

Nru. 31

30. 6. 97

MALTA

KAMRA TAD-DEPUTATI

HOUSE OF REPRESENTATIVES

ABBOZZ ta' Ligi mressaq mill-Onorevoli Leo Brincat, M.P., Ministru tal-Finanzi u Kummerċ u moqri għall-Ewwel darba fis-Seduta tat-18 ta' Ġunju, 1997.

ATT biex ikompli jemenda l-Att ta' l-1995 dwar Dazju tas-Sisa.

A BILL introduced by the Honourable Leo Brincat, M.P., Minister of Finance and Commerce and read the First time at the Sitting of the 18th June, 1997.

AN ACT further to amend the Excise Duty Act, 1995.

RICHARD J. CAUCHI
Skrivan tal-Kamra tad-Deputati

RICHARD J. CAUCHI
Clerk of the House of Representatives

ABBOZZ TA' LIĠI

msejjah

ATT biex ikompli jemenda l-Att ta' l-1995 dwar Dazju tas-Sisa

IL-PRESIDENT, bil-parir u l-kunsens tal-kamra tad-Deputati, imlaqqgħa f'dan il-Parlament, u bl-awtorita' ta' l-istess, hareġ b'liġi dan li ġej:-

1. (1) Dan l-Att jista' jissejjah l-Att ta' l-1997 li jkompli jemenda l-Att dwar Dazju tas-Sisa, u għandu jinqara u jiftiehem haġa waħda ma' l-Att ta' l-1995 dwar Dazju tas-Sisa, hawnhekk iżjed 'il quddiem imsejjah "l-Att principali"

Titolu fil-qosor u bidu fis-seħh.
Att Nru. XVI ta' l-1995.

(2) Dan l-Att għandu jitqies li beda jseħh fl-1 ta' Lulju, 1997.

2. L-artikolu 2 ta' l-Att principali għandu jiġi emendat kif ġej:

Emenda ta' l-artikolu 2 ta' l-Att principali

(a) minnufih wara t-tifsira ta' "produzzjoni" għandha tidhol din it-tifsira li ġejja:

" "produzzjoni ta' birra" jew "il-produzzjoni tal-birra" għandhom jinftehemu bħala l-proċess li bih tiġi prodotta l-birra mill-fermentazzjoni tal-most u kull proċess li bih birra ta' densita' jew gravita' speċifika iżgħar tinhareġ minn birra, tkun xi tkun l-origini tagħha, ta' densita' jew gravita' speċifika aqwa. Għandha tinkludi wkoll it-tahlit ta' birra ma' kull xorb mhux alkoholiku u li fuq ebda wieħed minnhom ma jkun tħallas dazju tas-sisa b'mod li t-tahlita riżultanti jkun fiha mhux inqas minn 2% ta' alkohol bħala volum; " ; u

(b) minnufih wara t-tifsira ta' "skeda relevanti" ghandha tidhol it-tifsira li ġejja:

" "xorb mhux alkoholiku" tfisser xarba mhux alkoholika li tinsab taht l-intestatura 22.02 tat-tariffa tad-Dwana."

Emenda ta' l-artikolu 13 ta' l-Att principali.

3. L-artikolu 13 ta' l-Att principali ghandu jiġi emendat kif ġej:

a. fis-subartikolu (1) tiegħu, il-paragrafi (b), (c) u (d) ghandhom jiġu rispettivament enumerati mill-ġdid bhala l-paragrafi (d), (e) u (f) tiegħu, u minnufih wara l-paragrafu (a) tiegħu ghandhom jiżdiedu dawn iż-żewġ paragrafi ġodda li ġejjin:-

" (b) il-mod kif il-oġġetti dazjabli jistgħu jiġu prodotti;

(ċ) iċ-ċirkostanzi li tahtom oġġetti dazjabli li ma jkunux tajba għall-konsum jew għall-bejgħ ikunu meqruda mingħajr il-hlas ta' dazju, jew b'rifużjoni ta' dazju; " ; u

b. fis-subartikolu (4) ta' l-artikolu principali, minflok il-kliem "fil-Hames Skeda" ghandhom jidhlu l-kliem "fis-Sitt Skeda".

Sostituzzjoni ta' tan-nota marginali ta' l-artikolu 18 ta' l-Att principali

4. Fl-artikolu 18 ta' l-Att principali, minflok in-nota marginali tiegħu ghandu jidhol dan il ġej:

"Setgħat ta' ufficjali tad-Dwana."

Sostituzzjoni ta' l-Ewwel, it-Tieni, it-Tielet u r-Raba' Skeda li jinsabu ma' l-Att principali.

5. Minflok l-Ewwel, it-Tieni, it-Tielet u r-Raba' Skeda li jinsabu ma' l-Att principali ghandhom jidhlu l-Iskedi li ġejjin:-

“ L-EWWEL SKEDA

L-Ewwel Kolonna Lista ta' oġġetti dazjabbli	It-Tieni Kolonna Skeda rilevanti
Alkohol u xorb alkoholiku klassifikat fl-intestaturi Nri. 21.06, 22.04, 22.07, 22.08 u 33.02 tat-Tariffa tad-Dwana sal-limitu biss kif muri fl-iskeda rilevanti li tinsab ma' dan l-Att.	It-Tieni Skeda
Tabakk, inkluż sostituti tat-tabakk u tabakk 'omogenizzat' jew 'rikostitwit', u prodotti tiegħu klassifikati fil-Kapitolu 24 tat-Tariffa tad-Dwana sal-limitu biss kif muri fl-iskeda rilevanti li tinsab ma' dan l-Att.	It-Tielet Skeda
Żjut u gassijiet tal- <i>petroleum</i> u idrokarburi gassusi oħra klassifikati fl-intestaturi Nri. 27.10 u 27.11 tat-Tariffa tad-Dwana sal-limitu biss kif muri fl-iskeda rilevanti li tinsab ma' dan l-Att.	Ir-Raba' Skeda
Birra klassifikata fl-intestatura Nru. 22.03 tat-Tariffa tad-Dwana.	Il-Hames Skeda

IT-TIENI SKEDA

ALKOHOL U XORB ALKOHOLIKU

<p>Most ta' l-gheneb mhux fermentat b'alkohol miżjud klassifikat fl-intestratura Nru. 22.04 tat-Tariffa tad-Dwana:</p> <ul style="list-style-type: none"> - B'qawwa alkoholika ta' mhux iżjed minn 22% vol - B'qawwa alkoholika ta' iżjed minn 22% vol iżda mhux iżjed minn 45% vol - B'qawwa alkoholika ta' iżjed minn 45% vol iżda mhux iżjed minn 57% vol - B'qawwa alkoholika ta' iżjed minn 57% vol 	<p>Lm1.42,0 kull litru</p> <p>Lm3.83,0 kull litru</p> <p>Lm3.96,0 kull litru</p> <p>Lm0.07,5 kull % vol kull litru</p>
<p>Alkohol etili mhux żnaturat ta' qawwa alkoholika bil-volum ta' 80% jew oghla, klassifikat fl-intestatura Nru. 22.07 tat-Tariffa tad-Dwana</p>	<p>Lm0.075,0 kull % vol kull litru</p>
<p>Alkohol etili u spiriti oħra żnaturati ta' kull qawwa, klassifikati fl-intestatura Nru. 22.07 tat-Tariffa tad-Dwana:</p> <ul style="list-style-type: none"> - Spirtu <i>methylated</i> kif imfisser fl-artikolu 3 ta' l-Ordinanza dwar l-Ispirti <i>Methylated</i> (Kap. 89) - Alkohol u spirtu ieħor żnaturat għall-produzzjoni industrijali, għall-użu farmaċewtiku u għall-użu mediku, żnaturat kif dirett mill-Kontrollur tad-Dwana. - Alkohol u spirtu żnaturat ieħor 	<p>0</p> <p>0</p> <p>Lm0.07,5 kull % vol kull litru</p>

<p>Preparati ta' taħlitiet alkoholiki klassifikati fl-intestaturi Nru. 21.06 u 33.02 tat-Tariffa tad-Dwana, ta' xorta wżata għall produzzjoni industrijali ta' <i>soft drinks</i>.</p>	<p>0</p>
<p>Prodotti alkoholiki oħra klassifikati fl-intestaturi Nru. 21.06, 22.08 u 33.02 tat-Tariffa tad-Dwana:</p> <p>- Vodka:</p> <p>– Ta' qawwa alkoholika ta' mhux iżjed minn 26% vol</p> <p>– Ta' qawwa alkoholika ta' iżjed minn 26% vol iżda mhux iżjed minn 45.4% vol</p> <p>– Ta' qawwa alkoholika ta' iżjed minn 45.4% vol iżda mhux iżjed minn 57% vol</p> <p>- Oħra:</p> <p>– Ta' qawwa alkoholika ta' mhux iżjed minn 26% vol</p> <p>– Ta' qawwa alkoholika ta' mhux iżjed minn 26% vol iżda mhux iżjed minn 45% vol</p> <p>– Ta' qawwa alkoholika ta' iżjed minn 45% vol iżda mhux iżjed minn 57% vol</p> <p>– Ta' qawwa alkoholika ta' iżjed minn 57% vol</p>	<p>Lm0.14,0 kull % vol kull litru</p> <p>Lm3.83,0 kull litru</p> <p>Lm3.96,0 kull litru</p> <p>Lm0.14,0 kull % vol kull litru</p> <p>Lm3.83,0 kull litru</p> <p>Lm3.96,0 kull litru</p> <p>Lm0.07,5 kull % vol kull litru</p>

IT-TIELET SKEDA

TABAKK U PRODOTTI TAT-TABAKK

<p>Tabakk mhux manifatturat u rifjut tat-tabakk klassifikati fl-intestatura Nru. 24.01 tat-Tariffa tad-Dwana:</p> <ul style="list-style-type: none"> - Biex jintużaw fil-manifattura industrijali tas-sigarri, <i>cheroots</i>, <i>cigarillos</i> jew tabakk tal-pipa(1) - Ohrajn 	<p>Lm2.83,0 kull kg.</p> <p>Lm9.62,0 kull kg.</p>
<p>Sigarri, <i>cheroots</i> u <i>cigarillos</i> klassifikati fl-intestatura Nru. 24.02 tat-tariffa tad-Dwana</p>	<p>0</p>
<p>Sigaretta klassifikati fl-intestatura Nru. 24.02 tat-Tariffa tad-Dwana:</p> <ul style="list-style-type: none"> - Ta' tul totali ta' mhux iżjed minn 75mm - Ta' tul totali ta' iżjed minn 75mm 	<p>35c6 kull pakkett ta' 20 jew parti minnu</p> <p>39c1 kull pakkett ta' 20 jew parti minnu</p>
<p>Tabakk manifatturat ieħor klassifikat fl-intestatura Nru. 24.03 tat-Tariffa tad-Dwana:</p> <ul style="list-style-type: none"> - Tabakk tal-pipa - Tabakk, imqatta' jew mhux imqatta' u mħallat iżda mhux manifatturat aktar għall-produzzjoni industrijali tas-sigarretti(2) - Tabakk omoġenizzat jew rikostitwit għall-produzzjoni industrijali tas-sigarri, <i>cheroots</i> u <i>cigarillos</i> - Tabakk omoġenizzat jew rikostitwit għall-produzzjoni industrijali tas-sigaretta (2) - Tabakk tal-magħda u <i>snuff</i> - Estratti u essenzi tat-tabakk użati prinċipalment għall- manifattura ta' insettiċidi - Tabakk jew sostitut tat-tabakk manifatturat ieħor, inkluż tabakk omoġenizzat u rikostitwit 	<p>0</p> <p>0</p> <p>Lm2.83,0 kull kg.</p> <p>0</p> <p>Lm16.41,0 kull kg.</p> <p>0</p> <p>Lm9.20,0 kull kg.</p>

1. Din ir-rata ta' dazju tapplika biss għal tabakk mhux manifatturat prodott jew importat minn persuna li f'isimha jkun registrat stabbiliment ta' produzzjoni għall-manifattura ta' sigarri jew tabakk tal-pipa.

2. Din ir-rata ta' dazju tapplika biss għal tabakk, imqatta' jew mhux imqatta' iżda mhux manifatturat aktar, prodott jew importat minn persuna li f'isimha jkun registrat stabbiliment ta' produzzjoni għall-manifattura ta' sigaretti.

IR-RABA' SKEDA

ŻJUT U GASSIJET TAL-PETROLEUM U IDROKARBURI GASSUŻI OHRA

<p>Spirtu u żjut ħfief tal-vetturi bil-mutur, minbarra żjut lubrifikanti jew idrawliċi, b'densita' sa 0.780 esklussiv f'temperatura 15°C, klassifikati fl-intestatura Nru. 27.10 tat-Tariffa tad-Dwana:</p>	
<p>- Spirtu għall-vetturi bil-mutur b'kontenut ta' ċomb ta' mhux aktar minn 0.013 g/l</p>	<p>Lm122.00,0 kull 1000 litru</p>
<p>- Ohrajn</p>	<p>Lm133.00,0 kull 1000 litru</p>
<p>Żejt għall-htigijiet tad-dar (Pitrolju), <i>aviation turbine fuels</i> u <i>white spirit</i>; żjut minbarra żjut lubrifikanti jew idrawliċi b'densita' ta' 0.780 sa 0.810 eskklusiv f'temperatura ta' 15°C, klassifikati fl-intestatura Nru. 27.10 tat-Tariffa tad-Dwana</p>	<p>Lm11.00,0 kull 1000 litru</p>
<p>Żejt tal-gass u tad-<i>diesel</i>; żjut, minbarra żjut lubrifikanti jew idrawliċi; b'densita ta' 0.810 sa 0.900 inklusiv f'temperatura ta' 15°C, klassifikati fl-intestatura Nru. 27.10 tat-Tariffa tad-Dwana</p>	<p>Lm61.00,0 kull 1000 litru</p>
<p>Gass <i>propane</i> likwifikat klassifikat fl-intestatura Nru. 27.11 tat-Tariffa tad-Dwana</p>	<p>Lm50.00,0 kull 1000 kg.</p>
<p>Gass <i>butane</i> likwifikat klassifikat fl-intestatura Nru. 27.11 tat-Tariffa tad-Dwana</p>	<p>Lm50.00,0 kull kg.</p>

IL-HAMES SKEDA

BIRRA

Birra, li ma tkunx mħallta ma' xorb mhux-alkoholiku -Ta' gravita' originali ta' taħt 11° Plato	Lm1.00,0 kull ettolitrū.
-Ta' gravita' originali ta' 11° Plato jew iżjed	Lm0.10,0 kull ettolitrū kull grad Plato.
Birra mħallta ma' xorb mhux-alkoholiku -Ta' qawwa alkoholika inqas minn 2.5% vol.	Lm0.97,5 kull ettolitrū.
-Ohra	Lm1.00,0 kull ettolitrū.

F'din l-Iskeda:-

- (a) Għandhom jitqiesu biss gradi Plato sħaħ; frazzjonijiet ta' grad għandhom jiġu injorati;
- (b) Gradi Plato għandhom:
- (i) jiġu stabbiliti bil-konverzjoni tal-gravita' speċifika tal-most bl-użu tal-*Wort Conversion Tables* jew l-ekwazzjonijiet ippublikati bir-regolamenti li jsiru taħt dan l-Att; u
- (ii) jittieħdu li jirreferu għall-gravita' speċifika tal-most espress skond il-*Plato Scale*;
- (ċ) "il-gravita' speċifika tal-most" għandha tittieħed bħala li tfisser ir-relazzjoni bejn il-massa ta' volum stabbilit ta' most f'temperatura ta' 20°C u l-massa ta' l-istess volum ta' ilma distillat f'temperatura ta' 20°C; u
- (d) "gravita' originali" għandha tittieħed li tirreferi għall-gravita' speċifika tal-most li minnu tiġi prodotta birra partikolari wara li jkun ġie miżjud ilma, jekk dan jiġi miżjud, fil-proċess. Għal finijiet tal-ħlas tas-sisa fuq birra skond dan l-Att, il-volum u gravita' originali f'gradi Plato tal-birra rilaxxata minn birrerija għandu jkun l-ogħla minn:
- (a) dawk dikjarati fuq it-tikketta tal-kontenitur;
- (b) dawk dikjarati fuq il-fattura jew dokument ieħor relattiv għall-bejgħ jew kunsinna tal-birra;
- (ċ) il-volum imkejjeż jew il-gravita' originali misjuba b'mezzi analitiċi mill-Kontrullur.”.

6. Il-Hames Skeda li tinsab ma' l-Att principali ghandha tigi enumerata mill-gdid bhala s-Sitt skeda tieghu, u minnufih wara t-Taqsimha D taghha, ghandha tizdied it-Taqsimha gdida li ghejja:-

Emenda tal-Hames Skeda li tinsab ma' l-Att principali.

"TAQSIMA E

REGOLAMENTI TA' L-1997 DWAR IL-BIRRA

TAQSIMA I

1. Dawn ir-Regolamenti jistghu jissejhu r-Regolamenti ta' l-1997 dwar il-Birra. Titolu u tifsir.
2. Dawn ir-Regolamenti japplikaw ghal birra u birra mhallta ma' xorb mhux-alkoholiku kif imfissra fl-Att.
3. F'dawn ir-Regolamenti, sakemm ir-rabta tal-kliem ma tehtiegx xort'ohra:-

"perijodu ta' *accounting*" tfisser il-perijodu ta' kull sitt xhur li fit-tmien tieghu isir eżercizzju ta' rikonciljazzjoni u stocktaking bl-iskop li jinghata kont tal-mostijiet u birer prodotti matul dak il-perijodu;

"l-Att" tfisser l-Att ta' 1995 dwar id-Dazju tas-Sisa, 1995; u

"immexxija ghall-konsum" ghandha tittiehed li tfisser li taghmel disponibbli ghal persuna naturali jew ġuridika, fuq it-territorju ta' Malta, kull birra suggetta ghad-dazju tas-sisa, meta l-birra titlaq kull arrangament maghmul mal-Kontrullur skond dawn ir-regolamenti li tahtu l-hlas ta' dazju tas-sisa jigi sospiz; u kull riferenza ghal arrangament fejn id-dazju jinżamm sospiz ghandha tittiehed li tirreferi ghal arrangament maghmul skond dawn ir-regolamenti li bih il-birra tista' tinżamm jew tingarr minn post ghall-iehor taht kondizzjonijiet speċifikati minghajr il-hlas ta' dazju.

TAQSIMA II

4. Applikazzjoni biex wiehed jirregistra birrerija skond l-artikolu 9 ta' l-Att ghandha ssir bil-miktub lill-Kontrullur u ghandha tinkludi dawn il-partikolaritajiet li ghejja:-
 - (a) isem l-applikant;
 - (b) l-*istatus* (proprietarju esklussiv, soċjeta', kumpannija b'responsabbilta' limitata jew *status* iehor) tan-negozju ta' l-applikant;
 - (c) l-indirizz tal-fond li ghandu jigi registrat;
 - (d) pjanta tal-fond minn perit li tindika l-konfini u l-lok eżatt tieghu;
 - (e) id-data li fiha l-applikant ikun bi hsiebu jibda jipproduci l-birra;
 - (f) stima ta' kemm il-birrerija mahsuba tkun tiffah tipproduci ghall-massimu fis-sena.

5. Applikazzjonijiet għar-reġistrazzjoni ta' birrerija ma jgħux aċċettati fisem persuna li tkun giet misjuba haġja ta' reat taht l-Att jew liġi mhassra bl-Att, u kull reġistrazzjoni ta' birrerija ma jibqax ikollha sehħ mal-kundanna tal-persuna li f'isimha l-birrerija tkun reġistrata.
6. (1) Il-Kontrullur jista' johroġ ċertifikat ta' reġistrazzjoni għall-fond li għalih tkun saret applikazzjoni għar-reġistrazzjoni u għandu johroġ ċertifikat separat jew reġistrazzjoni separata fisem l-applikant, għal kull birrerija separata.
 - (2) Il-ħruġ ta' dan iċ-ċertifikat ikun mingħajr preġudizzju għal kull obbligu min-naħa ta' l-applikant li jikseb il-liċenzi u l-permessi kollha li jkunu meħtieġa taht xi liġi oħra.
 - (3) Iċ-ċertifikat ta' reġistrazzjoni jibqa' l-proprjeta' tal-Kontrullur.
 - (4) Kull ċertifikat ta' reġistrazzjoni li jinħareġ għandu dejjem jinżamm fuq il-fond li għalih ikun jirreferi u għandu jintwera meta jintalab biex jiġi spezzjonat mill-uffiċjal inkarigat.
 - (5) Kull ċirkostanzi mibdula li jolqtu l-partikolaritajiet imsemmija fir-regolament 4 ta' dawn ir-Regolamenti min-naħa tal-birrerija jew il-persuna li f'isimha tkun reġistrata l-birrerija għandhom jiġu notifikati minnufih lill-Kontrullur u dan ta' l-aħħar jista' jemenda iċ-ċertifikat ta' reġistrazzjoni jew jissostitwixxi b'wieheġ oħer. In-nuqqas min-naħa tal-manifattur tal-birra li jinnotifika lill-Kontrullur b'kull bidla jew bidliet li jolqtu l-imsemmija partikolaritajiet jannulla iċ-ċertifikat ta' reġistrazzjoni.
 - (6) Il-Kontrullur jista', meta jara li jkun hemm għalfajn, iwarja l-partikolaritajiet meħtieġa fuq iċ-ċertifikat ta' reġistrazzjoni basta jingħata avviz ta' 14-il jum bil-miktub lill-manifattur tal-birra li fih jgħarrfu b'dawn il-varjazzjonijiet.
7. (1) Manifattur tal-birra għandu jinnotifika lill-Kontrullur bit-temm tal-produzzjoni jew l-intenzjoni li jtemm il-produzzjoni f'xi birrerija reġistrata f'ismu.
 - (2) Meta l-Kontrullur ikun sodisfatt li manifattur tal-birra jkun temm il-produzzjoni tal-birra f'xi birrerija, huwa jista' jirrevoka r-reġistrazzjoni tal-birrerija rilevanti f'kull żmien.

TAQSIMA III

8. (1) Il-persuna, ditta, soċjeta' jew kumpannija li f'isimha tkun reġistrata l-birrerija tkun responsabbli għall-ħlas tad-dazju tas-sisa kif speċifikat fl-artikolu 3 ta' dan l-Att, fiż-żmien li jsir dovut il-ħlas tad-dazju tas-sisa. Dan il-ħlas għandu jsir fid-Dwana jew f'kull post iehor stabbilit b'avviz fil-Gazzetta tal-Gvern, fuq formula ta' dikjarazzjoni li jkun fiha dawk il-partikolaritajiet li l-Ministru jista' jipprekrivi b'regolament taht dan l-Att.
 - (2) Il-Kontrullur ta-Dwana jkun jista' sabiex jiproteġi l-erarju, jitlob pleġġ mingħand il-manifattur tal-birra fl-għamla ta' somma ta' flus depożitata fid-Dipartiment tad-Dwana, jew f'xi għamla oħra, aċċettabbli għall-Kontrullur, għal ammont ta' mhux iżjed mid-dazju stmat minn qabel li jsir dovut matul il-perijodi bejn iż-żminijiet li fihom isiru dovuti l-ħlasijiet.

ħlas ta'
dazju
u pleġġ.

TAQSIMA IV

9. (1) Hadd ma jista', jekk mhux bil-permess tal-Ministru, jipproduci birra hlief bil-proċess li bih il-birra tiġi prodotta mill-fermentazzjoni tal-most jew b'kull proċess li bih birra ta' densita' jew gravita' speċifika iżgħar tinhareġ minn birra magħdud ukoll it-tahlit ta' birra ma' xorb mhux alkoholiku. Il-mod ta' produzzjoni u meta tinbeda u meta titlesta.
- (2) Il-produzzjoni tal-birra, għall-fini ta' l-artikoli 4 ta' l-Att titqies li tkun bdiet meta ssir it-tahlita jew meta z-zokkor jinħall, skond liema jkun l-ewwel, u għandha titqies li tkun tlestiet ma' liema jkun l-ewwel minn dawn:
- (a) il-ħin li l-birra tiġi b'kull mod bottiljata;
- (b) il-ħin li l-birra titneħħa mill-birrerija;
- (ċ) il-ħin li l-birra tiġi kkunsmata.
- (d) il-bidu tas-seba' jum wara l-jum li fih tkun bdiet il-produzzjoni tal-birra.
- (3) Għall-fini ta' dan ir-regolament "birra" għandha tinkludi birra mhux perfezzjonata.

TAQSIMA V

- 10 (1) Il-birra prodotta f'Malta tista' tinzamm mill-manifattur tal-birra taht sospensjoni tad-dazju fil-konfini ta' birrerija registrata. Iż-żamma u l-garr minn post għall-ieħor tal-birra taht sospensjoni tad-dazju.
- (2) Din il-birra tista' tingarr taht sospensjoni tad-dazju minn birrerija registrata għal birrerija registrata oħra jew maħzen tad-Dwana approvat jew minn maħzen tad-Dwana approvat ieħor u minn dik il-birrerija jew maħzen għal post ta' tagħbija għall-esportazzjoni bħala merkanzija jew bħala proviżjonijiet tal-bastiment kif provdut fl-artikolu 14 ta' l-Att.
- (3) Il-garr tali kollu minn post għall-ieħor mingħajr il-ħlas tad-dazju huwa, kemm-il darba l-Kontrullur ma jippermettix mod ieħor, suġġett għall-kondizzjonijiet li ġejjin:-
- (a) il-birra għandha tiġi trasportata f'kontenituri jew kollijiet protetti b'għamla ta' sigill approvat mill-Kontrullur jew taht skorta tad-Dwana, skond id-direttiva tal-Kontrullur fil-każ il-wieħed u l-ieħor;
- (b) il-birra għandu jkollha magħha dokument, iffirmat minn min jikkonsenja u approvat mill-Kontrullur, li għandu jispeċifika l-post minn fejn mibgħuta u l-post għalih konsenjata u l-kwantita' u d-deskrizzjoni tal-birra;
- (ċ) dak id-dokument għandu jkun iffirmat mill-kunsinnatarju li jiċċertifika li rċieva l-birra jew fil-każ ta' imbark, mill-uffiċjal inkarigat li jiċċertifika li rċieva l-birra abbord.

TAQSIMA VI

Kwantita' li fuqha jithallas id-dazju, l-istima u l-hlas tad-dwana.

11. (1) Bla hsara ghad-dispożizzjoni tal-paragrafu (2) ta' dan ir-regolament, il-kwantita' ta' birra prodotta li fuqha jithallas id-dazju tkun dik li l-mostijiet magħmula klenu maħsuba li jipproduċu bħala birra perfezzjonata wara li jsir tnaqqis għall-hela. Dan it-tnaqqis għandu jkun 8% tal-volum likwidu tal-most wara li dan ikun inġieb għal-livell tal-gravità originali tal-birra intenzjonata.
- (2) Id-dazju fuq il-kwantita' ta' birra mmexxija għall-konsum f'perijodu speċifiku għandu jitqies, skond l-artikoli 3 ta' l-Att, fuq il-volum f'ettoltri ta' birra kif stabbilit fiż-żmien tal-ħruġ għall-konsum, anke jekk dik il-kwantita' teċċidi l-kwantita' ta' birra kalkulata skond il-paragrafu (1) ta' dan ir-regolament li tkun għet prodotta f'konnessjoni ma' l-istess perijodu.
- (3) Il-hlasijiet fix-xahar ta' dazju tas-sisa fuq il-birra għandhom isiru fuq il-formula tad-dazju li qiegħda għal hekk u għandhom jintbagħtu lill-Kontrullur fi żmien hamest ijjerni wara l-aħħar Madd ta' kull xhar kalendarju liema hlasijiet ikunu jkopru d-dazju kollu dovut sa dak il-Madd, fuq il-kwantita' ta' birra mmexxija għall-konsum matul dak il-perijodu.
- (4) Għal skopijiet ta' dazju l-gravità originali tal-birra għandha tiġi espressa fi gradi Plato li jiġu stabbiliti bl-użu tat-tabelli tal-konverżjoni tal-most fl-Iskeda III ta' dawn ir-Regolamenti.
- (5) Ebda birra ma għandha titmexxa għall-konsum kemm-il darba l-gravità originali u l-volum tal-birra ma jkunux murija fuq il-pakk immedjat.

TAQSIMA VII

Żamm ta' records u kontijiet.

12. Il-manifattur tal-birra għandu jzomm *records* u kontijiet li jkun fihom id-dettalji speċifikati fl-Iskeda I li tinsab ma' dawn ir-Regolamenti u huwa obligat li jzomm dawk ir-*records* għal 6 snin jew dak il-perijodu iqsar kif il-Kontrullur jista' jippermetti.
13. Il-manifattur tal-birra għandu jipproduċi lill-Kontrullur -
- (a) fl-ewwel jum tax-xogħol wara kull Madd, rendikont ta' kull ġimgħa li jagħti d-dettalji ta' kull bejgħ jew konsenja u ħruġ ieħor ta' birra maħruġa mill-birrerija matul il-ġimgħa preċedenti u l-bilanċ ta' hażniet ta' birra miżmuma fil-birrerija f'dik il-forma kif jista' jstabbilixxi l-Kontrullur, u
- (b) rendikont ta' kull sitt xhur għal kull perijodu ta' *accounting* kif speċifikat fis-subparagrafi li ġejjin minnufih:
- (i) Il-perijodi ta' *accounting* għandhom ikunu ta' sitt xhur u kull wieħed għandu jibda fl-1 ta' April u fl-1 ta' Ottubru ta' kull sena, kemm-il darba ma jiġix miftiehem xort'oħra bejn il-manifattur tal-birra u l-Kontrullur.
- (ii) Mhux aktar tard minn tletin jum wara t-tmiem ta' kull perijodu ta' *accounting*, il-manifattur tal-birra għandu jhejji u jipproduċi lill-Kontrullur rendikont li miegħu għandu jkun hemm rapport magħmul minn Awditur Pubbliku ċertifikat indipendenti relattivament għall-produzzjoni tal-mostijiet kollha u l-produzzjoni, il-hażniet miżmuma fil-birrerija u l-bejgħ ta' birra għall-perijodu ta' *accounting* li jkun qed jiġi trattat fir-rapport, li jkun fih l-informazzjoni speċifikata fl-Iskeda II li tinsab ma' dawn ir-Regolamenti.

4. (1) Birra, relattivament għal perijodu speċifikat ta' *accounting*, titqies li ma jkunx inghata rendikont tagħha u għalhekk għandu jithallas id-dazju fuqha meta jirriżulta 2-żejjed wara li tiġi mnaqqsa s-somma ta':
- (a) il-kwantita' ta' birra rrapportata bhala mmexxija għall-konsum;
 - (b) il-kwantita' ta' birra mahruġa blex tiġi imbarkata kif imfisser fl-artikolu 14 ta' l-Att;
 - (ċ) il-kwantita' ta' birra distrutta skond l-artikolu 14 ta' l-Att;
 - (d) il-kwantita' netta ta' birra maħżuna fil-birrerija għal dak il-perijodu; u
 - (e) kwantita' oħra, jekk ikun hemm, ta' birra reġistrata bhala li ġiet imhallta ma' xorb mhux-alkoholiku mill-kwantita' ta' birra li l-most kien meqjus li jipproduċi kif imfisser fil-paragrafu (1) tar-regolament 11 ta' dawn ir-Regolament relattivament għall-istes perijodu.
- (2) Fil-każ ta' diskrepanza li tista' tirriżulta wara t-tqabbil tal-kwantitajiet ta' birra prodotta mal-birra mahruġa mill-birrerija li biha jinstab li jkun hemm kwantita' ta' birra li ma jkunx inghata rendikont tagħha skond l-aħħar paragrafu qabel dan, il-Kontrullur jista', minghajr preġudizzju għal kull azzjoni oħra li tista' tittiehed kontra l-manifattur tal-birra jew xi persuna oħra in vista tad-dispożizzjonijiet ta' l-Att jew kull liġi oħra, jippermetti lill-manifattur tal-birra jhallas dik is-somma ta' flus li tkun ekwivalenti għad-dazju dovut fuq dik id-diskrepanza.
15. Mill-jum tal-bidu fis-seħħ ta' l-Att ebda birra ma għandha tithalla toħroġ mill-birrerija qabel ma d-dazju tas-sisa impost skond dan l-Att ikun thallas, għalkemm dik il-birra tista' tkun ġiet prodotta qabel id-dhul fis-seħħ ta' dan l-Att. Arrangament transitorju.

SKEDA I

(Regolament 12)

Għandhom jinżammu *records* ta':

1. Materja prima wżata fil-produzzjoni tal-birra li tikkontribwixxi għall-gravita' oriġinali tal-birra.
2. Numru ta' identifikazzjoni konsekuttiv u d-data għal kull fermentazzjoni.
3. Il-volum likwidu ta' kull most f'ettoltri b'densita' speċifikata.
4. Il-volum likwidu tal-birra prodotta minn kull most bl-ispeċifikazzjoni tat-temperatura u tal-gravita' oriġinali tagħha.
5. Kull introduzzjoni ta' birra fit-tankijiet ta' hażna bl-ispeċifikar tal-fermentazzjoni li giet derivata minnha.
6. Il-bilanċ totali f'ettoltri ta' birra f'kull tank ta' hażna bl-ispeċifikar tal-gravita' oriġinali tagħha u ta' f'lema temperatura jkun ikkalkulat il-volum.
7. Il-kwantita' f'ettoltri ta' birra bottiljata fi fliexken, laned, barlotti u kontenituri oħra għal kull biċċa xogħol ta' ippakkjar.
8. Mażniet ta' birra bottiljata miżmuma fil-birrerija bl-ispeċifikazzjoni tat-tipi u l-marki tal-birra.
9. Il-bejgħ kollu tal-birra bl-ispeċifikazzjoni tal-kwantitajiet u t-tipi u l-marki tal-birra.
10. Tnehhija oħra ta' birra mill-birrerija bl-ispeċifikazzjoni tal-kwantitajiet, tipi u marki u fejn ittiehdet.
11. Storja dettaljata tal-birra mhux tajba għall-bejgħ bl-indikazzjoni ta' l-origini, tip u marka, gravita' oriġinali, kwantita' u jekk gietx distrutta jew le taht is-sorveljanza tad-dwana.

SKEDA II

(Regolament 13)

Dettalji li huma meħtieġa li jiġu mdaħħla fir-rendikont ta' kull sitt xhur.

1. In-numru ta' identifikazzjoni u d-data ta' kull most magħmul.
2. Il-gravità speċifika ta' kull most.
3. Il-volum f'ettolitri ta' kull most magħmul fl-aħħar gravità speċifika qabel ma l-most jitqiegħed biex jiffermenta bl-ispeċifikazzjoni tal-gravità speċifika.
4. It-tip u għamla ta' birra li kull most kienet maħsuba li tipproduċi.
5. Il-volum attwali f'ettolitri li jispeċifika l-gravità speċifika għal kull tip u għamla ta' birra prodotta.
6. Il-kwantita' f'ettolitri ta' kull tip u għamla ta' birra mmexxija għall-konsum f'Malta.
7. Il-kwantita' f'ettolitri ta' kull tip u għamla ta' birra mneħħija mill-birrerija għal skop li mhux it-tmexxija għall-konsum f'Malta, billi jiġi indikat għaliex tkun saret dik it-tneħħija.
8. Il-kwantita' f'ettolitri ta' birra bottiljata maħżuna fil-birrerija.
9. Il-kwantita' f'ettolitri ta' birra mhux bottiljata maħżuna fil-birrerija.
10. Il-kwantita' ta' birra li mhix tajba għall-bejgħ miżmuma jew imreġġgħa lura fil-birrerija matul iż-żmien li jkun qed isir rapport dwaru.
11. L-ammont totali ta' dazju dovut fuq il-birra matul il-perijodu ta' *accounting* ta' sitt xhur li jkun qed isir rapport dwaru.
12. Kull dettall ieħor meħtieġ mill-Kontrullur.

SKEDA III

(Paragrafu (4) tar-regolament 11)

TABELLA TA' KONVERZJONI TA' MOSTIJET

GRAVITA' SPECIFIKA, 20°/20°C, FL-ARJA, GHAL % piż/piż
 SUCROSE, IN VACUO
 (°BALLING, °BRIX JEW °PLATO)

Sp. Gr.	Sucrose % w/w	Sp. Gr.	Sucrose % W/W
1.000	0.000	1.042	10.475
1.001	0.257	1.043	10.716
1.002	0.514	1.044	10.956
1.003	0.770	1.045	11.195
1.004	1.026	1.046	11.435
1.005	1.283	1.047	11.673
1.006	1.539	1.048	11.912
1.007	1.795	1.049	12.150
1.008	2.053	1.050	12.387
1.009	2.305	1.051	12.624
1.010	2.560	1.052	12.861
1.011	2.814	1.053	13.098
1.012	3.067	1.054	13.333
1.013	3.321	1.055	13.569
1.014	3.573	1.056	13.804
1.015	3.826	1.057	14.039
1.016	4.077	1.058	14.273
1.017	4.329	1.059	14.507
1.018	4.580	1.060	14.741
1.019	4.830	1.061	14.974
1.020	5.080	1.062	15.207
1.021	5.330	1.063	15.439
1.022	5.580	1.064	15.671
1.023	5.828	1.065	15.903
1.024	6.077	1.066	16.134
1.025	6.325	1.067	16.365
1.026	6.512	1.068	16.595
1.027	6.819	1.069	16.825
1.028	7.066	1.070	17.055
1.029	7.312	1.071	17.284
1.030	7.558	1.072	17.513
1.031	7.803	1.073	17.741
1.032	8.048	1.074	17.970
1.033	8.293	1.075	18.197
1.034	8.537	1.076	18.425
1.035	8.781	1.077	18.652
1.036	9.024	1.078	18.878
1.037	9.267	1.079	19.105
1.038	9.509	1.080	19.331
1.039	9.751	1.081	19.556
1.040	9.993	1.082	19.782
1.041	10.234	1.083	20.007.*

Għanijiet u Raġunijiet

L-għan ta' dan l-Abbozz huwa li jirrevedi r-rati korrenti ta' dazji tas-sisa wara r-revoka ta' l-Att ta' l-1994 dwar il-Valur Miżjud, u biex idahħal id-dazju tas-sisa fuq il-birra.

A BILL
entitled

AN ACT further to amend the Excise Duty Act, 1995.

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

Act No XVI of 1995.

1. (1) This Act may be cited as the Excise Duty (Amendment) (No. 2) Act, 1997, and shall be read and construed as one with the Excise Duty Act, 1995, hereinafter referred to as "the principal Act".

(2) This Act shall be deemed to have come into force on the 1st. July, 1997.

Amendment of section 2 of the principal Act

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

(a) immediately before the definition of "Bonded warehouse" there shall be inserted the following definition:

" "beer production" or "the production of beer" shall be taken to mean the process whereby beer is produced from the fermentation of the wort and any process whereby beer of a lower density or specific gravity is derived from beer, whatever its origin, of a higher density or specific gravity. It shall also include the mixing of beer with any non alcoholic beverage and on either of which no excise duty had been paid such that the resulting admixture contains not less than 2% of alcohol by volume; " ; and

(b) immediately following the definition of "Minister" there shall be inserted the following definition:-

" "non alcoholic beverage" means non alcoholic beverage falling under heading 22.02 of the Customs Tariff."

3. Section 13 of the principal Act shall be amended as follows:

Amendment of section 13 of the principal Act.

a. in subsection (1) thereof, paragraphs (b), (c) and (d) shall be respectively renumbered as paragraphs (d), (e) and (f) thereof, and immediately after paragraph (a) thereof shall be added the following two new paragraphs:-

" (b) the manner in which excise goods may be produced;

(c) the circumstances under which excise goods not fit for consumption or unmarketable are destroyed without the payment of duty, or with refund of duty; " ; and

b. in subsection (4) thereof, for the words 'Fifth Schedule' there shall be substituted the words "Sixth Schedule".

4. For the marginal note to Section 18 of the principal Act there shall be substituted the following:

Substitution of marginal note to section 18 of the principal Act.

"Powers of Customs officers."

5. For the First, Second, Third and Fourth Schedule to the principal Act, there shall be substituted the following Schedules;

Substitution of First, Second, third and Fourth Schedule to the principal Act.

" FIRST SCHEDULE

First Column List of excise goods	Second Column Relevant schedule
Alcohol and alcoholic beverages classified in Customs Tariff Headings Nos. 21.06, 22.04, 22.07, 22.08 and 33.02 to the extent only as shown in the relevant schedule to this Act.	Second Schedule
Tobacco including tobacco substitutes and 'homogenised' or 'reconstituted' tobacco, and products thereof classified in Customs Tariff Chapter 24 to the extent only as shown in the relevant schedule to this Act.	Third Schedule
Petroleum oils and gases and other gaseous hydrocarbons classified in Customs Tariff Headings Nos. 27.10 and 27.11 to the extent only as shown in the relevant schedule to this Act.	Fourth Schedule
Beer classified in Customs Tariff Heading No. 22.03.	Fifth Schedule

SECOND SCHEDULE

ALCOHOL AND ALCOHOLIC BEVERAGES

<p>Unfermented grape must with added alcohol classified in Customs Tariff heading No. 22.04:</p> <ul style="list-style-type: none"> - With alcoholic strength not exceeding 22% vol - With alcoholic strength exceeding 22% vol but not exceeding 45% vol - With alcoholic strength exceeding 45% vol but not exceeding 57% vol - With alcoholic strength exceeding 57% vol 	<p>Lm1.42,0 per litre</p> <p>Lm3.83,0 per litre</p> <p>Lm3.96,0 per litre</p> <p>Lm0.07,5 per % vol per litre</p>
<p>Undenatured ethyl alcohol of an alcoholic strength by volume of 80% or higher classified in Customs Tariff heading No.22.07</p>	<p>Lm0.07,5 per % vol per litre</p>
<p>Denatured ethyl alcohol and other spirits of any strength classified in Customs Tariff Heading 22.07:</p> <ul style="list-style-type: none"> - Methylated spirit as defined in section 3 of the Methylated Spirit Ordinance (Cap. 89) - Other denatured alcohol and spirit for industrial production, for pharmaceutical and for medical use, denatured as directed by the Comptroller of Customs - Other denatured alcohol and spirit 	<p>0</p> <p>0</p> <p>Lm0.07,5 per % vol per litre</p>
<p>Compound alcoholic preparations classified in Customs Tariff headings No. 21.06 and 33.02 of a kind used for the industrial production of soft drinks</p>	<p>0</p>

<p>Other alcoholic products classified in Customs Tariff Headings Nos. 21.06, 22.08 and 33.02:</p> <p>- Vodka:</p> <p>-- Of an alcoholic strength not exceeding 26% vol</p> <p>-- Of an alcoholic strength exceeding 26% vol but not exceeding 45.4% vol</p> <p>-- Of an alcoholic strength exceeding 45.4% vol but not exceeding 57%</p> <p>- Other:</p> <p>-- Of an alcoholic strength not exceeding 26% vol</p> <p>-- Of an alcoholic strength exceeding 26% vol but not exceeding 45% vol</p> <p>-- Of an alcoholic strength exceeding 45% vol but not exceeding 57% vol</p> <p>-- Of an alcoholic strength exceeding 57% vol</p>	<p>Lm0.14,0 per % vol per litre</p> <p>Lm3.83,0 per litre</p> <p>Lm3.96,0 per litre</p> <p>Lm0.14,0 per % vol per litre</p> <p>Lm3.83,0 per litre</p> <p>Lm3.96,0 per litre</p> <p>Lm0.07,5 per % vol per litre</p>
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THIRD SCHEDULE
TOBACCO AND TOBACCO PRODUCTS

<p>Unmanufactured tobacco and tobacco refuse classified in Customs Tariff Heading No. 24.01:</p> <p>- For use in the Industrial manufacture of cigars, cheroots, cigarillos or pipe tobacco (1)</p> <p>- Other</p>	<p>Lm2.83,0 per Kg.</p> <p>Lm9.62,0 per Kg.</p>
<p>Cigars, cheroots and cigarillos classified in Customs Tariff Heading No. 24.02</p>	0
<p>Cigarettes classified in Customs Tariff Heading No. 24.02:</p> <p>- Of an overall length not exceeding 75mm</p> <p>- Of an overall length exceeding 75mm</p>	<p>35c6 per pkt of 20 or part thereof</p> <p>39c1 per pkt of 20 or part thereof</p>

Other manufactured tobacco classified in Customs Tariff Heading No. 24.03:	
- Pipe tobacco	0
- Tobacco, cut or uncut and blended but not further manufactured for the industrial production of cigarettes(2)	0
- Homogenised or reconstructed tobacco for the industrial production of cigars, cheroots and cigarillos	Lm2.83,0 per Kg.
- Homogenised or reconstructed tobacco for the industrial production of cigarettes(2)	0
- Chewing tobacco and snuff	Lm16.41,0 per Kg.
- Extracts and essences of tobacco used mainly for the manufacture of insecticides	0
- Other manufactured tobacco or tobacco substitute including homogenised and reconstructed tobacco	Lm9.20,0 per Kg.

(1) This rate of duty applies only to unmanufactured tobacco produced or imported by a person in whose name a production establishment to manufacture cigars or pipe tobacco is registered.

(2) This rate of duty applies only to tobacco, cut or uncut and blended but not further manufactured, produced or imported by a person in whose name a production establishment to manufacture cigarettes is registered.

**FOURTH SCHEDULE
PETROLEUM OILS AND GASES AND OTHER
GASEOUS HYDROCARBONS**

<p>Motor vehicle spirit and light oils, other than lubricating or hydraulic oils, with a density up to 0.780 exclusive at a temperature of 15°C, classified in Customs Tariff heading No. 27.10:</p>	
<p>- Motor spirit with a lead content not exceeding 0.013 g/l</p>	<p style="text-align: right;">Lm122.00,0 per 1000 litres</p>
<p>- Other</p>	<p style="text-align: right;">Lm133.00,0 per 1000 litres</p>
<p>Oil for household purposes (Kerosene), aviation turbine fuels and white spirit; oils other than lubricating or hydraulic oils with a density of 0.780 to 0.810 exclusive at a temperature of 15°C, classified in Customs Tariff Heading No. 27.10</p>	<p style="text-align: right;">Lm11.00,0 per 1000 litres</p>
<p>Gas and diesel oil; oils, other than lubricating or hydraulic oils, with a density of 0.810 to 0.900 inclusive at a temperature of 15°C, classified in Customs Tariff Heading 27.10</p>	<p style="text-align: right;">Lm61.00,0 per 1000 litres</p>
<p>Liquified propane gas classified in Customs Tariff Heading No. 27.11</p>	<p style="text-align: right;">Lm50.00,0 per 1000Kgs.</p>
<p>Liquified butane gas classified in Customs Tariff Heading No. 27.11</p>	<p style="text-align: right;">Lm50.00,0 per 1000 Kgs.</p>

**FIFTH SCHEDULE
BEER**

<p>Beer, other than beer mixed with non alcoholic beverage:</p> <ul style="list-style-type: none"> - Of an original gravity below 11° Plato - Of an original gravity of 11° Plato or more 	<p>Lm1.00,0 per h.l.</p> <p>Lm0.10,0 per h.l. per degree Plato</p>
<p>Mixture of beer with non-alcoholic beverage:</p> <ul style="list-style-type: none"> - Of an alcoholic strength less than 2.5% vol. - Other 	<p>Lm0.97,5 per h.l.</p> <p>Lm1.00,0 per h.l.</p>

In this Schedule:-

- (a) Only whole degrees Plato shall be considered; fractions of a degree shall be ignored;
- (b) Degrees Plato shall
 - (i) be determined by converting the specific gravity of the wort by using the Wort Conversion Tables or the equations published by regulations made under this Act; and
 - (ii) be taken to refer to the specific gravity of the wort expressed in terms of the Plato Scale;
- (c) 'the specific gravity of the wort' is to be taken to mean the ratio of the mass of a given volume of wort at a temperature of 20°C; and
- (d) 'original gravity' shall be taken to refer to the specific gravity of the wort from which a particular beer would be produced after water, if any, had been added during the process.

For the purpose of payment of duty on beer in accordance with this Act, the volume and original gravity in degrees Plato of the beer released from a brewery shall be the highest of:

- (a) those declared on the label of the container,
- (b) those declared on the invoice or other document relating to the sale on delivery of the beer,
- (c) those found by analytical means by the Comptroller."

Amendment to the Fifth Schedule to the principal Act.

6. The Fifth Schedule to the principal Act shall be renumbered as the Sixth Schedule thereto, and immediately, after Part D thereof, there shall be added the following new Part:-

PART E

BEER REGULATIONS, 1997

PART I

Citation and Interpretation

1. These Regulations may be cited as the Beer Regulations 1997.
2. These Regulations apply to beer and mixture of beer with non alcoholic beverages as defined in the Act.
3. In these Regulations, except where the context otherwise requires:-

"accounting period" means the six monthly period at the end of which a reconciliation and stocktaking exercise is performed with the purpose of accounting for the worts and beers produced during that period;

"the Act" means the Excise Duty Act, 1995; and

"release for consumption" shall be taken to mean the making available to a natural or legal person, on the territory of Malta, of any beer subject to excise duty, when the beer leaves any arrangement made with the Comptroller in accordance with these regulations under which payment of excise duty is suspended; and, any reference to an arrangement where duty is kept in suspension shall be taken to refer to an arrangement made in accordance with these regulations, whereby beer may be kept or moved under specified conditions without payment of duty.

PART II

4. An application to register a brewery in terms of section 9 of the Act, shall be made in writing to the Comptroller and shall include the following particulars:-

- (a) the name of the applicant;
- (b) the status (sole proprietor, partnership, limited liability company or other status) of the applicant's business;
- (c) the address of the premises to be registered;
- (d) an architect's plan of the premises indicating its boundaries and exact location;

(e) the date on which the applicant intends to begin production of beer;

(f) an estimate of the maximum yearly productive capacity of the intended brewery.

5. Applications for registering a brewery shall not be accepted in the name of a person who has been guilty of any offence under the Act or any law repealed by the Act, and any registration of a brewery shall cease to be in force upon the conviction of the person in whose name the brewery is registered.

6. (1) The Comptroller may issue a certificate of registration in respect of the premises for which an application for registration had been made and shall issue a separate certificate of registration in the name of the applicant, in respect of each separate brewery.

(2) The issue of such certificate shall be without prejudice to any obligation on the part of the applicant to obtain any licences or permits as required in terms of any other law.

(3) The certificate of registration shall remain the property of the Comptroller.

(4) Every certificate of registration issued shall be kept at all times on the premises to which it relates and shall be produced for inspection to the proper officer on demand.

(5) Any altered circumstances affecting the particulars mentioned in regulation 4 of these Regulations on the part of the brewery or the person in whose name the brewery is registered, shall be notified immediately to the Comptroller and the latter may amend the certificate of registration or replace it by a fresh one. Failure on the part of the brewer to notify the Comptroller of any change or changes affecting the said particulars shall invalidate the certificate of registration.

(6) The Comptroller may, for reasonable cause, vary the particulars required on the certificate of registration provided that 14 days' notice in writing are given to the brewer informing him of such variations.

7. (1) A brewer shall notify the Comptroller of the cessation of production or the intention to cease production at any brewery registered in his name.

(2) Where the Comptroller is satisfied that a brewer has ceased to produce beer at any brewery, he may revoke the registration of the relevant brewery at any time.

PART III

Payment of duty and security.

8. (1) The person, firm, partnership or company in whose name the brewery is registered shall be responsible for the payment of excise duty as specified in section 3 of the Act, at the time payment of excise duty becomes due. Such payment shall be effected at Customs House or at any other place appointed by notice in the Government Gazette, on any entry form containing such particulars as the Minister may by regulation under the Act prescribe.

(2) It shall be lawful for the Comptroller of Customs, in order to safeguard revenue, to require a security from the brewer in the form of a sum of money deposited at the Customs Department, or in some other form, acceptable to the Comptroller, for an amount not exceeding the duty estimated beforehand to become due during the periods between the times at which payments become due.

PART IV

Manner in which beer is to be produced.

9. (1) It shall not be lawful, except with the permission of the Minister, for any person to produce beer other than by the process whereby beer is produced from the fermentation of the wort or any process whereby beer of a lower density or specific gravity is derived from beer including the mixing of beer with non alcoholic beverages.

(2) The production of beer, for the purpose of section 4 of the Act is deemed to have begun when the mash is made or the sugar is dissolved whichever is the earlier and shall be deemed to have been completed at the earliest of:-

- (a) the time the beer is put into any package;
- (b) the time the beer is removed from the brewery;
- (c) the time the beer is consumed;

(d) the beginning of the 7th day after the day on which the production of beer began.

(3) For the purpose of this regulation "beer" shall include unfinished beer.

PART V

10. (1) Beer produced in Malta may be kept by the brewer under duty suspension within the precincts of a registered brewery.

Keeping and
Moving of Beer
under Duty
Suspension

(2) Such beer may be moved under duty suspension from a registered brewery to another registered brewery or approved bonded warehouse or from an approved bonded warehouse to a registered brewery or another approved bonded warehouse and from such brewery or warehouse to a place of loading for export as merchandise or as ship's stores as provided for in section 14 of the Act.

(3) All such removal of beer without payment of duty shall, unless the Comptroller may otherwise allow, be subject to the following conditions:-

(a) the beer is transported in containers or packages which are secured by a form of seal approved by the Comptroller or under customs escort, in either case as directed by the Comptroller;

(b) the beer is accompanied by a document signed by a consignor and approved by the Comptroller, which shall specify the place from which despatched and the place to which consigned and the quantity and description of the beer;

(c) such document shall be signed by the consignee acknowledging receipt or in the case of shipment, by the proper officer acknowledging receipt on board.

PART VI

11. (1) Subject to the provision of paragraph (2) of this regulation the quantity of beer produced which is chargeable with duty shall be that which the worts made were intended to yield as finished beer after making allowance for wastage. This allowance shall be 8% of the liquid volume of the wort after it is brought to the level of the original gravity of the intended beer.

Chargeability,
Assessment
and Payment
of Duty.

(2) Duty on the quantity of beer released for consumption in a specified period shall be assessed, according to section 3 of the Act, on the volume in hecto litres of beer as determined at time of release for consumption, even if such quantity exceeds the quantity of beer calculated in terms of paragraph (1) of this regulation to have been produced in relation to the same period.

(3) Monthly payments of excise duty on beer shall be entered on the proper duty form and remitted to the Comptroller within five days following the last Sunday of each calendar month in settlement of all duty due up to that Sunday, on the quantity of beer released for consumption during that period.

(4) For duty purposes the original gravity of beer shall be expressed in degrees Plato which shall be determined by using the wort conversion tables in Schedule III to these Regulations.

(5) No beer shall be released for consumption unless the original gravity and volume of the beer are denoted on the immediate package.

PART VII

12. The brewer shall keep records and accounts containing the details specified in Schedule I to these Regulations and shall be bound to preserve such records for 6 years or such shorter period as the Comptroller may allow.

Keeping of
Records and
Accounts

13. The brewer shall produce to the Comptroller -

(a) on the first working day after each Sunday, a weekly statement giving details of all sales or deliveries and other issues of beer released from the brewery during the preceding week and the balance of stocks of beer held at the brewery in such form as may be determined by the Comptroller, and

(b) six monthly statement for each accounting period as specified in the next following sub paragraphs:

(i) Accounting periods shall be of six months, each commencing on the 1st day of April and on the 1st day of October of each year, unless otherwise agreed between the brewer and the Comptroller.

(ii) Not later than thirty days after the end of each accounting period, the brewer shall prepare and produce to the Comptroller a statement which shall be accompanied by a report made by an independent certified Public Auditor in respect of the production of all worts and the production, stocks kept at the brewery and sales of beer for the accounting period being reported upon, containing the information specified in Schedule II to these Regulations.

14. (1) Beer, in respect to a specified accounting period, shall be deemed unaccounted for and therefore chargeable with duty when a surplus results after subtracting the sum of :

(a) the quantity of beer reported as released for consumption;

(b) the quantity of beer released for shipment as described in section 14 of the Act;

(c) the quantity of beer destroyed in terms of section 14 of the Act;

(d) the net quantity of beer kept in stock at the brewery in respect to that period; and

(e) other quantity, if any, of beer recorded as having been mixed with non alcoholic beverage from the quantity of beer the wort were considered to yield as described in paragraph (1) of regulation 11 of these Regulations in respect to the same period.

(2) In the event, of a discrepancy which may result after comparing the quantities of beer produced with that issued from the brewery whereby a quantity of beer is found to be unaccounted for in terms of the last preceding paragraph, the Comptroller may, without any prejudice to any other action which may be taken against the brewer or any other person in view of the provisions of the Act or any other law, allow the brewer to pay such sum of money as is equivalent to the duty due on such discrepancy.

15. As from the day the Act comes into force no beer shall be allowed to leave the brewery until the excise duty leviable in accordance with this Act has been paid, notwithstanding that such beer may have been produced before the coming into force of this Act.

Transitory
arrangement.

SCHEDULE I

(Regulation 12)

Records to be kept of:

1. Raw materials used in the production of beer which contribute to the original gravity of the beer.
2. Consecutive identification number and date for each brew.
3. The liquid volume of each wort in hecto litres at a specified density.
4. The liquid volume of the beer produced from each wort specifying at which temperature and its original gravity.
5. Each introduction of beer in the storage tanks specifying from which brew it was derived.
6. Total balance in hecto litres of beer in each storage tank specifying its original gravity and at which temperature the volume is calculated.
7. The quantity in hecto litres of beer packaged in bottles, cans, kegs and other containers for each packaging operation.
8. Stocks of packaged beer kept at the brewery specifying types and brands of beer.
9. All sales of beer specifying quantities and types and brands of beer and relative invoices.
10. Other removal of beer from the brewery, specifying quantities, types and brands and to where removed.
11. Detailed history of unmarketable beer indicating its origin, type and brand, original gravity, quantity and whether or not destroyed under customs supervision.

SCHEDULE II

(Regulation 12)

Details required to be included in the six monthly statement.

1. Identification number and date of each wort made.
2. The specific gravity of each wort.
3. The volume in hecto litres of each wort made at the latest specific gravity before the wort is put into fermentation specifying the specific gravity.
4. The type and brand of beer each wort was intended to produce.
5. The actual volume in hecto litres specifying the original gravity for each type and brand of beer produced.
6. The quantity in hecto litres of each type and brand of beer released for consumption in Malta.
7. The quantity in hecto litres of each type and brand of beer from the brewery other than for release for consumption in Malta, indicating the purpose for such removals.
8. The quantity in hecto litres of packaged beer kept in stock at the brewery.
9. The quantity in hecto litres of unpackaged beer held in storage at the brewery.
10. The quantity of unmarketable beer held at or returned to the brewery during the period reported upon.
11. The total amount of duty due on beer during the six monthly accounting period being reported upon.
12. Any other details required by the Comptroller.

SCHEDULE III

Paragraph (4) of Regulation 11)

WORT CONVERSION TABLES

SPECIFIC GRAVITY, 20°/20°C, IN AIR, TO % w/w
 SUCROSE, IN VACUO(°BALLING, °BRIX OR °PLATO)

Sp. Gr.	Sucrose % w/w	Sp. Gr.	Sucrose % W/W
1.000	0.000	1.042	10.475
1.001	0.257	1.043	10.716
1.002	0.514	1.044	10.956
1.003	0.770	1.045	11.195
1.004	1.026	1.046	11.435
1.005	1.283	1.047	11.673
1.006	1.539	1.048	11.912
1.007	1.795	1.049	12.150
1.008	2.053	1.050	12.387
1.009	2.305	1.051	12.624
1.010	2.560	1.052	12.861
1.011	2.814	1.053	13.098
1.012	3.067	1.054	13.333
1.013	3.321	1.055	13.569
1.014	3.573	1.056	13.804
1.015	3.826	1.057	14.039
1.016	4.077	1.058	14.273
1.017	4.329	1.059	14.507
1.018	4.580	1.060	14.741
1.019	4.830	1.061	14.974
1.020	5.080	1.062	15.207
1.021	5.330	1.063	15.439
1.022	5.580	1.064	15.671
1.023	5.828	1.065	15.903
1.024	6.077	1.066	16.134
1.025	6.325	1.067	16.365
1.026	6.512	1.068	16.595
1.027	6.819	1.069	16.825
1.028	7.066	1.070	17.055
1.029	7.312	1.071	17.284
1.030	7.558	1.072	17.513
1.031	7.803	1.073	17.741
1.032	8.048	1.074	17.970
1.033	8.293	1.075	18.197
1.034	8.537	1.076	18.425
1.035	8.781	1.077	18.652
1.036	9.024	1.078	18.878
1.037	9.267	1.079	19.105
1.038	9.509	1.080	19.331
1.039	9.751	1.081	19.556
1.040	9.993	1.082	19.782
1.041	10.234	1.083	20.007."

Objects and Reasons

The object of this Bill is to revise current rates of excise duty following the repealment of the Value Added Tax, 1994, and to introduce excise duty on beer.