

## Nru. 19

1. 12. 87

### MALTA

#### KAMRA TAD-DEPUTATI

#### HOUSE OF REPRESENTATIVES

ABBOZZ ta' Ligi mressaq mill-Onorevoli George Bonello Dupuis, M.P., Ministru tal-Finanzi u moqri għall-Ewwel darba fis-Seduta tal-25 ta' Novembru, 1987.

A BILL introduced by the Honourable George Bonello Dupuis, M.P., Minister of Finance and read the First time at the Sitting of the 25th November, 1987.

ATT biex ikompli jemenda l-Ordinanza ta' 1-1961 dwar Dazju tas-Sisa fuq Crown Corks u Koncentrati Mhux-alkoholiki.

AN ACT further to amend the Excise Duty (Crown Corks and Non-alcoholic Concentrates) Ordinance, 1961.

P. MUSCAT TERRIBILE

Agent Skrivan tal-Kamra tad-Deputati

P. MUSCAT TERRIBILE

Acting Clerk to the House of Representatives

**ABBOZZ TA' LIĠI**  
**msejjah**

*ATT biex ikompli jemenda l-Ordinanza ta' l-1961 dwar Dazju tas-Sisa fuq Crown Corks u Konċentrati Mhux-alkoholiki.*

IL-PRESIDENT, bil-parir u l-kunsens tal-Kamra tad-Deputati, imlaqqgħa 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-1987 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 ta' l-1961 dwar Dazju tas-Sisa fuq *Crown Corks* u Konċentrati Mhux-alkoholiki, hawnhekk iżjed 'il quddiem imsejha "il-liġi prinċipali".

Titolu fil-qosor  
u bidu fis-sehh  
Ord. XXI ta'  
l-1961.

(2) It-tibdil magħmul bl-artikolu 2 ta' dan l-Att għas-subartikolu (3) ta' l-artikolu 3 tal-liġi prinċipali biż-żieda ta' paragrafu ġdid (iv) għandu jitqies li beda jsehh fil-25 ta' Novembru, 1987, u t-tibdil l-ieħor għandu jitqies li jibda jsehh minnufih.

2. Minflok is-subartikolu (3) ta' l-artikolu 3 tal-liġi prinċipali għandu jidhol dan li ġej:

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

"(3) Minkejja d-dispożizzjonijiet tas-subartikolu (1) ta' dan l-artikolu għandu jintalab u jingabar mill-Kontrollur f'isem il-Gvern, dazju tas-sisa bir-rati indikati kif ġej dwar *crown corks* u *pilferproof caps* plastiċi fabbrikati f'Malta u approvati taht din l-Ordinanza għas-sigillar ta' fliexken li jkun fihom ..... spa:

(i) dwar *crown corks* jew *pilferproof caps* plastiċi approvati għas-sigillar ta' fliexken ta' volum ta' mhux iżjed minn nofs litru ..... 5 milleżmi kull wiehed;

- (ii) dwar *crown corks* jew *pilferproof caps* plastiċi approvati għas-sigillar ta' fliexken ta' volum ta' iżjed minn nofs litru iżda ta' mhux iżjed minn litru ..... 1 ċenteżmu kull wiehed;
- (iii) dwar *crown corks* jew *pilferproof caps* plastiċi approvati għas-sigillar ta' fliexken ta' volum ta' iżjed minn litru iżda ta' mhux iżjed minn litru u nofs ..... 1 ċenteżmu u hames mil-leżmi kull wiehed;
- u
- (iv) dwar *crown corks* jew *pilferproof caps* plastiċi approvati għas-sigillar ta' fliexken ta' volum ta' iżjed minn litru u nofs iżda ta' mhux iżjed minn żewġ litri ..... 2 ċenteżmi kull wiehed.”.

Emenda ta' l-artikolu 8 tal-liġi prinċipali.

3. Is-subartikolu (1) ta' l-artikolu 8 tal-liġi prinċipali għandu jiġi emendat kif ġej:

(a) fil-paragrafu (a) tiegħu minflok il-kliem “litru u nofs” għandhom jidhlu l-kliem “żewġ litri”;

(b) fis-subparagrafu (i) tal-paragrafu (ċ) tiegħu minflok il-kliem “d-dazju tas-sisa li għandu jingabar” għandhom jidhlu l-kliem “d-dazju tas-sisa li għandu jingabar, bir-rata xierqa,”;

(ċ) fis-subparagrafu (ii) tal-paragrafu (ċ) tiegħu minflok il-kliem “d-dazju ta' importazzjoni li għandu jingabar” għandhom jidhlu l-kliem “d-dazju ta' importazzjoni li għandu jingabar, bir-rata xierqa,”;

(d) minflok is-subparagrafu (iii) tal-paragrafu (ċ) tiegħu għandu jidhol dan li ġej:

“(iii) li jkun ta' dik l-għamla, kulur u disinn hekk kif approvati mill-Kontrollur u li mfinbarra *t-trade mark* reġistrat, jew l-isem u l-indirizz tal-produttur tax-xorb mhux-alkoholiku, jew kemm dik *it-trade mark* reġistrata kif ukoll l-isem u l-indirizz, ikollu stampat jew *embossed* fuqu dawk il-kliem jew figuri li l-Kontrollur ikun jehtieg, u li jkunu approvati għal dan il-ghan mill-Kontrollur; jew”;

(e) fis-subparagrafu (ii) tal-paragrafu (d) tiegħu minflok il-kliem “d-dazju tas-sisa li għandu jingabar” għandhom jidhlu l-kliem “d-dazju tas-sisa li għandu jingabar, bir-rata xierqa,” u minflok il-kliem “id-dazju ta' importazzjoni li kellu jingabar” għandhom jidhlu l-kliem “id-dazju ta' importazzjoni li kellu jingabar, bir-rata xierqa,”.

### Għanijiet u Raġunijiet

L-Għan ta' l-Abbozz huwa sabiex jipprovdi għall-hlas ta' dazju tas-sisa fuq fliexken li jkun fihom ilma spa li jiġu prodotti lokalment b'rati li jkunu skond il-volum tal-kontenut tagħhom. L-Abbozz iżid ukoll l-akbar qies ta' fliexken li fihom dan l-ilma spa jkun jista' jinbiegh.

**A BILL  
entitled**

*AN ACT further to amend the Excise Duty (Crown Corks and Non-alcoholic Concentrates) Ordinance, 1961.*

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. (1) This Act may be cited as the Excise Duty (Crown Corks and Non-alcoholic Concentrates) (Amendment) Act, 1987, and shall be read and construed as one with the Excise Duty (Crown Corks and Non-alcoholic Concentrates) Ordinance 1961, hereinafter referred to as "the principal law".

Short title and commencement.  
Ord. XXI of 1961.

(2) The amendments effected by section 2 of this Act to subsection (3) of section 3 of the principal law by the insertion of a new paragraph (iv) shall be deemed to have come into force on the 25th day of November, 1987, and the other amendments shall be deemed to come into force forthwith.

2. For subsection (3) of section 3 of the principal law there shall be substituted the following:

Amendment of section 3 of the principal law.

“(3) Notwithstanding the provisions of subsection (1) of this section there shall be charged and levied by the Comptroller on account of the Government, excise duty at the rates shown hereunder in respect of crown corks and plastic pilferproof caps manufactured in Malta and approved under this Ordinance for sealing bottles containing spa water:

(i) in respect of crown corks or plastic pilferproof caps approved for the sealing of bottles of a capacity not exceeding half a litre ..... 5mils each;

- (ii) in respect of crown corks or plastic pilferproof caps approved for the sealing of bottles of a capacity exceeding half a litre but not exceeding one litre ..... 1 cent each;
- (iii) in respect of crown corks or plastic pilferproof caps approved for the sealing of bottles of a capacity exceeding one litre but not exceeding one and a half litres ..... 1 cent 5 mils each;  
and
- (iv) in respect of crown corks or plastic pilferproof caps approved for the sealing of bottles of a capacity exceeding one and a half litres but not exceeding two litres ..... 2 cents each.”.

Amendment of section 8 of the principal law.

3. Subsection (1) of section 8 of the principal law shall be amended as follows:

(a) in paragraph (a) thereof for the words “one and a half litres” there shall be substituted the words “two litres”;

(b) in sub-paragraph (i) of paragraph (c) thereof for the words “the excise duty leviable” there shall be substituted the words “the excise duty leviable, at the appropriate rate,”;

(c) in sub-paragraph (ii) of paragraph (c) thereof for the words “import duty leviable” there shall be substituted the words “import duty leviable, at the appropriate rate,”;

(d) for sub-paragraph (iii) of paragraph (c) thereof there shall be substituted the following:

“(iii) which is of such type, colour and design as is approved by the Comptroller and which besides the registered trade-mark, or the name and address of the producer of the non-alcoholic beverage, or both such registered trade mark and name and address, shall have printed or embossed thereon such words or figures as the Comptroller may require, and be approved for the purpose by the Comptroller; or”;

(e) in sub-paragraph (ii) of paragraph (d) thereof for the words “the excise duty leviable” there shall be substituted the words “the excise duty leviable, at the appropriate rate,” and for the words “the import duty leviable” there shall be substituted the words “the import duty leviable, at the appropriate rate,”.

**Objects and Reasons**

The Object of the Bill is to provide for the payment of excise duty on bottles of locally produced spa water at rates proportionate to the volume of their contents. It also increases the maximum size of bottles in which this spa water may be sold.