

*Suppliment tal-Gazzetta tal-Gvern ta' Malta Nru. 20,878, 17 ta' Ġunju, 2022*

*Taqsimha B*

**A.L. 177 tal-2022**

**ATT DWAR DAZJU TAS-SISA  
(KAP. 382)**

**Regolamenti tal-2022 li jemendaw it-Tieni, it-Tielet u r-Raba' Skeda  
li jinsabu mal-Att Dwar Dazju tas-Sisa**

BIS-SAHHA tas-setgħat mogħtija bl-artikolu 13(5) tal-Att dwar Dazju tas-Sisa, il-Ministru responsabbli għad-dwana għamel dawn ir-regolamenti li ġejjin:-

1. (1) It-titolu ta' dawn ir-regolamenti hu Regolamenti tal-2022 li jemendaw it-Tieni, it-Tielet u r-Raba' Skeda li jinsabu mal-Att Dwar Dazju tas-Sisa u dawn ir-regolamenti għandhom jinqraw u jinfiehm u bħala haġa waħda mat-Tieni, mat-Tielet u mar-Raba' Skeda li jinsabu mal-Att dwar Dazju tas-Sisa, hawn aktar 'il quddiem imsejha "it-Tieni Skeda", "it-Tielet Skeda" u "ir-Raba' Skeda" rispettivament.

Titolu, skop u bidu fis-sehħ.

Kap. 382.

(2) L-iskop ta' dawn ir-regolamenti huwa li jittrasponu l-Artikoli 2 u 3 tad-Direttiva tal-Kunsill (UE) 2019/2235 tas-16 ta' Diċembru 2019 li temenda d-Direttiva 2006/112/KE dwar is-sistema komuni ta' taxxa fuq il-valur miżjud u d-Direttiva 2008/118/KE dwar l-arrangamenti ġenerali għad-dazju tas-sisa fir-rigward ta' sforzi ta' difiża fi hdan il-qafas tal-Unjoni.

(3) Dawn ir-regolamenti għandhom jidhlu fis-sehħ fit-30 ta' Ġunju 2022.

2. Minnufih wara l-paragrafu 2f, taħt it-titolu "EXEMPTIONS", fl-ewwel kolonna tat-Tieni Skeda, għandu jiżdied il-paragrafu ġdid li ġej:

Jemenda t-Tieni Skeda.

"3. when used by the armed forces of any Member State, other than Malta, for the use of those forces, for the civilian staff accompanying them or for supplying their messes or canteens when such forces take part in a defence effort carried out for the implementation of a Union activity under the common security and defence policy."

3. Minnufih wara l-aħħar partita "Tobacco products to be sold for immediate consumption onboard ships or aircraft travelling to another EU country.", taħt it-titolu "EXEMPTIONS", fl-ewwel kolonna tat-Tielet Skeda, għandha tiżdied il-partita ġdida li ġejja:

Jemenda t-Tielet Skeda.

"Tobacco products used by the armed forces of any Member

State, other than Malta, for the use of those forces, for the civilian staff accompanying them or for supplying their messes or canteens when such forces take part in a defence effort carried out for the implementation of a Union activity under the common security and defence policy."

Jemenda r-  
Raba' Skeda.

4. Minnufih wara it-titolu "Part D REDUCED EXCISE DUTY RATES", fl-ewwel kolonna tar-Raba' Skeda, għandhom jiżdiedu t-titolu u l-paragrafu ġdid li ġej:

#### "Part E EXEMPTIONS

All products in this schedule are exempt from duty when used by the armed forces of any Member State, other than Malta, for the use of those forces, for the civilian staff accompanying them or for supplying their messes or canteens when such forces take part in a defence effort carried out for the implementation of a Union activity under the common security and defence policy."

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