

Naghti l-kunsens tiegħi.

(L.S.)

JIMMY FARRUGIA
Agent President

5 ta' Ġunju, 1998

ATT Nru. XIV ta' l-1998

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-awtorità ta' l-istess, hareġ b'ligi dan li ġej:—

1. (1) Dan l-Att jista' jissejjah l-Att ta' l-1998 li jemenda l-Att dwar Dazju tas-Sisa (Emenda Nru. 2), u għandu jinqara u jinftiehem haġa waħda ma' l-Att ta' l-1995 dwar Dazju tas-Sisa, hawnhekk iżjed 'il quddiem imsejjah "l-Att prinċipali".

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

(2) Id-dispożizzjonijiet ta' l-artikoli 3 sa 8 ta' dan l-Att sa fejn jirrigwardaw inbejjed, minbarra most ta' l-gheneb, klassifikati fl-Intestatura Nru. 22.04 u 22.05 tat-Tariffa tad-Dwana, għandhom jitqiesu li bdew isehhu fl-1 ta' Jannar, 1998.

2. Minnufih wara s-subartikolu (2) ta' l-artikolu 3 ta' l-Att prinċipali għandu jidhol is-subartikolu li ġej:

Emenda ta'
l-artikolu 3 ta'
l-Att prinċipali.

“(3) Id-dazju li jithallas fuq oġġetti dazjabbli skond dan l-Att għandu jithallas ukoll fuq oġġetti prodotti, importati u mqieghda fuq is-suq taht xi deskrizzjoni ta' xi oġġett dazjabbli, minkejja li daw k l-oġġetti ma jkollhomx l-ispeċifikazzjonijiet jew il-kwalitajiet mehtieġa mil-ligi biex ikollhom dik id-deskrizzjoni, u d-dispożizzjonijiet kollha ta' dan l-Att u tar-regolamenti li jsiru tahtu għandhom japplikaw għalihom daqs li kieku kienu l-oġġetti dazjabbli li bhala tali huma deskritti.”.

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

3. L-artikolu 13 ta' l-Att prinċipali, fis-subartikolu (4) tiegħu, minflok il-kliem "Sitt Skeda" għandhom jidhlu l-kliem "Seba' Skeda".

Emenda ta' l-Ewwel Skeda li tinsab ma' l-Att prinċipali.

4. Fl-Ewwel Skeda li tinsab ma' l-Att prinċipali, minnufih wara l-kliem "Birra klassifikata fl-intestatura Nru. 22.03 u birra mhallta ma' xorb mhux alkoholiku klassifikata fl-intestatura Nru. 22.06 tat-Tariffa tad-Dwana" fl-Ewwel Kolonna u l-kliem "il-Hames Skeda" fit-Tieni Kolonna tagħha, għandu jiżdied dan li ġej:-

Inbejjed, minbarra most ta' l-gheneb, klassifikati fl-Intestaturi Nri. 22.04 u 22.05 tat-Tariffa tad-Dwana, u inbid imhallat ma' xorb mhux alkoholiku, klassifikat fl-Intestatura 22.06 tat-Tariffa tad-Dwana	Is-Sitt Skeda
---	---------------

Enumerazzjoni mill-ġdid tas-Sitt Skeda li tinsab ma' l-Att prinċipali.

5. Is-Sitt Skeda li tinsab ma' l-Att prinċipali għandha tigi enumerata mill-ġdid bħala s-Seba' Skeda tiegħu.

Żieda tas-Sitt Skeda ġdida ma' l-Att prinċipali.

6. Minnufih wara l-Hames Skeda li tinsab ma' l-Att prinċipali għandha tiżdied din l-iskeda ġdida li ġejja:-

**"IS-SITT SKEDA
INBEJJED**

Inbejjed, minbarra most ta' l-gheneb klassifikati fl-Intestaturi Nri. 22.04 u 22.05 tat-Tariffa tad-Dwana	Lm0.05,0 kull litru
Inbid imhallat ma' xorb mhux alkoholiku, klassifikat fl-Intestatura Nru. 22.06 tat-Tariffa tad-Dwana	Lm0.04,5 kull litru

Emenda tas-Seba' Skeda li tinsab ma' l-Att prinċipali.

7. Minnufih wara t-Taqsima E tas-Seba' Skeda li tinsab ma' l-Att prinċipali, kif enumerata mill-ġdid, għandha tiżdied din it-Taqsima ġdida li ġejja:-

**"TAQSIMA F
REGOLAMENTI TA' L-1998 DWAR L-INBID**

Titolu.

1. Dawn ir-regolamenti jistgħu jissejhu r-Regolamenti ta' l-1998 dwar l-Inbid.

2. Dawn ir-regolamenti japplikaw għall-inbejjed u inbid imhallat ma' xorb mhux alkoholiku speċifikati bħala oġġetti dazjabbli bl-Att ta' l-1995 dwar id-Dazju tas-Sisa. Għan.

3. F'dawn ir-regolamenti, kemm-il darba r-rabta tal-kliem ma tehtiegħ xort'ohra: Tifsir.

“l-Att” tfisser l-Att ta' l-1995 dwar id-Dazju tas-Sisa, u kull frażi oħra għandu jkollha l-istess tifsir kif mogħti lilha bl-Att;

“produttur” tfisser il-persuna li tipproduċi nbid b'tali mod li jkun jinhtigħilha li jkollha liċenza skond l-artikolu 6 ta' l-Att dwar l-Inbid. Kap 211.

4. Kull persuna li hija produttur jew importatur ta' l-oġġetti speċifikati fir-regolament 2 ta' dawn ir-regolamenti għandha tikkonforma ruħha ma' l-Att u ma' kull regolament magħmul tahtu mingħajr preġudizzju għad-dispożizzjonijiet ta' l-Att dwar l-Inbid. Konformita' ma' l-Att dwar l-Inbid.

5. (1) Kull persuna li tipproduċi l-oġġetti speċifikati fir-regolament 2 għandha, b'żieda ma' l-obbligi imposti bl-Att dwar l-Inbid, tirreġistra kull stabbiliment ta' produzzjoni li fih jiġu prodotti jew ikunu mahsuba biex jiġu prodotti oġġetti bħal dawk skond l-artikolu 9 ta' l-Att u kif regolat bir-regolamenti 4 u 8 tar-Regolamenti ta' l-1995 dwar Oġġetti Dazjabbli. Reġistrazzjoni ta' stabbiliment ta' produzzjoni.

(2) Id-dispożizzjonijiet tas-subartikolu (5) ta' l-artikolu 9 ta' l-Att japplikaw biss għal detentur ta' liċenza privata skond l-Att dwar l-Inbid u biss għall-inbid prodott skond dik il-liċenza.

6. Id-dazju tas-sisa fuq inbejjed immexxija għall-konsum għandu jitqies, skond l-artikolu 3 ta' l-Att, fuq il-volum f'litri ta' nbid kif stabbilit fiż-żmien tal-hruġ għall-konsum. Stima ta' dazju.

7. Kull dazju tas-sisa li jingabar fuq inbejjed importati għandu jithallas qabel ma dawk l-inbejjed jiġu rilaxxati mid-Dwana, jew inkella jekk dawk jitqieghdu f'mahżen ta' depożt, qabel ma jiġu rilaxxati minn dak il-mahżen. Punt ta' taxxa fuq inbejjed importati.

8. Kull dazju tas-sisa li jingabar fuq inbejjed prodotti f'Malta għandu jithallas mill-produttur qabel ma dawk l-inbejjed jiġu rilaxxati għall-konsum jew inkella perjodikament, skond kif jippermetti l-Kontrollur, fuq l-inbejjed rilaxxati matul perijodu speċifiku skond id-direttiva tiegħu: Punt ta' taxxa fuq inbejjed prodotti f'Malta.

Iżda fil-każ ta' l-ahħar, il-hlas tad-dazju tas-sisa għandu jsir fuq il-formola li qieghda għal hekk u għandu jintbagħat lill-Kontrollur fi-żmien hamest ijiem wara l-perijodu li jkun ippermetta, liema hlas ikun ikopri d-dazju kollu dovut fuq il-kwantità ta' nbejjed rilaxxati għall-konsum matul dak il-perijodu.

Żamma ta'
records u kontijiet.

9. (1) Bla hsara għad-dispożizzjonijiet ta' l-Att dwar l-Inbid, il-produttur għandu jzomm dawk ir-*records* u kontijiet li l-Kontrollur jista' jistabbilixxi, sabiex dan ta' l-ahħar ikun f'qaghda li jivverifika l-ammont korrett ta' dazju tas-sisa li jrid jithallas fuq l-inbejjed prodotti u rilaxxati għall-konsum lokali.

(2) Il-produttur huwa marbut li jikkonserva dawn ir-*records* u kontijiet għal sitt snin jew għal dak il-perijodu iqsar li l-Kontrollur jista' jippermetti.

Rendikontijiet.

10. (1) Il-produttur għandu jipproduci lill-Kontrollur:

(i) rendikont perijodiku li jagħti d-dettalji ta' kull bejgh jew konsenja u hrug iehor ta' nbejjed mahruġa mill-istabbiliment ta' produzzjoni matul perijodu kif stabbilit mill-Kontrollur u f'dik l-ghamla li l-Kontrollur jista' jordna jew kif xort'ohra preskritt dwar inbejjed;

(ii) rendikont verifikat għal kull perijodu ta' *accounting*, iċċertifikat minn awditur pubbliku ċertifikat, dwar kull produzzjoni, hażniet miżmuma fl-istabbiliment ta' produzzjoni u bejgh ta' nbejjed magħmul matul il-perijodu ta' *accounting*, fil-każ ta' produttur, li jkun fih dik l-informazzjoni li tkun preskritta dwar inbejjed.

(2) Iż-żmien ta' perijodu ta' *accounting* ikun ta' sitt xhur jew dak il-perijodu itwal li l-Kontrollur jista' jippermetti jew kif jista' xort'ohra jiġi preskritt u r-rendikont verifikat għandu jasal għand il-Kontrollur fi żmien tletin jum wara t-tmiem ta' kull perijodu ta' *accounting* li jkun qed jiġi rrapportat dwaru.

(3) Kull min jonqos li jħares id-dispożizzjonijiet ta' dan ir-regolament ikun ħati ta' reat u jehel, meta jinsab ħati, multa ta' mhux aktar minn Lm500."

Arranġament
transitorju.

8. (1) Mill-1 ta' Jannar 1998, ebda nbejjed m'għandhom jithallew johorġu mill-istabbiliment ta' produzzjoni qabel ma d-dazju

tas-sisa impost skond dan l-Att ikun thallas, għalkemm dawk l-inbejjed jistgħu jkunu ġew prodotti qabel id-dhul fis-seħħ ta' dan l-Att.

(2) Mid-data li fiha dan l-Att jiġi promulgat ebda inbid imhallat ma' xorb mhux alkoholiku ma għandu jithalla johroġ mill-istabbiliment ta' produzzjoni qabel ma d-dazju tas-sisa impost skond dan l-Att ikun thallas, għalkemm dak l-inbid imhallat ma' xorb mhux alkoholiku jista' jkun ġie prodott qabel dik id-data.

Mghoddi mill-Kamra tad-Deputati fis-Seduta Nru. 222 tas-27 ta' Mejju, 1998.

MYRIAM SPITERI DEBONG
Speaker

RICHARD J. CAUCHI
Skrivan tal-Kamra tad-Deputati

I assent.

(L.S.)

JIMMY FARRUGIA
Acting President

5th June, 1998

ACT No. XIV of 1998

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.

1. (1) This Act may be cited as the Excise Duty (Amendment) (No. 2) Act, 1998, and shall be read and construed as one with the Excise Duty Act, 1995, hereinafter referred to as “the principal Act”.

Act XVI of 1995.

(2) The provisions of sections 3 to 8 of this Act insofar as relating to wines, other than grape must, classified in Customs Tariff Headings Nos. 22.04 and 22.05, shall be deemed to have come into force on the 1st January, 1998.

Amendment of section 3 of the principal Act.

2. Immediately after subsection (2) of section 3 of the principal Act there shall be inserted the following subsection:

“(3) The duty payable on excise goods according to this Act shall also be payable on goods which are produced, imported and placed on the market under any description of excise goods, notwithstanding that such goods do not have the specifications and qualities required by law so as to have such description, and all the provisions of this Act and of any regulations made thereunder shall apply to such goods in the same manner as if they were the excise goods as which they are described.”.

3. In section 13 of the principal Act, in subsection (4) thereof, for the words "Sixth Schedule" there shall be substituted the words "Seventh Schedule".

Amendment of section 13 of the principal Act.

4. In the First Schedule to the principal Act, immediately following the words "Beer classified in Customs Tariff Heading No. 22.03 and beer mixed with non-alcoholic beverage classified in Customs Tariff Heading No. 22.06" in the First Column and the words "Fifth Schedule" in the Second Column thereof, there shall be added the following:—

Amendment of First Schedule to the principal Act.

Wines, other than grape must, classified in Customs Tariff Headings Nos. 22.04 and 22.05, and wine mixed with non-alcoholic beverages, classified in Customs Tariff Heading No. 22.06	Sixth Schedule
---	----------------

5. The Sixth Schedule to the principal Act shall be renumbered as the Seventh Schedule thereof.

Renumbering of Sixth Schedule to the principal Act.

6. Immediately following the Fifth Schedule to the principal Act there shall be added the following new schedule:—

Addition of new Sixth Schedule to the principal Act.

"SIXTH SCHEDULE

WINES

Wines, other than grape must, classified in Customs Tariff Headings Nos. 22.04 and 22.05	Lm0.05,0 per litre
Wine mixed with non-alcoholic beverages, classified in Customs Tariff Heading No. 22.06	Lm0.04,5 per litre

7. Immediately after Part E of the Seventh Schedule to the principal Act, as renumbered, there shall be added the following new Part:—

Amendment of the Seventh Schedule to the principal Act.

“PART F

WINE REGULATIONS, 1998

- Citation. 1. These regulations may be cited as the Wine Regulations, 1998.
- Scope. 2. These regulations apply to wines and wine mixed with non-alcoholic beverages specified as excise goods by the Excise Duty Act, 1995.
- Definition. 3. In these regulations, unless the context otherwise requires:
- “the Act” means the Excise Duty Act, 1995, and all other terms shall have the meaning assigned to them by the Act;
- “producer” means a person producing wine in such manner that would require him to hold a licence issued in terms of section 6 of the Wine Act.
- Cap. 211. 4. Any person who is a producer or importer of the goods specified in regulation 2 hereof shall conform with the Act and any regulations made thereunder without prejudice to the provisions of the Wine Act.
- Conformity with the Wine Act. 5. (1) Any person who produces the goods specified in regulation 2 shall, in addition to the obligations imposed by the Wine Act, register any production establishment in which such goods are produced or intended to be produced in accordance with section 9 of the Act and as regulated by regulations 4 to 8 of the Excise Goods Regulations, 1995.
- Registration of production establishment. (2) The provisions of subsection (5) of section 9 of the Act apply only to a person holding a private licence in accordance with the Wine Act and only to the wine produced in accordance with such licence.
- Assessment of duty. 6. Excise duty on wines released for consumption shall be assessed, according to section 3 of the Act, on the volume in litres of wine as determined at time of release for consumption.
- Taxpoint for imported wines. 7. Excise duty leviable on imported wines shall be paid before such wines are released by Customs, or if removed to a bonded warehouse, before release from such warehouse.

8. Excise duty leviable on wines produced in Malta shall be paid by the producer before such wines are released for consumption or periodically as may be allowed by the Comptroller, on the wines released during a specific period as directed by him:

Taxpoint for wines produced in Malta.

Provided that in the latter case payment of excise duty shall be entered on the proper entry and remitted to the Comptroller within five days from the period allowed, in settlement of all duty due on the quantity of wines released for consumption during that period.

9. (1) Without prejudice to the provisions of the Wine Act, the producer shall keep such records and accounts as may be prescribed by the Comptroller, so as to enable the latter to verify the correctness of the amount of excise duty payable on the wines produced and released for home consumption.

Keeping of records and accounts.

(2) The producer shall be bound to preserve such records and accounts for six years or such shorter period as the Comptroller may allow.

10. (1) The producer shall produce to the Comptroller:

Statements.

(i) a periodic statement giving details of sales or deliveries and other issues of wines released from the production establishment during a period as determined by the Comptroller and in such form as the Comptroller may direct or as otherwise prescribed in respect to wines;

(ii) an audited statement for each accounting period certified by a certified public auditor in respect of all production, stocks kept at the production establishment and sales of wines made during the accounting period, and containing such information as may be prescribed in relation to wines.

(2) The term of an accounting period shall be of six months or such longer period as the Comptroller may allow or as may otherwise be prescribed and the audited statement shall reach the Comptroller within thirty days after the end of each accounting period being reported upon.

(3) Any person who fails to comply with the provisions of this regulation shall be guilty of an offence and

shall be liable on conviction to a fine (*multa*) not exceeding Lm500.”.

Transitory
arrangement.

8. (1) As from 1st January, 1998, no wines shall be allowed to leave the production establishment until the excise duty leviable in accordance with this Act has been paid, notwithstanding that such wines may have been produced before the coming into force of this Act.

(2) As from the date when this Act is promulgated, no wine mixed with non-alcoholic beverages shall be allowed to leave the production establishment until the excise duty leviable in accordance with this Act has been paid, notwithstanding that such wine mixed with non-alcoholic beverages may have been produced before such date.

Passed by the House of Representatives at Sitting No. 222 of the 27th May, 1998.

MYRIAM SPITERI DEBONO
Speaker

RICHARD J. CAUCHI
Clerk to the House of Representatives