta' l-artikolu 96 ta' l-Att prinċipali, għandu jżdid is-subartikolu ġdid li ġej:

"(4) Il-Ministru tal-Finanzi jista' permezz ta' regoli jemenda, iħassar jew jissostitwixxi l-Iskeda ta' dan l-Att."

#### TAQSIMA IV

Emenda ta' l-Att dwar il-Liċenzi tal-Pulizija. Kap. 128.

**16.** (1) Din it-Taqsima temenda l-Att dwar il-Liċenzi tal-Pulizija u għandha tinqara u tiftiehem haġa waħda ma' l-Att dwar il-Liċenzi tal-Pulizija, hawn iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".

(2) Id-disposizzjonijiet ta' din it-Taqsima għandhom jitqiesu li dahlu fis-seħħ fl-1 ta' Jannar, 2009.

Emenda ta' l-artikolu 3 ta' l-Att prinċipali.

**17.** L-aħħar proviso tas-subartikolu (1) ta' l-artikolu 3 ta' l-Att prinċipali għandu jiġi mħassar.

Thassir ta' l-artikolu 4 ta' l-Att prinċipali.

**18.** L-artikolu 4 ta' l-Att prinċipali għandu jiġi mħassar.

#### TAQSIMA V

Emenda ta' l-Att dwar il-Kontroll tas-Swimming Pools. Kap. 244.

**19.** Din it-Taqsima temenda l-Att dwar il-Kontroll tas-Swimming Pools, u għandha tinqara u tiftiehem haġa waħda ma' l-Att dwar il-Kontroll tas-Swimming Pools, hawnhekk iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".

Emenda ta' l-artikolu 2 ta' l-Att prinċipali.

**20.** Fl-artikolu 2 ta' l-Att prinċipali, fit-tifsira "Ministru", minflok il-kliem "għall-provvista ta' l-ilma" għandhom jidhru l-kliem "għar-riżorsi".

#### TAQSIMA VI

Emenda ta' l-Att dwar is-Sigurtà Soċjali. Kap. 318.

**21.** (1) Din it-Taqsima temenda l-Att dwar is-Sigurtà Soċjali, u għandha tinqara u tiftiehem haġa waħda ma' l-Att dwar is-Sigurtà Soċjali, hawn iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".



(2) Id-disposizzjonijiet ta' l-artikoli 22, 23 u 24 għandhom jitqiesu li daħlu fis-seħh fit-3 ta' Jannar, 2009.

(3) Id-disposizzjonijiet ta' l-artikolu 25 għandhom jitqiesu li daħlu fis-seħh fis-6 ta' Jannar, 2007.

**22.** Fl-artikolu 2 ta' l-Att prinċipali, it-tifsira "Pensjoni tas-Servizz" għandha tiġi emendata kif ġej:

Emenda ta' l-artikolu 2 ta' l-Att prinċipali.

(a) fil-paragrafu (v) tagħha, minflok il-kliem "nieqsa erba' mija u hamsa u sittin euro u sebgħa u tmenin ċenteżmu (€465.87)" għandhom jidhlu l-kliem "nieqsa erba' mija u sitta u sittin euro (€466)";

(b) il-paragrafu (vi) tagħha għandu jiġi enumerat mill-ġdid bhala l-paragrafu (vii); u

(ċ) minnufih wara l-paragrafu (v) tagħha għandu jiżdied il-paragrafu ġdid li ġej:

"(vi) b'seħh mit-3 ta' Jannar 2009, għall-finijiet tal-kalkolu tar-rata tal-pensjoni taħt dan l-Att, Pensjoni tas-Servizz nieqsa €200 oħra; u".

**23.** L-artikolu 30 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

Emenda ta' l-artikolu 30 ta' l-Att prinċipali.

(a) fis-subartikolu (1) tiegħu, iż-żewġ *provisos*, jiġifieri mill-kliem "Izda meta persuna li dwarha japplika" sal-kliem "sa l-aħħar jum ta' dak il-perijodu ta' disimpieg", għandhom jiġu sostitwiti bil-*provisos* ġodda li ġejjin:

"Izda -

(i) meta persuna li dwarha japplika dan is-subartikolu ssir taħdem għaliha nnifisha taħt u skond id-disposizzjonijiet ta' xi waħda mill-*Manpower Incentive Schemes* imħabbrin mill-Gvern, għandu madankollu jibqgħalha l-jedd għall-ghajjnuna msemmija qabel matul l-ewwel tmienja u għoxrin ġimgħa li ssir taħdem għaliha nnifisha jekk -

(a) fil-jum meta ssir taħdem għaliha nnifisha tkun għalqet it-tmintax-il sena iżda ma tkunx għalqet is-sittin sena; u

(b) matul it-tnax-il xahar konsekuttivi minnufih qabel il-jum meta ssir taħdem għaliha nnifisha hija

kienet registrata taht l-Ewwel Taqsima tar-Registru kif imsemmi qabel f'dan is-subartikolu;

(ii) meta persuna ssir intitolata ghal Benefiċċju ghal Disimpieg jew Benefiċċju Speċjali ghal Disimpieg kif imsemmi f'dan is-subartikolu, jekk il-perijodu tad-disimpieg taghha jaqbez f'sena ta' benefiċċju ġdida li tkun relatata, skond il-Hdax-il Skeda li tinsab ma' dan l-Att, ghal sentejn konsekuttivi ta' kontribuzzjoni li matulhom anqas minn ghoxrin kontribuzzjoni jkunu thallsu jew ġew akkreditati dwarha, dik il-persuna ghandha, b'danakollu, iżda bla hsara ghas-subartikolu (2), tibqa' ntitolata ghal Benefiċċju ghal Disimpieg jew ghal Benefiċċju Speċjali ghal Disimpieg, skond il-każ, sa l-ahhar jum ta' dak il-perijodu ta' disimpieg;

(iii) meta persuna li dwarha japplika dan is-subartikolu tkun imqabbda f'xoghol volontarju fil-komunità jew imqabbda f'xi xoghol pubbliku taht xi skema mhabbra mill-Gvern ghal persuni li kienu ilhom jirreġistraw ghax-xoghol ghal aktar minn hames snin, dik il-persuna ghandha, madankollu, tibqa' intitolata ghall-ghajnuna ghat-tul ta' zmien ta' l-ingaġġ.";

(b) fil-paragrafu (iv) tal-proviso tas-subartikolu (6) tiegħu, minflok il-kliem "jitqies bhala persuna mpjegata jew persuna li timpjega lilha nnifisha jew persuna li taħdem għaliha nnifisha." għandhom jidhlu l-kliem "jitqies bhala persuna impjegata jew persuna li timpjega lilha nnifisha jew persuna li taħdem għaliha nnifisha; u", u minnufih wara dan il-paragrafu għandu jiżdied il-paragrafu ġdid li ġej:

"(v) meta l-kap tal-familja jkun imqabbad taht skema skond il-paragrafu (iii) tal-proviso tas-subartikolu (1) ta' dan l-artikolu, ir-rata ta' ghajnuna ghal dik il-familja skond it-Taqsima I tas-Sitt Skeda ta' dan l-Att ghandha tiżdied ghal hamsa u sebghin fil-mija (75%) tal-paga minima nazzjonali kif applikabbli ghal persuni ta' tmintax-il sena jew aktar kif stabbilit b'ordni ta' standard nazzjonali mahruġ taht l-Att dwar l-Impiegi u r-Relazzjonijiet Industrijali:"; u

(ċ) fil-proviso li hemm wara s-subparagrafu ġdid (v), kif miżjud b'dan l-artikolu, minflok il-kliem "matul l-ewwel tnax-il ġimgha tal-jedd tiegħu ghal xi benefiċċju, dhul, privileġġ jew ghotja dovuta lilu taht xi wahda mill-imsemmija *Schemes*, u kull benefiċċju, dhul, privileġġ jew ghotja bhala dawk ma jkunux

kalkolati matul l-imsemmi żmien ta' tnax-il ġimgħa" għandhom jidhlu l-kliem "matul l-ewwel tmienja u għoxrin ġimgħa tal-jedd tiegħu għal xi benefiċċju, dhul, privileġġ jew għotja dovuta lilu taħt xi waħda mill-imsemmija *Schemes*, u kull benefiċċju, dhul, privileġġ jew għotja bħal dawk ma jkunux kalkolati matul l-imsemmi żmien ta' tmienja u għoxrin ġimgħa".

24. L-artikolu 58 ta' l-Att prinċipali għandu jiġi emendat kif ġej: Emenda ta' l-artikolu 58 ta' l-Att prinċipali.

(a) in-nota margġinali tiegħu għandha tiġi sostitwita bin-nota margġinali ġdida li ġejja:

"Żidiet li ma jitqisux fil-kalkolu jew reviżjoni tad-Dhul Pensjonabbli.";

(b) fil-paragrafu (ċ) tiegħu, minflok il-kliem "kull inkrement aċċelerat." għandhom jidhlu l-kliem "kull inkrement aċċelerat"; u

(ċ) minnufih wara l-paragrafu (ċ), kif emendat, għandhom jiżdiedu l-paragrafu u l-proviso godda li ġejjin:

"(d) kull rimunerazzjoni għal *overtime*, xi forma ta' *bonus*, xi *allowance* żejda, xi rimunerazzjoni li m'hijiex flus u kummissjonijiet, li ma kenitx tiffirma parti mill-paga bażika jew salarju, u b'xi mod jew iehor tiġi tiffirma parti mill-paga bażika jew salarju matul il-perjodu li fuqu jinħadem id-dhul pensjonabbli:

Iżda, fejn id-Direttur huwa sodisfatt li persuna qegħda tirċievi pensjoni li kienet ġiet komputata fuq il-baži ta' Dhul Pensjonabbli li jinkludi xi dhul kif imsemmi f'dan l-artikolu, id-Direttur għandu jirrevedi l-pensjoni mhallsa biex jiżgura li d-disposizzjonijiet ta' dan l-artikolu jkunu applikati għal pagamenti ta' din il-pensjoni fil-futur."

25. Il-paragrafu 4 tat-Taqsima V - Pensjoni għal Diżabilità u Pensjoni għal Persuni b'Vista Batuta tat-Tieni Skeda ta' l-Att prinċipali għandu jiġi sostitwit bil-paragrafu ġdid li ġej: Emenda tat-Tieni Skeda ta' l-Att prinċipali.

"4. Sabiex jinħadmu l-mezzi ta' koppja miżżewġa għall-finijiet ta' l-ghoti ta' Pensjoni għal Diżabilità jew Pensjoni għal Persuni b'Vista Batuta, għandha titqies il-proprjetà (minbarra d-dar tar-residenza) tal-koppja jew id-dhul li jkun qiegħed jiġi, jew jista' jiġi, riċevut minn kull wieħed jew waħda mill-koppja:

Iżda, meta ma jkunx hemm komunjoni ta' l-akkwisti

bejniethom jew għaliex din il-komunjoni ta' l-akkwisti kienet ġiet eskluża b'kuntratt jew għaliex tkun inħallet b'riżultat tas-separazzjoni legali tagħhom, għandha titqies biss dik il-proprjetà li tkun tappartjeni lil, jew dak id-dhul li jkun qiegħed jiġi, jew li jista' jiġi, riċevut minn kull wiehed jew waħda mill-koppja, b'dan illi fil-każ fejn il-koppja tkun separata *de facto*, għandhom jitqiesu:

(a) il-komunjoni ta' l-akkwisti, u

(b) id-dhul biss li jiġi riċevut jew li jista' jiġi riċevut mir-rikorrent:

Hekk iżda li, b'effett mis-6 ta' Jannar, 2007, fir-rigward tal-proprjetà u d-dhul tal-konjuġi tal-persuna b'diżabilità jew b'vista batuta, id-disposizzjonijiet ta' dan il-paragrafu għandhom biss jidhlu fis-sehħ mill-ewwel Sibb li jiġi wara l-ħames sena mid-data taż-żwieġ tagħhom."

## TAQSIMA VII

Emenda ta' l-Att dwar it-Taxxa fuq Dokumenti u Trasferimenti. Kap. 364.

**26.** (1) Din it-Taqsima temenda l-Att dwar it-Taxxa fuq Dokumenti u Trasferimenti u għandha tinqara u tiftiehem haġa waħda ma' l-Att dwar it-Taxxa fuq Dokumenti u Trasferimenti, hawn iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".

(2) Id-disposizzjonijiet ta' din it-Taqsima għandhom japplikaw għal trasferimenti *causa mortis* li jsehħu fl-1 ta' Jannar, 2009 u wara.

Emenda ta' l-artikolu 35 ta' l-Att prinċipali.

**27.** Is-subartikolu (2) ta' l-artikolu 35 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

(a) fit-test Inġliż, minflok il-kliem "the whole; and" fil-paragrafu (ii) tiegħu, għandhom jidhlu l-kliem "the whole;"

(b) fil-paragrafu (iii) minflok il-kliem "fi żmien it-trasferiment mill-konjuġi superstiti." għandu jidhol il-kliem "fi żmien it-trasferiment mill-konjuġi superstiti;" u

(ċ) minnufih wara l-paragrafu (iii) għandu jidher dan il-paragrafu ġdid li ġej:

"(iv) meta dawn il-kondizzjonijiet kollha li ġejjin ikunu sodisfatti, jiġifieri -

(a) il-proprjetà trasferita *causa mortis* tkun tikkonsisti f'dar ta' abitazzjoni jew parti minnha, jew fi dritt reali fuq dar ta' abitazzjoni;

Kap. 413.

(b) min jirċievi *causa mortis* ikun persuna mdahhla fir-Registru ta' Persuni b'Diżabilità miżmum mill-Kummissjoni Nazzjonali Persuni b'Diżabilità mwaqqfa skond l-Att dwar Opportunitajiet Indaqs (Persuni b'Diżabilità), u tidentifika ruħha bhala tali fuq id-dikjarazzjoni *causa mortis* relattiva permezz ta' karta ta' identità maħruġa mill-imsemmija Kummissjoni;

(ċ) il-persuna li minnha joriġina t-trasferiment *causa mortis* tkun missier jew omm jew il-kustodju legali ta' l-imsemmija persuna li tirċievi *causa mortis*;

(d) l-imsemmija dar ta' abitazzjoni kienet, fi żmien it-trasferiment, ir-residenza ordinarja tal-persuna li minnha joriġina t-trasferiment kif ukoll ir-residenza ordinarja ta' l-imsemmija persuna li tirċievi *causa mortis*,

l-ebda taxxa m'għandha tingabar fi żmien it-trasferiment *causa mortis* ta' dik il-proprjetà:

Iżda jekk dik il-proprjetà jew parti minnha tkun trasferita *inter vivos* mill-imsemmija persuna li tirċievi *causa mortis* matul l-ewwel għaxar snin mid-data tat-trasferiment *causa mortis* in kwistjoni, it-taxxa li kieku kienet tithallas fuq it-trasferiment *causa mortis* tal-proprjetà, jew parti minnha, li tiġi hekk trasferita għandha tithallas fi żmien it-trasferiment *inter vivos*."

## TAQSIMA VIII

**28.** Din it-Taqsima temenda l-Att dwar l-Amministrazzjoni tat-Taxxa u għandha tingara u tiftiehem haġa waħda ma' l-Att dwar l-Amministrazzjoni tat-Taxxa, hawn iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".

Emenda ta' l-Att dwar l-Amministrazzjoni tat-Taxxa. Kap. 372.

Emenda ta' l-artikolu 13 ta' l-Att prinċipali.

**29.** Minnufih wara s-subartikolu (6) ta' l-artikolu 13 ta' l-Att prinċipali, għandu jiżdied is-subartikolu ġdid li ġej:

"(7) Il-Kummissarju jista' jagħti avviż bil-miktub lil kull persuna biex jinfurmaha li ser issir inkjesta dwar id-dikjarazzjonijiet ta' taxxa li dik il-persuna tkun għamlet u dwar kull passiv li jkollha rigward dawk is-snin ta' stima kif ikun indikat fl-imsemmi avviż."

Emenda ta' l-artikolu 44 ta' l-Att prinċipali.

**30.** Fil-paragrafu (a) tas-subartikolu (2A) ta' l-artikolu 44 ta' l-Att prinċipali, minflok il-kliem "għall-ġbir ta' dak l-imghax;" għandhom jidhlu l-kliem -

"għall-ġbir ta' dak l-imghax:

Iżda għal kull perjodu jew parti minnu li jibda fi jew wara l-1 ta' Jannar 2009, l-imghax jiġi kalkulat bir-rata ta' żero punt sebgħa hamsa fil-mija (0.75%) kull xahar jew parti minnu u l-ammont totali ta' l-imghax ma għandux jeċċedi l-ammont ta' l-imsemmija taxxa;"

Emenda ta' l-artikolu 48 ta' l-Att prinċipali.

**31.** Fis-subartikolu (2D) ta' l-artikolu 48 ta' l-Att prinċipali, minflok il-kliem "li matulu jibqa' mhux imħallas." għandhom jidhlu l-kliem -

"li matulu jibqa' mhux imħallas:

Iżda għal kull perjodu jew parti minnu li jibda fi jew wara l-1 ta' Jannar 2009, l-imghax jiġi kalkulat bir-rata ta' żero punt sebgħa hamsa fil-mija (0.75%) kull xahar jew parti minnu u l-ammont totali ta' l-imghax ma għandux jeċċedi l-ammont ta' l-imsemmi hlas lura."

## TAQSIMA IX

Emenda ta' l-Att dwar id-Dazju tas-Sisa. Kap. 382.

**32.** (1) Din it-taqsimha temenda l-Att dwar id-Dazju tas-Sisa u għandha tinqara u tiftiehem haġa waħda ma' l-Att dwar id-Dazju tas-Sisa, hawn iżjed 'il quddiem f'din it-Taqsimha msejjaħ "l-Att prinċipali".

(2) Id-disposizzjonijiet ta' din it-Taqsimha jiġu fis-sehħ jew, kif ikun il-każ, jitqiesu li ġew fis-sehħ, kif ġej:

(a) id-disposizzjonijiet ta' l-artikolu 33 jiġu fis-sehħ jew, kif ikun il-każ, jitqiesu li ġew fis-sehħ, kif ġej:

(i) id-disposizzjonijiet tal-paragrafu (a) tiegħu għandhom jitqiesu li ġew fis-sehħ fl-4 ta' Novembru, 2008;

(ii) id-disposizzjonijiet ta' l-emenda li tinsab fil-paragrafu (b) tiegħu, rigward "ETHYL ALCOHOL, excluding Spirit based flavoured beverages of an alcoholic content over 1.2% but not exceeding 7%" għandhom jiġu fis-sehħ fil-5 ta' Jannar, 2009; u

(iii) id-disposizzjonijiet ta' l-emenda li tinsab fil-paragrafu (b) tiegħu, rigward "Spirit based flavoured beverages of an alcoholic content over 1.2% but not exceeding 7%" għandhom jitqiesu li ġew fis-sehħ fl-4 ta' Novembru, 2008;

(b) id-disposizzjonijiet ta' l-artikolu 34 għandhom jitqiesu li ġew fis-sehħ fl-4 ta' Novembru, 2008; u

(ċ) id-disposizzjonijiet ta' l-artikolu 35 jiġu fis-sehħ jew, kif ikun il-każ, jitqiesu li ġew fis-sehħ, kif ġej:

(i) id-disposizzjonijiet tal-paragrafi (a), (ċ), (d), (h), (i), (j), (k), (m), (n) u (o) tiegħu għandhom jitqiesu li ġew fis-sehħ fl-4 ta' Novembru, 2008; u

(ii) id-disposizzjonijiet tal-paragrafi (b), (e), (f), (g), u (l) tiegħu għandhom jiġu fis-sehħ f'dik id-data li l-Ministru jista' jstabilixxi b'avviż fil-Gazzetta.

**33.** It-Tieni Skeda li tinsab ma' l-Att prinċipali għandha tiġi emendata kif ġej:

Emenda għat-Tieni Skeda ta' l-Att prinċipali.

(a) minflok il-kliem fil-kolonna 'Rate of Excise Duty' fejn tirreferi għall-partita "INTERMEDIATE PRODUCTS", għandu jidhol dan li ġej:

"€150.00 per hectolitre"; u

(b) minflok il-kliem fil-kolonna 'Description of excise goods' u fil-kolonna relativa 'Rate of Excise Duty' fejn tirreferi għall-partita "ETHYL ALCOHOL", għandu jidhol dan li ġej:

"ETHYL ALCOHOL, excluding Spirit based flavoured beverages of an alcoholic content over 1.2% but not exceeding 7%	€0.14 per % vol. per litre
Spirit based flavoured beverages of an alcoholic content over 1.2% but not exceeding 7%	€0.40 per % vol. per litre".

**34.** It-Tielet Skeda li tinsab ma' l-Att prinċipali għandha tiġi emendata kif ġej:

Emenda għat-Tielet Skeda ta' l-Att prinċipali.

(a) minflok il-kliem fil-kolonna 'Rate of Excise Duty'

fejn tirreferi għall-partita "Cigarettes", għandu jidhol dan li ġej:

"48.7% of the retail price plus €22.00 per 1000 cigarettes but not less than €109.50 per 1000 cigarettes";

(b) minflok il-kliem fil-kolonna 'Rate of Excise Duty' fejn tirreferi għall-partita "Cigars and Cigarillos", għandu jidhol dan li ġej:

"€15.20 per 1000 units";

(ċ) minflok il-kliem fil-kolonna 'Rate of Excise Duty' fejn tirreferi għall-partita "Hand-rolling Tobacco", għandu jidhol dan li ġej:

"€68.13 per kg.";

(d) minflok il-kliem fil-kolonna 'Rate of Excise Duty' fejn tirreferi għall-partita "Other Smoking Tobacco", għandu jidhol dan li ġej:

"€68.13 per kg.";

(e) minflok il-kliem fil-kolonna 'Rate of Excise Duty' fejn tirreferi għall-partita "Pipe Tobacco", għandu jidhol dan li ġej:

"€21.94 per kg."; and

(f) minflok il-kliem fil-kolonna 'Rate of Excise Duty' fejn tirreferi għall-partita "Chewing Tobacco and Snuff", għandu jidhol dan li ġej:

"€29.59 per kg.".

Emenda għar-Raba' Skeda ta' l-Att prinċipali.

**35.** Ir-Raba' Skeda li tinsab ma' l-Att prinċipali għandha tiġi emendata kif ġej:

(a) minflok il-kliem fil-kolonna 'Description of excise goods' u fil-kolonna relativa 'Rate of Excise Duty' fejn tirreferi għall-partita "Leaded petrol", għandu jidhol dan li ġej:

" <b>Leaded petrol</b> falling within CN Codes 2710.11.31, 2710.11.51 and 2710.11.59	€558.18 per 1000 litres";
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(b) minflok il-kliem fil-kolonna 'Description of excise goods' u fil-kolonna relativa 'Rate of Excise Duty' fejn tirreferi



għall-partita "Leaded petrol", għandu jidhol dan li ġej:

" <b>Leaded petrol</b> falling within CN Codes 2710.11.31, 2710.11.51 and 2710.11.59, excluding aviation spirit falling within CN Code 2710.11.31 if used for aviation purposes	€558.18 per 1000 litres
<b>Aviation spirit</b> falling within CN Code 2710.11.31 if used for aviation purposes	€450.00 per 1000 litres";

(ċ) minflok il-kliem fil-kolonna 'Description of excise goods' u fil-kolonna relativa 'Rate of Excise Duty' fejn tirreferi għall-partita "Unleaded petrol", għandu jidhol dan li ġej:

" <b>Unleaded petrol</b> falling within CN Codes 2710.11.41, 2710.11.45 and 2710.11.49	€439.38 per 1000 litres";
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(d) minflok il-kliem fil-kolonna 'Description of excise goods' u fil-kolonna relativa 'Rate of Excise Duty' fejn tirreferi għall-partita "Gas oil", għandu jidhol dan li ġej:

" <b>Gas oil</b> falling within CN Codes 2710.19.41 to 2710.19.49 excluding gas oil falling within 2710.19.49 if used for heating purposes	€352.40 per 1000 litres";
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(e) minflok il-kliem fil-kolonna 'Description of excise goods' u fil-kolonna relativa 'Rate of Excise Duty' fejn tirreferi għall-partita "Gas oil", għandu jidhol dan li ġej:

" <b>Gas oil</b> falling within CN Codes 2710.19.41 to 2710.19.49 excluding gas oil falling within 2710.19.41 or 2710.19.45 with a sulphur content not exceeding 0.1% by weight if used by commercial or industrial entities for heating purposes	€352.40 per 1000 litres
<b>Gas oil</b> falling within CN Codes 2710.19.41 or 2710.19.45 with a sulphur content not exceeding 0.1% by weight if used by commercial or industrial entities for heating purposes	€142.09 per 1000 litres";

(f) minflok il-kliem fil-kolonna 'Description of excise goods' u fil-kolonna relativa 'Rate of Excise Duty' - taht il-partita "Gas oil":

"If used by private pleasure seacraft for outbound voyages	0";
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għandu jidhol dan li ġej:

"If used by pleasure sea-craft for direct voyages to destinations outside the European Union	0";
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(g) il-kliem fil-kolonna 'Description of excise goods' u

fil-kolonna relativa 'Rate of Excise Duty' fejn tirreferi għall-partita:

"Gas Oil falling within CN Code 2710.19.49 if used for heating purposes	€96.79 per 1000 litres"
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għandhom jithassru;

(h) minflok il-kliem fil-kolonna 'Description of excise goods' u fil-kolonna relativa 'Rate of Excise Duty' fejn tirreferi għall-partita "Biodiesel (a mixture of biomass and gas oil)", għandu jidhol dan li ġej:

"Biodiesel (a mixture of biomass and gas oil)	€352.40 per 1000 litres";
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(i) minflok il-kliem fil-kolonna 'Description of excise goods' u fil-kolonna relativa 'Rate of Excise Duty' fejn tirreferi għall-partita "Natural gas", għandu jidhol dan li ġej:

"Natural gas falling within CN Codes 2711.11.00 and 2711.21.00	
If used as motor fuel	€2.60 per 1 gigajoule, gross calorific value
If used for heating purposes	€0.84 per 1 gigajoule, gross calorific value";

(j) minflok il-kliem fil-kolonna 'Description of excise goods' u fil-kolonna relativa 'Rate of Excise Duty' fejn tirreferi għall-partita "Liquid petroleum", għandu jidhol dan li ġej:

"Liquid petroleum gas falling within CN Codes 2711.12 to 2711.13, except when used for heating purposes	€125.00 per 1000 Kgs
"Liquid petroleum gas falling within CN Codes 2711.12 to 2711.13, when used for heating purposes	€34.94 per 1000 Kgs";

(k) minflok il-kliem fil-kolonna 'Description of excise goods' u fil-kolonna relativa 'Rate of Excise Duty' fejn tirreferi għall-partita "Kerosene" - l-ewwel linja tagħha - għandu jidhol dan li ġej:

"Kerosene falling within CN Codes 2710.19.21 and 2710.19.25	€352.40 per 1000 litres";
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(l) minflok il-kliem fil-kolonna 'Description of excise goods' u fil-kolonna relativa 'Rate of Excise Duty' tagħha - taht il-partita "Kerosene":

"If used by private pleasure aircraft for outbound voyages	0";
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għandu jidhol dan li ġej:

"If used by private pleasure aircraft for direct voyages to destinations outside the European Union	0";
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(m) minflok il-kliem fil-kolonna 'Description of excise goods' u fil-kolonna relativa 'Rate of Excise Duty' fejn tirreferi għall-partita "Electricity", għandu jidhol dan li ġej:

"Electricity falling under CN Code 2716	€0.84 per MWh";
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(n) minflok il-kliem fil-kolonna 'Description of excise goods' u fil-kolonna relativa 'Rate of Excise Duty' fejn tirreferi għall-partita "Coal and Coke", għandu jidhol dan li ġej:

"Coal and Coke falling within CN Codes 2701, 2702 and 2704	€0.26 per 1 gigajoule, gross calorific value";
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u

(o) in-Nota fl-aħħar ta' l-Iskeda, li tibda bil-kliem "Note: Beginning from 1 December 2005" u tispiċċa bil-kliem "and 2710.11.49" għandha tithassar.

## TAQSIMA X

**36.** (1) Din it-Taqsima temenda l-Att dwar it-Taxxa fuq il-Valur Miżjud, u għandha tinqara u tiftiehem haġa waħda ma' l-Att dwar it-Taxxa fuq il-Valur Miżjud, hawn iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".

Emenda ta' l-Att dwar it-Taxxa fuq il-Valur Miżjud. Kap. 406.

(2) Id-disposizzjonijiet ta' din it-Taqsima għandhom jidhlu fis-seħħ jew, skond il-każ, għandhom jitqiesu li daħlu fis-seħħ, kif ġej:

(a) id-disposizzjonijiet ta' l-artikoli 40, 42, 43, 44(a), 44(ċ), 44(d), 44(e), 45, 46, 47 u 49 sa 56 għandhom jitqiesu li daħlu fis-seħħ fl-1 ta' Jannar, 2009;

(b) id-disposizzjonijiet ta' l-artikoli 37, 38, 39, 41 u 44(b) għandhom jidhlu fis-sehh fl-1 ta' Jannar, 2010 kif provdut fid-Direttiva tal-Kunsill 2008/8/KE tat-12 ta' Frar, 2008; u

(c) id-disposizzjonijiet ta' l-artikolu 48 għandhom jidhlu fis-sehh fl-1 ta' Jannar, 2015 kif provdut fid-Direttiva tal-Kunsill 2008/8/KE tat-12 ta' Frar, 2008.

Emenda ta' l-artikolu 10 ta' l-Att prinċipali.

37. L-artikolu 10 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

(a) is-subartikolu (1) tiegħu għandu jiġi sostitwit b'dan li ġej:

"(1) (a) Kull persuna taxxabli stabbilita f'Malta li ma tkunx registrata taht dan l-artikolu jew taht l-artikolu 11 għandha tapplika sabiex tiġi registrata taht dan l-artikolu mhux aktar tard minn tletin jum mid-data li fiha tagħmel provvista b'korrispettiv f'Malta hlief għall-provvista eżenti mingħajr kreditu.

(b) Kull persuna taxxabli stabbilita f'Malta li ma tkunx registrata taht dan l-artikolu jew taht l-artikolu 11 u li tipprovdi servizzi fi hdan it-territorju ta' Stat Membru ieħor li għalihom it-taxxa għandha tithallas biss mir-riċevitur għandha tapplika sabiex tiġi registrata taht dan l-artikolu mhux aktar tard minn tletin jum mid-data li fiha tagħmel provvista b'korrispettiv."; u

(b) fis-subartikolu (2) tiegħu minflok il-kliem "Is-subartikolu (1) m'għandux japplika" għandhom jidhlu l-kliem "Il-paragrafu (a) tas-subartikolu (1) m'għandux japplika".

Emenda ta' l-artikolu 12 ta' l-Att prinċipali.

38. L-artikolu 12 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

(a) fis-subartikolu (2) tiegħu, minflok il-kliem "Persuna taxxabli li ma tkunx registrata" għandhom jidhlu l-kliem "Għall-finijiet tas-subartikolu (1), persuna taxxabli li ma tkunx registrata".

(b) is-subartikoli (3) sa (8) tiegħu għandhom jiġu enumerati mill-ġdid bħala s-subartikoli (4) sa (9) rispettivament u minnufih wara s-subartikolu (2) tiegħu għandu jizdied is-subartikolu (3) ġdid li ġej:

"(3) Persuna taxxabli stabbilita f'Malta, barra minn persuna taxxabli registrata taht l-artikolu 10, li

tirċievi servizzi li għalihom għandha l-obbligu għall-hlas tat-taxxa skond l-artikolu 20(2), għandha tapplika biex tiġi reġistrata skond dan l-artikolu fi żmien mhux aktar tard mid-data ta' meta tirċievi servizz.";

(ċ) fis-subartikolu (4) tiegħu kif enumerat mill-ġdid, minflok il-kliem "skond is-subartikolu (1) jew li tagħmel" għandhom jidhlu l-kliem "skond is-subartikoli (1) jew (3) jew li tagħmel";

(d) is-subartikoli (8) u (9) tiegħu, kif enumerati mill-ġdid, għandhom jergħu jiġu enumerati mill-ġdid bħala s-subartikoli (9) u (10) u minnufih wara s-subartikolu (7) għandu jiżdied is-subartikolu (8) ġdid li ġej:

"(8) Persuna reġistrata taht dan l-artikolu fiċ-ċirkostanzi msemmija fis-subartikolu (3) tista' tapplika biex tħassar ir-reġistrazzjoni tagħha f'kull żmien jekk ma għadhiex tirċievi provvisti ta' servizzi li dwarhom għandha l-obbligu għall-hlas tat-taxxa skond l-artikolu 20(2)."; u

(e) fil-paragrafu (b) tas-subartikolu (10) tiegħu, kif enumerat mill-ġdid, minflok il-kliem "it-tħassir skond is-subartikolu (5) jew (6)" għandhom jidhlu l-kliem "it-tħassir skond is-subartikolu (6) jew (7) jew (8)".

**39.** Is-subartikolu (2) ta' l-artikolu 20 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

Emenda ta' l-artikolu 20 ta' l-Att prinċipali.

(a) il-paragrafu (b) tiegħu għandu jiġi sostitwit b'dan li ġej:

"(b) provvista ta' servizzi magħmula lil persuna taxxabbli jew lil persuna legali mhux taxxabbli identifikata għall-finijiet tat-Taxxa fuq il-Valur Miżjud skond il-partita 2(1) tat-Taqsima Tnejn tat-Tielet Skeda; jew"; u

(b) il-paragrafu (ċ) tiegħu għandu jiġi sostitwit b'dan li ġej:

"(ċ) provvista ta' oġġetti jew ta' servizzi, barra minn provvista li għaliha jirreferi l-paragrafu (a) jew (b), magħmula lil persuna taxxabbli reġistrata taht l-artikolu 10 jew l-artikolu 12, jew lil persuna legali mhux taxxabbli identifikata għall-finijiet tat-Taxxa fuq il-Valur Miżjud:

Iżda, għall-finijiet ta' dan is-subartikolu, persuna taxxabbli li jkollha stabbiliment fiss f'Malta

għandha titqies bħala persuna taxxabli li mhijiex stabbilita f'Malta fil-każ meta l-kondizzjonijiet li ġejjin jiġu mħarsa:

(i) tagħmel provvista taxxabli ta' oġġetti jew ta' servizzi f'Malta;

(ii) l-istabbiliment li l-fornitur għandu f'Malta ma jintervjenix f'dik il-provvista."

Emenda ta' l-  
artikolu 21 ta' l-  
Att prinċipali.

**40.** Fis-subartikolu (4) ta' l-artikolu 21 ta' l-Att prinċipali, minflok il-kliem "bir-rata ta' wiehed fil-mija" għandhom jidhlu l-kliem "bir-rata ta' żero punt sebgħa ħamsa fil-mija (0.75%)".

Emenda ta' l-  
artikolu 30 ta' l-  
Att prinċipali.

**41.** Is-subartikolu (3) ta' l-artikolu 30 ta' l-Att prinċipali għandu jiġi sostitwit b'dan li ġej:

"(3) Kull persuna taxxabli għandha tagħmel dikjarazzjoni rekapolattiva fuq dik il-formola u f'dawk l-intervalli hekk kif il-Ministru jista' b'regolamenti jordna għall-provvisti li ġejjin:

(a) provvisti ta' oġġetti eżenti intra-Komunitarji;

(b) servizzi, barra minn servizzi li huma eżentati mit-taxxa ta' l-Istat Membru fejn l-operazzjoni hija taxxabli, u li għalihom ir-riċevitur għandu l-obbligu għall-ħlas tat-taxxa;

magħmula lill-persuni taxxabli u lill-persuni legali mhux taxxabli identifikati għall-finijiet tat-Taxxa fuq il-Valur Miżjud."

Emenda ta' l-  
artikolu 37 ta' l-  
Att prinċipali.

**42.** Is-subartikolu (3) ta' l-artikolu 37 ta' l-Att prinċipali għandu jiġi sostitwit b'dan li ġej:

"(3) Meta denunzja ta' taxxa għal perjodu ta' taxxa li ssir lill-Kummissarju minn persuna registrata taħt l-artikolu 10 li ttipprovi biss oġġetti jew servizzi elenkati taħt it-Taqsima Wiehed tal-Hames Skeda ta' dan l-Att, ma jkunx fiha stqarrija sħiħa u korretta ta' dak li hu meħtieġ li jiġi dikjarat minn dik il-persuna f'dik id-denunzja u sal-limitu li dik il-persuna ma tagħmilx korrezzjoni ta' dik id-dikjarazzjoni bin-nieqes jew dikjarazzjoni biż-żejjed skond id-disposizzjonijiet ta' l-artikolu 28 qabel ma tiġi notifikata bi stima għal dak iż-żmien dik il-persuna għandha, kemm-il darba hija ma tkunx minħabba dak in-nuqqas saret sugġetta għall-penali amministrattiva oġġha

skond id-disposizzjonijiet l-oħra ta' dan l-artikolu, tkun sugġetta għall-penali amministrattiva ta' mija u hamsin euro (€150).".

43. L-artikolu 38 ta' l-Att prinċipali għandu jiġi emendat kif ġej: Emenda ta' l-artikolu 38 ta' l-Att prinċipali.

(a) fil-paragrafu (b) tas-subartikolu (1) tiegħu, minflok il-kliem "tlieta u għoxrin euro (€23)," għandhom jidhlu l-kliem "għoxrin euro (€20),";

(b) il-proviso tas-subartikolu (1) tiegħu għandu jiġi sostitwit b'dan li ġej:

"Izda meta t-taxxa pagabbli tkun inqas minn mitejn u hamsin euro (€250), dik il-penali amministrattiva ma għandhiex teċċedi l-ekwivalenti tat-taxxa pagabbli għall-eqreb euro jew hamsin euro (€50), liema ammont ikun l-akbar, u ma għandhiex teċċedi l-mitejn u hamsin euro (€250) f'kull każ ieħor.";

(ċ) fis-subartikolu (2) tiegħu, minflok il-kliem "tlieta u għoxrin euro (€23)," għandhom jidhlu l-kliem "għaxar euro (€10),"; u

(d) il-proviso tas-subartikolu (2) tiegħu għandu jiġi sostitwit b'dan li ġej:

"Izda dik il-penali amministrattiva ma għandha fl-ebda każ teċċedi mija u għoxrin euro (€120) għal kull dikjarazzjoni jew stqarrija bħal dik.".

44. L-artikolu 39 ta' l-Att prinċipali għandu jiġi emendat kif ġej: Emenda ta' l-artikolu 39 ta' l-Att prinċipali.

(a) fil-paragrafu (b) tas-subartikolu (1) tiegħu, minflok il-kliem "tlieta u għoxrin euro (€23)," għandhom jidhlu l-kliem "għoxrin euro (€20),";

(b) fil-paragrafu (a) tas-subartikolu (2) tiegħu, minflok il-kliem "taxxa li għandha tithallas fuq akkwisti intra-Komunitarji", għandhom jidhlu l-kliem "taxxa li għandha tithallas fuq akkwisti intra-Komunitarji jew is-servizzi riċevuti jew dawk l-akkwisti intra-Komunitarji kif ukoll servizzi riċevuti,";

(ċ) fil-paragrafu (b) tas-subartikolu (2) tiegħu, minflok il-kliem "tlieta u għoxrin euro (€23)," għandhom jidhlu l-kliem

"għoxrin euro (€20),";

(d) fis-subartikolu (3) tiegħu, minflok il-kliem "tlieta u għoxrin euro (€23)," għandhom jidhlu l-kliem "għoxrin euro (€20),"; u

(e) il-proviso tas-subartikolu (3) tiegħu għandu jiġi sostitwit b'dan li ġej:

"Izda dik il-penali amministrattiva ma għandha fl-ebda każ teċċedi mitejn u ħamsin euro (€250) għal kull avviż bħal dak."

Emenda ta' l-artikolu 40 ta' l-Att prinċipali.

**45.** L-artikolu 40 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

(a) fil-paragrafu (b) tiegħu, minflok il-kliem "mitejn u tnejn u tletin euro (€232)," għandhom jidhlu l-kliem "mitt euro (€100),"; u

(b) il-proviso tiegħu għandu jiġi sostitwit b'dan li ġej:

"Izda dik il-penali amministrattiva ma għandha fl-ebda każ teċċedi l-ħames mitt euro (€500)."

Sostituzzjoni ta' l-artikolu 42 ta' l-Att prinċipali.

**46.** L-artikolu 42 ta' l-Att prinċipali għandu jiġi sostitwit b'dan li ġej:

"42. (1) Bla ħsara għad-disposizzjonijiet ta' l-artikoli 37 sa 41, it-tnejn inklużi -

(a) l-ebda penali amministrattiva ma għandha tkun dovuta minn persuna għal xi nuqqas jekk dik il-persuna turi li jkun hemm skużanti raġonevoli għal dak in-nuqqas;

(b) jekk persuna ma turix li hemm skużanti raġonevoli għal xi nuqqas, izda l-Kummissarju jkun tal-fehma li n-nuqqas irriżulta minn ċirkostanzi partikolari li jkun jisthoqqilhom tnaqqis tal-penali amministrattiva, huwa jista', fid-diskrezzjoni tiegħu, jaħfer parti mill-penali amministrattiva għal dak in-nuqqas;

(ċ) jekk il-Kummissarju jkun tal-fehma li dak in-nuqqas irriżulta minn żball ġenwin huwa jista' jaħfer għal kollox jew parti mill-penali amministrattiva għal dak in-nuqqas.



(2) Għall-finijiet tal-paragrafi (a) u (b) tas-subartikolu (1) -

(a) il-fatt li ma jkunx hemm fondi biżżejjed mnejn titħallas xi taxxa dovuta; jew

(b) meta titqiegħed fiduċja fuq xi persuna oħra sabiex din twettaq biċċa xogħol, il-fatt li jkun hemm dik il-fiduċja jew xi dewmien jew ineżattezzi mill-persuna li jkollha l-fiduċja,

ma jitqisux li huma skużanti raġonevoli.

(3) Bla ħsara għad-disposizzjonijiet ta' l-artikoli 43 u 44, l-użu tad-diskrezzjoni tal-Kummissjarju għall-finijiet tal-paragrafi (b) u (ċ) tas-subartikolu (1) ma għandu bl-ebda mod jiġi kontestat f'xi appell jew f'xi riferenza magħmula lill-Bord ta' l-Appelli dwar it-Taxxa fuq il-Valur Miżjud."

**47.** Fil-paragrafu (k) ta' l-artikolu 44 ta' l-Att prinċipali minflok il-kliem "ħlief meta tkun saret stima dwarha" għandhom jidhlu l-kliem "ħlief meta imposta bħala riżultat ta' stima".

Emenda ta' l-artikolu 44 ta' l-Att prinċipali.

**48.** Is-subartikolu (1) ta' l-artikolu 57 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

Emenda ta' l-artikolu 57 ta' l-Att prinċipali.

(a) il-paragrafu (g) tiegħu għandu jiġi sostitwit bil-paragrafu ġdid li ġej:

"(g) il-provvista ta' telekomunikazzjonijiet, xandir jew servizzi elettronici provduti minn persuni taxxabli mhux stabbiliti fi ħdan il-Komunità;"

(b) il-paragrafu (h) tiegħu għandu jiġi sostitwit bil-paragrafu ġdid li ġej:

"(h) il-provvista ta' telekomunikazzjonijiet, xandir jew servizzi elettronici provduti minn persuni taxxabli stabbiliti fi ħdan il-Komunità iżda mhux fl-Istat Membru ta' konsum;" u

(ċ) minnufih wara l-paragrafu (h) tiegħu, għandu jiżdied il-paragrafu (i) ġdid li ġej:

"(i) dawk l-operazzjonijiet oħra li hekk jistgħu jiġu msemmija b'ordni, skond ma jista' jkun magħmul, emendat, sostitwit jew imħassar mill-Ministru u ppubblikat fil-Gazzetta."

Emenda ta' l-  
artikolu 76 ta' l-  
Att prinċipali.

**49.** L-artikolu 76 ta' l-Att prinċipali għandu jiġi emendat kif  
gej:

(a) minflok il-kliem "multa ta' mhux inqas minn sitt mija u hamsa u disgħin euro (€695) u mhux iżjed minn tliet elef u erba' mija u disgħin euro (€3,490)" għandhom jidhlu l-kliem "multa ta' mhux inqas minn seba' mitt euro (€700) u mhux iżjed minn tliet elef u hames mitt euro (€3,500)"; u

(b) minflok il-kliem "multa oħra ta' mhux inqas minn erba' euro (€4) u mhux iktar minn tlieta u għoxrin euro (€23)" għandhom jidhlu l-kliem "multa oħra ta' mhux inqas minn hames euro (€5) u mhux iktar minn għoxrin euro (€20)".

Emenda ta' l-  
artikolu 77 ta' l-  
Att prinċipali.

**50.** L-artikolu 77 ta' l-Att prinċipali għandu jiġi emendat kif  
gej:

(a) minflok il-kliem "multa ta' mhux inqas minn sitt mija u hamsa u disgħin euro (€695) u mhux iżjed minn tliet elef u erba' mija u disgħin euro (€3,490)" għandhom jidhlu l-kliem "multa ta' mhux inqas minn seba' mitt euro (€700) u mhux iżjed minn tliet elef u hames mitt euro (€3,500)"; u

(b) minflok il-kliem "multa oħra ta' mhux inqas minn erba' euro (€4) u mhux iktar minn tlieta u għoxrin euro (€23)" għandhom jidhlu l-kliem "multa oħra ta' mhux inqas minn hames euro (€5) u mhux iktar minn għoxrin euro (€20)".

Emenda ta' l-  
artikolu 78 ta' l-  
Att prinċipali.

**51.** L-artikolu 78 ta' l-Att prinċipali għandu jiġi emendat kif  
gej:

(a) fis-subartikolu (1) tiegħu, minflok il-kliem "elf u mija u sittin euro (€1,160)" għandhom jidhlu l-kliem "elf u mitejn euro (€1,200)"; u

(b) fis-subartikolu (2) tiegħu, minflok il-kliem "elfejn u tliet mija u hamsa u għoxrin euro (€2,325)" għandhom jidhlu l-kliem "elfejn u hames mitt euro (€2,500)".

Emenda ta' l-  
artikolu 79 ta' l-  
Att prinċipali.

**52.** Fl-artikolu 79 ta' l-Att prinċipali, minflok il-kliem "multa ta' mhux inqas minn erba' mija u hamsa u sittin euro (€465) u mhux iżjed minn elfejn u tliet mija u hamsa u għoxrin euro (€2,325)", għandhom jidhlu l-kliem "multa ta' mhux inqas minn hames mitt euro (€500) u mhux iżjed minn elfejn u hames mitt euro (€2,500)".

Emenda ta' l-  
artikolu 80 ta' l-  
Att prinċipali.

**53.** Fis-subartikolu (1) ta' l-artikolu 80 ta' l-Att prinċipali, minflok il-kliem "tliet mija u hamsa u erbgħin euro (€345)" għandhom jidhlu l-kliem "tliet mija u hamsin euro (€350)".

**54.** Fl-artikolu 81 ta' l-Att prinċipali, minflok il-kliem "multa ta' mhux inqas minn mitejn u tnejn u tletin euro (€232) u mhux iżjed minn elf u mija u sittin euro (€1,160)", għandhom jidhlu l-kliem "multa ta' mhux inqas minn mitejn u ħamsin euro (€250) u mhux iżjed minn elf u mitejn euro (€1,200)".

Emenda ta' l-artikolu 81 ta' l-Att prinċipali.

**55.** Fis-subartikolu (3) ta' l-artikolu 84 ta' l-Att prinċipali, minflok il-kliem "multa ta' mitejn u tnejn u tletin euro (€232) fil-każ ta' l-ewwel reat, erba' mija u ħamsa u sittin euro (€465) fil-każ tat-tieni reat u disa' mija u tletin euro (€930) fil-każ tat-tielet reat" għandhom jidhlu l-kliem "multa ta' mitejn euro (€200) fil-każ ta' l-ewwel reat, erba' mitt euro (€400) fil-każ tat-tieni reat u tmien mitt euro (€800) fil-każ tat-tielet reat."

Emenda ta' l-artikolu 84 ta' l-Att prinċipali.

**56.** Fil-partita 4(1)(ċ) tad-Disa' Skeda ta' l-Att prinċipali, minflok il-kliem "mija u sittax-il euro (€116)" għandhom jidhlu l-kliem "mitt euro (€100)".

Emenda tad-Disa' Skeda ta' l-Att prinċipali.

## TAQSIMA XI

**57.** Din it-Taqsima temenda l-Att dwar l-Awtorità ta' Malta dwar ir-Riżorsi, u għandha tinqara u tiftiehem haġa waħda ma' l-Att dwar l-Awtorità ta' Malta dwar ir-Riżorsi, hawnhekk iżjed 'il quddiem f'din it-Taqsima msejjah "l-Att prinċipali".

Emenda ta' l-Att dwar l-Awtorità ta' Malta dwar ir-Riżorsi. Kap. 423.

**58.** Is-subartikolu (2) ta' l-artikolu 31 ta' l-Att prinċipali għandu jiġi sostitwit b'dan li ġej:

Emenda ta' l-artikolu 31 ta' l-Att prinċipali.

"(2) Multa amministrattiva mogħtija taħt is-subartikolu (1) ta' dan l-artikolu ma għandhiex tkun teċċedi mitt elf euro (€100,000) għal kull kontravvenzjoni u, jew sitt mitt euro (€600) għal kull jum ta' nuqqas ta' tħaris, mid-data ta' l-għoti tad-deċiżjoni ta' l-Awtorità."

## TAQSIMA XII

**59.** (1) Din it-Taqsima temenda l-Att dwar l-Eko-Kontribuzzjoni, u għandha tinqara u tiftiehem haġa waħda ma' l-Att dwar l-Eko-Kontribuzzjoni, hawnhekk iżjed 'il quddiem f'din it-Taqsima msejjah "l-Att prinċipali".

Emenda ta' l-Att dwar l-Eko-Kontribuzzjoni Kap. 473.

(2) Id-disposizzjonijiet ta' din it-Taqsima għandhom jidhlu fis-seħħ fl-1 ta' Marzu, 2009, (ħlief għall-partita Nru S 201001 fit-Tieni Skeda li għandha tidhol fis-seħħ fl-1 ta' Jannar, 2010).

**60.** L-artikolu 2 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

Emenda ta' l-artikolu 2 ta' l-Att prinċipali.

(a) it-tifsira ta' "produttur" għandha tiġi sostitwita bit-

tifsira li ġejja:

" "produttur" tfisser persuna li, għall-fini ta' kummerè jew xort'oħra fil-kors tal-kummerè, timmanifattura jew iġġib f'Malta l-prodotti li fuqhom għandha tithallas eko-kontribuzzjoni skond dan l-Att, u fir-rigward ta' servizzi tfisser persuna li għall-fini ta' kummerè jew xort'oħra tipprovdi servizzi f'Malta li fuqhom għandha tithallas eko-kontribuzzjoni skond dan l-Att;" u

(b) minnufih qabel it-tifsira "skart" għandha tiżdied it-tifsira ġdida li ġejja:

" "servizzi" tfisser servizzi li huma mniżżla fit-Tieni Skeda u li fuqhom tithallas eko-kontribuzzjoni;"

Emenda ta' l-artikolu 3 ta' l-Att prinċipali.

**61.** L-artikolu 3 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

(a) is-subartikolu (1) għandu jiġi sostitwit bis-subartikolu ġdid kif ġej:

"(1) Għandha tkun imposta u tingabar mill-awtorità kompetenti, f'isem il-Gvern, eko-kontribuzzjoni bir-rati murija fit-Tielet Kolonna ta' l-Ewwel Skeda li tithallas fuq prodotti deskritti fl-Ewwel u fit-Tieni Kolonna ta' dik l-Iskeda, li jiġu mqieghda fis-suq, u fir-Raba' Kolonna tat-Tieni Skeda li tithallas fuq servizzi deskritti fl-Ewwel, fit-Tieni u fit-Tielet Kolonna ta' dik l-Iskeda;"

(b) fis-subartikolu (2), minflok il-kliem "L-Ewwel Skeda" għandhom jidhlu l-kliem "L-Ewwel u t-Tieni Skeda"; u

(ċ) fil-proviso tas-subartikolu (2), minflok il-kliem "dik l-Ewwel Skeda", kull fejn jinsabu, għandhom jidhlu l-kliem "dawk l-Ewwel u t-Tieni Skeda".

Emenda ta' l-artikolu 4 ta' l-Att prinċipali.

**62.** Fis-subartikolu (1) ta' l-artikolu 4 ta' l-Att prinċipali, minflok il-kliem "Eko-kontribuzzjoni tkun dovuta fil-waqt meta l-prodotti jiġu mqieghda fis-suq;" għandhom jidhlu l-kliem "Eko-kontribuzzjoni fuq prodotti mniżżla fl-Ewwel Skeda tkun dovuta meta l-prodotti jiġu mqieghda fis-suq u l-eko-kontribuzzjoni fuq is-servizzi mniżżla fit-Tieni Skeda tkun dovuta fiż-żmien indikat fit-tielet kolonna tat-Tieni Skeda:"

Emenda ta' l-artikolu 9 ta' l-Att prinċipali.

**63.** Fl-artikolu 9 ta' l-Att prinċipali, minflok il-kliem "fit-Tieni Skeda" għandhom jidhlu l-kliem "fit-Tielet Skeda".

64. Minnufih wara l-artikolu 9 ta' l-Att prinċipali għandha tiżdied it-Taqsima ġdida li ġejja:

Zieda ta'  
Taqsima ġdida  
fl-Att prinċipali.

**"Taqsima IIIA – Impożizzjoni ta' Eko-kontribuzzjoni fuq Basktijiet tal-Plastik**

Informazzjoni li trid tiġi stampata fuq il-basktijiet tal-plastik.

9A. (1) Produttur tal-basktijiet tal-plastik deskritti fl-Ewwel u fit-Tieni kolonni tal-Ewwel Skeda li hu responsabbli għall-ħlas ta' l-eko-kontribuzzjoni bir-rata indikata fit-Tielet kolonna tal-Iskeda msemmija huwa obligat li jottempra ruħu ma' l-obbligi skond id-disposizzjonijiet tar-Raba' Skeda.

(2) Il-Ministru jista', b'regolamenti magħmulin taħt dan l-artikolu, jemenda, jissostitwixxi jew jirrevoka r-Raba' Skeda.

Reati u penalitajiet.

9B. Kull persuna fil-kors ta' attività ekonomika li, filwaqt li tkun qed tiġi spezzjonata mill-awtorità kompetenti jew minn xi persuna appuntata minnha għal dan l-għan skond l-artikolu 25 -

(a) ikollha fil-pussess tagħha basktijiet tal-plastik, diġà mqieghda fis-suq f'Malta, li ma jkunux konformi ma' l-obbligi elenkati fir-Raba' Skeda; jew

(b) tonqos li tottempra ruħha ma' xi obbligu ieħor elenkat fir-Raba' Skeda, tkun hatja ta' reat u tehel, jekk tinsab hatja, multa ta' mhux anqas minn elf euro (€1,000):

Izda fejn persuna misjuba hatja taħt dan l-artikolu terġa' tiġi misjuba hatja ta' reat kommess taħt l-istess artikolu fi żmien sitt xhur minn meta tkun instabet hatja qabel, il-multa fl-ebda każ ma għandha tkun anqas minn elf u ħames mitt euro (€1,500):

Izda wkoll fejn persuna tkun instabet hatja ta' reati taħt dan l-artikolu għal tliet darbiet f'perijodu ta' tnax-il xahar mid-data li fiha tkun instabet hatja għall-ewwel darba, il-multa fl-ebda każ ma għandha tkun anqas minn elfejn euro (€2,000):

Iżda wkoll fejn persuna tkun instabet hatja ta' reati taht dan l-artikolu ghal erba' darbiet f'perjodu ta' erbgħa u ghoxrin xahar mill-ahħar sejba ta' htija, il-qorti għandha timponi multa ta' mhux anqas minn elfejn u hames mitt euro (€2,500) kif ukoll, flimkien mal-multa għal din il-kundanna, għandha tissospendi għal żmien determinat ta' mhux anqas minn ġimgħa u mhux iżjed minn xahar il-liċenzi, permessi, warrants u awtorizzazzjonijiet oħra mogħtija mill-Pulizija jew minn kwalunkwe awtorità oħra sabiex tkun tista' tagħmel attività jew attivitajiet ekonomiċi li dwarhom saru r-reati.

Penalitajiet f'każ ta' kompromess.

9Ċ. (1) Bla ħsara għal kull disposizzjoni oħra ta' dan l-Att, l-awtorità kompetenti tista', fil-każ ta' reat taht l-artikolu 9B, tidhol fi ftehim bil-miktub ma' min għamel reat li bis-saħħa tiegħu min jagħmel ir-reat iħallas lill-awtorità kompetenti hames mitt euro (€500) fil-każ ta' l-ewwel reat, seba' mija u hamsin euro (€750) fil-każ tat-tieni reat, u fil-każ tat-tielet reat, elf euro (€1,000) fi żmien hmistax-il jum mid-data li jirċievi avviż mill-awtorità kompetenti f'dan ir-rigward, u mal-ħlas ta' dik il-multa, għandha tintemm kull responsabbiltà kriminali taht dan l-Att għar-rigward ta' dawk ir-reati li għalihom tkun tħallset il-multa.

(2) Kull somma dovuta bis-saħħa ta' xi ftehim skond is-subartikolu (1), tkun dovuta lill-Gvern bħala dejn ċivili. L-awtorità kompetenti m'għandhiex tidhol fi ftehim skond is-subartikolu (1) sakemm dak il-ftehim ma jkunx akkumpanjat bil-ħlas dovut jew sakemm ma jkunx kopert b'garanzija suffiċjenti.

(3) Id-disposizzjonijiet ta' dan l-artikolu jkunu bla ħsara għal kull proċediment jew konfiska mibdiya jew li jkollhom effett bis-saħħa ta' xi liġi oħra.

(4) Il-ftehim imsemmi u l-ħlas tal-multa hekk imposta jkunu mingħajr preġudizzju għal kull eko-kontribuzzjoni jew penali amministrattiva dovuta taht dan l-Att."

**65.** Fis-subartikolu (1) ta' l-artikolu 12 ta' l-Att prinċipali, minflok il-kliem "għall-irkupru ta' skart minn dawk il-prodotti." għandhom jidhlu l-kliem:

Emenda ta' l-artikolu 12 ta' l-Att prinċipali.

"għall-irkupru ta' skart minn dawk il-prodotti:

Iżda produtturi ta' basktijiet tal-plastik indikati fl-Ewwel Skeda ta' l-Att u produtturi ta' servizzi indikati fit-Tieni Skeda tal-Att ma jikkwalifikawx għall-iskop ta' dan is-subartikolu."

**66.** Fl-Ewwel Skeda ta' l-Att prinċipali, minflok il-kliem:

Emenda ta' l-Ewwel Skeda ta' l-Att prinċipali.

#### "PLASTIC BAGS

3923 Bags for the conveyance of goods, of plastics, excluding:

- (i) sacks and cones;
- (ii) bags, without any handles, loops, slots or any other feature that facilitates the use of the bag for the conveyance of goods, and without any gussets, not exceeding 26 cm in width and 40 cm in length;
- (iii) bio-degradable bags in accordance with MSA EN 13432:2000, MSA EN 14046:2003, MSA EN 14047:2003, MSA EN 14048:2003 as appropriate, and degradable plastic bags, of any dimension, including bio-degradable and degradable garbage bags;
- (iv) plastic packaging, without handles, used as part of a production process;
- (v) plastic bags designed for re-use, which are used to contain goods or products, and which are sold by the producer for a sum of not less than Lm0.50

€0.14 per piece

3923 Bags for the conveyance of goods, of degradable plastic, excluding bags without any handles, loops, slots or any other feature that facilitates the use of the bag for the conveyance of goods, and without any gussets, not exceeding 26 cm in width and 40 cm in length €0.02 per piece"

ghandhom jidhlu l-kliem -

"PLASTIC BAGS

3923 Bags of plastics, excluding:

- (i) bags for the conveyance of goods;
- (ii) sacks and cones;
- (iii) bags, without any handles, loops, slots or any other feature that facilitates the use of the bag for the conveyance of goods, and without any gussets, not exceeding 26 cm in width and 40 cm in length;
- (iv) bio-degradable bags in accordance with MSA EN 13432:2000, MSA EN 14046:2003, MSA EN 14047:2003, MSA EN 14048:2003 as appropriate, and degradable plastic bags, of any dimension, including bio-degradable and degradable garbage bags;
- (v) plastic packaging, without handles, used as part of a production process;
- (vi) plastic bags designed for re-use, which are used to contain goods or products, and which are sold by the producer for a sum of not less than €1.20 per piece

€0.14 per piece

3923 Bags of degradable plastic, excluding bags for the conveyance of goods and bags without any handles, loops, slots or any other feature that facilitates the use of the bag for the conveyance of goods, and without any gussets, not exceeding 26 cm in width and 40 cm in length €0.02 per piece



3923 Bags of plastics, for the conveyance of goods, with a handle, loop, slot or any other feature that facilitates the use of the bag for the conveyance of goods, excluding bags which constitute or form an integral part of the packaging in which goods are sealed prior to retail sale or transfer €0.15 per bag".

**67.** Fit-Tieni Skeda ta' l-Att prinċipali, minflok il-kliem "IT-TIENI SKEDA" fit-titolu tagħha, għandhom jidhlu l-kliem "IT-TIELET SKEDA". Emenda tat-Tieni Skeda ta' l-Att prinċipali.

**68.** Minnufih wara l-Ewwel Skeda ta' l-Att prinċipali għandha tiżdied l-Iskeda ġdida li ġejja: Żieda ta' Skeda ġdida ma' l-Att prinċipali.

"IT-TIENI SKEDA

NUMRU TAL-KODIĊI	DESKRIZZJONI	DATA META L-KONTRIBUZZJONI TKUN DOVUTA	RATA TA' EKO-KONTRIBUZZJONI
S 201001	Akkomodazzjoni fi kwalunkwe fond meta għall-fini ta' dak is-servizz tkun meħtieġa l-liċenza bis-saħħa ta' l-Att dwar is-Servizzi ta' l-Ivvjaġġar u tat-Turiżmu għal Malta jew bis-saħħa ta' xi Att li jissostitwih, hliet għall-familji li jospitaw.	Id-data li fiha tinhareġ il-fattura mill-produttur jew id-data ta' <i>check-in</i> , skond liema waħda tiġi l-ewwel.	H a m s i n ċenteżmu (€0.50) għal kull lejl għal persuna".

**69.** Minnufih wara t-Tielet Skeda ta' l-Att prinċipali għandha tiżdied l-Iskeda ġdida li ġejja: Żieda ta' Skeda ġdida ma' l-Att prinċipali.

"IR-RABA' SKEDA

(Artikolu 9A)

**Obbligi oħra rigward basktijiet tal-plastik**

(1) Kull produttur imsemmi fis-subartikolu (1) ta' l-artikolu 9A ikun obligat li jstampa fuq kull naħa tal-basket, marka, li tkun

tikkonsisti minn, iżda mhux limitata għal, l-informazzjoni li ġejja:

- (a) l-isem tal-persuna registrata skond it-Tielet Skeda ta' dan l-Att,
- (b) l-indirizz tan-negozju, u
- (ċ) in-numru tar-registrazzjoni ta' l-eko-kontribuzzjoni kif deskritt fil-partita 1(3) tat-Tielet Skeda ta' dan l-Att.

L-informazzjoni hawn fuq imsemmija għandha tkun b'tipa li tkun tidher b'mod ċar u ta' daqs ta' mhux anqas minn żewġ ċentimetri. Il-produttur għandu wkoll jistampa l-*batch number* tal-basket fuq kull naħa tal-basket.

(2) Il-produttur imsemmi fis-subartikolu (1) ta' l-artikolu 9A għandu jipprova, għal kull provvista, ċertifikat li jipprova li l-basket jew basktijiet li jkollhom *batch number* li jikkorrispondi jkunu ġew ipprovduti minnu u li l-eko-kontribuzzjoni tkun ġiet dikjarata skond dan l-Att.

(3) Kull persuna li takkwista basktijiet tal-plastik mingħand persuna oħra fil-kors ta' attività ekonomika għandha tikseb kopja taċ-ċertifikat maħruġ mill-produttur skond il-partita (2) ta' din l-Iskeda, fejn jikkonferma li l-eko-kontribuzzjoni ġiet dikjarata u li l-*batch number* tal-konsenja jkun jikkorrispondi ma' dak taċ-ċertifikat.

(4) Kull persuna li tipprova basktijiet tal-plastik u li għandha obbligu li toħroġ irċevuta fiskali taht il-Partita 2 tat-Tlettax-il Skeda tal-Att dwar it-Taxxa fuq il-Valur Miżjud għandha turi l-prezz, inkluż l-eko-kontribuzzjoni, ta' kull basket tal-plastik provdut, wieħed wieħed, fuq l-irċevuta fiskali."

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Mgħoddi mill-Kamra tad-Deputati fis-Seduta Nru. 86 tat-2 ta' Marzu, 2009.

LOUIS GALEA  
*Speaker*

PAULINE ABELA  
*Skrivan tal-Kamra tad-Deputati*

I assent.

(L.S.)

EDWARD FENECH ADAMI  
President

4th March, 2009

**ACT No. II of 2009**

*AN ACT to implement Budget measures for the financial year 2009 and other administrative measures.*

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. The short title of this Act is the Budget Measures Implementation Act, 2009. Short title.

**PART I**

2. The provisions of this Part shall be deemed to have come into effect on the 1st January, 2009. Coming into force of this Part.

3. For the purpose of this Part, "revenue" has the same meaning as is assigned to it in article 2 of the Financial Administration and Audit Act, but does not include proceeds from loans. Interpretation. Cap. 174.

4. (1) Subject to the provisions of this Act, the Government of Malta may raise in Malta, by way of loan, a sum of Authority to raise loan.

money not exceeding five hundred million euro.

Cap. 161. (2) For the purpose of raising the aforesaid loan the Minister responsible for finance is hereby authorised to issue stock in Malta under the provisions of the Local Loans (Registered Stock and Securities) Ordinance on such terms and conditions as the said Minister may approve.

Purpose. 5. Any money borrowed under the authority of this Part shall be appropriated and applied for the purpose of:

(a) meeting excess expenditure over revenue incurred in the Consolidated Fund for year 2009 and/or subsequent years;

(b) redeeming registered stocks which are due for redemption during 2009; and

(c) effecting portfolio changes in relation to amounts raised through Treasury Bills, amounts raised through Government Stocks, and in respect of loans raised outside Malta as and when required in line with Government's debt management policies.

## PART II

Amendment of the Code of Police Laws. Cap. 10. 6. This Part amends the Code of Police Laws, and it shall be read and construed as one with the Code of Police Laws, hereinafter in this Part referred to as "the Code".

Amendment of article 185 of the Code. 7. In paragraph (b) of subarticle (1) of article 185 of the Code for the words "sixteen years", there shall be substituted the words "seventeen years".

Amendment of article 316F of the Code. 8. In paragraph (c) of article 316F of the Code for the words "sixteen years", there shall be substituted the words "seventeen years".

## PART III

Amendment of the Income Tax Act. Cap. 123. 9. (1) This Part amends the Income Tax Act, and it shall be read and construed as one with the Income Tax Act, hereinafter in this Part referred to as "the principal Act".

(2) The provisions of articles 12 and 13 shall come into force as from the year of assessment 2009.

(3) The provisions of article 14 shall come into force as from the year of assessment 2010.

10. Article 5 of the principal Act shall be amended as follows: Amendment of article 5 of the principal Act.

(a) paragraph (a) of subarticle (6) thereof shall be deleted;

(b) subarticle (8) thereof shall be amended as follows:

(i) for the words "the overall gain", there shall be substituted the words "the income, whether chargeable under this article or under article 4(1)(a)," and

(ii) immediately after the proviso thereto there shall be added the following new proviso:

"Provided further that if the capital gain exceeds the cost of acquisition of the replacement property any excess is to be taxable in the year in which the replacement property was acquired and the cost of acquisition of the replacement property to be taken into account on a subsequent transfer will be zero.";

(c) in paragraph (i) of subarticle (9) thereof, for the words "In ascertaining the capital gain" there shall be substituted the words "In ascertaining the income, whether chargeable under this article or under article 4(1)(a),";

(d) in subarticle (14) thereof, for the words "upon a subsequent transfer shall be deemed to be the cost of acquisition of the original shares:" there shall be substituted the following:

"upon a subsequent transfer of the original shares or the new shares shall be deemed to be the cost of acquisition of the original shares.

For the purposes of this subarticle -

"original shares" means shares held before and involved in the restructuring, and

"new shares" means, in relation to any original shares, the shares in the company which, as a result of the restructuring, represent the original shares:"; and

(e) in subarticle (15) thereof, for the words "the base cost of the assets that would be considered is the original cost existing before the first transfer took place." there shall be substituted the following:

"the base cost and date of acquisition of the assets that would be considered, whether chargeable under this article or under article 4(1)(a), shall be the original cost and the date when it was acquired before the first transfer took place:

Provided further that this article shall apply only where an individual or a partnership *en nom collectif* transfers to a company a business as a going concern, together with the whole assets of the business, or together with the whole of those assets other than cash, and the business is so transferred wholly in exchange for shares issued by the company to the person transferring the business:

Provided also that for the purpose of computing any chargeable gain accruing on the disposal of the said shares, the cost of acquisition taken into account shall be reduced by any chargeable gain that would have resulted on the transfer of the said business had this sub-article not been applied."

Amendment of article 5A of the principal Act.

**11.** Article 5A of the principal Act shall be amended as follows:

(a) in paragraph (a) of subarticle (2) thereof, in the definition of "transfer", for the words "deemed to be a transfer in terms of" there shall be substituted the words "deemed to be a transfer in terms of subarticle (12A) of this article and";

(b) in sub-paragraph (ii) of paragraph (g) of subarticle (3) thereof, for the words "and the gains derived therefrom shall be subject to tax in accordance with article 5 and determined as provided in article 5(8);" there shall be substituted the following:

"and the income, whether chargeable under article 4(1)(a) or under article 5, derived therefrom shall be determined as provided in article 5(8);";

(c) immediately after sub-paragraph (ii) of paragraph (g) of subarticle (3) thereof, as amended, there shall be added the following new sub-paragraph:

"(iii) this paragraph shall not apply, and accordingly article 5(8) shall not apply, if the replacement property is disposed of or ceases to be used in such business, within a period of two years starting from the

date the replacement property was acquired or such shorter period as the Commissioner may determine.";

(d) immediately after paragraph (g) of subarticle (4) thereof there shall be added the following new provisos:

"Provided that this paragraph shall not apply, and accordingly article 5(15) is not applicable, if the business is disposed of or ceases to exist, within a period of two years starting from the date the business is transferred to the said company or such shorter period as the Commissioner may determine:

Provided further that, for the purposes of determining whether the property has been transferred not later than five years from the date of its acquisition, under subarticle (3)(b) of this article, where the transferor is a company that had acquired the property by means of a transfer that qualified for an exemption in terms of this subarticle or article 5(15), it shall be deemed to have acquired the property on the date on which the property had previously been acquired by the person transferring the property to the said company;"

(e) in paragraph (g) of subarticle (12) thereof, for the words "on which that amount is remitted." there shall be substituted the following:

"on which that amount is remitted:

Provided that, for any period or part thereof commencing on or after 1st January 2009, interest shall be calculated at the rate of point seven five percent (0.75%) per month or part thereof and the total interest shall not exceed the said amount of tax."; and

(f) immediately after subarticle (12) thereof, there shall be added the following new subarticle:

"(12A) (a) If a company ("the chargeable company") owns property which had been acquired from another company and such acquisition was exempt from tax under subarticle (4)(f) hereof, this subarticle shall apply if the chargeable company ceases to be a member of the group before the lapse of five years from the date of the said acquisition. References in this subarticle to a company ceasing to be a member of a group of companies do not

apply to cases where a company ceases to be a member of a group by being wound up or dissolved or in consequence of another member of the group being wound up or dissolved.

(b) A company shall cease to be a member of a group if such company and the company from which it had acquired the property referred to in this subarticle no longer satisfy the provisions of article 5(9)(a) and (b).

(c) When the chargeable company ceases to be a member of the group it shall be treated for all the purposes of this article as if, immediately after its acquisition of the property, it had transferred and immediately re-acquired the property at that time and the transfer value to be taken into account is the value at which the chargeable company had acquired the said property from the group company in an acquisition to which subarticle (4)(f) hereof applies.

(d) The tax on a transfer to which this subarticle applies shall be charged at the rate of twelve percent (12%) of the transfer value as established in paragraph (c) hereof.

(e) Tax chargeable under this subarticle shall be due by the chargeable company and shall be remitted to the Commissioner within fifteen working days from the date on which such company ceases to be a member of the group as provided in paragraph (b) hereof."

Amendment of article 14C of the principal Act.

**12.** In paragraph (b) of article 14C of the principal Act, the words "nine hundred and thirty-five euro (€935)" shall be substituted by the words "one thousand euro (€1000)".

Substitution of article 14E of the principal Act.

**13.** Article 14E of the principal Act shall be substituted by the following:



"Sports fees.

L.N. 63 of 2008.

14E. Notwithstanding anything to the contrary contained in this Act, if an individual proves to the satisfaction of the Commissioner that in the year preceding a year of assessment he has paid fees in respect of his children who have not attained the age of sixteen years, attending sports activities organised either by a person registered under the Sport Persons (Registration) Regulations or by the Kunsill Malti għall-Isport, he shall, for each child, be allowed as a deduction against his income the lesser of these amounts -

- (a) the amount actually paid;
- (b) one hundred euro:

Provided that the deduction shall only be allowed if the payment and the details of the individual making the claim are confirmed by information provided by the registered person through the Kunsill Malti għall-Isport or by the Kunsill Malti għall-Isport as the case may be, in such format and content as determined by the Commissioner."

14. Paragraphs (a) and (b) (but not the proviso thereto) of subarticle (1) of article 56 of the principal Act shall be substituted by the following new paragraphs: Amendment of article 56 of the principal Act.

"(a) in the case of a married couple resident in Malta in the year immediately preceding the year of assessment and to whom article 49 applies saving where the responsible spouse has opted for a separate computation for the purposes of article 50 -

- For every euro of the first €11900 ..... 0c
- For every euro of the next €9300 ..... 15c
- For every euro of the next €7500 ..... 25c
- For every euro of the remainder ..... 35c;

(b) in the case of any other individual resident in Malta including each spouse where the responsible spouse has opted for a separate computation for the purposes of article 50 -

For every euro of the first €8500..... 0c  
For every euro of the next €6000 ..... 15c  
For every euro of the next €5000 ..... 25c  
For every euro of the remainder .....35c:".

Amendment of article 96 of the principal Act.

**15.** Immediately after subarticle (3) of article 96 of the principal Act, there shall be added the following new subarticle:

"(4) The Minister responsible for finance may by rules amend, repeal or substitute the Schedule to this Act."

#### **PART IV**

Amendment of the Police Licenses Act. Cap. 128.

**16.** (1) This Part amends the Police Licenses Act, and it shall be read and construed as one with the Police Licenses Act, hereinafter in this Part referred to as "the principal Act".

(2) The provisions of this Part shall be deemed to have come into force on the 1st January, 2009.

Amendment of article 3 of the principal Act.

**17.** The last proviso to subarticle (1) of article 3 of the principal Act shall be deleted.

Deletion of article 4 of the principal Act.

**18.** Article 4 of the principal Act shall be deleted.

#### **PART V**

Amendment of the Swimming Pools (Control) Act. Cap. 244.

**19.** This Part amends the Swimming Pools (Control) Act and it shall be read and construed as one with the Swimming Pools (Control) Act, hereinafter in this Part referred to as "the principal Act".

Amendment of article 2 of the principal Act.

**20.** In article 2 of the principal Act, in the definition "Minister", for the words "for water supply" there shall be substituted the words "for resources".

#### **PART VI**

Amendment of the Social Security Act. Cap. 318.

**21.** (1) This Part amends the Social Security Act, and it shall be read and construed as one with the Social Security Act, hereinafter in this Part referred to as "the principal Act".

(2) The provisions of articles 22, 23 and 24 shall be deemed to have come into force on the 3rd of January, 2009.

(3) The provisions of article 25 shall be deemed to have come into force on the 6th of January, 2007.

**22.** In article 2 of the principal Act, the definition "Service Pension" shall be amended as follows: Amendment of article 2 of the principal Act.

(a) in paragraph (v) thereof, for the words "net of four hundred and sixty-five euro and eighty-seven cents (€465.87)" there shall be substituted the words "net of four hundred and sixty-six euro (€466)";

(b) paragraph (vi) thereof shall be renumbered as paragraph (vii); and

(c) immediately after paragraph (v) thereof, there shall be added the following new paragraph:

"(vi) with effect from the 3rd January 2009, for the purposes of calculating the rate of a pension under this Act, a service pension net of another €200; and".

**23.** Article 30 of the principal Act shall be amended as follows: Amendment of article 30 of the principal Act.

(a) in subarticle (1) thereof, for the two provisos, that is from the words "Provided that where a person in respect of whom" to the words "till the last day of such spell of unemployment" there shall be substituted the following new provisos:

"Provided that -

(i) where a person in respect of whom this subarticle applies becomes self-occupied under and in accordance with the provisions of any of the Manpower Incentive Schemes announced by Government, he shall nonetheless remain entitled to the assistance aforesaid during the first twenty-eight weeks of his becoming self-occupied if -

(a) on the day of his becoming self-occupied he is over eighteen years of age but under sixty years of age; and

(b) during the twelve consecutive months immediately prior to the day on which he becomes self-occupied he had been registered under Part One of the Register as aforesaid in this subarticle;

(ii) where a person becomes entitled to Unemployment Benefit or Special Unemployment Benefit

as aforesaid in this subarticle, if his spell of unemployment extends into a new benefit year which is related in terms of the Eleventh Schedule to this Act to two consecutive contribution years during which less than 20 contributions had been paid or credited in his respect, such person shall, nonetheless, but save as provided for in subarticle (2), remain entitled to Unemployment Benefit or Special Unemployment Benefit, as the case may be, till the last day of such spell of unemployment;

(iii) where a person in respect of whom this article applies, becomes engaged in voluntary community work or engaged in any public works under any scheme announced by Government for persons who have been registering for work for more than five years, such person shall, nonetheless, remain entitled to the assistance for the duration of such engagement.";

(b) in paragraph (iv) of the proviso to subarticle (6) thereof, for the words "not be deemed to be an employed person or a self-employed person or a self-occupied person:" there shall be substituted the words "not be deemed to be an employed person or a self-employed person or a self-occupied person; and", and immediately thereafter there shall be added the following new paragraph:

"(v) where the head of household is engaged under a scheme in accordance with paragraph (iii) of the proviso to subarticle (1) of this article, then the rate of assistance for such household in accordance with Part I of the Sixth Schedule of this Act is to be increased to seventy-five percent (75%) of the national minimum wage as applicable to persons of eighteen years of age or over as established by a national standard order issued under the Employment and Industrial Relations Act:"; and

(c) in the proviso after the new subparagraph (v), as added by this article, for the words "during the first 12 weeks of his entitlement to any benefit, income, privilege or grant accruing to him under any of the Schemes as aforesaid, and any such benefit, income, privilege or grant shall not be taken into account during the aforesaid 12-week period" there shall be substituted the words "during the first 28 weeks of his entitlement to any benefit, income, privilege or grant accruing to him under any of the Schemes as aforesaid, and any such benefit, income, privilege or grant shall not be taken into account during the aforesaid 28-week period".

**24.** Article 58 of the principal Act shall be amended as follows: Amendment of article 58 of the principal Act.

(a) the marginal note thereof shall be substituted by the following new marginal note:

"Increases not considered in the assessment or re-assessment of a Pensionable Income.";

(b) in paragraph (c) thereof, for the words "any accelerated increment.", there shall be substituted the words "any accelerated increment;"; and

(c) immediately after paragraph (c), as amended, there shall be added the following new paragraph and proviso:

"(d) any remuneration for overtime, any form of bonus, any extra allowances, any remuneration in kind or commission which did not form part of the basic wage or salary, and which in any manner becomes part of the basic wage or salary during the period on which the pensionable income is to be assessed:

Provided that where the Director is satisfied that a person is in receipt of a pension which was calculated on the basis of a pensionable income which includes income as described in this article, the Director shall re-assess the pension payable to such person in such a manner to ensure that the provisions of this article are duly applied with regard to future payments."

**25.** Paragraph 4 of Part V - Disability Pension and Pension for the Visually Impaired of the Second Schedule to the principal Act shall be substituted by the following new paragraph: Amendment of the Second Schedule to the principal Act.

"4. In calculating the means of a married couple for the purposes of awarding a Disability Pension or a Pension for the Visually Impaired, account shall be taken of the property (excluding the house of residence) belonging to the couple or the income that is being received or that could be received, by each of the couple:

Provided that, where there is no community of acquests between them either because such community of acquests was excluded by contract or because it was dissolved as a result of their legal separation, account shall only be taken of the property belonging to, or the income that is being received or that could be received by each of the couple, so

however that in the case where such married couple is *de facto* separated, account shall be taken of:

- (a) the community of acquests, and
- (b) only the income that is being received or that could be received by the claimant:

So however that, with effect from the 6th January 2007, with respect to the property and income of the spouse of the disabled or visually impaired person, the provisions of this paragraph shall only come into effect from the first Saturday following the fifth year from the date of their marriage."

## PART VII

Amendment of the Duty on Documents and Transfers Act. Cap. 364.

**26.** (1) This Part amends the Duty on Documents and Transfers Act, and it shall be read and construed as one with the Duty on Documents and Transfers Act, hereinafter in this Part referred to as "the principal Act".

(2) The provisions of this Part shall apply to transfers *causa mortis* happening on or after 1 January, 2009.

Amendment of article 35 of the principal Act.

**27.** Subarticle (2) of article 35 of the principal Act shall be amended as follows:

(a) for the words "the whole; and" in paragraph (ii) thereof, there shall be substituted the words "the whole;";

(b) in paragraph (iii) for the words "at the time of the transfer by the surviving spouse" there shall be substituted the words "at the time of the transfer by the surviving spouse;" and

(c) immediately after paragraph (iii) there shall be added the following new paragraph:

"(iv) where all the following conditions are satisfied, that is -

- (a) the property transferred *causa mortis* consists of a dwelling house or a part thereof, or of any real right over a dwelling house;

Cap. 413.

(b) the transferee *causa mortis* is a person who is on the Register of Persons with Disability kept by the National Commission Persons with Disability set up in terms of the Equal Opportunities (Persons with Disability) Act, and identifies himself as such on the declaration of the relative transfer *causa mortis* by means of an identity card issued by the said Commission;

(c) the person from whom the transfer *causa mortis* originates is the parent or the legal guardian of the said transferee *causa mortis*;

(d) the said dwelling house was, at the time of the transfer, the ordinary residence of the person from whom the transfer originates and also the ordinary residence of the said transferee *causa mortis*,

no duty shall be levied at the time of the transfer *causa mortis* of that property:

Provided that if such property or part thereof is transferred *inter vivos* by the said transferee *causa mortis* during the first ten years from the date of the transfer *causa mortis* in question, the duty which would have been payable on the transfer *causa mortis* of the property, or part thereof, that is so transferred shall be levied at the time of the said transfer *inter vivos*."

## PART VIII

**28.** This Part amends the Income Tax Management Act, and it shall be read and construed as one with the Income Tax Management Act, hereinafter in this Part referred to as "the principal Act".

Amendment of the Income Tax Management Act.  
Cap. 372.

**29.** Immediately after subarticle (6) of article 13 of the principal Act, there shall be added the following new subarticle:

Amendment of article 13 of the principal Act.

"(7) The Commissioner may give notice in writing to any person informing him that an enquiry will be conducted into that person's tax declarations and liabilities in respect of such years of assessment as shall be indicated in the said notice."

Amendment of article 44 of the principal Act.

**30.** In paragraph (a) of subarticle (2A) of article 44 of the principal Act, for the words "recovery of such interest;" there shall be substituted the words -

"recovery of such interest:

Provided that for any period or part thereof commencing on or after 1st January 2009, interest shall be calculated at the rate of point seven five percent (0.75%) per month or part thereof and the total interest shall not exceed the amount of the said tax;"

Amendment of article 48 of the principal Act.

**31.** In subarticle (2D) of article 48 of the principal Act, for the words "for which it remains unpaid." there shall be substituted the words -

"for which it remains unpaid:

Provided that for any period or part thereof commencing on or after 1st January 2009, interest shall be calculated at the rate of point seven five percent (0.75%) per month or part thereof and the total interest shall not exceed the amount of the said repayment."

## **PART IX**

Amendment to the Excise Duty Act. Cap. 382.

**32.** (1) This Part amends the Excise Duty Act and it shall be read and construed as one with the Excise Duty Act, hereinafter in this Part referred to as "the principal Act."

(2) The provisions of this Part shall come into force or, as the case may be, shall be deemed to have come into force, as follows:

(a) the provisions of article 33 shall come into force or, as the case may be, shall be deemed to have come into force, as follows:

(i) the provisions of paragraph (a) thereof shall be deemed to have come into force on 4th November, 2008;

(ii) the provisions of the amendment contained in paragraph (b) thereof, relating to "ETHYL ALCOHOL, excluding Spirit based flavoured beverages of an alcoholic content over 1.2% but not exceeding 7%" shall come into force on 5th January, 2009; and

(iii) the provisions of the amendment contained in



paragraph (b) thereof, relating to "Spirit based flavoured beverages of an alcoholic content over 1.2% but not exceeding 7%" shall be deemed to have come into force on 4th November, 2008;

(b) the provisions of article 34 shall be deemed to have come into force on 4th November, 2008; and

(c) the provisions of article 35 shall come into force or, as the case may be, shall be deemed to have come into force, as follows:

(i) the provisions of paragraphs (a), (c), (d), (h), (i), (j), (k), (m), (n) and (o) thereof shall be deemed to have come into force on 4th November, 2008; and

(ii) the provisions of paragraphs (b), (e), (f), (g), and (l) thereof shall come into force on such date as the Minister may, by notice in the Gazette, appoint.

**33.** The Second Schedule to the principal Act shall be amended as follows:

Amendment to the Second Schedule to the principal Act.

(a) for the words in the 'Rate of Excise Duty' column thereof in respect of the item "INTERMEDIATE PRODUCTS", there shall be substituted the following:

"€150.00 per hectolitre"; and

(b) for the words in the 'Description of excise goods' column and in the relative 'Rate of Excise Duty' column thereof in respect of the item "ETHYL ALCOHOL", there shall be substituted the following:

"ETHYL ALCOHOL, excluding Spirit based flavoured beverages of an alcoholic content over 1.2% but not exceeding 7%	€0.14 per % vol. per litre
Spirit based flavoured beverages of an alcoholic content over 1.2% but not exceeding 7%	€0.40 per % vol. per litre"

**34.** The Third Schedule to the principal Act shall be amended as follows:

Amendment to the Third Schedule to the principal Act.

(a) for the words in the 'Rate of Excise Duty' column thereof in respect of the item "Cigarettes", there shall be substituted the following:

"48.7% of the retail price plus €22.00 per 1000 cigarettes but not less than €109.50 per 1000 cigarettes";

(b) for the words in the 'Rate of Excise Duty' column thereof in respect of the item "Cigars and Cigarillos", there shall be substituted the following:

"€15.20 per 1000 units";

(c) for the words in the 'Rate of Excise Duty' column thereof in respect of the item "Hand-rolling Tobacco", there shall be substituted the following:

"€68.13 per kg.";

(d) for the words in the 'Rate of Excise Duty' column thereof in respect of the item "Other Smoking Tobacco", there shall be substituted the following:

"€68.13 per kg.";

(e) for the words in the 'Rate of Excise Duty' column thereof in respect of the item "Pipe Tobacco", there shall be substituted the following:

"€21.94 per kg."; and

(f) for the words in the 'Rate of Excise Duty' column thereof in respect of the item "Chewing Tobacco and Snuff", there shall be substituted the following:

"€29.59 per kg.".

Amendment to  
the Fourth  
Schedule to the  
principal Act.

**35.** The Fourth Schedule to the principal Act shall be amended as follows:

(a) for the words in the 'Description of excise goods' column and in the relative 'Rate of Excise Duty' column thereof in respect of the item "Leaded petrol", there shall be substituted the following:

" <b>Leaded petrol</b> falling within CN Codes 2710.11.31, 2710.11.51 and 2710.11.59	€558.18 per 1000 litres";
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(b) for the words in the 'Description of excise goods' column and in the relative 'Rate of Excise Duty' column thereof in respect of the item "Leaded petrol", there shall be substituted

the following:

" <b>Leaded petrol</b> falling within CN Codes 2710.11.31, 2710.11.51 and 2710.11.59, excluding aviation spirit falling within CN Code 2710.11.31 if used for aviation purposes	€558.18 per 1000 litres
<b>Aviation spirit</b> falling within CN Code 2710.11.31 if used for aviation purposes	€450.00 per 1000 litres";

(c) for the words in the 'Description of excise goods' column and in the relative 'Rate of Excise Duty' column thereof in respect of the item "Unleaded petrol", there shall be substituted the following:

" <b>Unleaded petrol</b> falling within CN Codes 2710.11.41, 2710.11.45 and 2710.11.49	€439.38 per 1000 litres";
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(d) for the words in the 'Description of excise goods' column and in the relative 'Rate of Excise Duty' column thereof in respect of the item "Gas oil", there shall be substituted the following:

" <b>Gas oil</b> falling within CN Codes 2710.19.41 to 2710.19.49 excluding gas oil falling within 2710.19.49 if used for heating purposes	€352.40 per 1000 litres";
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(e) for the words in the 'Description of excise goods' column and in the relative 'Rate of Excise Duty' column thereof in respect of the item "Gas oil", there shall be substituted the following:

" <b>Gas oil</b> falling within CN Codes 2710.19.41 to 2710.19.49 excluding gas oil falling within 2710.19.41 or 2710.19.45 with a sulphur content not exceeding 0.1% by weight if used by commercial or industrial entities for heating purposes	€352.40 per 1000 litres
<b>Gas oil</b> falling within CN Codes 2710.19.41 or 2710.19.45 with a sulphur content not exceeding 0.1% by weight if used by commercial or industrial entities for heating purposes	€142.09 per 1000 litres";

(f) for the words in the 'Description of excise goods' column and in the relative 'Rate of Excise Duty' column thereof under the column "Gas oil:

"If used by private pleasure seacraft for outbound voyages	0";
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there shall be substituted the following:

"If used by pleasure sea-craft for direct voyages to destinations outside the European Union	0";
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(g) the words in the 'Description of excise goods' column and in the relative 'Rate of Excise Duty' column thereof in respect of the item hereunder:

" <b>Gas Oil</b> falling within CN Code 2710.19.49 if used for heating purposes	€96.79 per 1000 litres"
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shall be repealed;

(h) for the words in the 'Description of excise goods' column and in the relative 'Rate of Excise Duty' column thereof in respect of the item "Biodiesel (a mixture of biomass and gas oil)", there shall be substituted the following:

" <b>Biodiesel (a mixture of biomass and gas oil)</b>	€352.40 per 1000 litres";
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(i) for the words in the 'Description of excise goods' column and in the relative 'Rate of Excise Duty' column thereof in respect of the item "Natural gas", there shall be substituted the following:

" <b>Natural gas</b> falling within CN Codes 2711.11.00 and 2711.21.00	
If used as motor fuel	€2.60 per 1 gigajoule, gross calorific value
If used for heating purposes	€0.84 per 1 gigajoule, gross calorific value";

(j) for the words in the 'Description of excise goods' column and in the relative 'Rate of Excise Duty' column thereof in respect of the item "Liquid petroleum", there shall be substituted the following:

" <b>Liquid petroleum gas</b> falling within CN Codes 2711.12 to 2711.13, except when used for heating purposes	€125.00 per 1000 Kgs
<b>Liquid petroleum gas</b> falling within CN Codes 2711.12 to 2711.13, when used for heating purposes	€34.94 per 1000 Kgs";

(k) for the words in the 'Description of excise goods' column and in the relative 'Rate of Excise Duty' column thereof in respect of the item "Kerosene" - the first line thereof - there

shall be substituted the following:

"Kerosene falling within CN Codes 2710.19.21 and 2710.19.25	€352.40 per 1000 litres";
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(l) for the words in the 'Description of excise goods' column and in the relative 'Rate of Excise Duty' column thereof - under the item "Kerosene":

"If used by private pleasure aircraft for outbound voyages	0";
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there shall be substituted the following:

"If used by private pleasure aircraft for direct voyages to destinations outside the European Union	0";
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(m) for the words in the 'Description of excise goods' column and in the relative 'Rate of Excise Duty' column thereof in respect of the item "Electricity", there shall be substituted the following:

"Electricity falling under CN Code 2716	€0.84 per MWh";
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(n) for the words in the 'Description of excise goods' column and in the relative 'Rate of Excise Duty' column thereof in respect of the item "Coal and Coke", there shall be substituted the following:

"Coal and Coke falling within CN Codes 2701, 2702 and 2704	€0.26 per 1 gigajoule, gross calorific value";
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and

(o) the Note at the end of the Schedule, starting with the words "Note: Beginning from 1 December 2005" and ending with the words "and 2710.11.49" shall be deleted.

## PART X

**36.** (1) This Part amends the Value Added Tax Act, and it shall be read and construed as one with the Value Added Tax Act, hereinafter in this Part referred to as "the principal Act".

Amendment of  
the Value Added  
Tax Act.  
Cap. 406.

(2) The provisions of this Part shall come into force or, as the case may be, shall be deemed to have come into force, as follows:

(a) the provisions of articles 40, 42, 43, 44(a), 44(c), 44(d), 44(e), 45, 46, 47 and 49 to 56 shall be deemed to have come into force on the 1st January, 2009;

(b) the provisions of articles 37, 38, 39, 41 and 44(b) shall come into force on the 1st January, 2010 as provided for by Council Directive 2008/8/EC of 12th February, 2008;

(c) the provisions of article 48 shall come into force on the 1st January, 2015 as provided for by Council Directive 2008/8/EC of 12th February, 2008.

Amendment of article 10 of the principal Act.

**37.** Article 10 of the principal Act shall be amended as follows:

(a) subarticle (1) thereof shall be substituted by the following:

"(1) (a) A taxable person established in Malta who is not registered under this article or under article 11 shall apply to be registered under this article by not later than thirty days from the date on which he makes a supply for consideration in Malta other than an exempt without credit supply.

(b) A taxable person established in Malta who is not registered under this article or under article 11 and who supplies services within the territory of another Member State for which the tax is payable solely by the recipient shall apply to be registered under this article by not later than thirty days from the date on which he makes a supply for consideration."; and

(b) in subarticle (2) thereof for the words "Subarticle (1) does not apply" there shall be substituted the words "Paragraph (a) of subarticle (1) does not apply".

Amendment of article 12 of the principal Act.

**38.** Article 12 of the principal Act shall be amended as follows:

(a) in subarticle (2) thereof, for the words "A taxable person who is not registered" there shall be substituted the words "For the purpose of subarticle (1), a taxable person who is not registered".

(b) Subarticles (3) to (8) thereof shall be renumbered as subarticles (4) to (9) respectively and immediately after subarticle (2) thereof there shall be added the following new

subarticle (3):

"(3) A taxable person established in Malta, other than a taxable person registered under article 10, who receives services for which he is liable to pay the tax pursuant to article 20(2), shall apply to be registered under this article by not later than the date on which he receives a service.";

(c) in subarticle (4) thereof as renumbered, for the words "in terms of subarticle (1) or who makes" there shall be substituted the words "in terms of subarticles (1) or (3) or who makes";

(d) subarticles (8) and (9) thereof, as renumbered, shall be renumbered again as subarticles (9) and (10) and immediately after subarticle (7) thereof there shall be added the following new subarticle (8):

"(8) A person registered under this article in the circumstances mentioned in subarticle (3) may apply for the cancellation of his registration at any time if he no longer receives supplies of services for which he is liable to pay the tax pursuant to article 20(2)."; and

(e) in paragraph (b) of subarticle (10) thereof, as renumbered, for the words "a cancellation in accordance with subarticle (5) or (6)" there shall be substituted the words "a cancellation in accordance with subarticle (6) or (7) or (8)".

**39.** Subarticle (2) of article 20 of the principal Act shall be amended as follows:

Amendment of  
article 20 of the  
principal Act.

(a) paragraph (b) thereof shall be substituted by the following:

"(b) a supply of services made to a taxable person or a non-taxable legal person identified for purposes of Value Added Tax in terms of item 2(1) in Part Two of the Third Schedule; or"; and

(b) paragraph (c) thereof shall be substituted by the following:

"(c) a supply of goods or of services, other than a supply to which paragraph (a) or (b) refers, made to a taxable person registered under article 10 or article 12, or to a non-taxable legal person identified for purposes of

Value Added Tax:

Provided that, for the purposes of this subarticle, a taxable person who has a fixed establishment within Malta shall be regarded as a taxable person who is not established within Malta when the following conditions are met:

(i) he makes a taxable supply of goods or of services within Malta;

(ii) an establishment which the supplier has within Malta does not intervene in that supply."

Amendment of article 21 of the principal Act.

**40.** In subarticle (4) of article 21 of the principal Act, for the words "at the rate of one per cent," there shall be substituted the words "at the rate of zero point seven five per cent (0.75%)".

Amendment of article 30 of the principal Act.

**41.** Subarticle (3) of article 30 of the principal Act shall be substituted by the following:

"(3) Every taxable person shall make a recapitulative statement on such form and at such intervals as the Minister may by regulations prescribe for the following supplies:

(a) exempt intra-Community supplies of goods;

(b) services, other than services that are exempted from the tax in the Member State where the transaction is taxable, and for which the recipient is liable to pay the tax;

made to taxable persons and non-taxable legal persons identified for purposes of Value Added Tax."

Amendment of article 37 of the principal Act.

**42.** Subarticle (3) of article 37 of the principal Act shall be substituted by the following:

"(3) Where a tax return for a tax period furnished to the Commissioner by a person registered under article 10 who only supplies goods or services listed under Part One of the Fifth Schedule to this Act, does not contain a full and correct statement of the matters required to be declared by that person in that return and to the extent that that person does not correct such an understatement or overstatement in accordance with the provisions of article 28 before he is served with an assessment for that period he shall, unless that person has in virtue of that default become liable to a higher administrative penalty under



the other provisions of this article, be liable to an administrative penalty of one hundred and fifty euro (€150)."

**43.** Article 38 of the principal Act shall be amended as follows: Amendment of article 38 of the principal Act.

(a) in paragraph (b) of subarticle (1) thereof, for the words "twenty-three euro (€23)," there shall be substituted the words "twenty euro (€20),";

(b) the proviso to subarticle (1) thereof shall be substituted by the following:

"Provided that where the tax payable is less than two hundred and fifty euro (€250), such administrative penalty shall not exceed the equivalent of the tax payable to the nearest euro or fifty euro (€50), whichever is the greater, and it shall not exceed two hundred and fifty euro (€250) in all other cases.";

(c) in subarticle (2) thereof, for the words "twenty-three euro (€23)," there shall be substituted the words "ten euro (€10),"; and

(d) the proviso to subarticle (2) thereof shall be substituted by the following:

"Provided that such administrative penalty shall in no case exceed one hundred and twenty euro (€120) for each such declaration or statement."

**44.** Article 39 of the principal Act shall be amended as follows: Amendment of article 39 of the principal Act.

(a) in paragraph (b) of subarticle (1) thereof, for the words "twenty-three euro (€23)," there shall be substituted the words "twenty euro (€20),";

(b) in paragraph (a) of subarticle (2) thereof, for the words "the tax chargeable on the intra-community acquisitions", there shall be substituted the words "the tax chargeable on the intra-community acquisitions or the services received or both such intra-community acquisitions and services received,";

(c) in paragraph (b) of subarticle (2) thereof, for the words "twenty-three euro (€23)," there shall be substituted the words "twenty euro (€20),";

(d) in subarticle (3) thereof, for the words "twenty-three euro (€23)," there shall be substituted the words "twenty euro (€20),"; and

(e) the proviso to subarticle (3) thereof shall be substituted by the following:

"Provided that such administrative penalty shall in no case exceed two hundred and fifty euro (€250) for each such notice."

Amendment of article 40 of the principal Act.

**45.** Article 40 of the principal Act shall be amended as follows:

(a) in paragraph (b) thereof, for the words "two hundred and thirty-two euro (€322)," there shall be substituted the words "one hundred euro (€100),"; and

(b) the proviso thereof shall be substituted by the following:

"Provided that such administrative penalty shall in no case exceed five hundred euro (€500)."

Substitution of article 42 of the principal Act.

**46.** Article 42 of the principal Act shall be substituted by the following:

"42. (1) Notwithstanding the provisions of articles 37 to 41, both inclusive -

(a) no administrative penalty shall be due by a person for any default if that person proves that there is a reasonable excuse for the default;

(b) if a person does not prove that there is a reasonable excuse for a default, but the Commissioner is of the view that the default resulted from particular circumstances that merit a mitigation of the administrative penalty, he may, in his discretion, remit part of the administrative penalty for that default;

(c) if the Commissioner is of the view that the default resulted from a genuine mistake he may remit in whole or in part the administrative penalty for that default.

(2) For the purposes of paragraphs (a) and (b) of subarticle (1) -

(a) an insufficiency of funds to pay any tax due; or

(b) when reliance is placed on any other person to perform any task, the fact of that reliance or any dilatoriness or inaccuracies on the part of the person relied upon,

shall not constitute a reasonable excuse.

(3) Notwithstanding the provisions of articles 43 and 44, the use of the Commissioner's discretion for the purpose of paragraphs (b) and (c) of subarticle (1) shall not be questioned in any appeal or in any reference made to the Value Added Tax Appeals Board."

**47.** In paragraph (k) of article 44 of the principal Act the words "in cases where such a penalty has been imposed in virtue of article 37" shall be substituted by the words "except where it is imposed as a result of an assessment".

Amendment of article 44 of the principal Act.

**48.** Subarticle (1) of article 57 of the principal Act shall be amended as follows:

Amendment of article 57 of the principal Act.

(a) paragraph (g) thereof shall be substituted by the following new paragraph:

"(g) the supply of telecommunications, broadcasting or electronic services supplied by taxable persons not established within the Community;"

(b) paragraph (h) thereof shall be substituted by the following new paragraph:

"(h) the supply of telecommunications, broadcasting or electronic services supplied by taxable persons established within the Community but not in the Member State of consumption;" and

(c) immediately after paragraph (h) thereof, there shall be added the following new paragraph (i):

"(i) such other operations as may be designated by an order as may be made, amended, substituted or replaced by the Minister and published in the Gazette."

**49.** Article 76 of the principal Act shall be amended as follows:

Amendment of article 76 of the principal Act.

(a) for the words "a fine (*multa*) of not less than six hundred and ninety-five euro (€695) and not exceeding three thousand and four hundred and ninety euro (€3,490)" there shall be substituted the words "a fine (*multa*) of not less than seven hundred euro (€700) and not exceeding three thousand and five hundred euro (€3,500)"; and

(b) for the words "a further fine (*multa*) of not less than four euro (€4) and not exceeding twenty-three euro (€23)" there shall be substituted the words "a further fine (*multa*) of not less than five euro (€5) and not exceeding twenty euro (€20)".

Amendment of article 77 of the principal Act.

**50.** Article 77 of the principal Act shall be amended as follows:

(a) for the words "a fine (*multa*) of not less than six hundred and ninety-five euro (€695) and not exceeding three thousand and four hundred and ninety euro (€3,490)" there shall be substituted the words "a fine (*multa*) of not less than seven hundred euro (€700) and not exceeding three thousand and five hundred euro (€3,500)"; and

(b) for the words "a further fine (*multa*) of not less than four euro (€4) and not exceeding twenty-three euro (€23)" there shall be substituted the words "a further fine (*multa*) of not less than five euro (€5) and not exceeding twenty euro (€20)".

Amendment of article 78 of the principal Act.

**51.** Article 78 of the principal Act shall be amended as follows:

(a) in subarticle (1) thereof for the words "one thousand and one hundred and sixty euro (€1,160)" there shall be substituted the words "one thousand and two hundred euro (€1,200)"; and

(b) in subarticle (2) thereof for the words "two thousand and three hundred and twenty-five euro (€2,325)" there shall be substituted the words "two thousand and five hundred euro (€2,500)".

Amendment of article 79 of the principal Act.

**52.** In article 79 of the principal Act, for the words "a fine (*multa*) of not less than four hundred and sixty-five euro (€465) and not more than two thousand and three hundred and twenty-five euro (€2,325)" there shall be substituted the words "a fine (*multa*) of not less than five hundred euro (€500) and not more than two thousand and five hundred euro (€2,500)".

**53.** In subarticle (1) of article 80 of the principal Act, for the words "three hundred and forty-five euro (€345)" there shall be substituted the words "three hundred and fifty euro (€350)".

Amendment of article 80 of the principal Act.

**54.** In article 81 of the principal Act, for the words "a fine (*multa*) of not less than two hundred and thirty-two euro (€232) but not exceeding one thousand and one hundred and sixty euro (€1,160)", there shall be substituted the words "a fine (*multa*) of not less than two hundred and fifty euro (€250) but not exceeding one thousand and two hundred euro (€1,200)".

Amendment of article 81 of the principal Act.

**55.** In subarticle (3) of article 84 of the principal Act, for the words "two hundred and thirty-two euro (€232) in the case of a first offence, four hundred and sixty-five euro (€465) in the case of a second offence and nine hundred and thirty euro (€930) in the case of a third offence" there shall be substituted the words "two hundred euro (€200) in the case of a first offence, four hundred euro (€400) in the case of a second offence and eight hundred euro (€800) in the case of a third offence".

Amendment of article 84 of the principal Act.

**56.** In item 4(1)(c) of the Ninth Schedule to the principal Act, for the words "one hundred and sixteen euro (€116)" there shall be substituted the words "one hundred euro (€100)".

Amendment of the Ninth Schedule to the principal Act.

## PART XI

**57.** This Part amends the Malta Resources Authority Act and it shall be read and construed as one with the Malta Resources Authority Act, hereinafter in this Part referred to as "the principal Act".

Amendment of the Malta Resources Authority Act. Cap. 423.

**58.** Subarticle (2) of article 31 of principal Act shall be substituted by the following:

Amendment of article 31 of the principal Act.

"(2) An administrative fine imposed under subarticle (1) of this article shall not exceed one hundred thousand euro (€100,000) for each contravention and, or six hundred euro (€600) for each day of non-compliance, from the date of the decision given by the Authority".

## PART XII

**59.** (1) This Part amends the Eco-Contribution Act and it shall be read and construed as one with the Eco-Contribution Act, hereinafter in this Part referred to as "the principal Act".

Amendment of the Eco-Contribution Act. Cap. 473.

(2) The provisions of this Part shall come into force on the 1st of March, 2009, (except for item S 201001 in the Second Schedule which will come into force on 1st January, 2010).

Amendment of article 2 of the principal Act.

**60.** Article 2 of the principal Act shall be amended as follows:

(a) for the definition of "producer" there shall be substituted the following definition:

" "producer" means a person who, for the purpose of trade or otherwise in the course of business, manufactures or brings into Malta products on which the eco-contribution shall be payable in terms of this Act, and in relation to services means a person who for the purpose of trade or otherwise provides services in Malta on which eco-contribution shall be payable in terms of this Act;"; and

(b) immediately before the definition of "waste" there shall be added the following new definition:

" "services" means services which are listed in the Second Schedule and on which an eco-contribution is chargeable;".

Amendment of article 3 of the principal Act.

**61.** Article 3 of the principal Act shall be amended as follows:

(a) for subarticle (1), there shall be substituted the following new subarticle:

"(1) There shall be charged and levied by the competent authority, on account of the Government, an eco-contribution at the rates shown in the Third Column of the First Schedule payable on products described in the First and Second Columns of the said Schedule, which are placed on the market, and in the Fourth Column of the Second Schedule payable on services described in the First, Second and Third Columns of the said Schedule.";

(b) in subarticle (2), for the words "First Schedule" there shall be substituted the words "First and Second Schedules"; and

(c) in the proviso to subarticle (2) for the words "the said First Schedule", wherever they occur, there shall be substituted the words "the said First and Second Schedules".

Amendment of article 4 of the principal Act.

**62.** In subarticle (1) of article 4 of the principal Act, for the words "The eco-contribution shall be due at the time at which the products are placed on the market:" there shall be substituted the words "The eco-contribution on products listed under the First Schedule shall be due at the time at which the products are placed on

the market and the eco-contribution on services listed under the Second Schedule shall be due at the time indicated in the third column of the Second Schedule:".

**63.** In article 9 of the principal Act, for the words "in the Second Schedule" there shall be substituted the words "in the Third Schedule".

Amendment of article 9 of the principal Act.

**64.** Immediately after article 9 of the principal Act there shall be added the following new Part:

Addition of new Part in the principal Act.

### **"Part IIIA - Imposition of Eco-contribution on Plastic Bags**

Information to be printed on plastic bags.

9A. (1) A producer of plastic bags described in the First and Second Columns of the First Schedule who is liable for the payment of an eco-contribution at the rate shown in the Third Column of the said Schedule shall be obliged to comply with the obligations in accordance with the provisions of the said Fourth Schedule.

(2) The Minister may, by regulations made under this article, amend, substitute or repeal the Fourth Schedule.

Offences and penalties.

9B. Any person in the course of an economic activity who, upon an inspection by the competent authority or any person appointed by it for such purpose in terms of article 25 -

(a) has in his possession plastic bags, already placed on the market in Malta, which do not conform to the obligations listed under the provisions of the Fourth Schedule; or

(b) fails to comply with any other obligation listed under the provisions of the Fourth Schedule,

shall be guilty of an offence and shall, on conviction, be liable to a fine (*multa*) of not less than one thousand euro (€1,000):

Provided that where a person has been convicted under this article and is again convicted of an offence under the said article committed within six months from the date of the previous conviction, the fine (*multa*) shall in no case be less than one thousand five hundred euro (€1,500):

Provided further that where a person has been convicted for a third offence under this article within a period of twelve months from the date of the first conviction, the fine (*multa*) shall in no case be less than two thousand euro (€2,000):

Provided further that where a person has been convicted for four offences under this article in a period of twenty-four months, the court shall on the latest of the said convictions impose a fine (*multa*) of not less than two thousand five hundred euro (€2,500) and in addition to the punishment for that conviction order the suspension for a determinate time of not less than one week and not more than one month of all licences, permits, warrants or other authorisation granted by the Police or by any other authority to carry on the economic activity or activities to which the offences relate.

Compromise penalties.

9C. (1) Notwithstanding any other provision of this Act, the competent authority may, in the case of an offence under article 9C, enter into an agreement in writing with the offender whereby the said offender pays to the competent authority five hundred euro (€500) in the case of a first offence, seven hundred and fifty euro (€750) in the case of a second offence and one thousand euro in the case of a third offence (€1,000), within fifteen days from the receipt of a notice by the competent authority to this effect, and upon the payment of such fine (*multa*), all criminal liability under this Act with regard to the offences in relation to which the fine (*multa*) has been paid, shall be extinguished.



(2) Any sum due in virtue of an agreement entered into in terms of subarticle (1) shall be due to the Government as a civil debt. The competent authority shall not enter into an agreement as is referred to in subarticle (1) unless such agreement is accompanied by the payment of the sum due or a sufficient security for its payment.

(3) The provisions of this article shall be without prejudice to any proceedings or forfeiture instituted or having effect in virtue of any other law.

(4) The said agreement and the payment of the fine (*multa*) so imposed shall be without prejudice to any eco-contribution and administrative penalty due under this Act."

**65.** In subarticle (1) of article 12 of the principal Act, for the words "for the recovery of waste from those products." there shall be substituted the words:

Amendment of article 12 of the principal Act.

"for the recovery of waste from those products:

Provided that producers of bags of plastics falling under the First Schedule of this Act and producers of services falling under the Second Schedule of the Act shall not qualify for the purpose of this subarticle."

**66.** In the First Schedule to the principal Act, for the words:

Amendment of the First Schedule to the principal Act.

"PLASTIC BAGS

3923 Bags for the conveyance of goods, of plastics, excluding:

- (i) sacks and cones;
- (ii) bags, without any handles, loops, slots or any other feature that facilitates the use of the bag for the conveyance of goods, and without any gussets, not exceeding 26 cm in width and 40 cm in length;

- (iii) bio-degradable bags in accordance with MSA EN 13432:2000, MSA EN 14046:2003, MSA EN 14047:2003, MSA EN 14048:2003 as appropriate, and degradable plastic bags, of any dimension, including bio-degradable and degradable garbage bags;
- (iv) plastic packaging, without handles, used as part of a production process;
- (v) plastic bags designed for re-use, which are used to contain goods or products, and which are sold by the producer for a sum of not less than Lm0.50

€0.14 per piece

3923 Bags for the conveyance of goods, of degradable plastic, excluding bags without any handles, loops, slots or any other feature that facilitates the use of the bag for the conveyance of goods, and without any gussets, not exceeding 26 cm in width and 40 cm in length

€0.02 per piece"

there shall be substituted the words -

"PLASTIC BAGS

3923 Bags of plastics, excluding:

- (i) bags for the conveyance of goods;
- (ii) sacks and cones;
- (iii) bags, without any handles, loops, slots or any other feature that facilitates the use of the bag for the conveyance of goods, and without any gussets, not exceeding 26 cm in width and 40 cm in length;
- (iv) bio-degradable bags in accordance with MSA EN 13432:2000, MSA EN 14046:2003, MSA EN 14047:2003, MSA EN 14048:2003 as appropriate, and degradable plastic bags, of any dimension, including bio-degradable and degradable garbage bags;

- (v) plastic packaging, without handles, used as part of a production process;
- (vi) plastic bags designed for re-use, which are used to contain goods or products, and which are sold by the producer for a sum of not less than €1.20 per piece €0.14 per piece
- 3923 Bags of degradable plastic, excluding bags for the conveyance of goods and bags without any handles, loops, slots or any other feature that facilitates the use of the bag for the conveyance of goods, and without any gussets, not exceeding 26 cm in width and 40 cm in length €0.02 per piece
- 3923 Bags of plastics, for the conveyance of goods, with a handle, loop, slot or any other feature that facilitates the use of the bag for the conveyance of goods, excluding bags which constitute or form an integral part of the packaging in which goods are sealed prior to retail sale or transfer €0.15 per bag".

**67.** In the Second Schedule to the principal Act, for the words "SECOND SCHEDULE" in the title thereof, there shall be substituted the words "THIRD SCHEDULE".

Amendment of the Second Schedule to the principal Act.

**68.** Immediately after the First Schedule to the principal Act, there shall be added the following new Schedule:

Addition of new Schedule to the principal Act.

"SECOND SCHEDULE

CODE NUMBER	DESCRIPTION	TIME WHEN CONTRIBUTION FALLS DUE	ECO-CONTRIBUTION RATE
S 201001	Accommodation provided in any premises which for the purpose of providing such service requires the license in virtue of the Malta Travel and Tourism Services Act, or any other Act which may be substituted therefore, excluding host families.	The time when the invoice is raised by the producer or at the time of the check-in, whichever is the earlier.	Fifty cents (€0.50) per night per person."

Addition of new  
Schedule to the  
principal Act.

**69.** Immediately after the Third Schedule to the principal Act, there shall be added the following new Schedule:

**"FOURTH SCHEDULE**

**(Article 9A)**

**Other obligations regarding plastic bags**

(1) Any producer referred to in subarticle (1) of article 9A shall be obliged to print on each side of the bag, a label, consisting of, but not limited to, the following information:

(a) the name of the person registered in terms of the Third Schedule of this Act,

(b) the business address, and

(c) the eco-contribution registration number as prescribed in item 1(3) of the Third Schedule of this Act.

The information above mentioned is to be provided in a character font of not less than two centimetres and in a manner clearly visible. The producer shall also print the batch number of the bag on each side of the bag.

(2) The producer, referred to in subarticle (1) of article 9A, shall provide, for every supply, a certificate to prove that the bag or bags with the corresponding batch number were supplied by him and that the eco-contribution was accounted for in terms of this Act.

(3) Any person who in the course of an economic activity acquires the plastic bags through an intermediary, is required to obtain a copy of the certificate issued by the producer, verifying that eco-contribution has been accounted for on the consignment with the corresponding batch number.

(4) Any person who supplies plastic bags and who is required to issue a fiscal receipt under item 2 of the Thirteenth Schedule to the Value Added Tax Act shall indicate on the fiscal receipt the price inclusive of the eco-contribution for each supplied plastic bag, one by one."

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Passed by the House of Representatives at Sitting No. 86 of the  
2nd March, 2009.

LOUIS GALEA  
*Speaker*

PAULINE ABELA  
*Clerk to the House of Representatives*