

MALTA

ATT Nru. VIII ta' l-2006

ATT mahruġ b'liġi mill-Parlament ta' Malta.

ATT biex jemenda l-Att dwar Dazju tas-Sisa (Kap. 382).

ACT No. VIII of 2006

AN ACT enacted by the Parliament of Malta.

AN ACT to amend the Excise Duty Act (Cap. 382).

I assent.

(L.S.)

EDWARD FENECH ADAMI
President

30th June, 2006

ACT No. VIII of 2006

AN ACT to amend the Excise Duty Act (Cap. 382)

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:—

Short title and
commencement.

1. (1) The short title of this Act is Excise Duty (Amendment) Act, 2006 and the Act shall be read and construed as one with the Excise Duty Act, hereinafter referred to as “the principal Act”.

(2) This Act shall be deemed to have come into force on the 1st April, 2006.

Substitution of the
Fourth Schedule to
the principal Act.

2. For the Fourth Schedule to the principal Act there shall be substituted the following:

**“FOURTH SCHEDULE
ENERGY PRODUCTS**

Description of Excise goods	Rate of Excise Duty
Leaded petrol falling within CN Codes 2710.11.31, 2710.11.51 and 2710.11.59	Lm 224.60 per 1000 litres
Unleaded petrol falling with in CN Codes 2710.11.41, 2710.11.45 and 2710.11.49.	Lm 203.60 per 1000 litres
Gas oil falling within CN Codes 2710.19.41 to 2710.19.49 excluding gas oil falling within 2710.19.49 if used for heating purposes.	Lm 142.70 per 1000 litres
If used in the following maritime commercial activities: - Bunkering operations - Conveyance of passengers and goods between shore and ocean-going vessels - Dredging operations - Harbour Cruises - 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	Lm 61.00 per 1000 litres
If used in the following maritime commercial activity: - Inland Navigation between Malta and Gozo by vessels of a tonnage of 3,500 tons or more	Lm 29.10 per 1000 litres
If used for electric power generation	0
If used for fishing purposes as laid down by Department of Fisheries	0
If used by private pleasure seacraft for outbound voyages	0
Gas Oil falling within CN Code 2710.19.49 if used for heating purposes	Lm 41.55 per 1000 litres
Biodiesel (a mixture of biomass and gas oil)	Lm 142.70 per 1000 litres

Heavy fuel oil falling within CN Codes 2710.19.61 to 2710.19.69.	Lm 6.00 per 1000 Kgs
If used for electric power generation	0
Natural gas falling within CN Codes 2711.11.00 and 2711.21.00	Lm 0.36 per 1 gigajoule, gross calorific value
Liquid petroleum gas falling within CN Codes 2711.12 to 2711.13	Lm 15.00 per 1000 Kgs
Methane falling within CN Code 2711.29.00	Lm 15.00 per 1000 Kgs
Kerosene falling within CN Codes 2710.19.21 and 2710.19.25	Lm 142.70 per 1000 litres
If used for the following purposes:	Lm 31.00 per 1000 litres
— for air navigation between Malta and Gozo	
— for testing and maintenance of aircraft engines	
If used by private pleasure aircraft for outbound voyages	0
Electricity falling under CN Code 2716	Lm 0.15 per MWh
Coal and Coke falling within CN Codes 2701, 2702 and 2704	Lm 0.06 per 1 gigajoule, gross calorific value
The term 'energy products' shall cover:	
(a) products falling within CN Codes 1507 to 1518, if these are intended for use as heating fuel or motor fuel;	
(b) products falling within CN Codes 2701, 2702 and 2704 to 2715;	
(c) products falling within CN Codes 2901 and 2902;	
(d) products falling within CN Code 2905.11.00, which are not of synthetic origin, if these are intended for use as heating fuel or motor fuel;	
(e) products falling within CN Code 3403;	
(f) products falling within CN Code 3811;	
(g) products falling within CN Code 3817;	
(h) products falling within CN Code 3824.90.99 if these are intended for use as heating fuel or motor fuel;	
(i) electricity falling within CN Code 2716. Energy products other than those for which a level of duty is specified above shall be subject to excise duty if intended for use, offered for sale or used as motor fuel. The rate of duty to be charged shall be fixed at the rate	

for the equivalent motor fuel. In addition to the taxable products listed above, any product intended for use, offered for sale or used as motor fuel, or as additive or extender in motor fuels, shall be taxed as motor fuel. In addition to the taxable products listed above, any hydrocarbon, except for peat, intended for use, offered for sale or used for heating purposes, shall be taxed as motor fuel. EXEMPTIONS Energy products used for purposes other than as motor fuels or as heating fuels are exempt from the payment of excise duty under such conditions which the Minister may prescribe for the purpose of ensuring the correct and straightforward application of such exemptions and of preventing any evasion, avoidance or abuse. The biomass content (i.e. the percentage element) in Biodiesel is exempted from the payment of excise duty under fiscal control where such energy products are made up of, or contain, one or more of the following products: - products falling within CN Codes 1507 to 1518; - products falling within CN Codes 3824.90.55 and 3824.90.80 to 3824.90.99 for their components produced from biomass; - products falling within CN Codes 2207.20.00 and 2905 11 00 which are not of synthetic origin; - products produced from biomass, including products falling within CN Codes 4401 and 4402; - products which contain water (CN Codes 2201 and 2851.00.10). "Biomass" shall mean the biodegradable fraction of products, waste and residues from agriculture (including vegetal and animal substances), forestry and related industries, as well as the biodegradable fraction of industrial and municipal waste. Note: Beginning from 1 December 2005, and then cumulatively in each consecutive month during the period ending 30 November, 2007, Lm1.25 per 1,000 litres will be deducted from the prevailing rates of excise duty as shown in the Fourth Schedule on Unleaded petrol falling within CN Codes 2710.11.41, 2710.11.45 and 2710.11.49.	
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Passed by the House of Representatives at Sitting No. 401 of 26th June, 2006.

ANTON TABONE
Speaker

RICHARD J. CAUCHI
Clerk to the House of Representatives