

Nru. 5

28. 4. 92

MALTA

KAMRA TAD-DEPUTATI

HOUSE OF REPRESENTATIVES

ABBOZZ ta' Ligi mressaq mill-
onorevoli John Dalli, M.P., Ministru
Finanzi, u moqri għall-Ewwel darba
Seduta tat-8 ta' April, 1992.

A BILL introduced by the Honour-
able John Dalli, M.P., Minister of
Finance and read the First time at the
Sitting of the 8th April, 1992.

T biex jemenda l-Ordinanza dwar
Dazji tas-Sisa fuq *Crown Corks* u
Koncentrati Mhux-alkoholiki, Kap.
166.

AN ACT to amend the Excise Duty
Crown Corks and Non-alcoholic
Concentrates Ordinance, Cap. 166.

RICHARD J. CAUCHI
Skrivan tal-Kamra tad-Deputati.

RICHARD J. CAUCHI
Clerk to the House of Representatives

ABBOZZ TA' LIĠI msejjah

ATT li jemenda l-Ordinanza dwar Dazju tas-Sisa fuq Crown Corks u Konċentrati Mhux-alkoholiki, Kap. 166.

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

1. (1) Dan l-Att jista' jissejjah l-Att ta' l-1992 li jemenda l-Ordinanza dwar Dazju tas-Sisa fuq *Crown Corks* u Konċentrati Mhux-alkoholiki, u għandu jinqara u jiftiehem haġa waħda ma' l-Ordinanza dwar Dazju tas-Sisa fuq *Crown Corks* u Konċentrati Mhux-alkoholiki, hawnhekk iżjed 'il quddiem imsejjah "il-liġi prinċipali".

Titolu fil-qosor
u bidu fis-sehh.

(2) Dan l-Att għandu jitqies li daħal fis-sehh fit-2 ta' Diċembru, 1991.

Emenda ta'
l-artikolu 2
tal-liġi
prinċipali.

2. L-artikolu 2 tal-liġi prinċipali għandu jiġi emendat kif ġej:

(a) fit-tifsira ta' "bejgħ" minnufih wara l-kliem "*crown corks*", għandhom jidhlu l-kliem "*tamper-proof closures* plastiċi jew metalliċi,"; u

(b) fit-tifsira ta' "fabbrica" minnufih wara l-kliem "*crown corks*" kull fejn jinstabu, għandhom jidhlu l-kliem "*tamper-proof closures* plastiċi jew metalliċi".

3. L-artikolu 3 tal-liġi prinċipali għandu jiġi emendat kif ġej:

Emenda ta'
l-artikolu 3
tal-liġi
prinċipali.

(a) minflok is-subartikolu (1) tiegħu għandu jidhol dan li ġej:

“(1) Ghandu jintalab u jingabar mill-Kontrollur akkont tal-Gvern, dwar *crown corks* jew *tamper-proof closures* plastiċi jew metalliċi fabbrikati f'Malta, u approvati taht din l-Ordinanza, id-dazju tas-sisa bir-rati hawn taht murija:

- (a) dwar *crown corks* approvati għas-sigillat ta' fliexken tal-ħġieġ ta' volum ta' mhux iżjed minn sitta u tletin ċentilitru 1c5m kull waħda;
- (b) dwar *crown corks* jew *tamper-proof closures* plastiċi jew metalliċi approvati għas-sigillat ta' fliexken tal-ħġieġ ta' volum ta' iżjed minn sitta u tletin ċentilitru iżda mhux iżjed minn litru 3c5m kull waħda;
- (ċ) dwar *crown corks* jew *tamper-proof closures* plastiċi jew metalliċi mogħtija mill-fabbrikant tagħhom taht l-awtorità ta' ċertifikati mahruġa u iffirmati mill-Kontrollur lil produtturi, *blenders* jew bottiljaturi ta' xorb alkoholiku għas-sigillat ta' fliexken li jkollhom xorb alkoholiku u lil produtturi u bottiljaturi ta' xorb eskluż mit-tifsira ta' “xorb mhux-alkoholiku” fl-artikolu 2 ta' din l-Ordinanza, għas-sigillat ta' fliexken li jkollhom dak ix-xorb ... NIL:

Iżda l-Kontrollur ikollu dritt li jiċhad il-ħruġ ta' xi ċertifikat, imsemmi fil-paragrafu (ċ) ta' dan is-subartikolu, lil kull persuna li tkun għet kundannata għal reat kontra d-dispożizzjonijiet ta' din l-Ordinanza jew ta' xi regolamenti magħmula bis-saħħa tagħha jew lil xi persuna li ma tissodisfax lil-Kontrollur dwar il-kompetenza tagħha għat-tweqqif xieraq ta' l-obbligi tagħha skond din l-Ordinanza jew xi regolamenti magħmula bis-saħħa tagħha.”;

(b) minflok il-kliem “*crown corks*” kull fejn jinstabu fis-subartikolu (2) għandhom jidhru l-kliem “*crown corks* jew *tamper-proof closures* plastiċi jew metalliċi.”; u

(ċ) fis-subartikolu (3) tiegħu wara l-kliem *crown corks* kull fejn jinsabu għandhom jidhlu l-kliem ”, *tamper-proof closures* plastiċi jew metalliċi.”.

4. Fl-artikoli 4 u 5 tal-liġi prinċipali, minnufih wara l-kliem “*crown corks*” kull fejn jinsabu, għandhom jidhlu l-kliem ”, jew *tamper-proof closures* plastiċi jew metalliċi.”.

Emenda ta' l-artikoli 4 u 5 tal-liġi prinċipali.

5. Minflok l-artikolu 6 tal-liġi prinċipali għandu jidhol dan li ġej:

Sostituzzjoni ta' l-artikolu 6 tal-liġi prinċipali.

“Rifużjoni dwar *crown corks*, *tamper-proof closures* plastiċi jew metalliċi, jew *pilferproof caps* plastiċi difettużi.

6. (1) Il-Kontrollur jista' jirrifondi lil fabbrikant ta' *crown corks* jew *tamper-proof closures* plastiċi jew metalliċi, jew *pilferproof caps* plastiċi, l-ammont ta' kull dazju tas-sisa miġbur skond l-artikolu 3 dwar *crown corks*, *tamper-proof closures* plastiċi jew metalliċi jew *pilferproof caps* plastiċi li l-Kontrollur ikun sodisfatt li jkunu difettużi fil-fabbrikazzjoni. Dik ir-rifużjoni ma għandhiex tkun iżjed minn:

(a) dwar *crown corks*, tnejn u nofs fil-mija tal-produzzjoni totali tal-fabbrikant matul xi xahar wiehed; u

(b) dwar *tamper-proof closures* plastiċi jew metalliċi jew *pilferproof caps* plastiċi, dik il-percentwali tal-produzzjoni totali tal-fabbrikant f'xi xahar wiehed hekk kif il-Ministru responsabbli għad-dwana jista' f'kull każ jippreskrivi permezz ta' regolamenti.

(2) Il-Kontrollur jista' jirrifondi lil produttur ta' xorb mhux-alkoholiku —

(a) l-ammont ta' dazju tas-sisa miġbur skond l-artikolu 3 dwar kull kwantità ta' *crown corks* li ma tkunx iżjed minn nofs wiehed fil-mija tal-produzzjoni bottiljata totali tiegħu matul xi xahar wiehed.

(b) l-ammont ta' dazju tas-sisa miġbur skond l-artikolu 3, jew id-dazju ta' importazzjoni miġbur skond l-Att ta' l-1989 dwar id-Dazji ta' Importazzjoni, skond il-każ, dwar kull kwantità ta' *tamper-proof closures* plastiċi jew metalliċi, jew *pilferproof caps* plastiċi li ma tkunx iżjed minn tnejn fil-mija tal-produzzjoni bottiljata totali tiegħu matul xi xahar wiehed.

li f'kull każ il-Kontrollur ikun sodisfatt li jiġu inevitabilment mohlja matul il-proċess ta' bottiljar ta' xorb mhux-alkoholiku.

(3) Kull *crown cork*, *tamper-proof closure* plastiku jew metalliku jew *pilferproof cap* plastiku li dwaru tkun giet awtorizzata rifużjoni ta' dazju tas-sisa jew ta' importazzjoni skond is-subartikoli (1) jew (2) ta' dan l-artikolu għandu jiġi distrutt minn u għas-spejjeż tal-fabbrikant jew tal-produttur,

skond il-każ, quddiem uffiċjal tad-dwana f'imkien approvat mill-Kontrollur u skond dawk il-kondizzjonijiet hekk kif il-Kontrollur jista' jimponi.”.

Emenda ta' l-artikoli 7 u 8 tal-liġi prinċipali.

6. Fl-artikoli 7 u 8 tal-liġi prinċipali, minnufih wara l-kliem *crown corks* kull fejn jinsabu, għandhom jidhlu l-kliem “, jew *tamper-proof closures* plastiċi jew metalliċi.”.

Emenda ta' l-artikolu 9 tal-liġi prinċipali.

7. Is-subartikolu (1) ta' l-artikolu 9 tal-liġi prinċipali għandu jiġi emendat kif ġej:

(i) minflok il-paragrafu (a) tiegħu għandu jidhol dan li ġej:

“(a) (i) ma jkunux ta' kapacità ta' iżjed minn żewġ litri meta jkun fihom ilma spa; u

(ii) ikunu magħmulin tal-ħġieġ u jkunu ta' kapacità ta' litru jew ma jkunux ta' kapacità ta' iżjed minn sitta u tletin ċentilitru meta l-kapacità tagħhom ma tkunx ta' litru, meta jkun fihom xi xorb ieħor mhux-alkoholiku li ma jkunx ilma spa; u”;

(ii) minflok il-kliem “ikunu sigillati bi *crown cork* mhux użat —” fil-paragrafu (ċ) tiegħu, għandhom jidhlu dawn il-kliem li ġejjin “ikunu sigillati bi *crown cork* mhux użat jew, fil-każ ta' xorb mhux-alkoholiku imferra fi fliexken tal-ħġieġ li jkollhom kapacità ta' litru, ikunu sigillati b'*tamper-proof closure* plastiku jew metalliku mhux użat jew *crown cork* mhux użat, li jkunu *crown cork* jew *tamper-proof closure* plastiku jew metalliku —”, u minflok il-kliem “l-Ordinanza dwar id-Dazji ta' Importazzjoni”, għandhom jidhlu l-kliem “l-Att ta' l-1989 dwar id-Dazji ta' Importazzjoni” u l-kliem “Kap. 265” fil-margni għandhom jithassru; u

(iii) fil-paragrafu (d) tiegħu minnufih wara l-kliem “*pilferproof caps*” kull fejn jinsabu għandhom jidhlu l-kliem “jew *tamper-proof closures* plastiċi jew metalliċi”; u minflok il-kliem “l-Att ta' l-1976 dwar id-Dazji ta' Importazzjoni” għandhom jidhlu l-kliem “l-Att ta' l-1989 dwar id-Dazji ta' Importazzjoni”.

Emenda ta' l-artikoli 17, 19, 21 u 22 tal-liġi prinċipali.

8. Fl-artikoli 17, 19, 21 u 22 tal-liġi prinċipali, minflok il-kliem “*pilferproof caps* plastiċi” kull fejn jinsabu, għandhom jidhlu l-kliem “, jew *tamper-proof closures* plastiċi jew metalliċi jew *pilferproof caps* plastiċi”.

Emenda ta' l-artikolu 25 tal-liġi prinċipali.

9. Minnufih wara l-kliem “*crown corks*” fl-artikolu 25 tal-liġi prinċipali kull fejn jinsabu għandhom jidhlu l-kliem “jew *tamper-proof closures* plastiċi jew metalliċi”.

Emenda ta' l-artikolu 31 tal-liġi prinċipali.

10. Fl-artikolu 31 tal-liġi prinċipali, minflok il-kliem “*pilferproof caps* plastiċi” kull fejn jinsabu, għandhom jidhlu l-kliem “, *tamper-proof closures* plastiċi jew metalliċi jew *pilferproof caps* plastiċi”.

11. Minnufih wara l-kelma “kapsuli” fil-paragrafi (b) u (d) ta’ l-artikolu 37 tal-liġi prinċipali, għandhom f’kull każ jidhlu l-kliem “, *tamper-proof closures* plastiċi jew metalliċi”.

Emenda ta’
l-artikolu 37
tal-liġi
prinċipali.

12. Fl-ewwel Skeda li tinsab mal-liġi prinċipali minflok il-kliem “*crown corks*” kull fejn jinsabu għandhom jidhlu l-kliem “*crown corks* jew *tamper-proof closures* plastiċi jew metalliċi.”

Emenda ta’
l-Ewwel Skeda
li tinsab
mal-liġi
prinċipali.

13. Fit-Tieni Skeda li tinsab mal-liġi prinċipali, minnufih wara l-kelma “kapsuli” kull fejn tinsab, għandhom jiżdiedu l-kliem “, *tamper-proof closures* plastiċi jew metalliċi”.

Emenda tat-
Tieni Skeda
tal-liġi
prinċipali.

Għanijiet u Raġunijiet

L-Għan ta’ l-Abbozz huwa li jimponi dazji tas-sisa godda, bl-iskala li kienet qabel tapplika, fuq xorb mhux-alkoholiku bottiljat f’qisien godda ta’ kontenituri kif imħabbra fid-diskors tal-*Budget* għas-sena finanzjarja 1992.

**A BILL
entitled**

AN ACT to amend the Excise Duty (Crown Corks and Non-Alcoholic Concentrates) Ordinance Cap. 166.

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:—

Short title
and
commencement.

1. (1) This Act may be cited as the Excise Duty (Crown Corks and Non-Alcoholic Concentrates) (Amendment) Act, 1992, and shall be read and construed as one with the Excise Duty (Crown Corks and Non-Alcoholic Concentrates) Ordinance, hereinafter referred to as “the principal law”.

(2) This Act shall be deemed to have come into force on the 2nd December, 1991.

Amendment of
section 2
of the
principal law.

2. Section 2 of the principal Act shall be amended as follows:

(a) in the definition of “factory” immediately after the words “crown corks” wherever they occur, there shall be inserted the words “, tamper-proof plastic or metal closures”; and

(b) in the definition of “sale” immediately after the words “crown corks,” there shall be inserted the words “tamper-proof plastic or metal closures.”

Amendment of
section 3
of the
principal law.

3. Section 3 of the principal law shall be amended as follows:

(a) for subsection (1) thereof there shall be substituted the following:

“(1) There shall be charged and levied by the Comptroller on account of the Government, in respect of crown corks or tamper-proof plastic or metal closures manufactured in Malta, and approved under this Ordinance, the excise duty at the rates shown hereunder:

- (a) in respect of crown corks approved for the sealing of glass bottles of a capacity not exceeding thirty-six centilitres 1c5m each;
- (b) in respect of crown corks or tamper-proof plastic or metal closures approved for the sealing of glass bottles with a capacity exceeding thirty-six centilitres but not exceeding 1 litre 3c5m each;
- (c) in respect of crown corks or tamper-proof plastic or metal closures furnished by the manufacturer thereof under authority of certificates issued and signed by the Comptroller to producers, blenders or bottlers of alcoholic beverages for the sealing of bottles containing alcoholic beverages and to producers and bottlers of beverages excluded from the expression “non-alcoholic beverages” in section 2 of this Ordinance, for the sealing of bottles containing such beverages NIL:

Provided that the Comptroller shall be entitled to refuse the issue of any certificate, referred to in paragraph (c) hereof, to any person who has been convicted of an offence against the provisions of this Ordinance or of any regulations made thereunder or to any person who does not satisfy the Comptroller as to his competence for the due fulfilment of his obligations under this Ordinance or any regulations made thereunder.”;

(b) for the words “crown corks” wherever they occur in subsection (2) there shall be substituted the words “crown corks or tamper-proof plastic or metal closures”; and

(c) in subsection (3) thereof after the words "crown corks" wherever they occur, there shall be inserted the words ", or tamper-proof plastic or metal closures,".

Amendment of sections 4 and 5 of the principal law.

4. In sections 4 and 5 of the principal law, immediately after the words "crown corks" wherever they occur, there shall be inserted the words ", or tamper-proof plastic or metal closures,".

Substitution of section 6 of the principal law.

5. For section 6 of the principal law there shall be substituted the following:

"Refund in respect of defective crown corks, tamper-proof plastic or metal closures, or plastic pilferproof caps.

6. (1) The Comptroller may refund to a manufacturer of crown corks or tamper-proof plastic or metal closures or plastic pilferproof caps, the amount of any excise duty levied under section 3 in respect of crown corks, tamper-proof plastic or metal closures or plastic pilferproof caps which the Comptroller is satisfied are defective in manufacture. Such refund shall not exceed:

(a) in respect of crown corks, two and one half per centum of his aggregate production during any one month; and

(b) in respect of tamper-proof plastic or metal closures or plastic pilferproof caps, such percentage of his aggregate production in any one month as the Minister responsible for customs may by regulation in each case prescribe.

(2) The Comptroller may refund to a producer of non-alcoholic beverages —

(a) the amount of excise duty levied under section 3 in respect of any quantity of crown corks not exceeding one half per centum of his aggregate bottled production during any one month.

(b) the amount of excise duty levied under section 3, or the import duty levied under the Import Duties Act, 1989, as the case may be, in respect of any quantity of tamper-proof plastic or metal closures, or plastic pilferproof caps not exceeding two per centum of his aggregate bottled production during any one month.

which the Comptroller is satisfied are unavoidably wasted during the process of bottling the non-alcoholic beverages.

(3) Any defective or wasted crown corks, tamper-proof plastic or metal closures or plastic pilferproof caps in respect of which a refund of excise or import duty has been authorised under subsection (1) or (2) of this section shall be destroyed by and at the expense of the manufacturer or producer, as the case may be, in the presence of an officer of Customs in a place approved by the Comptroller and under such conditions as the Comptroller may impose."

Amendment of sections 7 and 8 of the principal law.

6. In sections 7 and 8 of the principal law, immediately after the words “crown corks” wherever they occur, there shall be inserted the words “, or tamper-proof plastic or metal closures.”.

Amendment of section 9 of the principal law.

7. Subsection (1) of section 9 of the principal law shall be amended as follows:

(i) for paragraph (a) thereof there shall be substituted the following:

“(a) (i) do not exceed two litres when containing spa water; and

(ii) are made of glass and have a capacity of one litre or do not exceed thirty-six centilitres in capacity when their capacity is not one litre, when containing any non-alcoholic beverage not being spa water; and ”;

(ii) for the words “are sealed with an unused crown cork —” in paragraph (c) thereof, there shall be substituted the following words “are sealed with an unused crown cork or, in the case of non-alcoholic beverages dispensed in glass bottles with a capacity of one litre, are sealed with an unused tamper-proof plastic or metal closure or an unused crown cork, being a crown cork or a tamper-proof plastic or metal closure —”; and for the words “Import Duties Act”, there shall be substituted the words “Import Duties Act, 1989” and the words “Cap. 265” in the margin shall be deleted; and

(iii) In paragraph (d) thereof immediately after the words “plastic pilferproof caps” wherever they occur there shall be inserted the words “or tamper-proof plastic or metal closures”; and for the words “Import Duties Act, 1976” there shall be substituted the words “Import Duties Act, 1989”.

Amendment to sections 17, 19, 21 and 22 of the principal law.

8. In sections 17, 19, 21 and 22 of the principal law, for the words “or plastic pilferproof caps” wherever they occur, there shall be substituted the words “, tamper-proof plastic or metal closures or plastic pilferproof caps”.

Amendment of section 25 of the principal law.

9. Immediately after the words “crown corks” in section 25 of the principal law wherever they occur, there shall be added the words “or tamper-proof plastic or metal closures”.

Amendment to section 31 of the principal law.

10. In section 31 of the principal law, for the words “or plastic pilferproof caps” wherever they occur, there shall be substituted the words “, tamper-proof plastic or metal closures or plastic pilferproof caps”.

Amendment of section 37 of the principal law.

11. Immediately after the words “capsules” in paragraphs (b) and (d) of section 37 of the principal law, there shall be inserted in each case the words “, tamper-proof plastic or metal closures”.

Amendment
to the
First Schedule
to the
principal law.

12. In the First Schedule to the principal law for the words "crown corks" wherever they occur, there shall be substituted the words "crown corks or tamper-proof plastic or metal closures".

Amendment of
Second Schedule
to the
principal law.

13. In the Second Schedule to the principal law, immediately after the words "capsules" wherever they occur, there shall be added the words ", tamper-proof plastic or metal closures".

Objects and Reasons

The Object of the Bill is to impose new excise duties, at the scale previously applicable, on non-alcoholic beverages bottled in new sizes of containers as announced in the Budget speech for the financial year 1992.