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MALTA**KAMRA TAD-DEPUTATI****HOUSE OF REPRESENTATIVES**

ABBOZZ ta' Ligi mressaq mill-Onorevoli Joseph Cassar, M.P., Ministru tal-Finanzi, Dwana u Investimenti Finanzjarji tal-Poplu u moqri għall-Ewwel Darba fis-Seduta ta' l-24 ta' Lulju, 1979.

A BILL introduced by the Honourable Joseph Cassar, M.P., Minister of Finance, Customs and Peoples' Financial Investments and read the First time at the Sitting of the 24th July, 1979.

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

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

C. MIFSUD

Skrivan tal-Kamra tad-Deputati

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Clerk to the House of Representatives

ABBOZZ TA' LIĠI

msejjah

ATT biex ikompli jemenda l-Att 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, im-laqqgħa f'dan il-Parlament, u bl-awtorità ta' l-istess, hareġ b'liġi dan li ġej:—

Titolu fil-qosor.

1. Dan l-Att jista' jissejjah l-Att ta' l-1979 li jemenda l-Att 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".

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

2. Fit-tifsira ta' "xorb mhux-alkoholiku" li hemm fl-artikolu 2 tal-liġi prinċipali, wara l-kliem "jew xorb bħal dan" għandom jidhlu l-kliem "jew dak ix-xorb l-ieħor li jista' jiġi preskritt".

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

3. L-artikolu 8 tal-liġi prinċipali għandu jiġi emendat kif ġej:

(a) l-artikolu għandu jiġi numerat mill-ġdid bħala s-subartikolu (1) ta' l-artikolu 8; u

(b) minnufih warajh għandhom jidiedu s-subartikoli godda li ġejjin:

"(2) Minkejja kull haġa li tinsab fis-subartikolu (1) ta' dan l-artikolu, xorb mhux-alkoholiku li hu maħsub biss għall-esportazzjoni jista' jiġi ibbottiljat f'Malta Preċipjenti ta' kull xorta u ta' kull kapaċità u issiġillati b'kull mod li jkun kemm-il darba x-xogħol kollu dwarhom isir skond dawk l-istruzzjonijiet u taħt dawk il-kondizzjonijiet li l-Kontrullur jista' jagħti jew jimponi.

(3) Meta x-xorb maħsub għall-esportazzjoni jinstab li ma jaqbilx ma' xi istruzzjonijiet mogħtija jew kondizzjonijiet imposti taħt is-subartikolu (2) ta' dan l-artikolu jew, b'mod partikolari, jekk ma jkunx ġie esportat fiz-żmien stabbilit mill-

Kontrullur, jekk ikun hemm, f'dak il-każ, bla ħsara għal kull disposizzjoni oħra ta' din l-Ordinanza, dak ix-xorb jista' jiġi distrutt taħt is-sorveljanza tal-Kontrullur u bi spejjeż ta' l-esportatur.”.

4. Minnufih wara s-subartikolu (3) ta' l-artikolu 10 tal-liġi prinċipali għandu jiżdied is-subartikolu ġdid li ġej:

Emenda ta' l-artikolu 10 tal-liġi prinċipali.

“(4) Ebda strixxa tas-sisa ma għandha għal ebda raġuni, tkun li tkun, titneħħa minn flixxkun qabel ma l-flixxkun jinfetaħ għall-konsum, u ebda strixxa tas-sisa ma tista' terġa' tintuża sabiex tissigilla l-istess flixxkun jew xi flixxkun ieħor li jkun fih konċentrati mhux-alkoholiki.”.

5. L-artikolu 13 tal-liġi prinċipali għandu jiġi emendat kif ġej:

Emenda ta' l-artikolu 13 tal-liġi prinċipali.

(a) l-artikolu għandu jiġi numerat mill-ġdid b'hal s-subartikolu (1) ta' l-artikolu 13; u

(b) minnufih warajh għandu jiżdied is-subartikolu ġdid li ġej:

“(2) Ebda konċentrat mhux-alkoholiku, barra minn dak ibbottiljat kif provdut fis-subartikolu (1) ta' dan l-artikolu u li xort'oħra jkun skond id-disposizzjonijiet ta' dak is-subartikolu, ma jista' jinżamm f'post li dwaru tkun inġat liċenza mill-Kummissarju tal-Pulizija sabiex jinbiegħu konċentrati mhux-alkoholiki jew xorb mhux-alkoholiku jew it-tnejn.”.

6. Minnufih wara l-artikolu 13 tal-liġi prinċipali għandu jidhru l-artikolu ġdid li ġej:

Zieda ta' artikolu ġdid 13A mal-liġi prinċipali.

13A. Ebda konċentrat mhux-alkoholiku ma għandu jinbiegħ għall-konsum fl-istess post li dwaru tkun inġat liċenza biex jiġu fabbrikati konċentrati mhux-alkoholiki.”.

“Konċentrati mhux-alkoholiki ma jinbiegħu go fabbrika li għandha liċenza.

7. L-artikolu 25 tal-liġi prinċipali għandu jiġi emendat kif ġej:

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

(a) fil-paragrafu (a) tas-subartikolu (1) wara n-numru “13” għandu jidhru in-numru “13A”; u

(b) fil-paragrafu (b) tas-subartikolu (2), minflok il-kliem “tal-paragrafu (b) ta' l-artikolu 13” għandhom jidhru l-kliem “tal-paragrafu (b) tas-subartikolu (1), jew tas-subartikolu (2) ta' l-artikolu 13, jew ta' l-artikolu 13A.”.

Għanijiet u Raġunijiet

L-Għan ta' dan l-Abbozz hu li ċertu xorb ma jkunx suġġett għall-proċedura skond din l-Ordinanza, li xorb mhux-alkoholiku jkun jista' jiġi esportat b'aktar faċilità u li jiġihares iktar il-ġbir tad-dazju tas-sisa.

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:—

Short title.

1. This Act may be cited as the Excise Duty (Crown Corks and Non-alcoholic Concentrates) (Amendment) Act, 1979, 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”.

Amendment of section 2 of the principal law.

2. In the definition of “non-alcoholic beverage” in section 2 of the principal law, after the words “or any similar food beverage” there shall be inserted the words “or such other beverage as may be prescribed.”.

Amendment of section 8 of the principal law.

3. Section 8 of the principal law shall be amended as follows:
(a) the section shall be renumbered subsection (1) of section 8; and
(b) immediately thereafter there shall be added the following new subsections:

“(2) Notwithstanding anything contained in subsection (1) of this section, non-alcoholic beverages intended exclusively for export may be bottled in Malta in containers of any kind and of any capacity and sealed in any manner provided that all operations in respect thereof are made in accordance with such instructions and under such conditions as the Comptroller may give or impose.

(3) Where beverages intended for export are found not to conform to any instructions or conditions given or imposed under subsection (2) of this section or, in particular, if they are not exported within the time set by the Comptroller, if

any, then, saving any other provision of this Ordinance, those beverages shall be liable to be destroyed under the supervision of the Comptroller and at the expense of the exporter.”.

4. Immediately after subsection (3) of section 10 of the principal law there shall be added the following new subsection:

Amendment of section 10 of the principal law.

“(4) No excise band may for any reason whatsoever be removed from a bottle before the bottle is opened for consumption, and no excise band may be re-used for sealing the same or any other bottle containing non-alcoholic concentrates.”.

5. Section 13 of the principal law shall be amended as follows:

Amendment of section 13 of the principal law.

(a) the section shall be renumbered as subsection (1) of section 13, and

(b) immediately thereafter there shall be added the following new subsection:

“(2) No non-alcoholic concentrates, other than those bottled as provided in subsection (1) of this section and otherwise complying with the provisions of that subsection, shall be kept on premises in respect of which a licence by the Commissioner of Police to sell either non-alcoholic concentrates or non-alcoholic beverages or both has been granted.”.

6. Immediately after section 13 of the principal law there shall be inserted the following new section:

Addition of new section 13A to the principal law.

“Non-alcoholic concentrates not to be sold for consumption in a licensed factory.

13A. No non-alcoholic concentrates shall be sold for consumption on the same premises in respect of which a licence to manufacture non-alcoholic concentrates has been granted.”.

7. Section 25 of the principal law shall be amended as follows:

Amendment of section 25 of the principal law.

(a) in paragraph (a) of subsection (1), after the number “13” there shall be inserted the number “13A”; and

(b) in paragraph (b) of subsection (2), for the words “of paragraph (b) of section 13” there shall be substituted the words “of paragraph (b) of subsection (1), or of subsection (2) of section 13, or of section 13A.”.

Objects and Reasons

The Object of this Bill is to allow for certain beverages to be excluded from the operation of the Ordinance, to facilitate the export of non-alcoholic beverages and to further safeguard the collection of excise duty.