
A.L. 72 ta' l-2009

**ATT DWAR DAZJU TAS-SISA
(KAP. 382)**

**Regolamenti ta' l-2009 dwar Dazju tas-Sisa
(Oggetti Importati minn Persuni li jkunu qed Jivvjaġġaw
minn Pajjiżi Terzi)**

BIS-SAĦĦA tas-setgħat mogħtija bl-artikolu 13 ta' l-Att dwar Dazju tas-Sisa, il-Ministru tal-Finanzi, l-Ekonomija u Investiment għamel dawn ir-regolamenti li ġejjin:

1. It-titolu ta' dawn ir-regolamenti huwa Regolamenti ta' l-2009 dwar Dazju tas-Sisa (Oggetti Importati minn Persuni li jkunu qed Jivvjaġġaw minn Pajjiżi Terzi). Titolu.

2. Għall-finijiet ta' dawn ir-regolamenti u kemm-il darba r-rabta tal-kliem ma tkunx teħtieġ xort'oħra: Interpretazzjoni.

“l-Att” tfisser l-Att dwar id-Dazju tas-Sisa;

“vjaġġaturi bl-ajru” u “vjaġġaturi bil-baħar” tfisser kull passigġier li jivvjaġġa bl-ajru jew bil-baħar mhux għal titjir privat għad-delizzju jew navigazzjoni bil-baħar privat għad-delizzju;

“xorb alkoholiku” tfisser xorb bħal dak imsemmi fit-Tieni skeda li tinsab ma' l-Att;

“Kontrollur”, “dazju” u “dazju tas-sisa” għandhom l-istess tifsira mogħtija lilhom taħt l-Att;

“Stat Membru” tfisser Stat Membru ta' l-Unjoni Ewropea;

“titjir privat għad-delizzju” u “navigazzjoni bil-baħar privat għad-delizzju” tfisser l-użu ta' inġenju ta' l-ajru jew inġenju tal-baħar minn sidu jew mill-persuna fiżika jew ġuridika li tgawdi l-użu tiegħu jew billi jew tikrih b'xi mod ieħor, għajr għal finijiet kummerċjali u partikolarment għajr għall-ġarr ta' passigġieri jew ta' oggetti jew għall-ġhoti ta' servizzi bi ħlas jew għall-għanijiet ta' Gvern;

“territorju”, fejn id-dispożizzjonijiet komunitarji dwar id-dazju tas-sisa ma japplikawx, tfisser kull territorju minn dawn li ġejjin ta’ Stati Membri:

(a) fil-każ tar-Repubblika Federali tal-Ġermanja, il-Gżira ta’ Heligoland u t-territorju ta’ Busingen;

(b) fil-każ tar-Repubblika Taljana, Livigno, Campione d’Italia u l-ilmijiet Taljani ta’ Għadira Lugano;

(ċ) fil-każ tar-Renju ta’ Spanja, Ceuta u Melilla u l-Gzejjer Kanari;

(d) fil-każ tar-Repubblika Franciża, id-dipartimenti barranin ta’ l-istess Repubblika Franciża:

Iżda l-Gżira ta’ Man m’għandhiex titqies bħala territorju fejn id-dispożizzjonijiet Komunitarji dwar id-dazju tas-sisa ma japplikawx;

“pajjiż terz” tfisser kull pajjiż li mhux Stat Membru ta’ l-Unjoni Ewropea:

Iżda l-Principat ta’ Monako u r-Repubblika ta’ San Marino m’għandhomx jitqiesu bħala pajjiżi terzi għal skopijiet ta’ dawn ir-regolamenti;

“prodotti tat-tabakk” tfisser prodotti li huma msemmija fit-Tielet Skeda li tinsab ma’ l-Att;

“vjaġġatur” tfisser kull persuna li tkun qed tivvjaġġa minn pajjiż terz jew minn territorju fejn id-dispożizzjonijiet komunitarji dwar id-dazju tas-sisa ma jkunux japplikaw.

Xorb alkoħoliku u prodotti tat-tabakk li mhumiex soġġetti għall-ħlas tad-dazju tas-sisa.

3. Minkejja l-provvedimenti ta’ artikolu 4(1) ta’ l-Att, xorb alkoħoliku u prodotti tat-tabakk fil-bagalji personali ta’ persuni li jkunu qed jivvjaġġaw minn pajjiż terz jew minn territorju fejn id-dispożizzjonijiet komunitarji dwar id-dazju tas-sisa ma jkunux japplikaw, m’għandhomx ikunu soġġetti għall-ħlas tad-dazju tas-sisa meta’ jimportawhom f’Malta jekk il-Kontrollur ikun soddisfatt illi l-oġġetti importati ma jkunux ta’ xorta kummerċjali.

Transitu minn territorju ta’ pajjiż terz.

4. Meta vjaġġ ikun jinvolvi transitu minn territorju ta’ pajjiż terz, jew ikun jibda f’territorju kif hemm imsemmi fir-regolament 3, dawn ir-regolamenti għandhom japplikaw jekk il-vjaġġatur ma jkunx jista’ jstabilixxi li l-oġġetti trasportati fil-bagalja tiegħu jkunu bla ħsara nkisbu skond il-kundizzjonijiet ġenerali li jirregolaw

tassazzjoni fuq is-suq domestiku ta' Stat Membru u li ma jkunux jikkwalifikaw għal xi rifużjoni ta' dazju tas-sisa taħt dan l-Att.

5. (1) Għall-finijiet ta' l-applikazzjoni ta' l-eżenzjonijiet, il-bagalji personali għandhom jitqiesu bħala l-bagalji kollha li vjaġġatur ikun kapaci jippreżenta lill-awtoritajiet tad-dwana mal-wasla tiegħu, kif ukoll il-bagalji li jippreżenta aktar tard lill-istess awtoritajiet, bil-kundizzjoni li jkun ippruvat li bagalji bħal dawk kienu registrati bħala bagalji akkumpanjati, fil-ħin tat-tluq tiegħu, mal-kumpanija li kienet responsabbli biex twasslu. Bagalji personali.

(2) Karburant ieħor, minbarra dak imsemmi f'artikolu 10, m'għandux jitqies bħala bagalji personali.

6. Għall-finijiet ta' l-applikazzjoni ta' l-eżenzjonijiet, l-importazzjoni għandha titqies bħala waħda ta' xorta mhux kummerċjali jekk il-Kontrollur ikun sodisfatt illi: Importazzjoni mhux kummerċjali.

(a) importazzjoni bħal dik isseħħ kultant;

(b) importazzjoni bħal dik tkun tikkonsisti minn oġġetti għall-użu personali jew għall-użu tal-familja tal-vjaġġaturi, jew minn oġġetti maħsuba bħala rigali biss; u

(c) in-natura jew il-kwantità ta' l-oġġetti ma tkunx waħda ntiza li tkun tindika li dawn qed jiġu importati għal raġunijiet kummerċjali.

7. (1) Importazzjonijiet tat-tip ta' prodotti tat-tabakk li ġejjin, għandhom ikunu eżenti mid-dazju tas-sisa, bla ħsara għal limiti kwantitattivi li ġejjin: Eżenzjoni fuq importazzjoni ta' prodotti tat-tabakk.

(a) 200 sigarett;

(b) 100 sigarru żgħir;

(c) 50 sigarru;

(d) 250g tabakk tat-tipjip;

Iżda,

(a) kull ammont speċifikat fil-paragrafi (a) sa (d) jirrappreżenta, għall-għanijiet ta' subregolament (2) ta' dan ir-regolament, 100% tal-konċessjoni totali għal prodotti tat-tabakk; u

(b) għall-għanijiet ta' dan ir-regolament, it-terminu

“sigarri żgħar” tkopri kull sigarru ta’ piż massimu ta’ 3 grammi kull wieħed.

(2) Fil-każ ta’ xi vjaġġatur wieħed, l-eżenzjoni tista’ tkun tapplika għal kull taħlita ta’ prodotti tat-tabakk iżda t-total tal-perċentwali użat mill-konċessjonijiet individwali ma jridx ikun jeċċedi il-100%.

Eżenzjoni fuq importazzjoni ta’ xorb alkoħoliku.

8. (1) Xorb alkoħoliku li ma jkunx birra, għandu jkun eżentat minn dazju tas-sisa bla ħsara għal limiti kwantitattivi li ġejjin:

(a) total ta’ litru ta’ alkoħol jew xorb alkoħoliku ta’ qawwa alkoħolika li jkun jeċċedi it-22% vol, jew alkoħol li jkun magħmul minn undenatured ethyl ta’ 80% vol u iżjed; u

(b) total ta’ 2 litri alkoħol u xorb alkoħoliku li jkollu qawwa alkoħolika li ma tkunx teċċedi it-22% vol:

Iżda, kull wieħed mill-ammonti li hemm mnizzla fil-paragrafi (a) u (b) jirrapreżentaw, għal finijiet tas-subregolament (2) ta’ dan ir-regolament, 100% tal-konċessjoni totali għall-alkoħol u għax-xorb alkoħoliku.

(2) fil-każ ta’ xi vjaġġatur wieħed, l-eżenzjoni tista’ tkun tapplika għal kull taħlita tat-tip ta’ alkoħol u xorb alkoħoliku msemmija fis-subregolament (1) ta’ dan ir-regolament, iżda l-persentaġġi użati f’daqqa mill-konċessjonijiet individwali ma jridux ikunu jeċċedu l-100%.

(3) Dazju tas-sisa m’għandux ikun dovut fuq total ta’ 16 il-litru birra.

Vjaġġaturi taht is-17-il sena.

9. L-eżenzjonijiet skond ir-regolamenti 7 jew 8 m’għandhomx ikunu japplikaw fil-każ ta’ vjaġġaturi li jkollhom inqas minn 17-il sena.

Eżenzjoni fuq karburant użat għal trasport bil-mutur.

10. Fir-rigward ta’ xi mezz wieħed ta’ trasport bil-mutur, il-karburant li jkun got-tank li jkun standard u l-kwantita’ ta’ karburant li ma tkunx teċċedi l-10 litri li jkun go kontenitur li jingarr, għandu jkun eżenti mid-dazju tas-sisa.

Dazju li jammonta inqas minn 10 euro.

11. Ogġetti importati minn vjaġġatur għandhom ikunu eżenti mid-dazju tas-sisa meta l-ammont tat-taxxa li għandu jkun impost ikun daqs, jew inqas minn, għaxar euro.

L.N. 72 of 2009

**EXCISE DUTY ACT
(CAP. 382)**

**Excise Duty (Goods Imported by Persons Travelling from
Third Countries) Regulations, 2009**

IN exercise of the powers conferred by article 13 of the Excise Duty Act, the Minister of Finance, the Economy and Investment has made the following regulations:-

1. The title of these regulations is the Excise Duty (Goods Imported by Persons Travelling from Third Countries) Regulations, 2009. Citation.

2. In these regulations, unless the context otherwise requires - Interpretation.

“the Act” means the Excise Duty Act;

“air travellers” and “sea travellers” mean any passengers travelling by air or sea other than private pleasure flying or private pleasure sea navigation;

“alcoholic beverages” means such beverages as are mentioned in the Second Schedule to the Act;

“Comptroller”, “duty” and “excise duty” have the same meaning assigned to them under the Act;

“Member State means a Member State of the European Union;

“private pleasure-flying” and “private pleasure-sea-navigation” means the use of an aircraft or a sea-going vessel by its owner or the natural or legal person who enjoys its use either through hire or through any other means, for purposes other than commercial and, in particular, other than for the carriage of passengers or goods or for the supply of services for a consideration or for Government purposes;

“territory”, where the Community provisions on excise duty do not apply, means any of the following territories of Member States:

(a) in the case of the Federal Republic of Germany, the Island of Heligoland and the territory of Busingen,

(b) in the case of the Italian Republic, Livigno, Campione d'Italia and the Italian waters of Lake Lugano;

(c) in the case of the Kingdom of Spain, Ceuta and Melilla and the Canary Islands;

(d) in the case if the French Republic, the overseas departments of the same French Republic;

Provided that the Isle of Man shall not be regarded as a territory where the Community provisions on excise duty do not apply;

“third country” means any country which is not a Member State of the European Union;

Provided that the Principality of Monaco and the Republic of San Marino shall not be regarded as a third country for the purposes of these regulations;

“tobacco products” means such products as are mentioned in the Third Schedule to the Act;

“traveller” means any person travelling from a third country or from a territory where the Community provisions on excise duty do not apply.

Alcoholic beverages and tobacco products not subject to payment of excise duty.

3. Notwithstanding the provisions of article 4(1) of the Act, alcoholic beverages and tobacco products in the personal luggage of persons travelling from a third country or from a territory where the Community provisions on excise duty do not apply shall not be subject to the payment of excise duties on importation into Malta if the Comptroller is satisfied that the imports are of a non-commercial character.

Transit through territory of a third country.

4. Where a journey involves transit through the territory of a third country, or begins in a territory as referred to in regulation 3, these regulations shall apply if the traveller is unable to establish that the goods transported in his luggage have been acquired subject to the general conditions governing taxation on the domestic market of a Member State and do not qualify for any refund of excise duty under the Act.

5. (1) For the purposes of the application of the exemptions, personal luggage shall be regarded as the whole of the luggage which a traveller is able to present to the customs authorities upon arrival, as well as luggage which he presents later to the same authorities, subject to proof that such luggage was registered as accompanied luggage, at the time of his departure, with the company which has been responsible for conveying him.

Personal luggage.

(2) Fuel other than that referred to in article 10 shall not be regarded as personal luggage.

6. For the purposes of the application of the exemptions, imports shall be regarded as being of a non-commercial character if the Comptroller is satisfied that:

Non-commercial imports.

(a) such imports take place occasionally;

(b) such imports consist exclusively of goods for the personal or family use of the travellers, or of goods intended as presents; and

(c) the nature or quantity of the goods is not such as to indicate that they are being imported for commercial reasons.

7. (1) Imports of the following types of tobacco products shall be exempt from excise duties, subject to the following quantitative limits:

Exemption on tobacco product imports.

(a) 200 cigarettes;

(b) 100 cigarillos;

(c) 50 cigars;

(d) 250 g smoking tobacco:

Provided that –

(a) each amount specified in paragraphs (a) to (d) shall represent, for the purposes of sub-regulation (2) hereof, 100 % of the total allowance for tobacco products; and

(b) for the purposes of this regulation, the term “cigarillos” covers all cigars of a maximum weight of 3 grams each.

(2) In the case of any one traveller, the exemption may be applied to any combination of tobacco products, provided that the aggregate of the percentages used up from the individual allowances does not exceed 100 %.

Exemption on alcoholic beverage imports.

8. (1) Alcoholic beverages other than beer, shall be exempted from excise duties subject to the following quantitative limits:

(a) a total of 1 litre of alcohol and alcoholic beverages of an alcoholic strength exceeding 22 % vol, or undenatured ethyl alcohol of 80 % vol and over; and

(b) a total of 2 litres of alcohol and alcoholic beverages of an alcoholic strength not exceeding 22 % vol:

Provided that each of the amounts specified in paragraphs (a) and (b) represent, for the purposes of sub-regulation (2) hereof, 100 % of the total allowance for alcohol and alcoholic beverages.

(2) In the case of any one traveller, the exemption may be applied to any combination of the types of alcohol and alcoholic beverage referred to in sub-regulation (1) hereof, provided that the aggregate of the percentages used up from the individual allowances does not exceed 100 %.

(3) Excise duty shall not be charged on a total of 16 litres of beer.

Travellers under 17 years.

9. Exemptions under regulations 7 or 8 shall not apply in the case of travellers aged less than 17 years of age.

Exemption on fuel used for motor transport.

10. With regard to any one means of motor transport, the fuel contained in the standard tank and a quantity of fuel not exceeding 10 litres contained in a portable container, shall be exempt from excise duties.

Duty amounting to less than 10 euro.

11. Goods imported by a traveller shall be exempt from excise duties when the amount of duty to be levied is equal to, or less than, ten euro.

