

Nru. 24

8. 9. 82

MALTA

KAMRA TAD-DEPUTATI

ABBOZZ ta' Liġi mressaq mill-Onorevoli Lorry Sant, M.P., Ministru ta' l-Intern u moqri għall-Ewwel darba fis-Seduta tas-7 ta' Settembru, 1982.

ATT biex jingabar dazju tas-sisa fuq riċevituri tat-televizjoni bil-kulur im-muntati f'Malta.

C. MIFSUD

Skrivan tal-Kamra tad-Deputati

HOUSE OF REPRESENTATIVES

A BILL introduced by the Honourable Lorry Sant, M.P., Minister of the Interior and read the First time at the Sitting of the 7th September, 1982.

AN ACT to levy excise duty on colour television receivers assembled in Malta.

C. MIFSUD

Clerk to the House of Representatives

ABBOZZ TA' LIGI

msejjah

ATT biex jingabar dazju tas-sisa fuq riċevituri tat-televiżjoni bil-kulur immuntati f'Malta.

IL-PRESIDENT, bil-parir u l-kunsens tal-Kamra tad-Deputati, imlaqqgħa f'dan il-Parlament, u bl-awtorità ta' l-istess, ħareġ b'liġi dan li ġej:—

Titolu fil-qosor. **1.** Dan l-Att jista' jissejjaħ l-Att ta' l-1982 dwar Dazju tas-Sisa fuq Riċevituri tat-Televiżjoni bil-Kulur.

Tifsir. **2.** F'dan l-Att, kemm-il darba r-rabta tal-kliem ma teħtieġx xort'oħra —

“Ministru” tfisser il-Ministru responsabbli għad-dwana;

“Kontrullur” tfisser il-Kontrullur tad-Dwana u tinkludi kull ufficjal jew impjegat fid-dipartiment tiegħu li jkollu awtorità espressa jew mifhuma biex jaġixxi għall-Kontrullur;

“riċevitur” tfisser kull apparat immuntat f'Malta wżat jew li jista' jintuża għar-riċezzjoni ta' stampiviżwali bil-kulur u ta' smiegħ trasmessi għar-riċezzjoni diretta mill-pubbliku ġenerali.

Ġbir ta' dazju. **3.** (1) Il-Kontrullur għandu f'isem il-Gvern jitlob u jiġbor id-dazju tas-sisa (hawnhekk iżjed 'il quddiem imsejjaħ “dazju”) muri hawn taħt dwar riċevituri li huma immuntati f'Malta:

- | | |
|--|---------------------|
| (i) għal riċevituri sitta u għoxrin pulzier ... | £130 kull riċevitur |
| (66.04 cm) | |
| (ii) għal riċevituri tnejn u għoxrin pulzier ... | £115 kull riċevitur |
| (55.88 cm) | |

(2) Id-dazju għandu jintalab u jingabar ma' l-ewwel trasferiment tar-riċevitur taħt kwalunkwe titolu u għandu jithallas mill-persuna li takkwista r-riċevitur.

(3) Ebda dazju ma jithallas fuq it-trasferiment ta' riċevituri li jkun esportati mingħajr ma qabel jintużaw f'Malta.

(4) Id-dazju mħallas fuq riċevituri li jiġu trasferiti lil persuni li jkollhom jedd taħt xi liġi li jimportaw oġġetti mingħajr il-ħlas ta' importazzjoni jithallas lura; il-ħlas lura għandu jsir b'dak il-mod li l-Ministru jista' b'regolamenti jordna.

(5) Persuna li taħt id-disposizzjoni ta' l-artikolu 5 ta' dan l-Att għandha liċenza biex timmonta riċevituri m'għandhiex tittrasferixxi f'Malta xi partijiet li jiġu wżati fl-immuntar ta' dawk ir-riċevituri.

(6) Jekk riċevitur li fuqu jkun tħallas lura d-dazju skond id-disposizzjonijiet tas-subartikolu (4) ta' dan l-artikolu jiġi trasferit lil persuna li ma jkollhiex jedd taħt xi liġi li timporta oġġetti mingħajr il-ħlas ta' dazju, għandu jintalab u jingabar dazju fuq dak ir-riċevitur kif ġej:

(i) meta r-riċevitur ikun ġie akkwistat mill-persuna li tittrasferixxih inqas minn sentejn qabel ma tittrasferixxih, ir-rata speċifikata fis-subartikolu (1) ta' dan l-artikolu;

(ii) meta r-riċevitur ikun ġie akkwistat minn dik il-persuna mhux inqas minn sentejn qabel ma tittrasferixxih, nofs ir-rata speċifikata fis-subartikolu (1) ta' dan l-artikolu.

4. (1) Il-ħlas tad-dazju jew il-ħlas lura ta' dak id-dazju kif provdut fis-subartikolu (4) ta' l-artikolu 3 ta' dan l-Att għandu jiġi muri bi pjanċa li titwaħħal permanentement mar-riċevitur.

Mod kif jiġi muri l-ħlas tad-dazju.

(2) Il-pjanċa speċifikata fis-subartikolu (1) ta' dan l-artikolu għandha tiġi provduta mill-Kontrullur, u għandha titwaħħal b'dak il-mod u f'dak il-post kif hu jista' jordna.

(3) Il-pjanċi għandhom jitwaħħlu fil-presenza tal-Kontrullur. Id-drittijiet għall-attenzenza tal-Kontrullur għandhom ikunu bir-rati speċifikati fir-Regolamenti tad-Dwana, 1957:

G.N. 486 ta' l-1957.

Izda ma jithallas ebda dritt għal kull attenzenza bħal dik waqt il-ħinijiet tax-xogħol tad-Dipartiment tad-Dwana.

(4) Il-ħlas tad-dazju għandu jsir fl-Uffiċċju tad-Dwana jew f'dak il-post l-ieħor li jiġi stabbilit mill-Kontrullur.

5. (1) Bla ħsara għad-disposizzjonijiet ta' kull liġi oħra li teħtieġ il-ħruġ ta' xi liċenza oħra ebda persuna ma għandha timmonta riċevituri f'Malta mingħajr liċenza maħruġa mill-Ministru.

Liċenza biex jiġu immuntati riċevituri.

(2) Kull liċenza maħruġa taħt is-subartikolu (1) ta' dan l-artikolu għandha tinkludi l-indirizz tal-postijiet kollha fejn jitmexxa x-xogħol tad-detentur tal-liċenza kif ukoll kull kondizzjonijiet li l-Ministru jidhirlu xieraq li jimponi minn żmien għal żmien.

(3) Kull liċenza maħruġa taħt is-subartikolu (1) ta' dan l-artikolu tkun valida sal-31 ta' Diċembru li jiġi wara d-data tal-ħruġ tagħha.

(4) Għandu jithallas għall-ħruġ ta' liċenza taħt dan l-artikolu dak id-dritt li l-Ministru, wara konsultazzjoni mal-Ministru responsabbli għall-finanzi, jista' jippreskrivi.

(5) Il-Ministru jista' mingħajr ma jagħti ebda raġuni jirrifjuta li joħroġ liċenza u jista' jirrevoka kull liċenza li tkun setgħet ħarġet.

(6) Liċenza maħruġa taħt dan l-artikolu ma tkunx trasferibbli.

Setgħat tal-Kontrullur u ta' Uffiċjali tal-Pulizija.

6. (1) Il-Kontrullur u kull uffiċjal tal-Pulizija jista' f'kull ħin jidhol f'kull post imsemmi fil-liċenza mahruġ taħt l-artikolu 5 ta' dan l-Att sabiex jiżgura li d-disposizzjonijiet ta' dan l-Att u ta' kull regolamenti magħmula bis-saħħa tiegħu jkunu qed jiġu mharsa. Il-Kontrullur jew dak l-uffiċjal tal-Pulizija jkollu s-setgħa li jaqbad u johroġ kull oġġett, ktieb jew dokument li, fil-fehma tiegħu, jista' jkun meħtieġ sabiex bih issir prova ta' l-evażjoni jew ta' attentat ta' evażjoni ta' dazju impost b'dan l-Att jew tal-ksur ta' xi waħda mid-disposizzjonijiet ta' dan l-Att.

(2) Bla ħsara għad-disposizzjonijiet ta' kull liġi oħra li timponi piena oġhla, kull persuna li xjentement tfixkel, timpedixxi jew iddewwem lil xi uffiċjal fl-eżekuzzjoni tad-dmirijiet jew tas-setgħat tiegħu taħt dan l-artikolu jew taħt xi regolamenti magħmula bis-saħħa ta' dan l-Att tista' teħel il-pieni provduti fis-subartikolu (3) ta' dan l-artikolu.

(3) Kull uffiċjal ikun obligat li jzomm is-sigriet dwar kull ma jsir jaf fil-qadi ta' dmirijietu, u f'każ ta' kontravvenzjoni, bla ħsara għal kull azzjoni għad-danni li għalihom ikun suġġett, jeħel, meta jinstab ħati, prigunerija għal żmien ta' mhux iżjed minn tliet xhur jew multa ta' mhux iżjed minn mitt lira jew dik il-multu u prigunerija flimkien.

Setgħa għall-egħmil ta' regolamenti.

7. Il-Ministru jista' jagħmel regolamenti sabiex jiġi żgurat it-tħaris tad-disposizzjonijiet ta' dan l-Att u biex jitwettqu aħjar id-disposizzjonijiet tiegħu, u b'mod partikolari —

(a) biex tiġi preskritta l-formula li għandha tintuża f'kull applikazzjoni għal liċenza li tinħareġ taħt l-artikolu 5 ta' dan l-Att;

(b) biex jiġu stabbiliti d-drittijiet li għandhom jithallsu għall-ħruġ ta' kull liċenza bħal dik;

(ċ) biex tiġi emendata l-formula murija fl-Iskeda li tinsab ma' dan l-Att;

(d) biex jinżammu *records* minn persuni li jkollhom liċenza biex jimmuntaw riċevituri jew minn persuni li jinnegozjaw f'dawk ir-riċevituri; u

(e) biex jithallas lura d-dazju tas-sisa li għalih jirreferi s-subartikolu (4) ta' l-artikolu 3 ta' dan l-Att.

Reati.

8. Kull persuna li tonqos li tħallas id-dazju li għandu jithallas taħt dan l-Att jew li xjentement ikollha x'taqsam ma' l-evażjoni ta' dak id-dazju jew li tagħmel xi dikjarazzjoni lill-Kontrullur li tkun falza f'xi haġa sostanzjali jew li tonqos li timxi skond l-artikoli 4 u 5 ta' dan l-Att jew xi regolamenti magħmula taħt l-artikolu 7 ta' dan l-Att tkun ħatja ta' reat taħt l-Att u teħel, meta tinstab ħatja, multa tad-doppju tad-dazju perikolat. Meta persuna tinstab hekk ħatja jkun hemm ukoll il-konfiska tar-riċevituri.

Falsifikazzjoni ta' konnijiet.

9. (1) Kull persuna li —

(a) tiffalsifika konn użat mill-Gvern jew taħt l-awtorità tiegħu, għall-egħmil ta' pjanċi msemmija fl-artikolu 4 ta' dan l-Att; jew

(b) xjentement tagħmel b'dak il-konn iffalsifikat impressjoni fuq xi materjal; jew

(ċ) xjentement tbiegħ jew tesponi għall-bejgħ jew tispaċċa jew tuża xi konn iffalsifikat jew xi impressjoni magħmula bih; jew

(d) xjentement u mingħajr raġuni xierqa (li tagħha l-prova tmiss lill-akkużat) ikollha fil-pussess tagħha xi konn iffalsifikat jew impressjoni magħmula bih,

tkun hatja ta' reat u tehel meta tinsab hatja prigunerija għal żmien ta' mhux inqas minn sena u mhux iżjed minn erba' snin.

(2) L-istess piena tingħata lil kull persuna li b'qerq tagħmel użu minn konn ġenwin jew tagħmel xi wieħed mill-attijiet imsemmija fis-subartikolu (1) ta' dan l-artikolu dwar impressjonijiet magħmulin b'qerq bi strument ġenwin.

10. (1) Bla ħsara għad-disposizzjonijiet tal-Kodiċi Kriminali dwar il-prosekuzzjoni u l-kundanna fil-każ tar-reati msemmijin fl-artikolu 9, il-proċedimenti kollha taħt id-disposizzjonijiet ta' dan l-Att għandhom isiru f'isem il-Kontrullur quddiem il-Qorti tal-Maġistrati tal-Pulizija Ġudizzjarja li toqgħod bhala Qorti ta' Ġudikatura Kriminali, fil-Belt Valletta jew f'Għawdex, u d-disposizzjonijiet tal-Kodiċi Kriminali dwar il-proċedura quddiem dik il-Qorti u l-applikazzjoni u l-eżekuzzjoni tal-pieni msemmija f'dak il-Kodiċi jgħoddu fil-każ ta' dawn il-proċedimenti.

Proċedimenti
jittiehdu f'isem
il-Kontrullur.
Kap. 12.

(2) Minn kull proċediment taħt id-disposizzjonijiet ta' dan l-Att jista' jsir appell bl-istess mod li dak il-Kodiċi jiddisponi dwar l-appelli mid-deċiżjonijiet ta' dik il-Qorti.

(3) Kull reat taħt dan l-Att jitqies bhala delitt fis-sens tal-Kodiċi Kriminali u jiġi hekk trattat.

(4) Minkejja d-disposizzjonijiet tal-Kodiċi Kriminali, l-Avukat Ġenerali jkollu dejjem dritt għal appell lill-Qorti ta' l-Appell Kriminali minn kull sentenza mogħtija mill-Qorti tal-Pulizija Ġudizzjarja dwar proċedimenti kriminali li jinqalgħu mid-disposizzjonijiet ta' din l-Ordinanza.

11. Id-disposizzjonijiet ta' dan l-Att huma b'żieda mad-disposizzjonijiet ta' l-Ordinanza tad-Dwana u ma' l-Att ta' l-1976 dwar id-Dazji ta' Importazzjoni u mhux minflokhom.

Rizerva ta'
ligijiet oħra
tad-Dwana.
Kap. 60
Att XXV ta'
l-1976.

S K E D A

Artikolu 4

**ATT TA' L-1982 DWAR DAZJU TAS-SISA FUQ RIĊEVITURI
TAT-TELEVIŻJONI BIL-KULUR**

Dikjarazzjoni għal Riċevituri tat-Televiżjoni bil-Kulur immuntati f'Malta

Isem tal-persuna li tagħmel id-dikjarazzjoni

Indirizz

Kwantità (f'ittri) u deskrizzjoni tar-riċevituri tat-televiżjoni bil-kulur	Kwantità (f'figuri)	Dazju tas-Sisa £ c m
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Ammont totali tad-dazju tas-sisa li għandu jithallas fuq din id-dikjarazzjoni
£

Niddikjara li l-partikolaritajiet ta' hawn fuq huma veri.

Illum ta' 19

Iffirmata

Għanijiet u Raġunijiet

L-Għan ta' dan l-Abbozz huwa li jipprovdi għall-impozizzjoni u l-ġbir ta' dazju tas-sisa fuq settijiet tat-televiżjoni bil-kulur immuntati f'Malta u biex jipprovdi sabiex ma jkunx hemm evażjoni tal-ħlas ta' dak id-dazju.

A BILL

entitled

AN ACT to levy excise duty on colour television receivers assembled in Malta.

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:—

1. This Act may be cited as the Colour Television Receivers (Excise Duty) Act, 1982. Short title.

2. In this Act, unless the context otherwise requires — Interpretation.

“Minister” means the Minister responsible for customs;

“Comptroller” means the Comptroller of Customs and includes any officer or employee of his department having an express or implied authority to act for the Comptroller;

“receiver” means any apparatus assembled in Malta which is used or is capable of being used for the reception of visual images in colour and sound transmitted for direct reception by the general public.

3. (1) There shall be charged and levied by the Comptroller on account of the Government the excise duty (hereinafter referred to as “duty”) shown hereunder in respect of receivers which are assembled in Malta: Levy of duty.

- | | |
|---|----------------------|
| (i) for twenty-six inch receivers (66.04 cm) | £130
per receiver |
| (ii) for twenty-two inch receivers (55.88 cm) | £115
per receiver |

(2) The duty shall be charged and levied on the first disposal of the receiver under any title and shall be paid by the person acquiring the receiver.

(3) No duty shall be payable on the disposal of receivers which are exported without first being used in Malta.

(4) The duty paid on receivers which are disposed of in favour of persons entitled under any law to import goods without the payment of import duty shall be refunded; refund shall be effected in such manner as the Minister may by regulation direct.

(5) A person who is licensed under the provisions of section 5 of this Act to assemble receivers shall not dispose in Malta of any parts used in the assembly of such receivers.

(6) If a receiver in respect of which duty has been refunded in accordance with the provisions of subsection (4) of this section is disposed of in favour of a person who is not entitled under any law to import goods without the payment of import duty shall be charged and levied on such receiver as follows:

(i) where the receiver was acquired by the person disposing of it less than two years before its disposal, at the rate specified in subsection (1) of this section;

(ii) where the receiver was acquired by such person not less than two years before its disposal, at half the rate specified in subsection (1) of this section.

Method of indicating payment of duty.

4. (1) The payment of duty or the refund of such duty as is provided in subsection (4) of section 3 of this Act shall be indicated by a tag permanently affixed to the receiver.

(2) The tag specified in subsection (1) of this section shall be supplied by the Comptroller, and shall be affixed in such manner and at such place as he may direct.

(3) Tags shall be affixed in the presence of the Comptroller. The charges for the attendance of the Comptroller shall be made at the rates specified in the Customs Regulations, 1957:

G.N. 486 of 1957

Provided that no charge shall be made for any such attendance during the working hours of the Customs Department.

(4) Payment of duty shall be effected at the Custom House or at such other place as may be appointed by the Comptroller.

Licence to assemble receivers.

5. (1) Without prejudice to the provisions of any other law requiring the issue of any other licence no person shall assemble in Malta receivers without a licence issued by the Minister.

(2) Any licence issued under subsection (1) of this section shall include the address of all the premises where the business of the licensee is carried out as well as any conditions which the Minister may from time to time deem fit to impose.

(3) Any licence issued under subsection (1) of this section shall be valid until the 31st day of December next following the day of its issue.

(4) There shall be paid for the issue of a licence under this section such fee as the Minister, after consultation with the Minister responsible for finance, may prescribe.

(5) The Minister may without assigning any reason, refuse the issue of a licence and may revoke any licence which may have been issued.

(6) The licence issued under this section shall not be transferable.

6. (1) If shall be lawful for the Comptroller or any Police officer to enter at any time any premises covered by a licence issued under section 5 of this Act for the purpose of ascertaining that the provisions of this Act or of any regulations made thereunder are being complied with. The Comptroller or such Police officer shall have power to seize and carry away any article, book or document that may, in his opinion, be necessary for the purpose of proving the evasion or attempt at evasion of the duty imposed by this Act or the infringement of any provisions of this Act.

Powers of the
Comptroller
and Police
Officers.

(2) Without prejudice to the provisions of any other law imposing a heavier punishment, any person who wilfully obstructs, impedes or delays any officer in the execution of his duties or powers under this section or under any regulations made under this Act shall be liable to the punishments provided for in subsection (3) of this Section.

(3) Every officer shall be bound to secrecy in regard to matters coming to his knowledge in the performance of his duties, and in case of contravention he shall, without prejudice to any action for damages to which he may be subject, be liable, on conviction, to imprisonment for a term not exceeding three months or to a fine (*multa*) not exceeding one hundred pounds or to both such imprisonment and fine.

7. The Minister may make regulations for enforcing the provisions of this Act and for the better carrying out of its provisions, and in particular —

Power to make
regulations.

- (a) for prescribing the form to be used in any application for a licence issued under section 5 of this Act;
- (b) for establishing the fees to be paid in respect of the issue of any such licence;
- (c) for amending the form set out in the Schedule hereto;
- (d) for the keeping of records by persons licensed to assemble receivers or by persons who deal in such receivers; and
- (e) for the refund of excise duty to which subsection (4) of section 3 of this Act refers.

8. Any person who fails to pay the duty due under this Act or is wilfully concerned in the evasion of such duty or makes any declaration to the Comptroller which is false in any material particular or fails to abide by the provisions of sections 4 and 5 of this Act or of any regulations made under section 7 of this Act shall be guilty of an offence under this Act and shall on conviction be liable to a fine equivalent to twice the duty endangered. The forfeiture of the receivers shall follow upon such conviction.

Offences.

9. (1) Any person who —

- (a) forges a die used by the Government or under its authority, for making the tags referred to in Section 4 of this Act; or
- (b) knowingly makes with such forged die an impression upon any material; or
- (c) knowingly sells or exposes for sale or utters or uses any forged die or any impression made therewith; or
- (d) knowingly and without lawful excuse (the proof whereof shall lie on the accused) has in his possession any forged die or impression made therewith,

Forgery of
dies.

shall be guilty of an offence and shall be liable on conviction to imprisonment for a term of not less than one year and not exceeding four years.

(2) The same punishment shall be awarded to any person who fraudulently makes use of any genuine die or commits any of the acts contemplated in subsection (1) of this section with regard to impressions fraudulently made with a genuine instrument.

Proceedings to be taken in the name of the Comptroller Cap. 12.

10. (1) Saving the provisions of the Criminal Code with respect to the prosecution and punishment of the offences contemplated in section 9, all proceedings under the provisions of this Act shall be taken in the name and on behalf of the Comptroller before the Court of Magistrates of Judicial Police sitting as a Court of Criminal Judicature, in Valletta or in Gozo, and the provisions of the Criminal Code relating to the procedure before such Court and to the award and execution of the punishments laid down in that Code shall apply in the case of such proceedings.

(2) Any proceedings under the provisions of this Act shall be subject to appeal in like manner as provided for in the said Code for appeals from the decisions of the said Court.

(3) Every offence under this Act shall be deemed to be a crime within the meaning of the Criminal Code and shall be dealt with as such.

(4) Notwithstanding the provisions of the Criminal Code, the Attorney General shall always have a right of appeal to the Court of Criminal Appeal from any judgement given by the Court of Magistrates of Judicial Police in respect of criminal proceedings arising out of the provisions of this Ordinance.

Saving of other customs laws. Cap. 60 Act XXV of 1976

11. The provisions of this Act shall be in addition to and not in derogation of any of the provisions contained in the Customs Ordinance and the Import Duties Act, 1976.

SCHEDULE

(Section 4)

COLOUR TELEVISION RECEIVERS (EXCISE DUTY) ACT, 1982**Entry for Colour Television Receivers assembled in Malta**

Name of person making the entry

Address

Quantity (in letters) and description of colour television receivers	Quantity (in figures)	Excise Duty £ c m
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Total amount of excise duty payable on this entry £.....

I declare the above particulars to be true.

Dated this day of 19

Signed

Objects and Reasons

The Object of the Bill is to provide for the imposition and collection of excise duty on colour television sets assembled in Malta and to make provision relating to the avoidance of payment of such duty.