

Nru. 183

5. 5. 81

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 tal-4 ta' Mejju, 1981.

A BILL introduced by the Honourable Joseph Cassar, M.P., Minister of Finance, Customs and People's Financial Investments and read the First time at the Sitting of the 4th May, 1981.

ATT biex ikompli jemenda l-Ordinanza 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

C. MIFSUD

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:—

Titolu fil-qosor
u bidu fis-sehħ.

1. (1) Dan l-Att jista' jissejjaħ l-Att ta' l-1981 li jemenda l-Ordinanza dwar Dazju tas-Sisa fuq *Crown Corks* u Konċentrati Mhux-alkoholiki (Emenda Nru. 2), u għandu jinqara u jiftiehem hekk waħda ma' l-Ordinanza ta' l-1961 dwar Dazju tas-Sisa fuq *Crown Corks* u Konċentrati Mhux-alkoholiki, hawnhekk iżjed 'il quddiem imsejja "il-liġi prinċipali".

(2) Dan l-Att għandu jibda jseħħ f'dik id-data li l-Ministru responsabbli għad-dwana jista' jistabbilixxi b'avviz fil-Gazzetta.

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

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

(a) fit-tifsira ta' "fabbrica", minflok il-kliem "fl-applikazzjoni tagħha għal *crown corks*, kull fond li fih jiġu fabbrikati *crown corks* jew fejn ikunu miżmuma *stocks* ta' *crown corks* jew materjal għall-fabbrikazzjoni tagħhom minn fabbrikant ta' *crown corks*" għandhom jidhlu l-kliem "fl-applikazzjoni tagħha għal *crown corks* u kapsuli, kull fond li fih jiġu fabbrikati *crown corks* jew kapsuli jew fejn ikunu miżmuma *stocks* ta' *crown corks*, kapsuli jew materjal għall-fabbrikazzjoni tagħhom minn fabbrikant ta' *crown corks* jew kapsuli";

(b) fit-tifsira ta' "konċentrat mhux-alkoholiku" minnufih wara l-kliem "jew kull xorb bħal dan" għandhom jidhlu l-kliem "jew dak il-konċentrat li-iehor li jista' jiġi preskritt"; u

(ċ) fit-tifsira ta' "bejgħ" minnufih wara l-kliem "kull *crown corks*," għandhom jidhru l-kliem "kull kapsuli".

3. Fis-subartikolu (1) ta' l-artikolu 3 tal-liġi prinċipali, minnufih wara l-kliem "għas-sigilliar ta' fliexken li jkollhom xorb alkoholiku" għandhom jiżdedu l-kliem "u lil produtturi u bottiljaturi ta' xorb eskluż mit-tifsira ta' "xorb mhux-alkoholiku" fl-artikolu 2 ta' din l-Ordinanza, għas-sigilliar ta' fliexken li jkollhom dak ix-xorb".

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

4. L-artikolu 10 tal-liġi prinċipali għandu jiġi emendat kif ġej:

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

(a) minflok is-subartikolu (2) tiegħu għandu jidhol dan li ġej:

"(2) Id-disposizzjonijiet ta' l-artikolu 9 ta' din l-Ordinanza dwar il-ħlas ta' dazju tas-sisa għandhom jitqiesu li huma sodisfatta jekk —

(a) strixxa tas-sisa ta' żewġ ċenteżmi u ħames milleżmi titwaħħal matul ir-ras ta' kull fliexkun li jkollu xi konċentrat mhux-alkoholiku;

(b) il-fliexkun li jkollu xi konċentrat mhux-alkoholiku jkun issigillat b'kapsula mhux użata (*pilferproof screw cap*) —

(i) li dwar il-manifattura tagħha tkun ingħatat liċenza taħt din l-Ordinanza u li dwarha jkun tħallas dazju tas-sisa taħt din l-Ordinanza jew ikun żgurat skond id-disposizzjonijiet ta' din l-Ordinanza; jew

(ii) li dwarha jkun tħallas dazju ta' importazzjoni taħt l-Att ta' l-1976 dwar id-Dazji ta' Importazzjoni.";

(b) minnufih wara s-subartikolu (3) tiegħu għandu jiżded is-subartikolu ġdid li ġej:

"(3A) Dik il-kapsula (*pilferproof screw cap*) għandha tissigilla l-fliexkun b'dak il-mod li tinkiser meta l-fliexkun jinfe-taħ l-ewwel darba u b'hekk ma tkunx iktar tajba biex terġa' tissigilla.";

(c) minflok is-subartikolu (4) tiegħu għandu jidhol dan li ġej:

"(4) Meta konċentrati mhux-alkoholiki jiġu mibjugħa dilwiti l-istrixxa tas-sisa jew il-kapsula (*pilferproof screw cap*) ma jistgħux, għal ebda raġuni tkun li tkun, jitneħħew mill-fliexkun jew jinkisru, skond il-każ, ħlief minnufih qabel ma jsir il-proċess ta' dilwizzjoni attwali"; u

(d) minnufih wara s-subartikolu (5) tiegħu għandu jiżded is-subartikolu ġdid li ġej:

"(6) Ebda produttur ta' konċentrat mhux-alkoholiku ma jista' juża xi kapsuli (*pilferproof screw caps*) bħal dawk għas-sigilliar ta' fliexken li jkun fihom dak il-konċentrat mingħajr l-approvazzjoni tal-Kontrullur mogħtija, fuq applikazzjoni bil-miktub magħmula mill-produttur, taħt dawk il-kondizzjonijiet li l-Kontrullur jista' jidhirlu xierqa li jimponi:

Iżda dawk il-manifatturi jew produtturi li lilhom tkun ingħatat dik l-approvazzjoni ma jistgħux jużaw l-istrixxi tas-sisa.".

5. Minflok l-artikolu 11 tal-liġi prinċipali għandu jidhol dan li ġej:

Sostituzzjoni ta' l-artikolu 11 tal-liġi prinċipali.

“Xorta ta’ strixxa u kapsula li għandhom jintużaw.

11. (1) L-istrixxi tas-sisa għandhom ikunu tat-tip, kulur u mudell, u jkollhom stampat fuqhom il-kliem u l-figuri, approvati mill-Kontrullur u għandhom jiġu forniti f’faxex jew f’folji ta’ mhux inqas minn mija bi hlas tal-valur nominali tagħhom fl-uffiċċju tal-Kontrullur.

(2) Kapsuli (*pilferproof screw caps*) għandhom ikunu ta’ dak il-materjal, tip, kulur u mudell, u għandu jkollhom stampat fuqhom dawk il-kliem jew dawk il-figuri li l-Kontrullur jeħtieġ.”.

Zieda ta’ artikolu ġdid 11A mal-liġi prinċipali.

6. Minnufih wara l-artikolu 11 tal-liġi prinċipali għandu jizjed l-artikolu ġdid li ġej:

“Rata ta’ dazju tas-sisa mħallsa fuq kapsuli (*pilferproof screw caps*).

11A. (1) Il-Kontrullur jista’ jitlob u jiġbor ir-rata ta’ dazju tas-sisa speċifikata fl-artikolu 9 ta’ din l-Ordinanza, fuq kull kapsula (*pilferproof screw cap*) manifatturata f’Malta u approvata taħt din l-Ordinanza għas-sigillari ta’ fliexken li jkun fihom konċentrati mhux-alkoholiki.

(2) Hlief kif jista’ jiġi provdut xort’ohra b’din jew taħt din l-Ordinanza, id-dazju tas-sisa li hekk jingabar għandu jithallas mill-manfattur tal-kapsuli (*pilferproof screw caps*) malli l-proċess tal-manfattura jkun komplet biżżejjed biex dawn ikunu jistgħu jintużaw, u ebda kapsuli ma jistgħu jitnehhew minn xi fabbrika qabel il-fabbrikant ikun —

(a) ikkonsenja dwarhom dikjarazzjoni, f’dik il-forma kif jista’ jiġi preskritt, iffirmata minnu jew minn xi persuna oħra awtorizzata minnu għal hekk; u

(b) hallas lill-Kontrullur id-dazju tas-sisa dovuta fuqhom taħt id-disposizzjonijiet ta’ din l-Ordinanza jew ikun ta lill-Kontrullur dik il-garanzija għall-hlas ta’ dak id-dazju kif il-Kontrullur jista’ jitlob:

Izda l-Kontrullur jista’ jagħti permess li jsir il-ġarr ta’ dawk il-kapsuli (*pilferproof screw caps*) mill-fabbrika għall-maħżen tad-depożt ta’ produttur ta’ xorb mhux-alkoholiku mingħajr ma jkun sar il-hlas minn qabel tad-dazju tas-sisa jew il-produzzjoni tal-garanzija msemmija fil-paragrafu (b) ta’ dan is-subartikolu taħt dawk il-kondizzjonijiet li l-Kontrullur jista’ jimponi u taħt il-kondizzjoni li dawk il-kapsuli ma jitnehhewx mill-imsemmi maħżen ta’ depożt kemm-il darba d-dazju tas-sisa li għandu jingabar taħt din l-Ordinanza ma jkunx thallas qabel jew ġie garantit mill-produttur ta’ konċentrati mhux-alkoholiki, skond il-każ.

(3) Il-hlas ta’ dazju tas-sisa li jingabar taħt din l-Ordinanza dwar kapsuli (*pilferproof screw caps*) għandu jsir fl-uffiċċju tal-Kontrullur jew f’dak il-post l-iehor kif il-Kontrullur jista’ jordna.

(4) Il-Ministru responsabbli għad-dwana jista’, salv dawk il-kondizzjonijiet u salv li tingħata dik il-garanzija li jista’ b’ordni jippreskrivi, jistabilixxi kull parti ta’ fabbrika li dwarha tkun inharġet liċenza għall-fabbrikazzjoni ta’ kapsuli taħt din l-Ordinanza bhala maħżen ta’ depożt għall-hażna ta’

kapsuli fabbrikati f'dik il-fabbrika, u sakemm kull kapsuli fabbrikati f'fabbrica bhal dik ikunu mahzuna fil-mahzen stabbilit skond id-disposizzjonijiet ta' xi ordni maghmul mill-Ministru responsabbli ghad-dwana taht dan is-subartikolu d-dazju tas-sisa li ghandu jingabar fuqhom skond l-artikolu 9 ma ghandux jithallas.

(5) Jekk wara l-eżami tal-kotba jew ta' *stocks* ta' xi fabbrikant ta' kapsuli jidher li jkun hemm differenza bejn il-kwantità ta' materjal mehud f'xi fabbrica fil-pussess tieghu jew taht it-tmexxija jew kontroll tieghu u l-kwantità ta' kapsuli fabbrikati f'dik il-fabbrika, dak il-fabbrikant ghandu, minghajr hsara ghal kull obbligu ieħor li jkun responsabbli ghalih skond dik l-Ordinanza, ikun minnufih sugġett għall-hlas tad-dazju tas-sisa li ghandu jingabar skond din l-Ordinanza dwar kull kapsuli li għalihom ma jaghtix kont għas-sodisfazzjon tal-Kontrullur."

7. L-artikolu 13 tal-liġi prinċipali ghandu jiġi emendat kif ġej:

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

(a) il-paragrafu (c) tas-subartikolu (1) tieghu ghandu jiġi numerat mill-ġdid bħala l-paragrafu (c)(i);

(b) fil-paragrafu (c)(i) tas-subartikolu (1) tieghu, minflok il-kliem "ta' din l-Ordinanza" għandhom jidhru l-kliem "ta' din l-Ordinanza; jew"; u

(c) minnufih wara l-paragrafu (c)(i) tas-subartikolu (1) tieghu ghandu jiddied dan li ġej:

"(ii) ikunu ssiġillati b'kapsula (*pirferproof screw cap*):

(a) li għaliha tkun ingħatat liċenza għall-fabbrikazzjoni taht din l-Ordinanza u li dwarha d-dazju tas-sisa li kellu jingabar taht din l-Ordinanza jkun thallas jew ġie garantit skond id-disposizzjonijiet ta' din l-Ordinanza; jew

(b) li dwarha d-dazju tas-sisa li ghandu jithallas taht l-Att ta' l-1976 dwar id-Dazji ta' Importazzjoni, ikun thallas."

8. Minflok l-artikolu 14 tal-liġi prinċipali ghandu jidhol dan li ġej:

Sostituzzjoni ta' l-artikolu 14 tal-liġi prinċipali.

"Liċenza għall-fabbrikazzjoni ta' *crown corks* u kapsuli u għall-produzzjoni ta' xorb mhux-alkoholiku jew konċentrati mhux-alkoholiki.

14. (1) Ebdja persuna ma tista' tiffabbrika *crown corks* jew kapsuli jew tipproduċi xorb mhux-alkoholiku jew konċentrati mhux-alkoholiki minghajr liċenza mill-Kontrullur jew tikser jew tonqos mill-i thares xi patt, kondizzjoni jew restrizzjoni li jkollha jew tahtha tingħata, xi liċenza bħal din.

(2) Il-Kontrullur jista' joħroġ jew joħroġ mill-ġdid liċenza taht dan l-artikolu jekk, fiż-żmien ta' dik il-ħarġa jew il-ħarġa mill-ġdid, ikun sodisfatt li l-persuna li f'isimha l-liċenza tkun se tinħareġ jew tkun se tinħareġ mill-ġdid tkun kapaċi li twettaq daww il-kondizzjonijiet kollha li għalihom tkun sugġetta dik il-ħarġa jew dik il-ħarġa mill-ġdid, u liċenza hekk maħruġa jew maħruġa mill-ġdid tista' f'kull żmien tiġi

revokata mill-Kontrullur meta d-detentur jinstab hati ta' reat kontra xi waħda mid-disposizzjonijiet ta' din l-Ordinanza jew kontra xi regolamenti magħmula taħtha.

(3) Id-disposizzjonijiet tat-Tieni Skeda li tinsab ma' din l-Ordinanza għandu jkollhom effett dwar liċenzi li jistgħu jingħataw mill-Kontrullur għall-finijiet ta' din l-Ordinanza.”.

Sostituzzjoni ta' l-artikolu 16 tal-liġi prinċipali.

9. Minflok l-artikolu 16 tal-liġi prinċipali għandu jidhol dan li ġej:

“Dikjarazzjonijiet dwar bejgħ ta' *crown corks* u kapsuli minn persuni li ma jkunux fabbrikanti tagħhom.

16. Kull persuna, hliet fabbrikant ta' *crown corks* jew kapsuli, li tbiegħ xi *crown corks* jew kapsuli, għandha, fi żmien tlett ijiem wara li jsir il-bejgħ, tagħmel u tibgħat lill-Kontrullur dikjarazzjoni li turi dawk il-partikolaritajiet dwar il-bejgħ kif jista' jiġi preskritt.”.

Sostituzzjoni ta' l-artikolu 18 tal-liġi prinċipali.

10. Minflok l-artikolu 18 tal-liġi prinċipali għandu jidhol dan li ġej:

“Tagħrif li għandu jingħata lill-Kontrullur minn persuni li ma jkunux fabbrikanti ta' *crown corks* jew kapsuli.

18. Kull fabbrikant ta' *crown corks* jew kapsuli għandu jagħti fuq talba lill-Kontrullur kull dokument jew tagħrif fil-pussess tiegħu jew taħt il-kontroll tiegħu li l-Kontrullur jista' jinfitegħ sabiex tiġi verifikata kull haġa dwar —

(a) kull materjal mixtri fi, jew importat ġo, Malta minnu għall-fabbrikazzjoni ta' *crown corks* jew ta' kapsuli;

(b) il-mod li fih dak il-materjal ġie wżat jew imneħħi;

(c) il-persuni li lilhom xi *crown corks* jew kapsuli fabbrikati minnu ġew mibjugħa, u

(d) il-ħlas tad-dazju tas-sisa li għandu jingħabar taħt din l-Ordinanza.”.

Emenda ta' l-artikolu 19 tal-liġi prinċipali.

11. L-artikolu 19 tal-liġi prinċipali għandu jiġi emendat kif ġej:

(a) minflok il-kliem “Kull persuna, hliet fabbrikant ta' *crown corks*, li tinnegozja fi *crown corks*,” għandhom jidhlu l-kliem “Kull persuna, hliet fabbrikant ta' *crown corks* jew kapsuli, li tinnegozja fi *crown corks* jew f'kapsuli,”;

(b) fis-sub-paragrafu (i) tal-paragrafu (a) tiegħu, minnufih wara l-kliem “kull *crown corks*” għandhom jizdiedu l-kliem “jew kull kapsuli”, u

(c) fis-sub-paragrafu (ii) tal-paragrafu (a) tiegħu, minnufih wara l-kliem “*crown corks*” għandhom jizdiedu l-kliem “jew kapsuli”.

12. Fil-paragrafu (a) tas-subartikolu (1) ta' l-artikolu 25 tal-liġi prinċipali, minnufih wara l-figura "10" għandha tidhol il-figura "11A".

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

13. Fl-artikolu 28 tal-liġi prinċipali, minnufih wara l-kliem "*crown corks*" għandhom jidiedu l-kliem "jew kapsuli".

Emenda ta' l-artikolu 28 tal-liġi prinċipali.

14. L-artikolu 34 tal-liġi prinċipali għandu jiġi emendat kif ġej:

Emenda ta' l-artikolu 34 tal-liġi prinċipali.

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

"(b) għat-tiżmim minn kull persuna ta' registri li għandhom x'jaqsmu ma' *crown corks*, kapsuli, xorb mhux-alkoholiku jew konċentrati mhux-alkoholiki"; u

(b) fil-paragrafu (d) tiegħu, minnufih wara l-kliem "*crown corks*" għandhom jidiedu l-kliem "jew kapsuli".

15. L-Ewwel Skeda li tinsab mal-liġi prinċipali għandha tiġi emendata kif ġej:

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

(a) fil-paragrafu 2 tagħha —

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

"(a) xi *crown corks* li dwarhom tkun tħallas dazju tas-sisa taht id-disposizzjonijiet ta' din l-Ordinanza jkunu wżati minn fabbrikant ta' xi xorb mhux-alkoholiku liċenzjat taht din l-Ordinanza, għas-sigillar ta' fliexken li jkun fihom xorb bħal dak; u";

(ii) is-sub-paragrafu (b) għandu jithassar, u

(iii) is-sub-paragrafu (c) għandu jiġi numerat mill-ġdid (b), u

(b) fis-sub-paragrafu (e) tal-paragrafu 3 tagħha, minnufih wara l-kliem "qabel ma jitnehhew mill-fabbrika tal-produttur" għandhom jidhru l-kliem "jew kif il-Kontrullur jista' jippreskrivi".

16. It-Tieni Skeda li tinsab mal-liġi prinċipali għandha tiġi emendata kif ġej:

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

(a) ir-referenza għall-artikolu 14 (2) li hemm għandha titqies li hi referenza għall-artikolu 14 (3);

(b) minflok il-paragrafu 1 tagħha għandu jidhol dan li ġej:

"Applikazzjoni għal liċenza għall-fabbrikazzjoni ta' *crown corks* u kapsuli.

1. Applikazzjoni għal liċenza għall-fabbrikazzjoni ta' *crown corks* jew kapsuli ma għandhiex tiġi milqugħa jekk ma jkollhiex dawk il-partikolaritajiet li l-Kontrullur jista' jinhtieg dwar —

(a) l-isem u l-indirizz tal-persuna li tapplika għall-liċenza;

(b) l-isem u l-indirizz ta' xi fabbrika li dwarha dik il-persuna tixtieq tkun liċenzjata bħala fabbrikant ta' *crown corks* jew kapsuli;

(c) il-materjal li dik il-persuna fi hsiebha tuża għall-fabbrikazzjoni ta' *crown corks* jew kapsuli, u

(d) il-gradazzjoni ta' produzzjoni miksuba normalment minn dak il-materjal.”;

(ċ) fil-paragrafu 4 tagħha, minflok il-kliem “tkun tista' tiġ-
gedded” għandhom jidhlu l-kliem “tista' tiġi mġedda”, u

(d) fil-paragrafu 5 tagħha, minflok il-kliem “dritt ta' £1”
għandhom jidhlu l-kliem “dritt ta' £20”.

Għanijiet u Ragunijiet

L-Għan ta' dan l-Abbozz huwa li jipprovi mod ieħor għall-ħlas ta' dazju tas-sisa fuq konċentrati mhux-alkoholiki bl-użu ta' kapsuli (*pirferproof screw caps*) u sabiex ikunu eżentati mill-ħlas ta' dazju tas-sisa fuq *crown corks* użati biex jissigillaw flieksen li jkun fihom ċertu xorb.

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) (No. 2) Act, 1981, 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.

(2) This Act shall come into force on such date as the Minister responsible for customs may by notice in the Gazette appoint.

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

Amendment of section 2 of the principal law.

(a) in the definition of "factory", for the words "in its application to crown corks, any premises in which crown corks are manufactured or stocks of crown corks or materials for the manufacture thereof are kept by a manufacturer of crown corks" there shall be substituted the words "in its application to crown corks and capsules, any premises in which crown corks or capsules are manufactured or stocks of crown corks, capsules or materials for the manufacture thereof are kept by a manufacturer of crown corks or capsules";

(b) in the definition of "non-alcoholic concentrate" immediately after the words "or any similar food beverage" there shall be inserted the words "or such other concentrate as may be prescribed"; and

(c) in the definition of "sale" immediately after the words "any crown corks," there shall be added the words "any capsules,".

Amendment of
section 3
of the
principal law.

3. In subsection (1) of section 3 of the principal law, immediately after the words "for the sealing of bottles containing alcoholic beverages" there shall be added the words "and to producers and bottlers of beverages excluded from the expression "non-alcoholic beverage" in section 2 of this Ordinance, for the sealing of bottles containing such beverages".

Amendment of
section 10
of the
principal law.

4. Section 10 of the principal law shall be amended as follows:

(a) for subsection (2) thereof there shall be substituted the following:

"(2) The provisions of section 9 of this Ordinance relating to the payment of excise duty shall be deemed to be satisfied if —

(a) an excise band of two cents five mils is affixed across the top of every bottle containing any non-alcoholic concentrate; or

(b) the bottle containing any non-alcoholic concentrate is sealed with an unused capsule (pilferproof screw cap) —

(i) for the manufacture of which a licence has been granted under this Ordinance and in respect of which the excise duty leviable under this Ordinance has been paid or secured in accordance with the provisions of this Ordinance; or

(ii) in respect of which the import duty leviable under the Import Duties Act, 1976, has been paid.";

(b) immediately after subsection (3) thereof there shall be added the following new subsection:

"(3A) Such capsule (pilferproof screw cap) shall seal the bottle in such manner that it shall break when the bottle is first opened and shall thereupon become unsuitable for re-sealing.";

(c) for subsection (4) thereof there shall be substituted the following:

"(4) Where non-alcoholic concentrates are sold in a diluted form the excise band or the capsule (pilferproof screw cap) may not, for any reason whatsoever, be removed from the bottle or be broken, as the case may be, except immediately before the actual process of dilution.", and

(d) immediately after subsection (5) thereof there shall be added the following new subsection:

"(6) It shall not be lawful for any producer of non-alcoholic concentrate to make use of any such capsules (pilferproof screw caps) for the sealing of bottles containing such concentrate without the approval of the Comptroller given, on an application in writing made by the producer, under such conditions as the Comptroller may deem fit to impose:

Provided that manufacturers or producers to whom such approval is given shall not make use of excise bands."

5. For section 11 of the principal law there shall be substituted the following:

Substitution of section 11 of the principal law.

"Type of band and capsule to be used.

11. (1) Excise bands shall be of the type, colour and design, and have printed upon them the words or figures, approved by the Comptroller and shall be supplied in bundles or sheets of not less than one hundred against payment of the face value thereof at the office of the Comptroller.

(2) Capsules (pilferproof screw caps) shall be of such material, type, colour and design, and have printed upon them such words or figures as the Comptroller shall require."

6. Immediately after section 11 of the principal law there shall be added the following new section:

Addition of new section 11A to the principal law.

"Rate of excise duty leviable on capsules (pilferproof screw caps).

11A. (1) The Comptroller may charge and levy the rate of excise duty specified in section 9 of this Ordinance, on every capsule (pilferproof screw cap) manufactured in Malta and approved under this Ordinance for sealing bottles containing non-alcoholic concentrates.

(2) Except as may otherwise be provided by or under this Ordinance, the excise duty so leviable shall be paid by the manufacturer of the capsules (pilferproof screw caps) as soon as the process of manufacture is so complete as to render them available for use, and no capsules shall be removed from any factory before the manufacturer has:

(a) delivered in respect thereof an entry, in such form as may be prescribed, signed by him or by some other person authorised by him in that behalf; and

(b) paid to the Comptroller the excise duty leviable thereon under the provisions of this Ordinance or furnished to the Comptroller such security for the payment of that duty as the Comptroller may require:

Provided that the Comptroller may allow the transfer of such capsules (pilferproof screw caps) from the factory to the bonded warehouse of a producer of non-alcoholic concentrates without the previous payment of the excise duty or the production of the security as is referred to in paragraph (b) of this subsection under such conditions as the Comptroller may impose and under the condition that such capsules shall not be removed from the said bonded warehouse unless the excise duty leviable under this Ordinance has first been paid by or secured from the producer of the non-alcoholic concentrates, as the case may be.

(3) Payment of the excise duty leviable under this Ordinance in respect of capsules (pilferproof screw caps) shall be effected at the office of the Comptroller or at such other place as the Comptroller may direct.

(4) The Minister responsible for Customs may, on such conditions and subject to the giving of such security as he may by order prescribe, appoint any part of a factory in respect of which a licence for the manufacture of capsules has been issued under this Ordinance as a bonded warehouse

for the storage of capsules manufactured in such factory, and for so long as any capsules manufactured in such factory are stored in the appointed warehouse in accordance with the provisions of any order made by the Minister responsible for Customs under this subsection the excise duty leviable thereon under section 9 shall not be payable.

(5) If on the examination of the books or stocks of any manufacturer of capsules it is shown that a discrepancy exists between the quantity of materials brought into any factory in his possession or under his management or control and the quantity of capsules manufactured in such factory, such manufacturer shall, without prejudice to any liability incurred under this Ordinance, be liable forthwith to the payment of the excise duty leviable under this Ordinance in respect of any capsules for which he does not satisfactorily account to the Comptroller."

Amendment of section 13 of the principal law.

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

(a) paragraph (c) of subsection (1) thereof shall be renumbered as paragraph (c)(i);

(b) in paragraph (c)(i) of subsection (1) thereof, for the words "of this Ordinance" there shall be substituted the words "of this Ordinance; or"; and

(c) immediately after paragraph (c)(i) of subsection (1) thereof, there shall be added the following:

"(ii) have been sealed with a capsule (pilferproof screw cap):

(a) for the manufacture of which a licence has been granted under this Ordinance and in respect of which the excise duty leviable under this Ordinance has been paid or secured in accordance with the provisions of this Ordinance; or

(b) in respect of which the import duty leviable under the Import Duties Act, 1976, has been paid."

Substitution of section 14 of the principal law.

8. For section 14 of the principal law there shall be substituted the following:

"Licence for the manufacture of crown corks and capsules and for the production of non-alcoholic beverages or non-alcoholic concentrates.

14. (1) No person shall manufacture crown corks or capsules or produce non-alcoholic beverages or non-alcoholic concentrates without a licence from the Comptroller or act in contravention of or fail to comply with any term, condition or restriction on or subject to which any such licence may be granted.

(2) The Comptroller may issue or renew a licence under this section if, at the time of such issue or renewal, he is satisfied that the person in whose name the licence will be issued or renewed is capable of fulfilling all the conditions to which such issue or renewal may be subject, and a licence so issued or renewed may at any time be revoked by the Comptroller where the holder is found guilty of an offence against any of the provisions of this Ordinance or of any regulations made thereunder.

(3) The provisions of the Second Schedule to this Ordinance shall have effect as respects licences which may be granted by the Comptroller for the purposes of this Ordinance.”.

9. For section 16 of the principal law there shall be substituted the following :

Substitution
of section 16
of the
principal law.

“Statements
of sales
of crown
corks and
capsules by
persons
other
than
manufac-
turers
thereof.

16. Every person, other than a manufacturer of crown corks or capsules, who sells any crown corks or capsules, shall, within three days after the sale takes place, make and send to the Comptroller a statement showing such particulars relating to the sale as may be prescribed.”.

10. For section 18 of the principal law there shall be substituted the following :

Substitution
of section 18
of the
principal law.

“Infor-
mation
to be
given to
Comptroller
by manu-
facturers
of crown
corks or
capsules.

18. Every manufacturer of crown corks or capsules shall furnish on demand to the Comptroller any document or information in his possession or under his control which the Comptroller may require for the purpose of verifying any matter relating to —

(a) any materials purchased in, or imported into, Malta by him for the manufacture of crown corks or capsules;

(b) the manner in which such materials have been used or disposed of;

(c) the person to whom any crown corks or capsules manufactured by him have been sold; and

(d) the payment of the excise duty leviable under this Ordinance.”.

11. Section 19 of the principal law shall be amended as follows:

Amendment
of section 19
of the
principal law.

(a) for the words “Every person, other than a manufacturer of crown corks, who deals in crown corks,” there shall be substituted the words “Every person, other than a manufacturer of crown corks or capsules, who deals in crown corks or capsules.”;

(b) in sub-paragraph (i) of paragraph (a) thereof, immediately after the words “any crown corks” there shall be added the words “or capsules”, and

(c) in sub-paragraph (ii) of paragraph (a) thereof, immediately after the words “crown corks” there shall be added the words “or capsules”.

12. In paragraph (a) of subsection (1) of section 25 of the principal law, immediately after the figure “10” there shall be inserted the figure “11A”.

Amendment
of section 25
of the
principal law.

Amendment of section 28 of the principal law.

13. In section 28 of the principal law, immediately after the words "crown corks" there shall be added the words "or capsules".

Amendment of section 34 of the principal law.

14. Section 34 of the principal law shall be amended as follows:

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

"(b) for the keeping by any person of registers relative to crown corks, capsules, non-alcoholic beverages or non-alcoholic concentrates;" and

(b) in paragraph (d) thereof, immediately after the words "crown corks" there shall be added the words "or capsules".

Amendment of the First Schedule to the principal law.

15. The First Schedule to the principal law shall be amended as follows:

(a) in paragraph 2 thereof —

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

"(a) any crown corks in respect of which excise duty has been paid under the provisions of this Ordinance have been used by a producer of any non-alcoholic beverage licensed under this Ordinance, for sealing bottles containing such beverage; and";

(ii) sub-paragraph (b) shall be deleted, and

(iii) sub-paragraph (c) shall be renumbered (b), and

(b) in sub-paragraph (c) of paragraph 3 thereof, immediately after the words "prior to their removal from the producer's factory" there shall be added the words "or as the Comptroller may direct".

Amendment of Second Schedule to the principal law.

16. The Second Schedule to the principal law shall be amended as follows:

(a) the reference to section 14 (2) therein contained shall be deemed to be a reference to section 14 (3);

(b) for paragraph 1 thereof there shall be substituted the following:

"Application for licence for the manufacture of crown corks or capsules.

1. An application for a licence for the manufacture of crown corks or capsules shall not be entertained unless it contains such particulars as the Comptroller may require of —

(a) the name and address of the person applying for the licence;

(b) the name and address of any factory in respect of which such person wishes to be licensed as a crown cork or capsule manufacturer;

(c) the materials which such person intends to use for the manufacture of crown corks or capsules, and

(d) the extent of production normally obtained from such materials.";

(c) in paragraph 4 thereof, for the words "shall be renewable" there shall be substituted the words "may be renewed", and

(d) in paragraph 5 thereof, for the words "A fee of £1" there shall be substituted the words "A fee of £20".

Objects and Reasons

The Object of this Bill is to provide an alternative method of payment of excise duty on non-alcoholic concentrates through the use of capsules (pilferproof screw caps) and for the exemption from payment of excise duty on crown corks used for sealing bottles containing certain beverages.