Verżjoni Elettronika

Suppliment tal-Gazzetta tal-Gvern ta' Malta Nru. 20,425, 19 ta' Ġunju, 2020
Taqsima B

A.L. 250 tal-2020

ATT DWAR DAZJU TAS-SISA
(KAP. 382)

Regolamenti tal-2020 li jemendaw ir-Raba' Skeda li tinsab mal-Att dwar Dazju tas-Sisa

BIS-SAĦĦA tas-setgħat mogħtija bl-artikolu 13(5) tal-Att dwar Dazju tas-Sisa, il-Ministru għall-Finanzi u s-Servizzi Finanzjarji, għamel dawn ir-regolamenti li ġejjin:-

Titolu. Kap. 382.

1. It-titolu ta' dawn ir-regolamenti hu r-Regolamenti tal-2020 li jemendaw ir-Raba' Skeda li tinsab mal-Att dwar Dazju tas-Sisa

Tifsir.

2. F'dawn ir-regolamenti kemm-il darba r-rabta tal-kliem ma teħtieġx xort'oħra:

"Att" tfisser l-Att dwar Dazju tas-Sisa; Kap. 382.

"dazju" tfisser dazju impost bl-Att.

Rata ta' dazju.

3. B'effett mill-15 ta' Ġunju 2020, ir-rata ta' dazju tas-sisa fuq l-oġġetti elenkati fir-regolament 4 se jkunu mnaqqsa b'sitt ċenteżmi (€0.06ċ) kull litru.

Jemenda r-Raba' Skeda li tinsab mal-Att.

4. Il-partiti elenkati hawn u r-rati ta' dazji relattivi għalihom li jifformaw parti mir-Raba' Skeda li tinsab mal-Att għandhom jiġu sostitwiti bil-partiti u r-rati ta' dazju li ġejjin

"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: - 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.	€112.09 per 1000 litres
Gas Oil or Gas Oil blended with Biodiesel, 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.	€172.09 per 1000 litres
Gas Oil or Gas Oil blended with Biodiesel, with a sulphur content not exceeding 0.1% sulphur by weight if used for heating purposes against a request for refund.	€172.09 per 1000 litres
Biodiesel, a diesel quality liquid fuel produced from biomass or waste cooking oil, with an ester content of not less that 96.5% by weight and a sulphur content not exceeding 0.005%, whether in blend or not.	€412.40 per 1000 litres
Kerosene falling within CN Codes 2710.19.21, 2710.19.25 and 2710.19.29	€412.40 per 1000 litres".

Verżjoni Elettronika

Applikabbiltà.

5. Dawn ir-regolamenti ma għandux ikollhom effett fuq kull kwistjoni li hija pendenti taħt ir-Raba' Skeda li tinsab mal-Att qabel ma daħlu fis-seħħ dawn ir-regolamenti, u dawn il-kwistjonijiet għandhom jibqgħu jkunu regolati bir-Raba' Skeda li tinsab mal-Att kif kienet qabel ma daħlu fis-seħħ dawn ir-regolamenti.