L.N. 481 of 2004

EXCISE DUTY ACT
(CAP. 382)

Excise Duty Act (Amendment of Schedules) (No. 3) Regulations, 2004

IN exercise of the powers conferred by subarticle (5) of article 13 of the Excise Duty Act, the Prime Minister and Minister of Finance has made the following regulations:-

Title and scope.

1. (1) These regulations may be cited as the Excise Duty Act (Amendment of Schedules) (No. 3) Regulations, 2004, and they shall be read and construed as one with the Excise Duty Act, hereinafter referred to as "the Act".

Cap. 382.

(2) These regulations are based on Council Directive No. 297/68 of 19th July, 1968 on the standardization of provisions regarding the duty-free admission of fuel contained in the fuel tanks of commercial vehicles.

Amends Part D in the Fifth Schedule to the Act.

2. Immediately after regulation 29 of the Mineral Oils Regulations in Part D of the Fifth Schedule to the Act, there shall be added the following new regulations:

"Definitions for the purposes of regulations 31 to 33.

30. Unless the context requires otherwise in regulations 31 to 33 hereof -

"commercial vehicle" means any motorized road vehicle which by its type of construction and equipment is designed for, and capable of transporting, whether for payment or otherwise:

(a) more than 9 persons, including the driver,

(b) goods;

"standard fuel tanks" means the tanks permanently fitted by the manufacturer to all vehicles of the same type as the vehicle in question and whose permanent fitting enables fuel to be used directly, both for the purpose of propulsion and, where appropriate, for the

operation of a refrigeration system; provided that gas tanks fitted to motor vehicles designed for the direct use of gas as a fuel shall also be considered to be standard fuel tanks;

"vehicle" means any motor vehicle.

Relief from the payment of excise duty.

31. (1) Subject to the provisions of this regulation and regulation 32 hereof, any commercial vehicle which has travelled from another Member State shall, on entering Malta, be relieved from the payment of excise duty on fuel contained therein.

(2) This relief from the payment of excise duty applies only to fuel that -

(a) is contained in the vehicle's standard tanks; and

(b) is being used or is intended for use by that vehicle.

(3) Such relief from the payment of excise duty applies only to fuel on which -

(a) excise duty has been paid in the Member State in which the fuel was acquired at a rate that is appropriate to the specific use to which that fuel is being or is intended to be put; and

(b) the excise duty paid on that fuel has not been refunded.

(4) Such relief from the payment of excise duty applies only to fuel that was put into the vehicle within the European Union and is of a type and quantity necessary for the normal operation of the vehicle during its journey.

Amount of fuel.

32. The amount of fuel allowed to enter without the payment of excise duty shall be as follows:

(a) 200 litres per vehicle and per journey in the case of vehicles designed for, and capable of, transporting goods, with or without payment;

(b) 600 litres per vehicle and per journey in the case of vehicles designed for, and capable of, transporting more than 9 persons including the driver.

Conditions.

33. (1) The relief from the payment of excise duty is subject to the following conditions, and if any condition is not complied with, the fuel shall, if the Comptroller does not approve otherwise, be liable to forfeiture.

(2) The fuel shall only be used in the vehicle and shall not be removed from the vehicle except -

(a) temporarily, to facilitate repair; or

(b) permanently, to be destroyed.

(3) The fuel shall be used only for purposes appropriate to the rate of excise duty paid in the Member State in which the fuel was acquired.

(4) The excise duty paid on the fuel shall not repaid back by the Comptroller.".

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