

I assent.

(L.S.)

CENSU TABONE
President

18th March, 1994

ACT No. VIII of 1994

AN ACT further to emend the Import Duties Act, Cap. 337.

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.
Cap. 337.

1. (1) This Act may be cited as the Import Duties (Amendment) Act, 1994, and shall be read and construed as one with the Import Duties Act, hereinafter referred to as “the principal Act”.

(2) The following provisions of this Act shall come into force as follows:

(a) the provisions of paragraphs (a), (b), (c), (d), (e) and (f) of section 2 shall be deemed to have come into force on the 24th November, 1993;

(b) the provisions of paragraphs (g), (h), (i), (j), (k), (l), (m), (n), (o), (p), and (q) of section 2 shall come into force on the 1st January, 1994, and

(c) the provisions of paragraphs (a) and (b) of section 3 shall come into force on the 1st July, 1994.

Amendment of
First Schedule
to the principal
Act.

2. The First Schedule to the principal Act shall be amended as follows:

(a) for the National Note to Chapter 1 there shall be substituted the following new National Note:

“NATIONAL NOTE

For duty purposes:

Animals for breeding purposes, classified under headings Nos. 01.01, 01.02, 01.03, 01.04 and 01.06 when imported accompanied by pedigree certificates to the satisfaction of the Director of Agriculture shall be allowed free of import duty;

Poultry, classified under heading No. 01.05, of improved strain, and so certified by the Director of Agriculture, shall be allowed free of import duty; and

Live insects, classified under heading No. 01.06, imported for the biological control of pests, and so certified by the Director of Agriculture, shall be allowed free of import duty.”;

(b) in subheading 2208.10.91, for the words and figures in the first second and third columns there shall be substituted the following:

(First column)	(Second column)	(Third column)
“— — — — Of an alcoholic strength by volume not exceeding 26% Vol	15c2 per % Vol. per ltr	15c per % Vol. per ltr”;

(c) in subheading 2208.10.92, for the words and figures in the first, second and third columns there shall be substituted the following:—

(First column)	(Second column)	(Third Column)
“— — — — Of an alcoholic strength exceeding 26% but not exceeding 45% Vol	Lm3.99,0 per ltr	Lm3.94,0 per ltr

(d) in subheadings 2208.20.10, 2208.40.10 and 2208.90.10, for the words and figures in the first, second and third columns, there shall in each case be substituted the following:

(First column)	(Second column)	(Third column)
“— — — — Of an alcoholic strength by volume not exceeding 26% Vol	15c2 per % Vol. per ltr	15c per % Vol. per ltr”;

(e) in subheadings 2208.20.20 and 2208.40.20, for the words and figures in the first, second and third columns there shall in each case be substituted the following:

(H.S. Code Number)	(First column)	(Second column)	(Third column)
	“– – – Of an alcoholic strength exceeding 26% but not exceeding 45% Vol	Lm3.99,0 per ltr	Lm3.94,0 per ltr

(f) for the words “– – – Of an alcoholic strength exceeding 20% but not exceeding 45% Vol:” in the first column of the unnumbered subheading immediately following subheading 2208.90.10, there shall be substituted the following:

“– – – Of an alcoholic strength exceeding 26% but not exceeding 45% Vol:”;

(g) in subheadings 8518.10.00, 8518.21.00, 8518.22.00, 8518.29.00, 8518.40.00, 8518.50.00 and 8518.90.90, for the figures “72” and “67” in the second and third columns, there shall in each case be substituted the figures “40” and “30” respectively;

(h) in subheadings 8519.10.00, 8519.21.00, 8519.29.00, 8519.31.00, 8519.39.00, 8519.40.00, 8519.91.00 and 8519.99.90, for the figures “72” and “67” in the second and third columns, there shall in each case be substituted the figures “40” and “30” respectively;

(i) in subheadings 8520.10.00, 8520.20.00, 8520.31.00, 8520.39.00 and 8520.90.90, for the figures “72” and “67” in the second and third columns, there shall in each case be substituted the figures “40” and “30” respectively;

(j) in subheadings 8521.10.00 and 8521.90.00, for the figures “72” and “67” in the second and third columns, there shall in each case be substituted the figures “40” and “30” respectively;

(k) in subheadings 8525.20.10 and 8525.30.90, for the figures “72” and “67” in the second and third columns, there shall in each case be substituted the figures “40” and “30” respectively;

(l) in subheading 8526.92.90, for the figures “72” and “67” in the second and third columns, there shall in each case be substituted the figures “40” and “30” respectively;

(m) in subheadings 8527.11.00, 8527.19.00, 8527.21.00, 8527.29.00, 8527.31.00, 8527.32.00, 8527.39.00 and 8527.90.00, for the figures “72” and “67” in the second and third columns, there shall in each case be substituted the figures “40” and “30” respectively;

(n) in subheadings 8529.10.11, 8529.10.12, 8529.10.19, 8529.90.11 and 8529.90.19, for the figures “72” and “67” in the second and third columns, there shall in each case be substituted the figures “40” and “30” respectively;

(o) the National Note to Chapter 87 shall be amended as follows:

- (i) paragraph (2) shall be deleted; and
- (ii) paragraph (3) shall be renumbered as (2);

(p) for headings 87.02, 87.03, 87.04, 87.06 and 87.11 there shall be substituted the following:

(H.S. Code Number)	(First column)	(Second column)	(Third column)
“8702 (N)	Motor Vehicles for the transport of ten or more persons, including the driver:		
	– With compression-ignition internal combustion piston engine (diesel or semi-diesel);		
8702.10.10	– – – Chassis fitted with engine and cab for buses	37	22
8702.10.20	– – – Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver’s cab and the bare rear platform	37	22
8702.10.90	– – – Other	37	22
	– Other:		
8702.90.10	– – – Chassis fitted with engine and cab for buses	37	22
8702.90.20	– – – Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver’s cab and the bare rear platform	37	22
8702.90.90	– – – Other	37	22
87.03 (N)	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars:		
8703.10.00	– Vehicles specially designed for travelling on snow; golf cars and similar vehicles	37	22
	– Other vehicles, with spark-ignition internal combustion reciprocating piston engine:		
	– – Of a cylinder capacity not exceeding 1000cc:		

(H.S. Code Number)	(First column)	(Second column)	(Third column)
8703.21.10	--- Chassis fitted with engine and cab	37	22
8703.21.20	Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	37	22
	--- Other:		
8703.21.91	---- New	37	22
8703.21.99	---- Other	37 but not less than Lm535 per vehicle	22 but not less than Lm325 per vehicle
	-- Of a cylinder capacity exceeding 1000cc but not exceeding 1500cc:		
8703.22.10	--- Chassis fitted with engine and cab	37	22
8703.22.20	--- Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	37	22
	--- Other:		
8703.22.91	---- New	37	22
8703.22.99	---- Other	37 but not less than Lm825 per vehicle	22 but not less than Lm500 per vehicle
	-- Of a cylinder capacity exceeding 1500cc but not exceeding 3000cc:		
	--- Of a cylinder capacity not exceeding 2000cc:		
8703.23.11	---- Chassis fitted with engine and cab	37	22
8703.23.12	---- Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	37	22
8703.23.18	---- Other vehicles, new	37	22

(H.S. Code Number)	(First column)	(Second column)	(Third column)
8703.23.19	----- Other vehicles, used ----- Of a cylinder capacity exceeding 2000cc:	37 but not less than Lm1520 per vehicle	22 but not less than Lm910 per vehicle
8703.23.91	----- Chassis fitted with engine and cab	37	22
8703.23.92	----- Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	37	22
8703.23.98	----- Other vehicles, new	37	22
8703.23.99	----- Other vehicles, used ----- Of a cylinder capacity exceeding 3000cc:	37 but not less than Lm2500 per vehicle	22 but not less than Lm1430 per vehicle
8703.24.10	----- Chassis fitted with engine and cab	37	22
8703.24.20	----- Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	37	22
	----- Other:		
8703.24.91	----- New	37	22
8703.24.99	----- Other	37 but not less than Lm3700 per vehicle	22 but not less than Lm2200 per vehicle
	----- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel): ----- Of a cylinder capacity not exceeding 1500 cc:		
8703.31.10	----- Chassis fitted with engine and cub	37	22

(H.S. Code Number)	(First column)	(Second column)	(Third column)
8703.31.20	--- Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	37	22
	--- Other:		
8703.31.91	---- New	37	22
8703.31.99	---- Other	37 but not less than Lm825 per vehicle	22 but not less Lm500 per vehicle
	-- Of a cylinder capacity exceeding 1500 cc but not exceeding 2500 cc:		
	--- Of a cylinder capacity not exceeding 2000cc:		
8703.32.11	---- Chassis fitted with engine and cab	37	22
8703.32.12	---- Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	37	22
8703.32.18	---- Other vehicles, new	37	22
8703.32.19	---- Other vehicles, used	37 but not less than Lm1520 per vehicle	22 but not less than Lm910 per vehicle
	--- Of a cylinder capacity exceeding 2000cc:		
8703.32.91	---- Chassis fitted with engine and cab	37	22
8703.32.92	---- Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	37	22
8703.32.98	---- Other vehicles, new	37	22
8703.32.99	---- Other vehicles, used	37 but not less than Lm2500 per vehicle	22 but not less than Lm1430 per vehicle
	-- Of a cylinder capacity exceeding 2500 cc:		

(H.S. Code Number)	(First column)	(Second column)	(Third column)
8703.33.10	--- Chassis fitted with engine and cab	37	22
8703.33.20	--- Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	37	22
	--- Other:		
8703.33.91	---- New	37	22
8703.33.99	---- Other	37 but not less than Lm3700 per vehicle	22 but not less than Lm2200 per vehicle
	- Other:		
8703.90.10	--- Chassis fitted with engine and cab	37	22
8703.90.20	--- Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	37	22
	--- Other:		
8703.90.91	---- New	37	22
8703.90.99	---- Other	37	22
8704 (N)	Motor vehicles for the transport of goods: - Dumpers designed for off-highway use:		
8704.10.10	--- Light dumpers	0	0
	--- Other:		
8704.10.91	---- Chassis fitted with engine and cab	37 but not less than Lm760 per vehicle	22 but not less than Lm450 per vehicle
8704.10.99	---- Other	37 but not less than Lm830 per vehicle	22 but not less than Lm500 per vehicle
	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel): - - g.v.w. not exceeding 5 tonnes:		

(H.S. Code Number)	(First column)	(Second column)	(Third column)
8704.21.10	--- Chassis fitted with engine and cab	37 but not less than Lm760 per vehicle	22 but not less than Lm450 per vehicle
8704.21.20	--- Vehicle of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	37 but not less than Lm760 per vehicle	22 but not less than Lm450 per vehicle
8704.21.91	--- Other: ---- New	37	22
8704.21.99	---- Other	37 but not less than Lm775 per vehicle	22 but not less than Lm465 per vehicle
	--- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:		
8704.22.10	--- Chassis fitted with engine and cab	37 but not less than Lm760 per vehicle	22 but not less than Lm450 per vehicle
8704.22.91	--- Other: ---- New	37	22
8704.22.99	---- Other	37 but not less than Lm1525 per vehicle	22 but not less than Lm900 per vehicle
	-- g.v.w. exceeding 20 tonnes:		
8704.23.10	--- Chassis fitted with engine and cab	37 but not less than Lm975 per vehicle	22 but not less than Lm580 per vehicle
8704.23.91	--- Other: ---- New	37	22
8704.23.99	---- Other	37 but not less than Lm1660 per vehicle	22 but not less than Lm990 per vehicle

(H.S. Code Number)	(First column)	(Second column)	(Third column)
	– Other, with spark-ignition internal combustion piston engine:		
	– – g.v.w. not exceeding 5 tonnes:		
8704.31.10	– – – Chassis fitted with engine and cab	37 but not less than Lm760 per vehicle	22 but not less than Lm450 per vehicle
8704.31.20	– – – Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	37 but not less than Lm760 per vehicle	22 but not less than Lm450 per vehicle
8704.31.91	– – – Other: – – – – New	37	22
8704.31.99	– – – – Other	37 but not less than Lm775 per vehicle	22 but not less than Lm465 per vehicle
	– – g.v.w. exceeding 5 tonnes:		
8704.32.10	– – – Chassis fitted with engine and cab	37 but not less than Lm760 per vehicle	22 but not less than Lm450 per vehicle
8704.32.91	– – – Other: – – – – New	37	22
8704.32.99	– – – – Other	37 but not less than Lm1525 per vehicle	22 but not less than Lm900 per vehicle
8704.90.10	– Other: – – – Chassis fitted with engine and cab	37	22
8704.90.22	– – – Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	37	22
8704.90.91	– – – Other: – – – – New	37	22

(H.S. Code Number)	(First column)	(Second column)	(Third column)
8704.90.99	----- Other	37 but not less than Lm1660 per vehicle	22 but not less than Lm990 per vehicle
87.06	Chassis fitted with engine, for the motor vehicles of headings Nos 87.01 to 87.05:		
	----- For buses, trucks and vans:		
8706.00.11	----- Used	37	22
8706.00.10	----- New	37	22
8706.00.90	----- Other	37	22
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars:		
	----- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50cc:		
8711.10.10	----- Cycles fitted with an auxiliary motor	37	22
8711.10.90	----- Other	37 but not less than Lm55 per vehicle	22 but not less than Lm33 per vehicle
	----- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50cc but not exceeding 250cc:		
8711.20.10	----- Cycles fitted with an auxiliary motor	37	22
	----- Other:		
8711.20.91	----- With cylinder capacity exceeding 50cc but not exceeding 125cc	37 but not less than Lm95 per vehicle	22 but not less than Lm55 per vehicle
8711.20.92	----- With cylinder capacity exceeding 125cc but not exceeding 250cc	37 but not less than Lm150 per vehicle	22 but not less than Lm85 per vehicle

(H.S. Code Number)	(First column)	(Second column)	(Third column)
8711.30.00	– With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250cc but not exceeding 500cc	37 but not less than Lm185 per vehicle	22 but not less than Lm110 per vehicle
8711.40.00	– With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500cc but not exceeding 800cc	37 but not less than Lm240 per vehicle	22 but not less than Lm145 per vehicle
8711.50.00	– With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800cc	37 but not less than Lm500 per vehicle	22 but not less than Lm300 per vehicle
8711.90.00	– Other	37	22”;

(q) for heading No. 90.06 there shall be substituted the following:—

(H.S. Code Number)	(First column)	(Second column)	(Third column)
“90.06	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No. 85.39:		
9006.10.00	– Cameras of a kind used for preparing printing plates or cylinders	0	0
9006.20.00	– Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	30	16
9006.30.00	– Cameras specially designed for underwater use, for aerial survey or for medical or surgical examinations of internal organs; comparison cameras for forensic or criminological purposes	30	16
9006.40.00	– Instant print cameras	30	16
	– Other cameras:		

(H.S. Code Number)	(First column)	(Second column)	(Third column)
9006.51.00	-- With a through-the-lens viewfinder (singlelens reflex (SLR)), for roll film of a width not exceeding 35mm	30	16
9006.52.00	-- Other, for roll film of a width less than 35mm	30	16
9006.53.00	-- Other, for roll film of a width of 35mm	30	16
9006.59.00	-- Other	30	16
	-- Photographic flashlight apparatus and flashbulbs:		
9006.61.00	-- Discharge lamp ("electronic") flashlight apparatus	47	30.5
9006.62.10	-- Flashbulbs, flash cubes and the like: -- -- Electrically ignited photo flashbulbs	37	23
9006.62.90	-- -- Other	47	30.5
9006.69.00	-- Other	47	30.5
	-- Parts and accessories:		
	-- For cameras:		
9006.91.10	-- -- Parts of cameras of sub heading No. 9006.10.00	0	0
9006.91.90	-- -- Other	30	16
9006.99.00	-- Other	47	30.5"

Amendment of
Second Schedule
to the
principal Act.

3. Item II of the Second Schedule to the principal Act shall be amended as follows:

(a) for paragraph (o), including the proviso, there shall be substituted the following:

“(o) One private motor-vehicle imported by a person (husband and wife counting as one person for the purposes hereof) who transfers his residence to Malta subject to such person satisfying the Comptroller of Customs that:

(i) he is in possession of a permit of residence issued to him by the Government in terms of subsection (1) of section 7 of the Immigration Act (Cap. 217); and

(ii) the motor-vehicle has been in his ownership for a continuous period of at least six months immediately before the issue of the said permit, provided that customs charges and/or fiscal charges to which such vehicle is normally liable have been paid either in the country of origin or in the country of departure and subject to the motor-vehicle being imported within six months of the date of the said permit or of such person's arrival in Malta to take up residence, whichever date is the later:

Provided that, where any motor-vehicle imported as aforesaid free of duty is sold or disposed of by such person for use in Malta, such motor-vehicle shall be deemed to be taken out of bond at the time of such sale or disposal and duty shall be payable thereon by the person who becomes the owner thereof in accordance with the provisions of section 4 of this Act”;

(b) for paragraph (p), including the proviso, there shall be substituted the following:

“(p) One private motor-vehicle imported by a Maltese migrant (husband and wife counting as one person for the purposes hereof) who returns to reside in Malta, subject to such migrant satisfying the Comptroller of Customs that:

(i) he has been residing outside Malta for an aggregate of ten years during the period of fifteen years immediately preceding his arrival in Malta to take up residence; and

(ii) the motor-vehicle has been in his ownership for a continuous period of at least six months immediately before his arrival in Malta to take up residence, provided that customs charges and/or fiscal charges to which such vehicle is normally liable have been paid either in the country of origin or in the country of departure and subject to the motor-vehicle being imported within six months of such migrant's arrival in Malta to take up residence:

Provided that, where any motor-vehicle imported as aforesaid free of duty is sold or disposed of by such person for use in Malta, such motor-vehicle shall be deemed to be taken out of bond at the time of such sale or disposal and duty shall be payable thereon by the person who becomes the owner thereof in accordance with the provisions of section 4 of this Act”.

Goods not
released on
coming into force
of this Act.

Cap. 62

4. Pursuant to section 12A of the principal Act, the new duty or increased rate of duty leviable in accordance with this Act, shall be leviable on any goods in relation to which a perfect bill of entry has been made but have not been released up to the time of the issue by the President of the relative Proclamation under the Revenue Safeguard Act, relative to this Act.

Passed by the House of Representatives at Sitting No. 238 of 7th March, 1994.

LAWRENCE GONZI
Speaker

RICHARD J. CAUCHI
Clerk to the House of Representatives.