L.N. 10 of 1993

EXPENDITURE LEVY ACT, 1990
(ACT NO. XXII OF 1990)

Expenditure Levy (Travel Services) (Amendment) Regulations, 1993

IN exercise of the powers conferred by section 14 of the Expenditure Levy Act, 1990, the Minister of Finance has made the following regulations:—

Citation and commencement.

L.N. 100 of 1990

1. (1) These regulations may be cited as the Expenditure Levy (Travel Services) (Amendment) Regulations, 1993 and shall be read and construed as one with the Expenditure Levy (Travel Services) Regulations, 1990 hereinafter referred to as "the principal regulations".

(2) These regulations shall come into force on the 19th January, 1993 except for regulation 4 of these regulations amending regulation 8 of the principal regulations which shall come into force on the 1st February, 1993.

Amends regulation 2 of the principal regulations.

2. In regulation 2 of the principal regulations:—

(a) immediately after the definition of "Act" there shall be inserted the following new definition:—

(b) for the definition "invoice" there shall be substituted the following:—

""invoice" includes an Airline or Shipping Line ticket which must show the air or sea fare and levy paid or payable, the normal price being shown on the ticket;" and

""charterer" means the person or entity chartering the air or sea transport as a whole and does not include group seating or booking on a charter basis.";

(c) immediately after the definition "registered" there shall be added the following definition:—

""seller" means an Airline or a Shipping Line or a charterer;".

Amends regulation 7 of the principal regulations.

3. In regulation 7 of the principal regulations the words "on the invoice given in terms of section (7) of the Act and" shall be deleted.

Amends regulation 8 of the principal regulations.

4. For regulation 8 of the principal regulations there shall be substituted the following:—

"Rate of levy.

8. An Expenditure Levy shall be charged to the purchaser and collected by the seller at the rate of ten per centum (10%) up to a maximum of Lm20 on the price shown to be paid or payable for the provision of the scheduled services specified in Item 1 of the Schedule to the Act.".

Amends regulation 16 of the principal regulations.

5. Regulation 16 of the principal regulations shall be amended as follows:—

(a) In the first paragraph thereof, for the words "fifteenth day" there shall be substituted the words "last day"; and

(b) for paragraphs (iii) to (vi) thereof, there shall be substituted the following new paragraphs:

"(iii) number of tickets sold during the month;

(iv) value of tickets sold excluding Expenditure Levy;

(v) value of Expenditure Levy collected;

(vi) a declaration indicating the percentage number of tickets which were sold overseas for trips originating in Malta;".

Adds new regulation 16A to the principal regulations.

6. After regulation 16 of the principal regulations there shall be added the following new regulation:

"Notice to Accountant General.

16A. Airlines and Shipping Lines must immediately notify the Accountant General with the full name and address of charterers to whom charters have been leased.".

Transitory provisions.

7. (1) The principal regulations as in force immediately before the coming into force of these regulations shall continue to apply in respect of services provided before the coming into force of these regulations in accordance with those regulations as then in force.

(2) Any person who immediately before the coming into force of these regulations lawfully provided services to which these regulations as amended apply and who was not on such date registered with the Accountant General, shall apply for such registration by the 29th January, 1993.

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