

L.N. 250 of 2020**EXCISE DUTY ACT
(CAP. 382)****Excise Duty Act (Amendment to the Fourth Schedule)
Regulations, 2020**

IN EXERCISE of the powers conferred by article 13(5) of the Excise Duty Act, the Minister for Finance and Financial Services has made the following regulations:-

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| Citation. | 1. The title of these regulations is the Excise Duty Act (Amendment to the Fourth Schedule) Regulations, 2020. |
| Interpretation. | 2. In these regulations, unless the context otherwise requires: |
| Cap. 382. | "the Act" means the Excise Duty Act; and |
| | "duty" means the duty imposed by the Act. |
| Rate of excise duty. | 3. With effect from the 15 th June 2020, the rate of excise duty on the items listed in regulation 4 shall be reduced by six cents (€0.06c) per litre. |
| Amends the Fourth Schedule to the Act. | 4. The items listed hereunder and the rates of duty relative to them, forming part of the Fourth Schedule to the Act shall be substituted by the following new items and rates of duty: |

"Description of Excise Goods	Rate of Excise Duty Rate
Unleaded petrol falling within CN Codes 2710.12.41, 2710.12.45 and 2710.12.49	€489.38 per 1000 litres
Gas Oil falling within CN Codes 2710.19.31, 2710.19.35, and CN Codes 2710.19.43 to 2710.19.48 and 2710.19.55 or 2710.20.11 to 2710.20.19 and blends of the foregoing with Biodiesel, excluding Gas Oil or Gas Oil blended with Biodiesel, with a sulphur content not exceeding 0.1% sulphur by weight if used for heating purposes.	€412.40 per 1000 litres

If used in the following maritime commercial activities: €112.09 per 1000 litres

- Bunkering operations
- Conveyance of passengers and goods between shore and ocean-going vessels
- Conveyance of passengers between Malta and Comino, Gozo and Comino
- Dredging operations
- Cruises around the Maltese Archipelago
- Inland Navigation between Malta and Gozo by vessels of a tonnage less than 3,500 tons
- Sea farming activities
- Tugging activities
- Navigation for commercial purposes within Maltese territorial waters.

Gas Oil or Gas Oil blended with Biodiesel, €172.09 per 1000 litres
with a sulphur content not exceeding 0.1% sulphur by weight if used for heating purposes by:

- State and private hospitals
- State Senior Citizen's Homes
- Corradino Correctional Facility
- Sports, philanthropic and religious entities so authorised by the Minister
- Bakeries up to a maximum amount of litres per month required by the bakery as certified by a mechanical engineer

Other entities so authorised by the Minister.

Gas Oil or Gas Oil blended with Biodiesel, €172.09 per 1000 litres
with a sulphur content not exceeding 0.1% sulphur by weight if used for heating purposes against a request for refund.

Biodiesel, a diesel quality liquid fuel €412.40 per 1000 litres
produced from biomass or waste cooking oil, with an ester content of not less than 96.5% by weight and a sulphur content not exceeding 0.005%, whether in blend or not.

Kerosene falling within CN Codes €412.40 per 1000 litres".
2710.19.21, 2710.19.25 and 2710.19.29

Applicability.

5. These regulations shall not affect any matter which is still pending under the Fourth Schedule to the Act prior to the coming into force of these regulations, and such matters shall continue to be regulated by the Fourth Schedule as it was prior to the coming into force of these regulations.
