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MALTA

KAMRA TAD-DEPUTATI

ABBOZZ ta' Ligi mressaq mill-Onorevoli George Bonello Du Puis, M.P., Ministru tal-Finanzi, u moqri għall-Ewwel darba fis-Seduta tat-2 ta' Dicembru, 1991.

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

RICHARD J. CAUCHI
Skrivan tal-Kamra tad-Deputati

HOUSE OF REPRESENTATIVES

A BILL introduced by the Honourable George Bonello Du Puis, M.P., Minister for Finance, and read for the First time at the Sitting of the 2nd December, 1991.

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

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, 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-1991 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-seħh.

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

2. Fit-tifsira ta' "fabbrica" fl-artikolu 2 tal-liġi prinċipali, minnufih wara l-kliem "*crown corks*" kull fejn jinsabu, għandhom jidhlu l-kliem "*tamper-proof closures* plastiċi jew metalliċi".

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

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 jidhul dan li ġej:

"(1) Għandu jintalab u jingabar mill-Kontrullur akkont tal-Gvern, dwar *crown corks* fabbrikati f'Malta, u approvati taht din l-Ordinanza, id-dazju tas-sisa bir-rati hawn taht murija:

(a) dwar *crown corks* approvati għas-sigillar ta' fliexken tal-ħġieġ ta' volum ta' mhux iżjed minn sitta u tletin ċentilitru 1c5m kull waħda;

- (b) dwar *crown corks* approvati għas-sigillars ta' fliexken tal-ħġieġ ta' volum ta' iżjed minn sitta u tletin ċentilitru iżda mhux iżjed minn litru 3c5m kull wahda;
- (ċ) dwar *crown corks* mogħtija mill-fabrikant tagħhom taħt l-awtorità ta' ċertifikati mahruġa u iffirmati mill-Kontrollur lil produtturi, *blenders* jew bottiljaturi ta' xorb alkoholiku għas-sigillars 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-sigillars ta' fliexken li jkollhom dak ix-xorb ... NIL:

Izda l-Kontrollur ikollu dritt li jiċhad il-hruġ ta' xi ċertifikat, imsemmi fil-paragrafu (ċ) ta' dan is-subartikolu, lil kull persuna li tkun ġiet 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 lill-Kontrollur dwar il-kompetenza tagħha għat-twettiq xieraq ta' l-obbligi tagħha skond din l-Ordinanza jew xi regolamenti magħmula bis-saħħa tagħha."; u

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

Emenda ta' l-artikoli 4 u 8 tal-liġi prinċipali.

4. Fl-artikoli 4 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.

5. 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' kapaċità ta' iżjed minn żewġ litri meta jkun fihom ilma spa; u

(ii) ikunu magħmulin tal-ħġieġ u jkunu ta' kapaċità ta' litru jew ma jkunux ta' kapaċità ta' iżjed minn sitta u tletin ċentilitru meta l-kapaċità 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 kapacià 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 “*pirferproof 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”.

Għanijiet u Raġunijiet

L-Għan ta’ l-Abbozz huwa sabiex jimponi dazji tas-sisa ġodda, bl-iskala li kienet qabel tapplika, fuq xorb mhux-alkoholiku bottiljat f’qisien ġodda ta’ kontenituri kif imhabbra 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, 1991, and shall be read and construed as on 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. In the definition of "factory" in section 2 of the principal law, immediately after the words "crown corks", wherever they occur, 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 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 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 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 excluding from the expression "non-alcoholic beverages" in section 2 of this Ordinance, for the sealing of bottles containing such beverage 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."; and

(b) 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,".

4. In sections 4 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 sections 4 and 8 principal law.

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

Amendment of section 9 of the principal law.

(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 metallic 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 plastic metallic tamper-proof closures”; and for the words “Import Duties Act, 1976” there shall be substituted the words “Import Duties Act, 1989”.

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.