Nru. 483

MINISTERU GĦALL-FINANZI U X-XOGĦOL

Noti ta' Spjegazzjoni[1]

1. Introduzzjoni

Titolu tal-Istrument Legali	Regolamenti tal-2022 dwar Arranġamenti Ġenerali għad-Dazju tas-Sisa (Direttiva tal-Kunsill (UE) 2020/262) ("ir-Regolamenti")
Għan tar-Regolamenti	Li jittrasponu d-dispożizzjonijiet meħtieġa mill-Artikolu 55 tad-Direttiva tal-Kunsill (UE) 2020/262 tad-19 ta' Diċembru 2019 li tistabbilixxi l-arranġamenti ġenerali għad-dazju tas-sisa (riformulazzjoni). It-traspożizzjoni qed issir taħt l-Att dwar id-Dazju tas-Sisa (Kapitolu 382 tal-Liġijiet ta' Malta), speċifikament bl-introduzzjoni ta' regolamenti taħt l-Att, liema regolamenti huma intitolati "Regolamenti tal-2022 dwar Arranġamenti Ġenerali għall-Armonizzazzjoni tal-Oġġetti tas-Sisa" kif speċifikat fis-Sommarju u Sfond ta' dawn in-Noti ta' Spjegazzjoni.
Entità responsabbli	Ministeru tal-Finanzi u x-Xogħol (Dipartiment tad-Dwana).

2. Sommarju u sfond

Għall-fini tat-taxxa tas-sisa, oġġetti fl-UE jaqgħu f'żewġ kategoriji ġenerali: oġġetti armonizzati u oġġetti mhux armonizzati. L-oġġetti armonizzati huma: prodotti tal-enerġija, alkoħol u tabakk, filwaqt li l-oġġetti l-oħra kollha huma meqjusa bħala mhux armonizzati.

Il-proċeduri dwar il-moviment ta' merkanzija armonizzata fi ħdan l-Unjoni Ewropea huma regolati minn direttivi tal-UE, għall-kuntrarju tal-moviment ta' merkanzija mhux armonizzata.

L-ewwel leġiżlazzjoni tal-UE dwar oġġetti armonizzati tmur lura għall-1992 (Direttiva tal-Kunsill 92/12/KEE) liema Direttiva ġiet imħassra fl-2008 permezz tad-Direttiva tal-Kunsill 2008/118/KE. Matul is-snin id-Direttiva tal-2008 ġiet emendata diversi drabi u fl-2019 ġiet promulgata

[1]Dawn in-Noti ta' Spjegazzjoni huma għall-fini ta' u skond l-Artikolu 3(2)(c) u Skeda III tal-Kapitolu 512 tal-Liġijiet ta' Malta.

No. 483

MINISTRY FOR FINANCE AND EMPLOYMENT

Explanatory Notes[1]

1. Introduction

Title of Legal Instrument	General Arrangements for Excise Duty (Council Directive (EU) 2020/262) Regulations, 2022 ("the Regulations").
Aim of the Regulations	To transpose the provisions as required by Article 55 of Council Directive (EU) 2020/262 of 19 December 2019 laying down the general arrangements for excise duty (recast). The transposition is being made under the Excise Duty Act (Chapter 382 of the Laws of Malta), specifically by the introduction of regulations to the act, which regulations are entitled "General Arrangements for Excise Duty (Council Directive (EU) Regulations, 2022" as specified in the Summary and Background Section of these Explanatory Notes.
Responsible entity	Ministry of Finance and Employment (Customs Department).

2. Summary and background

For the purpose of excise tax, goods within the EU falls within two broad categories: harmonised goods and non-harmonized goods. The harmonized goods are: energy products, alcohol and tobacco, while all other goods are held to be non-harmonized.

Procedures regarding the movement of harmonised goods within the European Union are regulated by EU directives, as opposed to the movement of non-harmonised goods.

The first EU legislation on harmonised goods dates back to 1992 (Directive 92/12/EEC) which Directive was repealed in 2008 through Council Directive 2008/118/EC. Over the years the 2008 Directive was amended a number of times and in 2019 a recast directive was enacted (Council

[1]These Explanatory Notes are for the purpose of and in accordance with Article 3(2)(c) and Schedule III of Chapter 512 of the Laws of Malta.

direttiva riformulata (id-Direttiva tal-Kunsill (UE) 2020/262) (minn hawn 'il quddiem id-"Direttiva 262/2020" jew id-"Direttiva").

L-Avviż Legali attwali jittrasponi parzjalment id-Direttiva tal-Kunsill 2020/262 tad-19 ta' Diċembru 2019 li tistabbilixxi l-arranġamenti ġenerali għad-dazju tas-sisa (riformulazzjoni), bl-introduzzjoni ta' regolamenti taħt l-Att dwar id-Dazju tas-Sisa, Kapitolu 382 tal-Liġijiet ta' Malta.

L-Artikolu 55 tad-Direttiva tal-Kunsill (UE) 2020/262 jeħtieġ li sal-31 ta' Diċembru 2021 l-Istati Membri jittrasponu fil-liġi domestika l-Artikoli 2, 3, 6, 12, 16, 17, 19 sa 22, 25 sa 29, 33 sa 46, 54 u 55 u 57 tad-Direttiva. Dawn l-artikoli, flimkien mal-artikoli l-oħra tad-Direttiva għandhom jidħlu fis-seħħ fit-13 ta' Frar 2023.

Numru sinifikanti ta' bidliet introdotti mid-Direttiva 2020/262 huma ta' natura kożmetika, l-aktar minħabba li jagħmlu bidliet żgħar fid-definizzjonijiet li jinsabu fid-direttivi aktar qodma. Pereżempju operazzjonijiet ta' ħażna għandhom jiġu inklużi wkoll fid-definizzjoni ta› «arranġament ta› sospensjoni tad-dazju», flimkien mal-produzzjoni, l-ipproċessar, iż-żamma jew it-transitu. Bl-istess mod, attivitajiet ta' ħażna huma inklużi wkoll fit-tifsiriet ta' "maħżen tat-taxxa". Dawn il-bidliet ma tantx ibiddlu l-operat ta' kuljum tan-negozji, liema operazzjonijiet huma fil-biċċa l-kbira bbażati fuq id-Direttiva tal-Kunsill preċedenti (2008/118/KE), li kienet trasposta fil-liġi Maltija permezz tal-Att Dwar Dazju Tas-Sisa, Kapitolu 382.

Id-Direttiva 2020/262 tintroduċi proċedura ġdida li tagħmilha aktar faċli għan-negozji fi Stat Membru wieħed biex jakkwistaw oġġetti tas-sisa armonizzati li kienu diġà rilaxxati għall-konsum fi Stat Membru ieħor tal-UE. Dan ifisser li l-oġġetti tas-sisa armonizzati li kienu diġà rilaxxati għall-konsum fi Stat Membru wieħed jistgħu jinbiegħu fi stat membru ieħor tal-UE permezz tal-proċedura simplifikata ġdida, li tagħmilha aktar faċli għan-negozji biex jevitaw li jkollhom iħallsu t-taxxa tas-sisa darbtejn.

Fil-preżent, negozju li jixtieq jakkwista oġġetti tas-sisa minn negozju fi Stat Membru ieħor huwa obbligat li jsegwi proċeduri onerużi u għandu numru aktar limitat ta' forniturі barranin minn fejn jagħżel. Dan għaliex il-proċedura fil-biċċa l-kbira tinvolvi l-akkwist ta' oġġetti tas-sisa minn maħżen tat-taxxa ieħor fi stati membri oħra tal-UE (u inqas negozji huma rreġistrati bħala mħażen tat-taxxa fi stati membri oħra). Hemm ukoll riskju akbar li wieħed ikollu jħallas id-dazju tas-sisa darbtejn,fiż-żewġ Stati Membri tal-UE.

Din id-Direttiva għalhekk teħtieġ li l-Istati Membri jimplimentaw proċedura li tagħmilha aktar faċli għal negozju li jakkwista oġġetti tas-sisa li ġew rilaxxati għall-

The current Legal Notice partially transposes Council Directive 2020/262 of 19 December 2019 laying down the general arrangements for excise duty (recast), by the introduction of regulations under the Excise Duty Act, Chapter 382 of the Laws of Malta.

Article 55 of Council Directive (EU) 2020/262 requires that by the 31 December 2021 Member states transpose into domestic law Articles 2, 3, 6, 12, 16, 17, 19 to 22, 25 to 29, 33 to 46, 54 and 55 and 57 of the Directive. These articles, together with the other articles of the Directive shall come into force on 13 February 2023.

A significant number of the changes introduced by Directive 2020/262 are cosmetic in nature, largely because they make minor changes to definitions found in the older directives. For example storage operations are also to be included in the definition of "duty suspension arrangement", along with "production, processing, holding or movement". Likewise, storage activities are also included in the definition of "tax warehouse". These changes do not alter much the day-to-day operations of businesses, which operations are largely based on the former Council Directive (2008/118/EC), that was transposed into Maltese law in the Excise Duty Act, Chapter 382.

Directive 2020/262 introduces a novel procedure that makes it easier for businesses in one member state to acquire harmonised excise goods that were already released for consumption in another EU Member State. This means that harmonised excise goods that were already released for consumption in one Member State may be sold in another EU member state through the new simplified procedure, making it easier to for businesses to avoid having to pay excise tax twice.

At present, a business that wishes to acquire excise goods from a business in another Member State is obliged to follow onerous procedures and has a more limited number of foreign suppliers to choose from. This is because the procedure largely involves acquiring excise goods from another tax warehouse in other EU member states (fewer businesses are registered as tax warehouses in other member states). There is also a greater risk of having to pay excise duty twice, in both EU Member States.

This Directive therefore requires Member States to implement a procedure that makes it easier for a business to acquire excise goods that were released for consumption

konsum fi Stat Membru ieħor u jbigħuhom fi Stat Membru ieħor, mingħajr ma jkun hemm ir-riskju li jkollu jħallas it-taxxa tas-sisa darbtejn. Dan isir prinċipalment permezz ta':

1) L-introduzzjoni tat-termini "destinatarju ċċertifikat" u "konsenjatur iċċertifikat";

2) L-introduzzjoni tat-terminu "Dokument Amministrattiv Elettroniku Ssimplifikat".

Permezz ta' dawn il-mezzi, in-negozji fl-Istati Membri tal-UE se jkollhom numru akbar ta' fornituri li mingħandhom jistgħu jakkwistaw oġġetti armonizzati u jiġu rimborżati faċilment għat-taxxa tas-sisa mħallsa. Ir-rimborż jista' jseħħ meta l-oġġetti jiġu trasferiti minn imħażen tat-taxxa (f'Membru Stat ieħor) jew meta l-oġġetti jiġu trasferiti taħt proċedura ta' arrangament ta' sospensjoni tad-dazju.

L-avviż legali propost jittrasponi d-dispożizzjonijiet kif meħtieġ mill-Artikolu 55 tad-Direttiva 2020/262 permezz tal-istabbiliment ta' regolamenti għall-Att. Ir-Regolamenti jirregolaw il-proċedura relatata ma' oġġetti armonizzati (jiġifieri prodotti tal-enerġija u elettriku, tabakk u xorb alkoħoliku). Il-Ministru jista' wkoll jintroduċi oġġetti tas-sisa oħra li jistgħu jiġu ttrattati bl-istess proċedura bħat-tliet oġġetti tas-sisa ewlenin.

3. Ħarsa ġenerali lejn l-istruttura tal-istrument

L-istrument jikkonsisti f' 27 regolament.

Ir-regolament 1 jistabbilixxi t-titolu tal-istrument, l-iskop tiegħu u klawżola ta' dħul fis-seħħ, jiġifieri li l-istrument għandu jidħol fis-seħħ f'dik id-data li tista' tiġi stabbilita mill-Ministru permezz ta' avviż fil-Gazzetta.

Ir-regolament 2 jirrelata mal-applikabbiltà, filwaqt li r-regolament 3 (id-dispożizzjoni tal-interpretazzjoni) jiddefinixxi t-termini għall-finijiet tar-Regolamenti.

Ir-regolamenti 4-27 jikkostitwixxu d-dispożizzjonijiet sostantivi tar-regolamenti.

Ir-regolamenti li għadhom kif ġew stabbiliti għall-Kapitolu 382 jimxu mal-istess struttura tad-Direttiva u l-artikoli ġew trasposti kronoloġikament (bl-eċċezzjoni tal-Artikoli 12 u 17).

Oġġetti tas-sisa armonizzati huma regolati kemm mill-artikoli ewlenin tal-Att dwar id-Dazju tas-Sisa kif ukoll mid-dispożizzjonijiet ta' dawn ir-Regolamenti. Għalhekk, numru ta' dispożizzjonijiet fir-Regolamenti li għadhom kif ġew stabbiliti jirreferu għal artikoli oħra tal-Att dwar id-Dazju tas-Sisa.

in another Member State and sell them in another, without running the risk of having to pay excise tax twice. This is done mainly through:

1) The establishment of a "certified consignee" and "certified consignor";

2) The establishment of a Simplified Electronic Administrative Document.

Through these means, businesses in EU Member States will have a larger number of suppliers from whom they can acquire harmonised goods and be easily reimbursed for the excise tax paid. The reimbursement may take place when goods are transferred from tax warehouses (in another Member State) or when the goods transferred under a duty suspension arrangement.

The proposed legal notice transposes the provisions as required by Article 55 of Directive 2020/262 through the establishment of regulations to the Act. The Regulations govern the procedure relating to harmonised goods (namely energy and electricity products, tobacco and alcoholic beverages). The Minister may also designate other excisable goods that may be treated with the same procedure as the three main excise goods.

3. Overview of the structure of the instrument

The instrument consists of 27 regulations.

Regulation 1 establishes the title of the instrument, its scope and contains a commencement clause, namely that the instrument shall come into force on such date as may be established by the Minister by means of a notice in the Gazette.

Regulation 2 relates to applicability, while regulation 3 (the interpretation provision) defines the terms for the purposes of the regulations.

Regulations 4-27 constitute the substantive provisions of the regulations.

The newly established Regulations to Chapter 382 follow the Directive's same structure and the articles were chronologically transposed (with the exception of Article 12 and 17).

Harmonised excise goods are regulated both by the main articles of the Excise Duty Act as well as the provisions of these Regulations. Therefore, a number of provisions in the newly established Regulations refer to other articles of the Excise Duty Act.

4. Kummentarju dwar partijiet u regolamenti

Regolament Nru. tal-Istrument Legali	Tifsira u obbligi mqiegħda fuq l-utent
	Jirregola l-punt tat-taxxa (meta d-dazju tas-sisa għandu jitħallas) għall-oġġetti tas-sisa armonizzati li jaqgħu fl-ambitu tad-Direttiva 262/2020. Il-punt tat-taxxa ma nbidilx, madankollu, il-punt tat-taxxa kif definit fir-regolament il-ġdid:
4	1) jispeċifika li l-ħin tat-tluq minn arranġament ta' sospensjoni tad-dazju, iseħħ fiż-żmien: a) meta d-destinatarju rreġistrat jirċievi l-oġġetti mill-maħżen tat-taxxa, jew b) f'każijiet fejn l-oġġetti jiġu trasferiti minn maħżen tat-taxxa għal ieħor, l-oġġetti li għandhom jiġu riċevuti minn destinatarju msemmi fl-Artikolu 14(2) tal-Att, jirċievu oġġetti mill-maħżen tat-taxxa. jew c) meta l- oġġetti titmexxa mill-post ta' importazzjoni taħt arranġament ta' sospensjoni tad-dazju.
	2) Jiċċara li l-qerda totali jew it-telf irrimedjabbli (totali jew parzjali) ta' oġġetti taħt arranġament ta' sospensjoni tad-dazju bħala riżultat ta' ċirkostanzi imprevedibbli jew forza maġġuri m'għandhomx jitqiesu bħala "rilaxx għall-konsum".
	3) Iżid li telf parzjali minħabba n-natura tal- oġġetti li jseħħ waqt moviment taħt arranġament ta' sospensjoni tad-dazju bejn Malta u Stat Membru ieħor m'għandux jitqies bħala rilaxx għall-konsum sakemm l-ammont ta' telf jaqa' taħt it-telf parzjali komuni. limitu għal dawk l-oġġetti tas-sisa, sakemm il-Kummissarju tat-Taxxi (il-Kummissarju) ma jkollux raġuni raġonevoli biex jissuspetta frodi jew irregolarità. F'tali każ, dik il-parti ta' telf parzjali li taqbeż il-limitu komuni ta' telf parzjali għal dawk l-oġġetti tas-sisa għandha tiġi ttrattata bħala rilaxx għall-konsum.

4. Commentary on parts and regulations

Legal Instrument regulation No.	Meaning & obligations placed on user
	Governs the tax point (when excise duty is payable) for the harmonised excise goods falling within the scope of Directive 2020/262. The tax point has not changed, however, the tax point as defined in the new regulation:
4	1) specifies that the time of departure from a duty suspension arrangement, occurs at the time: a) when the registered consignee receives the goods from the tax warehouse, or b) in cases where goods are transferred from a tax warehouse to another, the goods to be received by a consignee referred to in Article 14(2) of the Act, receives goods from the tax warehouse. or c) when goods are moved from the place of importation under a duty suspension arrangement.
	2) Clarifies that the total destruction or irretrievable loss (total or partial) of goods under a duty suspension arrangement as a result of unforeseeable circumstances or *force majeure* shall not be considered as a "release for consumption".
	3) Adds that partial loss due to the nature of the goods that occurs during a movement under a duty suspension arrangement between Malta and another Member State shall not be considered as a release for consumption in so far as the amount of loss falls below the common partial loss threshold for those excise goods, unless the Commissioner for Revenue (the Commissioner) has reasonable cause to suspect fraud or irregularity. In such case, that part of a partial loss which exceeds the common partial loss threshold for those excise goods shall be treated as a release for consumption.

Dan ir-regolament jispjega l-każijiet meta l-oġġetti tas-sisa jistgħu jiġu mċaqalqa taħt arranġament ta' sospensjoni tad-dazju fi ħdan l-UE. Jipprovdi li l-oġġetti jistgħu jiġu mċaqalqa taħt sospensjoni tad-dazju f'ċerti ċirkostanzi (jiġifieri s-sisa ma titħallasx meta l-merkanzija tiġi mċaqalqa f'dawn iċ-ċirkostanzi).

5 Il-merkanzija tiġi mċaqalqa taħt sospensjoni tad-dazju meta tiġi trasferita minn maħżen tat-taxxa għal maħżen tat-taxxa ieħor, għal destinatarju reġistrat, sal-punt tal-ħruġ (meta titlaq mill-UE), lejn persuna eżentata jew il-punt tal-ħruġ meta l-oġġetti jkunu qed joħorġu permezz tal-proċedura ta' tranżitu estern. Bl-istess mod hemm ukoll sospensjoni tad-dazju meta l-merkanzija titmexxa mill-post tal-importazzjoni għaċ-ċirkostanzi diġà msemmija.

Ir-regolament 6 iżid aktar dettall mar-regolament 5 billi jispeċifika l-bidu u t-tmiem tal-moviment tal-oġġetti taħt sospensjoni tad-dazju.

Fil-qosor, ir-regolament 6(1) jipprovdi li l-arranġament tas-sospensjoni tad-dazju jieqaf:

a) Meta l-moviment fil-paragrafi 5(a) (i), (ii) u (iv) u r-regolament 5(b) jasal għand id-destinatarju reġistrat;

b) Fil-każ ta' 5(a)(iii) fil-mument li l-oġġetti jitilqu mit-territorju tal-Unjoni;

6 (ċ) Fil-każ ta' 5(a)(v) meta tinbeda proċedura ta' tranżitu estern;

Fil-qosor, ir-regolament 6(2) jipprovdi li l-arranġament tas-sospensjoni tad-dazju jibda:

a) Meta l-oġġetti jitilqu mill-maħżen tat-taxxa, u

b) Mal-wasla fl-UE u r-rilaxx għaċ-ċirkolazzjoni libera skont l-Artikolu 201 tar-Regolament (UE) Nru 952/2013 tal-Parlament Ewropew u tal-Kunsill tad-9 ta' Ottubru 2013 li jistabbilixxi l-Kodiċi Doganali tal-Unjoni.

This regulation spells out the instances when excise goods may be moved under a duty suspension arrangement within the EU. It provides that goods may be moved under a duty suspension in certain circumstances (i.e. excise not paid when goods are moved in these circumstances). Goods are moved under a duty suspension when being

5 transferred from a tax warehouse to another tax warehouse, to a registered consignee, to the point of exit (when leaving the EU), to an exempt person or the point of exit when the goods are exiting through the external transit procedure. Likewise there is also duty suspension when the goods are moved from the place of importation to the circumstances already mentioned.

Regulation 6 adds more detail to regulation 5 by specifying the beginning and the end of the movement of goods under duty suspension.

In brief, regulation 6(1) provides that the duty suspension arrangement stops:

a) When the movement in paragraphs 5(a)(i), (ii) and (iv) and regulation 5(b) reach the registered consignee;

b) In case of 5(a)(iii) at the moment the goods leave the territory of the Union;

6 c) In the case of 5(a)(v) when an external transit procedure is commenced;

In brief, regulation 6(2) provides that the duty suspension arrangement starts:

a) When the goods leave the tax warehouse, and

b) Upon arrival within the EU and the release for free circulation in accordance with Article 201 of the Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code.

7	Dan jirregola l-abbozz tad-Dokument Amministrattiv Elettroniku, li jakkumpanja l-moviment tal-prodotti tas-sisa. Diġà hemm liġijiet eżistenti li jirregolaw id-Dokument Amministrattiv Elettroniku, partikolarment Parti H tas-Sitt Skeda li tinsab mal-Att. Dan ir-regolament jaqbel mar-regolament 5 tal-Parti H. Ir-regolament il-ġdid ma jintroduċi l-ebda tibdil fil-qafas legali eżistenti dwar id-Dokumenti Amministrattivi Elettroniċi.	**7**	This regulates the draft Electronic Administrative Document, which accompanies movement of excise goods. There are already existing laws which govern the Electronic Administrative Document, namely Part H of the Sixth Schedule to the Act. This regulation mirrors regulation 5 of Part H. The new regulation does not introduce any changes to the existing legal framework on Electronic Administrative Documents.
8	Dan jirregola d-Dokument Amministrattiv Elettroniku, li jakkumpanja l-moviment ta' oġġetti tas-sisa u tinkludi l-informazzjoni li tikkonċerna l-oġġetti tas-sisa li ser jiġu mċaqalqa. Bħalissa d-dokument Amministrattiv Elettroniku huwa rregolat ukoll mill-Parti H tas-Sitt Skeda tal-Att. L-ebda tibdil ma ġieintrodott permezz tar-regolament il-ġdid.	**8**	This regulates the Electronic Administrative Document, which accompanies movement of excise goods and it contains the information concerning the excise goods that are going to be moved. Presently the Electronic Administrative document is also governed by Part H of the Sixth Scheduled to the Act. No changes were introduced via the new regulation.
9	Ir-regolament 9 jipprovdi li d-dikjarant li jimporta oġġetti li huma effettwati b'dawn ir-regolamenti għandu jipprovdi lill-Kummissarju il-kodiċi ta' referenza amministrattiv uniku li jindika l-oġġetti tas-sisa msemmija fid-dikjarazzjoni tal-esportazzjoni. Dan il-proċess isir meta timla l-formoli pprovduti mill-Kummissarju.	**9**	Regulation 9 provides that the declarant who imports goods that are effected by these regulations has to provide the Commissioner the unique administrative reference code indicating the excise goods referred to in the export declaration. This process is done when filling the forms provided by the Commissioner.
10	Meta l-prodotti tal-enerġija jkunu ttrasportati bil-baħar lil destinatarju li ma jkunx magħruf definittivament fiż-żmien meta l-konsenjatur jissottometti l-abbozz tad-dokument amministrattiv elettroniku, it-trasportatur jista' jitlob lill-Kummissarju biex jawtorizzah iħalli barra d-*data* li tikkonċerna lid-destinatarju fl-abbozz tad-dokument amministrattiv elettroniku, iżda din tkun irranġata ġaladarba li d-*data* li tikkonċerna d-destinatarju tkun magħrufa.	**10**	When energy products transported by sea to a consignee who is not definitely known at the time when the consignor submits the draft electronic administrative document, the transporter may ask the Commissioner to authorise him to omit the data concerning the consignee in the draft electronic administrative document, provided that this is rectified once the data concerning the consignee is known.
11	Regolament 11 jittratta l-formalitajiet fl-aħħar ta' moviment ta' oġġetti li jkunu qed jiġu esportati. Dawn il-formalitajiet jolqtu lill-Kummissarju u mhux lill-utent finali, peress li r-regolament jipprevedi li f'ċerti ċirkostanzi l-Kummissarju jista' jkollu bżonn ifassal rapport. Ir-rapport jista' jintbagħat lil Awtoritajiet Doganali ta' Stati Membri oħra.	**11**	Regulation 11 deals with the formalities at the end of a movement of goods being exported. These formalities affect the Commissioner and not the end user, as the regulation provides that in certain circumstances the Commissioner may need to draw up a report. The report may be sent to Customs Authorities of other member states.

Dan ir-regolament jirrifletti r-regolament 12 tat-Taqsima H tas-Sitt Skeda tal-Att dwar id-Dazju tas-Sisa li diġà jirregola l-proċedura li għandha tiġi adottata mis-sistema kompjuterizzata ma tkunx disponibbli, il-procedura li tkun segwita meta is-sistema kompjuterizzata issir disponibbli u l-procedura li tkun segwita meta ma jkunx hemmx sistema komputerizzata. Ir-Regolament 12 tar-regolament il-ġdid iżid li:

This regulation mirrors regulation 12 of Part H of the Sixth Schedule of the Excise Duty Act which already regulates the procedure to be adopted when the computerised system is not available, the procedure to be followed once the computerised system becomes available and what procedure to be followed in case that the computerised system is not available at all. Regulation 12 of the new regulation adds that:

12

i) Fejn is-sistema kompjuterizzata ma tkunx disponibbli fl-Istat Membru tad-dispaċċ u l-oġġetti tkun qed titlaq mill-maħżen tat-taxxa biex tiġi esportata barra mill-UE jew tkun se tiċċaqlaq lejn persuna eżentata, il-konsenjatur għandu wkoll ipprovdi kopja tad-dokument ta' riżerva riferut lid-dikjarant.

12

i) Where the computerised system is unavailable in the Member State of dispatch and the goods are leaving the tax warehouse to be exported outside the EU or are going to be moved to an exempted person, the consignor shall also provide a copy of the fallback document referred to the declarant.

ii) F'tali każ, id-dikjarant għandu mbagħad jipprovdi lill-Kummissarju kopja ta' dak id-dokument ta' riżerva, li l-kontenut tiegħu jikkorrispondi mal-oġġetti tas-sisa ddikjarati fid-dikjarazzjoni ta' esportazzjoni, jew l-identifikatur uniku tad-dokument ta' riżerva

ii) In such case, the declarant shall then provide the Commissioner with a copy of that fallback document, the contents of which correspond to the excise goods declared in the export declaration, or the unique identifier of the fallback document

13

Jirregola il-proċedura ta' riżerva f'kaz li s-sistema kompjuterizzata ma tkunx disponibbli.

13

Regulates the fallback procedure in case the computerised system is not available.

14

Jirregola liema evidenza hija meħtieġa biex jipprova l-moviment legali tal-oġġetti tas-sisa.

14

Regulates what evidence is required to prove the lawful movement of excise goods.

15

Tintroduċi proċedura għall-moviment ta' oġġetti tas-sisa diġà rilaxxati għall-konsum fi Stat Membru ieħor u li jkunu qed jiġu mċaqalqa għal skopijiet kummerċjali. Negozju f'Malta li jixtieq jakkwista xi oġġetti li jaqgħu fl-ambitu ta' dan ir-regolament, liema oġġetti diġà ġew rilaxxati għall-konsum fi Stat Membru ieħor, jista' jagħmel użu minn din il-proċedura għar-rimborż tad-dazju tas-sisa mħallas fl-Istat Membru l-ieħor tal-UE. Negozju li jixtieq jkun rimborżat id-dazju tas-sisa mħallas fuq oġġetti diġà rilaxxati għall-konsum fi stat membru ieħor, jeħtieġ li jkun irreġistrat bħala "destinatarju ċċertifikat

15

Introduces a procedure for the movement of excise goods already released for consumption in another Member State and being moved for commercial purposes. A business in Malta wishing to acquire any of the goods falling within the scope of this regulation, which goods have already been released for consumption in another member state, may make use of this procedure for the reimbursement of excise duty paid in the other EU Member State. A business which would like to seek reimbursement of excise duty paid on goods already released for consumption in another member state, needs to be registered as a "certified

mal-Kummissarju tat-Taxxi u jiġi rimborżat biss jekk l-oġġetti jkunu nxtraw għal negozju li huwa "konsenjatur iċċertifikat" fl-Istat Membru l-ieħor.

consignee" with the Commissioner for Revenue and will only be reimbursed if the goods have been purchased for a business that is a "certified consignor" in the other Member State.

Qabel ma jixtri xi merkanzija minn Stat Membru ieħor tal-UE, l-operatur tan-negozju għandu jinforma lill-Kummissarju li tali negozju għandu jkun qed jixtri l-oġġetti tas-sisa diġà rilaxxati għall-konsum fi Stat Membru ieħor.

Before purchasing any goods from another EU member state, the business operator must inform the Commissioner that such business shall be purchasing the excise goods already released for consumption in another Member State.

16

Negozju li jixtieq jiġi rimborżat għat-taxxa tas-sisa mħallsa fi stat membru ieħor għandu jirrispetta dan li ġej:

(a) qabel ma l-oġġetti jintbagħtu, jipprovdi garanzija li tkopri r-riskji inerenti ta' nuqqas ta' ħlas tad-dazji tas-sisa li jistgħu jseħħu matul il-moviment;

(b) iħallas id-dazju tas-sisa lill-Kummissarju fi tmiem il-moviment tal-merkanzija;

(c) jagħti l-kunsens għal kwalunkwe verifika minn uffiċjal tad-Dwana biex jiġi żgurat li l-oġġetti tas-sisa jkunu fil-fatt ġew riċevuti u li d-dazju tas-sisa li għandu jitħallas fir-rigward tiegħu jkun tħallas.

16

A business wishing to be reimbursed for excise tax paid in another member state has to abide by the following:

(a) before the goods are dispatched, provide a guarantee covering the inherent risks of non-payment of excise duties which can occur during the movement;

(b) pay the excise duty to the Commissioner at the end of the movement of the goods;

(c) consent to any checks by a Customs official to ensure that the excise goods have actually been received and that the excise duty chargeable in relation thereto has been paid.

17

Meta negozju jixtieq li jiġi rimborżat għad-dazju tas-sisa mħallas fuq l-oġġetti tas-sisa fl-istat membru, in-negozju għandu jissottometti abbozz tad-dokument amministrattiv elettroniku simplifikat lill-Kummissarju permezz tas-sistema kompjuterizzata.

17

When a business wishes to be reimbursed for the excise duty paid on the excisable goods in the member state, the business must submit a draft electronic simplified administrative document to the Commissioner using the computerised system.

18

Dan ir-regolament jispeċifika li sabiex negozju jiġi rimborżat għat-taxxa tas-sisa mħallsa fl-Istat Membru ieħor fuq l-oġġetti tas-sisa akkwistati, in-negozju għandu, fi żmien 5 ijiem utli mill-wasla tal-merkanzija, jinforma lill-Kummissarju b'tali wasla, billi jissottometti l-informazzjoni meħtieġa fis-sistema kompjuterizzata. Ir-rimborż għandu jsir malli tiġi riċevuta l-informazzjoni sottomessa fis-sistema kompjuterizzata.

18

This regulation specifies that in order for a business to be reimbursed for the excise tax paid in another Member State on the excise goods acquired, the business must, within 5 working days of the arrival of the goods, inform the Commissioner of such arrival, by submitting the necessary information in the computerised system. The reimbursement shall be made upon receipt of the information submitted in the computerised system.

19 u 20

F'każ li s-sistema kompjuterizzata msemmija fir-regolament 18 ma tkunx disponibbli, in-negozju konċernat jista' jagħmel użu mid-dokument ta' riżerva li huwa pprovdut mill-Kummissarju.

19 and 20

In case the computerised system referred to in regulation 18 is not available, the business concerned may make use of the fallback document that is provided by the Commissioner.

21	Dan ir-regolament jipprovdi li r-rapport ta' riċevuta meħtieġ mir-regolament 18(1) għandu jikkostitwixxi prova li l-oġġetti tas-sisa jkunu ġew ikkunsinnati lid-destinatarju ċċertifikat, liema prova hija meħtieġa għall-finijiet ta' rimborż.	**21**	This regulation provides that the report of receipt required by regulation 18(1) shall constitute proof that the excise goods have been delivered to the certified consignee, which proof is required for the purposes of reimbursement.
22	Jipprovdi għall-istabbiliment mill-Kummissarju ta' regolamenti ġodda għal oġġetti li jistgħu jiġu trasferiti permezz tal-proċedura ta' moviment simplifikat ta' oġġetti tas-sisa.	**22**	This provides for the establishment by the Commissioner of new regulations for goods that may be transferred through the simplified movement of excise goods procedure.
23	Dan ir-regolament jgħid li meta negozju jixtieq iċaqlaq oġġetti tas-sisa minn post f'Malta għal post ieħor f'Malta, iżda permezz ta' stat membru ieħor tal-UE, tali moviment jista' jseħħ taħt il-kopertura ta' dokument amministrattiv elettroniku ssimplifikat u d-destinatarju ċċertifikat għandu jattesta li jkun irċieva l-oġġetti.	**23**	This regulation states that when a business wishes to move excise goods from one place in Malta to another place in Malta, but does so via another EU member state, such movement may take place under the cover of an electronic simplified administrative document and the certified consignee shall attest to having received the goods.
25	Ir-regolament 25 jagħmilha ċara li meta jkun hemm qerda totali jew telf irrimedjabbli ta' oġġetti tas-sisa, id-dazju tas-sisa m'għandux jitħallas, meta l-oġġetti ġew meqruda f'ċirkustanzi imprevedibbli, jew force majeure, jew bħala konsegwenza ta' awtorizzazzjoni mill-Kummissarju.	**25**	Regulation 25 makes it clear that when there is total destruction or irretrievable loss of excise goods, excise duty should not be paid, when the goods were destroyed in unforeseeable circumstances, or force majeure, or as a consequence of authorisation by the Commissioner.
26	Dan ir-regolament jagħmilha ċara li l-konsegwenzi ta' kwalunkwe irregolarità misjuba se jwasslu għall-ħlas tat-taxxa tas-sisa darbtejn – f'Malta u fl-istat membru ieħor.	**26**	This regulation makes it clear that the consequences of any irregularity detected will lead to the payment of excise duty tax twice – in Malta and in the member state.
27	Dan ir-regolament jipprovdi li garanzija bankarja m'għandhiex għalfejn tiġi ppreżentata lill-Kummissarju meta l-prodotti tal-enerġija jiġu ttrasportati permezz ta' pipeline, sakemm il-ħtieġa ta' tali garanzija ma tkunx iġġustifikata.	**27**	This regulation provides that a bank guarantee does not need to be submitted to the Commissioner when energy products are transported by pipeline, except when duly justified.

5. Konklużjoni

Id-Direttiva tal-Kunsill (UE) 2020/262 teħtieġ għadd ta' bidliet kożmetiċi għal-leġiżlazzjoni attwali li tirregola l-oġġetti tas-sisa armonizzati. Fil-prattika l-operazzjonijiet ta' kuljum tan-negozju kkonċernati mhux se jiġu affettwati b'mod sinifikanti peress li l-bidliet iċċaraw biss kwistjonijiet minuri li kienu diġà ġew iċċarati, partikolarment b'interpretazzjoni ġudizzjarja.

Madankollu, id-Direttiva tal-Kunsill (UE) 2020/262 tinkludi proċedura importanti (identifikata hawn fuq) li tgħin

5. Conclusion

Council Directive (EU) 2020/262 required a number of cosmetic changes to the current legislation governing harmonised excise goods. In practice the day-to-day operations of the business concerned will not be significantly impacted given that the changes only clarified minor matters that had already been clarified, particularly by judicial interpretation.

However, Council Directive (EU) 2020/262 includes an important procedure (identified above) that helps businesses

lin-negozji jaċċessaw oġġetti li diġà ġew rilaxxati għall-konsum fi stati membri oħra u għalhekk it-taxxa tas-sisa fuq dawn l-oġġetti tkun diġà tħallset.

Ir-rekwiżiti ingombranti għan-negozji biex jakkwistaw oġġetti bid-dazju tas-sisa minn barra għandhom jitneħħew permezz tal-applikazzjoni ta' Dokumenti Amministrattivi Elettroniċi Simplifikati.

Il-benefiċjarju aħħari f'dan il-każ se jkun il-konsumatur f'Malta. Bis-saħħa ta' din il-proċedura, l-prezzijiet jistgħu jitbaxxew, peress li n-negozji f'Malta se jkollhom firxa usa' ta' negozji minn stati membri oħra tal-UE minn fejn jiksbu l-prodotti tagħhom. Barra minn hekk, il-proċess tar-rimborż tat-taxxa tas-sisa diġà mħallsa barra mill-pajjiż se jsir aktar faċli, u jitnaqqas ir-riskju li titħallas it-taxxa tas-sisa darbtejn. Fl-aħħar nett, il-prezzijiet jistgħu wkoll jitbaxxew peress li l-proċess amministrattiv tal-kisba ta' oġġetti minn fornituri oħra fi stati membri oħra tal-UE se jsir ssimplifikat, u b'hekk jitnaqqsu l-ispejjeż amministrattivi fuq in-negozji kkonċernati.

Ir-Regolamenti proposti għandhom jidħlu fis-seħħ f'dik id-data li l-Ministru għall-Finanzi jista' jistabbilixxi b'avviż fil-Gazzetta.

Aktar informazzjoni tista' tinkiseb mid-Dipartiment tad-Dwana permezz tal-email fuq (malta.customs@gov.mt) jew bit-telefon fuq +356 25685120/123/128

N.B. Din in-Nota ta' Spjegazzjoni mhijiex maħsuba li tkun deskrizzjoni eżawrjenti tal-istrument u lanqas sostitut tiegħu jew suppliment leġiżlattiv għall-istess. Din in-Nota mhijiex maħsuba bħala deċiżjoni awtorevoli dwar l-interpretazzjoni tal-leġiżlazzjoni.

Anness

(għall-fini tal-paragrafu (vi) ta' Skeda III tal-Kapitolu 512 tal-Liġijiet ta' Malta)

Noti ta' Traspożizzjoni għat-traspożizzjoni tad-Direttiva (UE) 2020/262 tad-19 ta' Diċembru 2019 li tistabbilixxi l-arranġamenti ġenerali għad-dazju tas-sisa (riformulazzjoni)

Direttiva Artikoli numri	Regolament li jittrasponi
	Avviż Legali li jistabbilixxi Regolament taħt l-Att dwar id-Dazju tas-Sisa (Kapitolu 382)
Artikolu 2	Ebda implimentazzjoni meħtieġa
Artikolu 3	Regolament 3

access goods that have already been released for consumption in other member states and hence excise tax on these goods has already been paid.

The cumbersome requirements for businesses to acquire excise duty goods from abroad are done away with through the application of this Simplified Electronic Administrative Documents.

The ultimate beneficiary in this case will be the consumer in Malta. On the strength of this procedure, prices may be lowered, given that businesses in Malta will have a wider range of businesses from other EU member states to obtain their goods from. Moreover, the process of being reimbursed for excise tax already paid abroad will become easier, reducing the risk of paying excise tax twice. Lastly, prices may also be lowered given that the administrative process of obtaining goods from other suppliers in other EU member states will become simplified, thus reducing administrative costs on businesses concerned.

The proposed regulations shall come into effect on such a date as the Minister for Finance may by notice in the Gazette establish.

Further information may be obtained from the Customs Department by email on (malta.customs@gov.mt) or by telephone on +356 25685120/123/128

N.B. This Explanatory Note is not intended to be an exhaustive description of the instrument nor a substitute thereof or a legislative supplement to it. This Note does not purport to be an authoritative ruling on the interpretation of the legislation.

Annex

(for the purpose of paragraph (vi) of Schedule III of Chapter 512 of the Laws of Malta)

Transposition Notes for the transposition of Directive (EU) 2020/262 of 19 December 2019 laying down the general arrangements for excise duty (recast)

Directive article number/s	Transposing regulations
	Legal Notice establishing a Regulation under the Excise Duty Act (Chapter 382)
Article 2	No implementation required
Article 3	Regulation 3

Artikolu 6	Regolament 4	Article 6	Regulation 4
Artikolu 12	Artikolu 12 kien diġà traspost permezz Artikolu 14 tal-Att dwar id-Dazju tas-Sisa	Article 12	Article 12 was already transposed via Article 14 of the Excise Duty Act
Artikolu 16	Regolament 5	Article 16	Regulation 5
Artikolu 17	Regolament 27	Article 17	Regulation 27
Artikolu 19	Regolament 6	Article 19	Regulation 6
Artikolu		Article	
20 (1)	Regolament 5(6), Regolament 8(8)	20 (1)	Regulation 5(6), Regulation 8(8)
20 (2)	Regolament 17(2) Regolament 8(1), 8(2)	20 (2)	Regulation 17(2) Regulation 8(1), 8(2)
20(3)	Regolament 8(3)	20(3)	Regulation 8(3)
20(4)	Regolament 8(4) Regolament 8(8)	20(4)	Regulation 8(4) Regulation 8(8)
20(5)		20(5)	
20(6)		20(6)	
20(7)		20(7)	
Artikolu 21	Regolament 9	Article 21	Regulation 9
Artikolu 22	Regolament 10	Article 22	Regulation 10
Artikolu 25	Regolament 11	Article 25	Regulation 11
Artikolu 26	Regolament 12	Article 26	Regulation 12
Artikolu 27	Regolament 13	Article 27	Regulation 13
Artikolu 28	Regolament 14	Article 28	Regulation 14
Artikolu 29	Ebda implimentazzjoni meħtieġa	Article 29	No implementation required
Artikolu 33	Regolament 15(1-5)	Article 33	Regulation 15(1-5)
Artikolu 34	Regolament 15(6-8)	Article 34	Regulation 15(6-8)
Artikolu 35	Regolament 16	Article 35	Regulation 16
Artikolu 36	Regolament 17	Article 36	Regulation 17
Artikolu 37	Regolament 18	Article 37	Regulation 18
Artikolu 38	Regolament 19	Article 38	Regulation 19
Artikolu 39	Regolament 20	Article 39	Regulation 20
Artikolu 40	Regolament 21	Article 40	Regulation 21
Artikolu 41	Regolament 22	Article 41	Regulation 22
Artikolu 42	Regolament 23	Article 42	Regulation 23
Artikolu 43	Ebda implimentazzjoni meħtieġa	Article 43	No implementation required
Artikolu 44	Regolament 24	Article 44	Regulation 24
Artikolu 45	Regolament 25	Article 45	Regulation 25
Artikolu 46	Regolament 26	Article 46	Regulation 26

Linji Gwida

Dan id-dokument jirrifletti fuq Regolament li għadu kif ġie stabbilit li huwa intitolat 'Arranġamenti Ġenerali għad-Dazju tas-Sisa (Direttiva tal-Kunsill (UE). Ir-Regolament huwa stabbilit taħt l-Att dwar id-Dazju tas-Sisa, kapitolu 382 tal-liġijiet ta' Malta. Dan l-istrument jimplimenta parzjalment id-Direttiva tal-Kunsill 2020/262. Il-parti l-ġdida ta' din id-Direttiva tal-Kunsill tistabbilixxi proċedura li tagħmilha aktar faċli għal negozji fi Stat Membru wieħed biex jakkwistaw oġġetti tas-sisa diġà rilaxxati għall-konsum fi Stat Membru ieħor.

Id-Direttiva tal-Kunsill 2020/262 tippermetti li n-negozji jiġu rreġistrati bħala 'konsenjatur iċċertifikat' jew 'destinatarju ċċertifikat' mal-awtoritajiet lokali kompetenti tat-taxxa tas-sisa tagħhom. Negozju reġistrat bħala destinatarju ċċertifikat jista' jixtri oġġetti tas-sisa rilaxxati għall-konsum direttament minn negozju fi stat membru ieħor irreġistrat bħala konsenjatur iċċertifikat. In-negozju li jakkwista l-oġġetti (destinatarju ċċertifikat) jista' mbagħad jiġi rimborżat għat-taxxi tas-sisa mħallsa fuq dawk l-oġġetti fl-istat membru l-ieħor, jekk in-negozju barrani li jibgħat l-oġġetti jkun irreġistrat bħala konsenjatur iċċertifikat.

Kwalunkwe negozju li jixtieq jixtri oġġetti tas-sisa diġà rilaxxati għall-konsum fi stat membru ieħor jista' jirreġistra bħala destinatarju ċċertifikat mad-Dipartiment tad-Dwana. Negozji Maltin li jixtiequ jbigħu oġġetti tas-sisa diġà rilaxxati għall-konsum f'Malta lil negozji fi stati membri oħra, jeħtieġ li jirreġistraw mad-Dipartiment tad-Dwana bħala 'konsenjatur iċċertifikat'. Aktar informazzjoni dwar kif tirreġistra bħala destinatarju ċċertifikat jew konsenjatur iċċertifikat, kif jista' jkun meħtieġ, tista' tinkiseb billi tikkuntattja lid-Dipartiment tad-Dwana:

https://www.customs.gov.mt/
25685121/25685123
malta.customs@gov.mt

Ħarsa Ġenerali fuq il-Proċedura għar-Rimborż ta' Dazju tas-Sisa

Ix-xiri ta' oġġetti tas-sisa diġà rilaxxati għall-konsum minn negozju fi Stati Membri oħra tal-UE.

Id-dazju tas-sisa mħallas fuq oġġetti diġà rilaxxati għall-konsum fi Stati Membri oħra jista' jiġi rimborżat jekk tiġi segwita l-proċedura li ġejja.

Negozju f'Malta għandu l-ewwel jirreġistra destinatarju ċċertifikat. Biex id-dazju tas-sisa jiġi rimborżat, l-oġġetti tas-sisa jridu jiġu fornuti minn fornitur li huwa reġistrat

Guidelines

This document reflects on a newly established Regulation that is entitled 'General Arrangements for Excise Duty (Council Directive (EU). The Regulation is established under the Excise Duty Act, chapter 382 of the laws of Malta. This instrument partially implements Council Directive 2020/262. The novel part of this Council Directive establishes a procedure that makes it easier for a businesses in one Member State to acquire excise goods already released for consumption in another member state.

Council Directive 2020/262 allows businesses to be registered as 'certified consignor' or a 'certified consignee' with their local competent excise tax authorities. A business registered as a certified consignee may purchase excisable goods released for consumption directly from a business in another member state registered as a certified consignor. The business acquiring the goods (certified consignee) may be then reimbursed for the excise taxes paid on those goods in the other member state, if the foreign business sending the goods is registered as a certified consignor.

Any business that wishes to purchase excise goods already released for consumption in another member state may register as a certified consignee with the Customs Department. Maltese businesses that wish to sell excisable goods already released for consumption in Malta to businesses in other member states, need to register with the Customs Department as a 'certified consignor'. More information on how to register as a certified consignee or a certified consignor, as may be required, can be obtained by contacting the Customs Department:

https://www.customs.gov.mt/
25685121/25685123
malta.customs@gov.mt

Overview of Procedure for Reimbursement of Excise Duty

Purchasing excisable goods already released for consumption from business in other EU Member States.

Excise duty paid on goods already released for consumption in other Member States may be reimbursed if the following procedure is followed.

A business in Malta must first register a certified consignee. For the excise duty to be reimbursed, the excisable goods must be supplied by a supplier that is registered as a certified

bħala konsenjatur iċċertifikat fl-istat membru barrani. In-negozju f'Malta (destinatarju ċċertifikat) għandu jinforma lid-Dipartiment tad-Dwana li għandu jkun qed jakkwista oġġetti tas-sisa mingħand kunsinnatarju ċċertifikat fi stat membru ieħor. Sadanittant, in-negozju li huwa konsenjatur iċċertifikat se javża wkoll lill-awtoritajiet kompetenti li għandu l-ħsieb li jibgħat oġġetti tas-sisa diġà rilaxxati għall-konsum lil negozju f'Malta. Id-dazju tas-sisa mħallas fl-Istat Membru tad-dispaċċ jista' jiġi rimborsat fuq talba u dan wara li d-Dipartiment tad-Dwana u l-awtoritajiet kompetenti fl-Istat Membru barrani jkunu żguraw li l-formalitajiet kollha meħtieġa jkunu ġew imħarsa.

Bejgħ ta' oġġetti tas-sisa diġà rilaxxati għall-konsum lil negozji fi Stati Membri oħra tal-UE.

L-istess proċess għandu japplika għal negozju f'stat membru ieħor li l-istat jixtieq jakkwista oġġetti diġà rilaxxati għall-konsum f'Malta u jrid jiġi rimborżat għat-taxxa tas-sisa mħallsa f'Malta. In-negozju barrani għandu jkun irreġistrat mal-awtoritajiet kompetenti lokali bħala destinatarju ċċertifikat u n-negozju f'Malta li jbigħ lin-negozju barrani jeħtieġ li jkun irreġistrat bħala konsenjatur iċċertifikat mad-Dipartiment tad-Dwana. Qabel ma l-oġġetti jiġu ttrasportati barra l-pajjiż, id-destinatarju ċċertifikat għandu jinforma lill-awtoritajiet kompetenti lokali li bihsiebu jirċievi oġġetti tas-sisa diġà rilaxxati għall-konsum f'Malta, filwaqt li l-konsenjatur iċċertifikat f'Malta għandu jinforma lid-Dipartiment tad-Dwana li bihsiebu jesporta oġġetti tas-sisa lejn xi pajjiż. negozju fi stat membru ieħor. Ladarba jitlesta l-moviment, in-negozju barrani jista' jitlob li d-dazju tas-sisa mħallas f'Malta jiġi rimborżat. Jekk l-awtorità kompetenti barranija kif ukoll id-Dipartiment tad-Dwana jkunu sodisfatti li r-rekwiżiti kollha ġew imħarsa minn negozju barrani d-dazju tas-sisa li jkun tħallas fuq dawk l-oġġetti akkwistati qabel f'Malta jistgħu jkunu rifużi lil dak in-negozju.

Is-6 ta' Mejju, 2022

Nru. 484

ATT DWAR KUNSILLI LOKALI
(KAP. 363)

Aċċettazzjoni tal-Kariga ta' Sindku tal-Kunsill Lokali l-Imqabba

NGĦARRFU b'din għall-informazzjoni ta' kulħadd illi, skont is-Seba' Skeda tal-Att dwar Kunsilli Lokali, Grace Marie Zerafa aċċettat il-kariga ta' Sindku għal-lokalità tal-Imqabba fis-26 ta' April, 2022.

Is-6 ta' Mejju, 2022

consignor in the foreign member state. The business in Malta (certified consignee) must inform the Customs Department that they shall be acquiring excise goods from a certified consignor in another member state. In the meantime, the business that is a certified consignor will also notify the competent authorities that it intends to send excise goods already released for consumption to a business in Malta. The excise duty paid in the Member State of dispatch may be reimbursed upon request and this after the Customs Department and the competent authorities in the foreign member state have made sure that all the necessary formalities have been complied with.

Selling excisable goods already released for consumption to business in other EU Member States.

The same process shall apply to a business in another member state that wishes to acquire goods already released for consumption in Malta and wants to be reimbursed for excise tax paid in Malta. The foreign business must be registered with the local competent authorities as a certified consignee and the business in Malta selling to the foreign business needs to be registered as a certified consignor with the Customs Department. Before the goods are transported abroad, the certified consignee must inform the local competent authorities that it intends to receive excisable goods already released for consumption in Malta, while the certified consignor in Malta must inform the Customs Department that it intends to export excisable goods to a business in another member state. Once the movement is completed, the foreign business may request that the excise duty paid in Malta is reimbursed. If the foreign competent authority and the Customs Department are satisfied that all requirements have been complied with the foreign business may be reimbursed the excise duty on those goods acquired that had been paid earlier in Malta.

6th May, 2022

No. 484

LOCAL COUNCILS ACT
(CAP. 363)

Acceptance of Position of Mayor of Mqabba Local Council

IT is hereby notified for general information that in terms of the Seventh Schedule of the Local Councils Act, Grace Marie Zerafa has accepted the position of Mayor for the locality of Mqabba on the 26th of April, 2022.

6th May, 2022