

## **Nru. 119**

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### **MALTA**

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#### **KAMRA TAD-DEPUTATI**

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**ABBOZZ ta' Ligi mressaq mill-Onorevoli John Dalli, M.P., Ministru tal-Finanzi, u moqri għall-Ewwel darba fis-Seduta tas-7 ta' Diċembru, 1994.**

**ATT biex jagħmel dispożizzjonijiet dwar dazju tas-sisa fuq oġġetti u hwejjeg incidental jew li għandhom x'jaqsmu ma' dan.**

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**RICHARD J. CAUCHI**  
*Skriivan tal-Kamra tad-Deputati*

#### **HOUSE OF REPRESENTATIVES**

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**A BILL introduced by the Honourable John Dalli, M.P., Minister of Finance, and read the First time at the Sitting of the 7th December, 1994.**

**AN ACT to make provisions for the imposition of an excise duty on goods and for matters incidental or connected therewith.**

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**RICHARD J. CAUCHI**  
*Clerk to the House of Representatives*

## ABBOZZ TA' LIĠI msejjah

*ATT biex jagħmel dispożizzjonijiet dwar dazju tas-sisa fuq oġġetti u  
hwejjeġ incidentalji jew li għandhom x'jaqsmu ma' dan.*

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

1. Dan l-Att jista' jissejjah l-Att ta' l-1994 dwar Dazju tas-Sisa, u għandu jibda jsehh f'dik id-data li l-Ministru jista' jippreskrivi b'ordni u dati differenti jistgħu jiġu hekk preskritti għal dispożizzjonijiet u għal għanijiet differenti ta' dan l-Att.

Titolu fil-qosor  
u bidu fis-sehh.

2. F'dan l-Att kemm-il darba r-rabta tal-kliem ma tehtieġx mod iehor:

Tifsir.

“mahzen ta' depożt” tinkludi kull kamra, *store*, mahzen jew spazju iehor approvat u awtorizzat mill-Kontrollur, għall-ghan ta' dan l-Att, taht dawk il-kondizzjonijiet u koperti minn dak l-arrangament fil-ghamla ta' garanzija li tkun aċċettabbli għall-Kontrollur hekk kif jista' jiġi impost mill-Kontrollur;

“kustodju ta' mahzen ta' depożt” u “kustodju” tfisser il-persuna awtorizzata li tagħmel kustodja f'mahzen ta' depożt u kull persuna oħra li twettaq dak ix-xogħol fisem, jew għal jew fl-interess tal-kustodju ta' mahzen ta' depożt;

“Kontrollur” għandha l-istess tifsira mogħtija lilha fl-Ordinanza tad-Dwana (Kap. 37);

“tariffa tad-Dwana” tfisser it-tariffa li hemm fl-Ewwel Skeda li tinsab ma’ l-Att dwar id-Dazji ta’ Importazzjoni (Kap. 337);

“dazju” u “dazju tas-sisa” jfissru d-dazju impost b’dan l-Att;

“oġġetti dazjabbli” tfisser kull oġġett ta’ klassi jew deskrizzjoni kif inhuma elenkati fl-Ewwel Skeda li tinsab ma’ dan l-Att;

“oġġetti prodotti f’Malta” tfisser oġġetti li l-produzzjoni tagħhom tkun intemmet f’Malta;

“mahżen ta’ depożt tal-Gvern” tfisser mahżen ta’ depożt provdut mill-Kontrollur;

“Ministru” tfisser il-Ministru responsabbli għad-dwana;

“produttur ta’ oġġetti dazjabbli” u “produttur” ifissru l-persuna li jkun inhareġ f’isimha ċertifikat ta’ reġistrazzjoni għal stabbiliment ta’ produzzjoni bis-saħħa ta’ l-artikolu 9 ta’ dan l-Att, u kull persuna oħra li twettaq ix-xogħol ta’ produzzjoni ta’ oġġetti dazjabbli f’isem, għal jew fl-interess tal-produttur;

“produzzjoni” tinkludi kull manifattura, assemblagg, adattar jew proċess iehor u l-frazi “produttur” għandha tinftihem skond hekk, u, bla hsara għal kull dispożizzjoni ta’ dan l-Att jew ta’ kull regolament magħmul bis-saħħa tiegħu, il-produzzjoni ta’ oġġetti għandha titqies li tkun intemmet fl-ewwel data li tiġi:

(i) meta jkun inkiseb oġġett li jkun kapaċi jwettaq l-użu li jkun gie prodott għalih, minghajr ebda konsiderazzjoni dwar l-ippakkjar tiegħu;

(ii) meta l-oġġetti prodotti jittiehdu għal konsum domestiku mill-post fejn ikunu ġew prodotti;

“stabbiliment ta’ produzzjoni” tinkludi kull mahżen, *store*, hanut jew fond iehor li jkun reġistrat mal-Kontrollur bil-għan li jiġu manifatturati jew mod iehor prodotti oġġetti dazjabbli;

“Uffiċjal Inkarigat” tfisser kull uffiċjal li jkollu awtorità legittima li jwettaq dmirijiet bis-saħħa ta’ dan l-Att;

“rilaxx għal ċirkolazzjoni hielsa” tfisser ir-rilaxx li jsir mill-Kontrollur għar-rigward ta’ oġġetti dazjabbli importati minghajr ebda kondizzjoni oħra wara li jitwettqu l-obbligi kollha imposti b’din jew b’kull liġi oħra li tirregola r-rilaxx mid-dwana;

“rilaxx għall-konsum” tfisser li oġġetti dazjabbli isiru disponibbli għal persuna naturali jew legali ġewwa Malta meta l-oġġetti dazjabbli joħorġu mill-arrangament li jsir mal-Kontrollur skond regolament magħmula bis-saħħa ta’ dan l-Att li permezz tagħhom jiġi sospiż il-hlas ta’ dazju tas-sisa; u kull referenza għal arrangament li fih id-dazju jibqa’ sospiż għandu jinftihem bhala li

jirreferi għal arrangament magħmul skond ir-regolamenti magħmulin bis-saħħa ta' dan l-Att, li bihom oġġetti dazjabbli jkunu jistgħu jinżammu jew jitmexxew taht kondizzjonijiet speċifiċi mingħajr hłas ta' dazju;

“skeda relevanti” tfisser l-iskeda li tinsab ma' dan l-Att li fiha hemm stabbiliti ir-rati ta' dazju u d-dispożizzjonijiet speċifiċi dwar oġġetti dazjabbli partikolari.

3. (1) Il-Kontrollur għandu jitlob u jdahhal akkont tal-Gvern dazju tas-sisa fuq oġġetti dazjabbli. Impożizzjoni ta' dazju tas-sisa.

(2) Id-dazju li jithallas fuq oġġetti dazjabbli ikun bir-rata speċifikata fl-Iskeda relevanti li tinsab ma' dan l-Att.

4. (1) Għandu jithallas id-dazju fuq l-oġġetti dazjabbli fil-waqt li dawn jiġu importati jew malli tintemm il-produzzjoni tagħhom, skond il-każ, u d-dazju għandu jinhaddem bir-rata stabbilita: Sors ta' taxa.

(a) fil-każ ta' xi importazzjoni, fil-waqt tar-rilaxx mid-dwana għal ċirkolazzjoni hielsa;

(b) fil-każ ta' produzzjoni f'Malta, fil-waqt li l-oġġetti jiġu rilaxxati għal-konsum.

(2) Għandu wkoll isir dovut dazju tas-sisa fuq oġġetti dazjabbli fil-waqt u bir-rata stabbilita meta l-kondizzjonijiet li tahtom eżenzjoni, sew jekk għal kollox jew biss f'parti, tkun inghatat taht xi liġi ma jiġux aktar imwettqa, jew fil-waqt li l-oġġetti jorġu mill-arrangament li bih l-oġġetti jkunu jistgħu jinżammu mingħajr hłas ta' dazju jew f'kull waqt u bir-rata stabbilita meta oġġetti importati jew prodotti lokalment jinstabu li ma jistax jingħata akkont tagħhom skond regolamenti magħmula bis-saħħa ta' dan l-Att qabel ma jkun thallas id-dazju fuqhom.

5. Salv kif jiġi provdut mod ieħor b'dan l-Att jew kif jiġi preskritt b'regolamenti li jsiru bis-saħħa tiegħu, ebda oġġett li jkun sugġett għad-dazju ma għandu jiġi rilaxxat mid-dwana jew mill-istabbiliment ta' produzzjoni kemm-il darba ma jkunux thallas id-dazju fuqu. L-oġġetti ma jiġux rilaxxati qabel ma jithallas id-dazju.

6. Kull dazju tas-sisa li tingieb prova dwaru b'sodisfazzjon tal-Kontrollur li jkun thallas fuq oġġetti li jintużaw bhala ingredjenti jew komponenti fil-produzzjoni ta' oġġetti dazjabbli prodotti f'Malta għandu jiġi akkreditat mad-dazju li jkollu jithallas fuq l-oġġetti prodotti, sakemm il-kreditu imsemmi ma jkunx jeċċedi d-dazju fuq l-oġġetti prodotti. Id-dazju fuq l-ingredjenti għandu jiġi akkreditat.

7. Id-dazju impost bis-saħħa ta' dan l-Att ikun mingħajr ebda pregudizzju għal kull dazju ieħor jew taxa oħra imposti b'xi liġi oħra. Riżervi.

8. (1) Ir-responsabbiltà għall-hłas ta' dazju fuq oġġetti dazjabbli tinkombi fuq l-importatur, kustodju ta' mahżen ta' depożt jew produttur, skond il-każ. Hłas ta' dazju.

(2) Meta jkun hemm żewġ persuni jew iktar li jkunu responsabbli għall-ħlas ta' dazju skond is-subartikolu (1) ta' dan l-artikolu, ir-responsabbiltà tagħhom tkun wahda solidali.

(3) tista' tinbeda azzjoni mill-Kontrollur, għall-ġbir ta' xi taxa li tithallas bis-saħħa ta' dan l-Att, fil-qorti ta' ġurisdizzjoni ċivili kompetenti mhux iktar tard minn sitt snin mid-data meta d-dazju tas-sisa ikollu jithallas skond dan l-Att.

Stabbiliment ta' produzzjoni.

**9.** (1) Hadd ma jista' jipproduċi f'Malta oġġetti dazjabbli f'xi mkien li ma jkunx stabbiliment ta' produzzjoni jew maħżen ta' depożt tal-Gvern.

(2) Għandhom isiru applikazzjonijiet lill-Kontrollur għar-registrazzjoni ta' stabbiliment ta' produzzjoni b'dak il-mod u għandu jkun fihom dak it-tagħrif u jkollhom mehmuża magħhom dawk id-dokumenti pjanti u ċertifikati li jistgħu jiġu stabbiliti.

(3) Għandu jinħareġ ċertifikat ta' registrazzjoni f'dawk iċ-ċirkostanzi u b'dak il-mod, u jkun validu għal dak iż-żmien u suġġett għal dawk il-kondizzjonijiet, li jistgħu jiġu stabbiliti.

(4) Għanda tintalab registrazzjoni separata għar-rigward ta' kull stabbiliment ta' produzzjoni.

(5) Bla ħsara għal kull regolament magħmul bis-saħħa ta' dan l-Att, is-subartikolu (1) ta' dan l-artikolu ma japplikax għall-produzzjoni ta' oġġetti dazjabbli li jiġu biss prodotti għaliex:

(a) isiru operazzjonijiet li matulhom kwantitajiet żgħar u negligibbli ta' oġġetti dazjabbli skond kif jiġi stabbilit jinkisbu b'mod incidentali;

(b) il-produzzjoni ta' dawk l-oġġetti dazjabbli, kif jista' jiġi stabbilit u taħt dawk il-kondizzjonijiet li jistgħu jiġu stipulati permezz ta' regolamenti, minn individwu fi kwantitajiet reġonevoli għall-konsum minnu nnifsu jew minn membri tal-familja tiegħu li jkunu joqgħodu flimkien fl-istess dar, jew mill-impjegati jew mistednin tiegħu;

(ċ) dawk l-operazzjonijiet l'oħra li jistgħu jiġu stabbiliti.

Records u dikjarazzjonijiet.

**10.** Produttur u kustodju ta' maħżen ta' depożt ta' oġġetti dazjabbli għandu għar-rigward ta' oġġetti dazjabbli —

(a) iżomm b'dak il-mod u f'dik l-għamla li jistgħu jiġu stabbiliti akkont l-oġġetti kollha dazjabbli minnu prodotti, fil-każ ta' stabbiliment ta' produzzjoni, jew li jkunu minnu miżmuma fil-każ ta' maħżen ta' depożt, ta' kull oġġett dazjabbli li jkollu maħżun u ta' kull konsenja u bejgħ tagħhom, kif ukoll, fil-każ ta' produttur, il-materja prima kollha użata fil-produzzjoni ta' dawk l-oġġetti dazjabbli, u jagħmel kull akkont bħal dak disponibbli lill-kontrollur kif u meta jkun mehtieg mill-Kontrollur; u

(b) jipproduci dikjarazzjoni lill-kontrollur f'dak iż-żmien, ghal dak il-perjodu u b'dak il-mod li jista' jiġi stabbilit li fiha jkun hemm imsemmi xi tkun il-kwantità:

(i) fil-każ ta' produttur, tal-oġġetti dazjabbli kollha prodotti, tal-ħażniet li jkun hemm f'xi stabbiliment ta' produzzjoni u tal-oġġetti kollha dazjabbli rilaxxati mill-istabbiliment ta' produzzjoni;

(ii) fil-każ ta' kustodju ta' maħzen ta' depożt, tal-oġġetti dazjabbli kollha minnu miżmuma f'xi maħzen ta' depożt u tal-oġġetti kollha dazjabbli rilaxxati mill-maħzen ta' depożt.

11. Il-Kontrollur jista' jissospendi jew jirrevoka r-registrazzjoni ta' stabbiliment ta' produzzjoni jew l-awtorizzazzjoni ta' maħzen ta' depożt meta l-persuna minnu inkarigata tonqos milli tħares id-dispożizzjonijiet ta' l-artikolu 10, u d-dispożizzjonijiet tas-subartikolu (3), (4) u (5) ta' l-artikolu 21 ta' dan l-Att għandhom ikunu *mutatis mutandis* japplikaw għal kull sospensjoni bhal dik.

12. (1) Kull tank, reċipjent jew kontenitur iehor użat fi stabbiliment ta' produzzjoni jew f'maħzen ta' depożt għall-produzzjoni jew hażna ta' oġġetti dazjabbli għandhom ikunu skond kull speċifikazzjoni li tista' tiġi stabbilita jew li tista' tiġi approvata għal dak l-ghan mill-Kontrollur.

Revoka ta' registrazzjoni.

(2) Il-Ministru jista' jagħmel regolamenti dwar il-kulur u l-immakar ta' oġġetti dazjabbli bil-ghan li tiġi żgurata l-applikazzjoni korretta u bla dubju tad-dispożizzjonijiet ta' dan l-Att u li ma jingħatax lok li ssir xi evazzjoni, abbuż jew jiġi evitat milli ssir xi haġa.

13. (1) Il-Ministru jista' jagħmel, u meta dawn ikunu saru, jirrevoka jew jemenda, regolamenti li jirrigwardaw it-twettiq tad-dispożizzjonijiet ta' dan l-Att, u mingħajr pregudizzju għall-ġeneralità ta' dak imsemmi qabel, dawk ir-regolamenti jistgħu jkun jipprovdu dwar dan li ġej:

Regolamenti.

(a) iż-żmien jew żminijiet li fihom, il-post fejn, u l-mod kif, ikollu jithallas id-dazju tas-sisa skond dan l-Att;

(b) l-ghoti ta' garanzija f'għamla aċċettabbli mill-Kontrollur, minn produttur ta' oġġetti dazjabbli jew minn kustodju ta' maħzen ta' depożt sabiex jithares il-hlas ta' dazju tas-sisa li jithallas bis-saħħa ta' dan l-Att, u l-mod kif ikun jista' jsir użu minn dik il-garanzija;

(c) id-drittijiet li jistgħu jithallsu lill-Kontrollur għas-servizzi minnu provduti jew għar-registrazzjoni ta' xi stabbiliment ta' produzzjoni skond dan l-Att; u

(d) kull haġa li tista' tiġi stabbilita skond dan l-Att.

(2) Kull regolament magħmul bis-saħha tas-subartikolu (1) ta' dan l-artikolu jista' jipprovdi li persuna li tikser jew tonqos milli thares xi wiehed minn dawn ir-regolamenti tkun hatja ta' reat, u dawk ir-regolamenti jistgħu jipprovdu għal piena ta' multa ta' mhux aktar minn hamest elef lira Maltija jew ammont li jkun daqs tliet darbiet id-dazju li jkollu jithallas fuq xi oġġetti li dwarhom ikun sar ir-reat, skond liema piena tkun l-iktar għolja, jew prigunerija għal żmien ta' mhux iżjed minn sitt xhur, jew għal dik il-multa u prigunerija flimkien, għar-rigward ta' sejbien ta' htija.

(3) Meta xi regolamenti li jsiru bis-saħha tas-subartikolu (1) ta' dan l-artikolu ma jkunu jipprovdu dwar ebda piena, kull min jikser jew jonqos milli jħares xi wiehed minn dawk ir-regolamenti jehel, meta jinsab hati, multa ta' mhux iktar minn mitejn lira Maltija.

(4) Ir-regolamenti li hemm fil-Hames Skeda li tinsab ma' dan l-Att għandhom jitqiesu li saru bis-saħha tas-setgħat li johorġu mis-subartikolu ta' qabel dan ta' dan is-subartikolu u jistgħu skond hekk jiġu revokati u emendati.

#### Eżenzjonijiet

**14.** (1) Ma jkun dovut ebda dazju fuq oġġetti dazjabbli prodotti fiċ-ċirkostanzi speċifikat fis-subartikolu (5) ta' l-artikolu 9 ta' dan l-Att.

(2) Il-Ministru jista' jeżenta dan li ġej mill-hlas ta' dazju tas-sisa taht dawk il-kondizzjonijiet u restrizzjonijiet li huwa jista' jqis xieraq li jimponi:

(a) oġġetti dazjabbli li dwarhom tkun meħtieġa li tingħata dik l-eżenzjoni, iżda biss sal-limitu li jkun hekk meħtieġ, għall-implementazzjoni ta' xi impenn internazzjonali li jidhol għalih il-Gvern ta' Malta;

(b) oġġetti dazjabbli meta dik l-eżenzjoni tingħata favur ta' persuna jew klassi ta' persuni li, skond, jew b'ordni magħmul bis-saħha tad-dispożizzjonijiet ta' l-Att dwar l-Immunitajiet u l-Privileġġi Diplomatici (Kap. 191) jkunu eżenti mill-hlas ta' dazju tas-sisa fuq oġġetti mahsuba għall-użu personali ta' dik il-persuna jew dawk il-persuni;

(c) oġġetti dazjabbli meta dik l-eżenzjoni titqies mill-Ministru bhala wahda ġustifikabbli.

(3) Il-Ministru ikollu s-setgħa li b'ordni jeżenta mill-hlas ta' dazju tas-sisa oġġetti dazjabbli li jiġi importat jew prodott f'Malta bil-ghan li jintuza bhala ingredjent jew komponent fil-produzzjoni ta' oġġetti dazjabbli. Dik l-eżenzjoni tista' ssir bla hsara għal dawk il-kondizzjonijiet li l-Ministru jista' jqis xieraq li jimponi.

(4) Ma għandu jithallas ebda dazju tas-sisa fuq oġġetti dazjabbli li jiġu rilaxxati għall-esportazzjoni bhala merkanzija, li jiġu imbarkati bhala provvigjonament jew li jinħażnu bhala karburanti bil-ghan li jhaddmu l-makni ta' bastimenti u ajruplani fuq xi bastiment jew ajruplan destinat għal barra minn Malta sakemm dan isir direttament minn stabbiliment ta' produzzjoni jew minn mahżen ta' depożt.

(5) Ma ghandu jingabar ebda dazju tas-sisa fuq oġġetti dazjabbli li ma jkunux ġew rilaxxati mill-produttur jew mill-kustodju tal-maħżen ta' depożt għall-konsum jew għall-ċirkolazzjoni hielsa, sakemm dawk l-oġġetti dazjabbli jiġu distrutti taht is-sorveljanza tad-dwana bil-permess bil-miktub tal-Kontrollur u bil-kondizzjonijiet li hu stess jagħmel.

15. (1) Ma ghandu jinghata lura ebda dazju tas-sisa li jithallas bis-sahha ta' dan l-Att fuq oġġetti dazjabbli rilaxxati għal-konsum jew għal ċirkolazzjoni hielsa f'Malta.

Hlas lura.

Izda l-Ministru jista' taht dawk il-kondizzjonijiet li huwa jista' jqis xierqa jawtorizza l-hlas lura ta' kull dazju tas-sisa li jithallas fuq oġġetti meta tkun inghatat eżenzjoni skond il-paragrafu (ċ) tas-subartikolu (2) ta' l-artikolu 14 wara li jkun thallas id-dazju;

Izda wkoll, hlas lura tad-dazju attwali mhallas skond id-dispożizzjonijiet ta' dan l-Att ghandu jiġi permess wara li ssir applikazzjoni bil-miktub minn min jagħmel it-talba:

(i) għar-rigward ta' dazju fuq oġġetti dazjabbli esportati bhala merkanzija jew li jiġu imbarkati bhala provvigjonament jew li jinħażnu bhala karburanti biex ihaddmu l-makni ta' bastiment jew ajruplani destinati għal barra minn Malta b'mod differenti minn dak speċifikat fis-subartikolu (4) ta' l-artikolu 14;

(ii) għar-rigward ta' dazju fuq oġġetti dazjabbli provduti minn persuna f'ċirkostanzi li fihom dawk l-oġġetti dazjabbli jkunu eżenti mid-dazju skond eżenzjoni magħmula bis-sahha tad-dispożizzjonijiet tas-subartikolu (2) ta' l-artikolu 14.

(2) Il-pagament ta' hlas lura ghandu jsir lill-esportatur f'kull każ li jaqa' taht is-subparagrafu (i) tat-tieni proviso li jinsab mas-subartikolu (1) ta' dan l-artikolu, jew f'kull każ li jaqa' taht is-subparagrafu (ii) ta' dak il-proviso lil min jagħmel il-provvista ta' l-oġġetti dazjabbli li dwarhom ikun qed jiġi permess il-hlas lura.

(3) Il-pagament ta' hlas lura ikun sugġett għall-produzzjoni ta' dawk id-dokumenti u l-għemil u l-iffirmar mill-esportatur jew minn min jagħmel il-provvista, skond il-każ, ta' dikjarazzjoni bil-miktub f'dik l-għamla jew b'dak il-mod li l-Kontrollur tad-Dwana jista' jehtieg.

16. (1) Kull min:

Reati u  
pieni.

(a) jipproduċi oġġetti dazjabbli bi proċess li ma jkunx permess skond dan l-Att jew ta' xi regolamenti magħmulin bis-sahha tiegħu; jew

(b) jipproduċi oġġetti dazjabbli fi stabbiliment li ma jkunx stabbiliment ta' produzzjoni registrat; jew

(c) jagħmel xi alterazzjonijiet fil-faċilitajiet produtturi fiż-żoni ta' hażna fi stabbiliment ta' produzzjoni reġistrat jew f' mahżen ta' depożt jew li jkunu jolqtu is-sikurezza ta' stabbiliment ta' produzzjoni jew mahżen ta' depożt minghajr ma jinghata avviż minn qabel dwar dan lill-Kontrollur; jew

(d) jiffalsifika xi kon, boll, marka jew xi mezz ieħor li jintuża mill-Gvern, jew taht l-awtorità tal-Gvern, għalbiex jintgħamlu faxex ta' dazju tas-sisa jew għalbiex jimbolla jew jimmarka dawk il-faxex għall-finijiet ta' dan l-Att jew ta' regolamenti li jsiru bis-saħha tiegħu; jew

(e) jagħmel b'kon, boll, marka jew mezz ieħor falsifikati impressjoni fuq xi materjal; jew

(f) ibiegh jew jesponi għal bejgħ jew jispaċċa jew juża xi kon, boll, marka jew mezz falsifikati jew impressjoni magħmula bihom; jew

(g) xjentement u minghajr raġuni tajba (li tagħha l-prova tmiss lill-akkużat) ikollu għandu kon, boll, marka jew mezz falsifikati jew impressjonijiet magħmulin bihom; jew

(h) falsament jagħmel użu ta' kon, boll, marka jew mezz veri jew jagħmel xi wiehed mill-atti msemmija fil-paragrafi (e), (f) u (g) ta' dan l-artikolu rigward impressjonijiet foloz magħmulin b'ghodod veri; jew

(i) xjentement jissottometti dikjarazzjonijiet lill-Kontrollur li jkunu foloz jew mhux korretti jew mhux kompleti f'xi dettall materjali tagħhom, jew jagħmel jew jonqos milli jagħmel jew jippermetti li jsir jew li jonqos li jsir xi att jew xi haġa, bil-ħsieb li jevadi d-dazju li għandu jingabar bis-saħha ta' dan l-Att, jew ikun il-persuna li f'isimha stabbiliemnt ta' produzzjoni ikun reġistrat jew mahżen ta' depożt ikun awtorizzat u li tonqos milli tirrapporta, fiż-żmien preskritt b'ragolamenti li jsiru bis-saħha ta' dan l-Att, xi kwantità ta' oġġetti dazjabbli meħlusa għall-konsum jew għal ċirkolazzjoni hielsa, u tonqos milli turi b'sodisfazzjon tal-qorti li xi att jew xi haġa simili magħmulin jew li jonqsu milli jintgħamlu minn persuna fl-impieg tagħha jew li tkun taqa' taht il-kontroll tagħha, ikunu saru jew naqsu milli jsiru minghajr ma kienet taf, u li hi ma setgħetx b'diligenza raġonevoli tikseb tagħrif dwar dawn il-hwejjeg; jew

(j) ikun b'xi mod xjentement involut f'xi evażjoni jew tentattiv ta' evażjoni tad-dazju li għandu jingabar bis-saħha ta' l-Att; jew

(k) ifixkel lill-Kontrollur jew lil xi Uffiċjal tad-Dwana jew lil xi persuna oħra li jkunu debitament awtorizzati li jharsu kontra u li jaqdbu reati kontra dan l-Att milli jwettqu xi waħda mid-dispożizzjonijiet ta' dan l-Att jew ta' regolamenti magħmulin bis-saħha tiegħu; jew

(l) xjentement jgħin, ihajjar jew jassisti fit-twettiq ta' xi wiehed mir-reati msemmija hawn aktar qabel;

ikun hati ta' reat u ghandu ghal kull reat bhal dak jehel, meta jinsab hati, multa ta' mhux aktar minn hamest elef lira Maltija.

(2) Fil-każ ta' sejbien ta' htija dwar nuqqas li jirrapporta oġġetti dazjabbli mehlusa għall-konsum jew għal ċirkolazzjoni hielsa, min jagħmel ir-reat ikun jista' jehel b'zieda mal-piena stabbilita fis-subartikolu (1) ta' dan l-artikolu, multa ekwivalenti għal daqs darbtejn id-dazju tas-sisa fuq dawk l-oġġetti dazjabbli.

(3) Fil-każ ta' sejbien ta' htija għat-tieni darba jew sussegwenti taht dan l-artikolu, min jagħmel ir-reat ikun jista', skond kif jidhrilha l-qorti, jehel prigunerija għal żmien mhux iżjed minn sitt xhur b'zieda mal-pieni preskritti f'dan l-artikolu.

(4) Fil-każ ta' sejbien ta' htija għal reat kontra d-dispożizzjoniet tal-paragrafu (a) jew (b) ta' dan l-artikolu il-hażna ta' oġġetti dazjabbli li jkollu x'jaqsam miegħu is-sejbien ta' htija għandu jiġi konfiskat favur il-Gvern, u dik il-konfiska għandha tiġi esegwita mingħajr il-htieġa ta' xi ordni espress tal-qorti għal dak l-ghan.

(5) Fil-każ ta' sejbien ta' htija għat-tieni darba jew sussegwenti taht il-paragrafi (a) jew (b) tas-subartikolu (1) ta' dan l-artikolu, il-Kontrollur jista' jikkonfiska u jiehu pussess ta' kull makkinarju, tagħmir, reċipjenti, utensili, materjal u ingredjent li jintużaw fil-produzzjoni ta' oġġetti dazjabbli, u li jidisponi minnhom kif hemm provdut fl-artikolu 21 ta' dan l-Att.

(6) Fil-każ ta' sejbien ta' htija għal reat kontra d-dispożizzjonijiet tal-paragrafu (d), (e), (f), (g) jew (h) tas-subartikolu (1) ta' dan l-artikolu min jagħmel ir-reat ikun jista' jehel, b'zieda mal-penali stabbiliti fis-subartikolu (1) ta' dan l-artikolu, żmien ta' prigunerija minn sena sa erba' snin.

#### 17. Jekk oġġetti dazjabbli:

Konfiska.

(a) jiġu depożitati jew jinħbew f'xi post bil-ghan li jsir frodi kontra l-Gvern għar-rigward tad-dazju tas-sisa li għandu jingabar bis-saħħa ta' dan l-Att; jew

(b) jitneħhew b'mod klandestin jew mhux legittimu minn jew 'il barra minn stabbiliment ta' produzzjoni registrat jew minn jew 'il barra minn xi mahżen ta' depożt jew xi post fiż-żgur li fihom dawk l-oġġetti dazjabbli jkunu ġew debitament depożitati; jew

(c) wara li jkunu ġew konsenjati minn xi stabbiliment ta' produzzjoni, mahżen ta' depożt jew xi post fiż-żgur iehor fejn ma jsirx hlas ta' dazju sabiex jittiehdu f'xi post li jkun awtorizzat mill-Kontrollur, dawk l-oġġetti ma jiġux debitament konsenjati f'dak il-post,

f'kull każ bhal dak, dawk l-oġġetti dazjabbli jkunu jistgħu jiġu konfiskati, u min jagħmel ir-reat jehel iktar minn hekk il-pieni stabbiliti fl-artikolu li jiġi minnufih qabel dan l-artikolu.

Azzjoni fil-każ ta' nuqqas ta' nlas ta' dazju.

18. (1) Kull Uffiċjal tad-Dwana jkun jista' jagħmel kull spezzjon, f'hin raġonevoli f'kull stabbiliment ta' produzzjoni jew maħzen ta' depożt jew post fejn jinżammu jew ikun qed jiġi suspettat li qed jinżammu oġġetti dazjabbli u l-persuna li l-istabbiliment ta' produzzjoni jkun reġistrat f'ismha jew ikun awtorizzat għandha il-maħzen ta' depożt, skond il-każ, għandha tagħmel disponibbli għal tali uffiċjal kull ktieb, dokument, inkluż materjal li jinqara biss mil-makni, jew *records* ohra li jkollhom x'jaqsmu mal-produzzjoni ta' oġġetti dazjabbli, u mal-ħażna, bejgħ jew tneħija ta' dawk l-oġġetti u għandha iktar minn hekk jipprovdi bl-għajnuna meħtieġa sabiex ikun jista' jwettaq dmirijetu.

(2) Persuna li ma tkunx il-persuna li f'isimha jkun reġistrat stabbiliment ta' produzzjoni jew il-persuna li f'isimha jkun awtorizzat maħzen ta' depożt, li jkollha fil-pussess tagħha xi kotba, dokumenti, inkluż materjal li jinqara biss bil-makni jew *records* ohra msemmija fis-subartikolu (1) ta' dan l-artikolu għandu jkollhom bl-istess mod id-dmir li jiproduċu dawk il-hwejjeġ lill-Kontrollur jew lil Uffiċjal tad-Dwana.

(3) Jekk persuna xjentement jew b'qerq tonqos milli tagħti l-għajnuna tagħha, jew xjentement jostakola, timpedixxi jew ittellef lil xi uffiċjal fit-tweġġ tad-dmirijiet jew setgħat tiegħu taht dan l-Att jew ta' regolamenti magħmulin bis-saħha tiegħu hija tista', meta tinsab hatja, tehel multa ta' mhux iżjed minn hamest elef lira Maltija.

Proċedimenti.

19. (1) Kull proċediment taht dan l-Att għandu jittiehed f'isem u għall-Kontrollur quddiem il-Qorti tal-Maġistrati f'Malta jew Għawdex, skond il-każ, li toqgħod bhala qorti ta' Ġudikatura Kriminali, u d-dispożizzjonijiet tal-Kodiċi Kriminali li għandhom x'jaqsmu mal-proċedura quddiem dik il-qorti u mal-ghoti u l-esekuzzjoni tal-piena imposta minn dik il-qorti għandhom ikunu japplikaw fil-każ ta' proċedimenti bħal dawk.

(2) Minkejja d-dispożizzjonijiet tal-Kodiċi Kriminali, l-Avukat Ġenerali għandu il-jedd ta' appell quddiem il-Qorti ta' l-Appell Kriminali minn kull sentenza mogħtija mill-Qorti tal-Maġistrati għar-rigward ta' proċedimenti kriminali li jitnisslu mid-dispożizzjonijiet ta' dan l-Att.

(3) Kull reat taht dan l-Att għandu jitqies għall-għanijiet raġunijiet kollha tal-liġi li jkun reat fil-kuntest tat-tifsira mogħtija fil-Kodiċi Kriminali u għandu jsir minnu skond hekk.

Riżerva ta' liġijiet ohra.

20. Il-pussess ta' liċenza maħruġa mill-Pulizija jew xi awtorità ohra lil xi produttur jew kustodju ta' oġġetti dazjabbli jew lil xi persuna ohra li tkun fl-impieg tiegħu jew li tkun qegħda taġixxi taht l-istruzzjonijiet tiegħu għal xi raġuni li ma tkunx wahda minn dawk speċifikati f'dan l-Att, ma għandu b'ebda mod jeżonera lil dak il-produttur, kustodju jew persuna ohra minn kull obbligu jew responsabbiltà taht dan l-Att jew regolamenti magħmula bis-saħha tiegħu dwar reat kontra d-dispożizzjonijiet ta' dan l-Att jew ta' regolamenti magħmula bis-saħha tiegħu.

Approprijazzjoni  
u qbid ta'  
oġġetti,  
pleġġ, eċċ.

21. (1) Jekk dazju li jmiss jithallas taht dan l-Att, ma jithallasx, tkun xi tkun ir-raġuni li tkun fiż-żmien li jmissu jithallas, il -Kontrollur jista' jagħmel tiegħu kull pleġġ jew parti minnu li jistgħu jiġu preskritti taht xi regolament, u li tkun daqs id-dazju li baqa' mhux imhallas, u jekk dak id-depożitu jew pleġġ iehor ma jkunux biżżejjed, huwa jista' jaqbad u jiehu f'idejh xi jew kull oġġett dazjabbli li jkunu qeghdin jinżammu fil-maħżen ta' depożt jew f'kull maħżen fl-użu jew fil-pussess tal-kustodju jew ta' kull persuna oħra li tagħmel floku, u xi jew kull oġġett dazjabbli u makkinarju, tagħmir, utensili, materjal u ingredjenti użati fil-produzzjoni ta' oġġetti dazjabbli fil-konfini ta' l-istabbiliemnt tal-produzzjoni jew f'kull fond li jkun qed jintuża minn jew fil-pussess tal-produttur jew minn persuna oħra li tagħmel floku li għandu bis-saħħa ta' dan is-subartikolu wkoll jikkostitwixxi pleġġ għal dak id-dazju, u jista' jbiegħ b'irkant pubbliku daww l-oġġetti dazjabbli, amkkinarju, tagħmir, reċipjenti, utensili, materjal u ingredjenti hawn fuq imsemmija wara li jagħti avviż tal-bejgħ, mill-anqas tmint ijiem qabel jew permezz ta' sejha pubblika għal offerta skond kif jista' jiġi preskrit. Dan l-avviż għandu jingħata lil dak il-produttur jew kustodju, jekk ikun jinssab f'Malta, jew lill-aġent tiegħu, jekk ikollu, inkella, fil-każ li ma jkunx hemm la wiehed u l-anqas l-iehor, l-avviż għandu jinhareg fil-Gazzetta tal-Gvern:

Iżda daww l-oġġetti dazjabbli jistgħu fid-diskrezzjoni tal-Kontrollur, wara li jingħata dak l-avviż ta' tmint ijiem, jiġu distrutti.

(2) In-nefqa u l-ispejjeż tal-qbid u tal-bejgħ, u d-dazju li jmiss jittiehed minn dak il-bejgħ, jinqatgħu l-ewwel haġa minn dak li jidhol mill-bejgħ. Dak li jidhol mill-bejgħ għandu jservi għall-ħlas ta' dik in-nefqa u ta' daww l-ispejjeż u għall-ħlas tad-dazju li jmiss, u ż-żejjed li jibqa', jekk ikun hemm, għandu jithallas lill-manifattur.

(3) Kull min iħoss ruħu aggravat b'azzjoni tal-Kontrollur magħmula bis-saħħa tas-subartikolu (1) ta' dan l-artikolu ikollu jedd jopponi dik l-azzjoni billi jippreżenta rikors quddiem il-Prim'Awla tal-Qorti Ċivili fi żmien tmint ijiem mid-data meta jingħata avviż tal-qbid mill-Kontrollur, jew minn meta jingħata avviż mill-Kontrollur li huwa jkun għamel tiegħu xi pleġġ mogħtija.

(4) Rikors magħmul bis-saħħa tas-subartikolu (3) ta' dan l-artikolu għandu jiġi notifikat lill-Kontrollur fi żmien jumejn mill-preżentata tiegħu, u l-kawża għandha tiġi appuntata għas-smieġ bl-urgenza, minn jum għall-iehor sakemm tingħata sentenza. Ma jkun hemm ebda appell mid-deċiżjoni li tingħata mill-Qorti Ċivili, hliet fuq punt ta' dritt. Dak l-appell isir b'rikors quddiem il-Qorti ta' l-Appell fi żmien sitt ijiem mid-deċiżjoni tal-Prim'Awla tal-Qorti Ċivili.

(5) Il-Bord tar-Regoli mwaqqaf bl-artikolu 29 tal-Kodiċi ta' Organizazzjoni u Proċedura Ċivili (Kap. 12), għandu jagħmel regoli li jipprovdu dwar il-mod kif għandu jiġi formulat rikors li jsir taht dan l-artikolu, u dwar il-proċedura li għandha tiġi segwita fl-għemil ta' rikors bħal dak. Daww ir-regoli għandhom jipprovdu li daww il-proċedimenti għandhom jitmexxew bil-heffa u bl-urgenza u għandhom jiġu wkoll formulati r-regoli dwar kif jingiebu l-provi skond il-liġi.

Thassir u  
riserva.

22. (1) Bla hsara ghad-dispożizzjonijiet ta' dan l-artikolu l-Att dwar id-Dazju tas-Sisa fuq is-Sigaretti maħdumin bil-makna (Kap. 57), l-Ordinanza dwar Dazju tas-Sisa fuq *Crown Corks* u konċentrati mhux-alkoholiki (Kap. 166), l-Att dwar it-Tabakk u Prodotti tat-Tabakk (Kap. 275), l-Att dwar Dazju tas-Sisa fuq Oġġetti tad-Deheb u Fidda (Kap. 295), l-Att dwar Dazju tas-Sisa fuq Riċevituri tat-Televiżjoni bil-Kulur (Kap. 301), u l-Att ta' l-1993 dwar id-Dazju tas-Sisa fuq il-Birra, Att Nru. XXII ta' l-1993, (hawnhekk iżjed 'il quddiem f'dan l-artikolu kollettivament imsejhin il-ligijiet tas-Sisa) qeghdin b'dan jigu mħassrin.

(2) Minkejja d-dispożizzjonijiet tas-subartikolu (1) ta' dan l-artikolu, il-ligijiet tas-Sisa mħassrin bis-subartikolu (1) ta' dan l-artikolu għandhom ikompli japplikaw għar-rigward ta' oġġetti li fuqhom ikollu jithallas id-dazju u li jkunu ġew prodotti jew rilaxxati għall-konsum qabel il-bidu fis-seħħ ta' dan l-artikolu.

(3) Meta xi oġġetti dazjabbli kienu suġġetti għal dazju tas-sisa bis-saħħa tal-ligijiet tas-Sisa mħassrin bis-subartikolu (1) ta' dan l-artikolu qabel il-bidu fis-seħħ ta' dan l-artikolu, u d-dazju kif dovut skond dawk il-ligijiet tas-Sisa ikun thallas jew sar dovut qabel il-bidu fis-seħħ ta' dan l-artikolu, ma għandu jingabar ebda dazju fuq dawk l-oġġetti bis-saħħa ta' dan l-Att.

(4) Kull oġġett dazjabbli prodott minn xi persuna li jkollu pussess tal-liċenza relattiva bis-saħħa tal-ligijiet tas-Sisa imħassra b'dan l-artikolu matul perijodu ta' 15 il-ġurnata li jibdeu għaddejn mid-data tal-pubblikazzjoni ta' dan l-Att fil-Gazzetta għandu jitqies li jkun ġie prodott fi stabbiliment ta' produzzjoni registrat bis-saħħa ta' dan l-Att.

Emenda  
konsegwenzjali  
għall-Ordinanza  
ta' l-Ispirti,  
Kap. 41.

23. L-Ordinanza ta' l-Ispirti għandha tiġi emendata kif ġej:

(a) fl-artikolu 10 tagħha, minflok il-kliem "l-Ordinanza tad-Dwana" għandhom jidhlu l-kliem "l-Ordinanza tad-Dwana jew l-Att ta' l-1994 dwar Dazju tas-Sisa"; u

(b) minflok l-artikolu 97 tiegħu għandu jidhol dan li ġej:—

97. Id-dazju li jissema f'din l-Ordinanza għandu jkun id-dazju fuq spirti magħmulin f'Malta skond id-dispożizzjonijiet ta' l-Att ta' l-1994 dwar Dazju tas-Sisa fuq spirti magħmulin jew prodotti f'Malta."

## L-EWWEL SKEDA

L-Ewwel Kolonna Lista ta' oġġetti dazjabbli	It-Tieni Kolonna Skeda rilevanti
Alkohol u xorb alkoholiku klassifikat fl-intestaturi Nri. 22.04, 22.07 u 22.08 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

IT-TIENI SKEDA  
ALKOHOL U XORB ALKOHOLIKU

<p>Most ta' l-gheneb mhux fermentat b'alkohol miżjud klassifikat fl-intestatura Nru. 22.04 tat-Tariffa tad-Dwana:</p> <ul style="list-style-type: none"> <li>- B'qawwa alkoholika ta' mhux iżjed minn 22% vol</li> <li>- B'qawwa alkoholika ta' iżjed minn 22% vol iżda mhux iżjed minn 45% vol</li> <li>- B'qawwa alkoholika ta' iżjed minn 45% vol iżda mhux iżjed minn 57% vol</li> <li>- B'qawwa alkoholika ta' iżjed minn 57% vol</li> </ul>	<p style="text-align: right;">Lm1.10,0 kull litru</p> <p style="text-align: right;">Lm2.97,0 kull litru</p> <p style="text-align: right;">Lm3.07,0 kull litru</p> <p style="text-align: right;">Lm0.05,6 kull % vol kull litru</p>
<p>Alkohol etili mhux żnaturat ta' qawwa alkoholika bil-volum ta' 80% jew għola, klassifikat fl-intestatura Nru. 22.07 tat-Tariffa tad-Dwana</p>	<p style="text-align: right;">Lm0.05,6 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"> <li>- Spirtu <i>methylated</i> kif imfisser fl-artikolu 3 ta' l-Ordinanza dwar l-Ispirti <i>Methylated</i> (Kap. 89)</li> <li>- Alkohol u spirtu ieħor żnaturat għall-produzzjoni industrijali, għall-użu farmaċewtiku u għall-użu mediku, żnaturat kif dirett mill-Kontrollur tad-Dwana</li> <li>- Alkohol u spirtu żnaturat ieħor</li> </ul>	<p style="text-align: right;">0</p> <p style="text-align: right;">0</p> <p style="text-align: right;">Lm0.05,6 kull % vol Kull litru</p>
<p>Preparati ta' tahlitiet alkoholiki klassifikati fl-intestatura Nru. 22.08 tat-Tariffa tad-Dwana, ta' xorta wżata għall-produzzjoni industrijali ta' <i>soft drinks</i></p>	<p style="text-align: right;">0</p>

Prodotti alkoholiki ohra klassifikati fl-intestatura Nru. 22.08 tat-Tariffa tad-Dwana:	
- Vodka:	
— Ta' qawwa alkoholika ta' mhux iżjed minn 26% vol	Lm0.11,0 kull % vol kull litru
— Ta' qawwa alkoholika ta' iżjed minn 26% vol iżda mhux iżjed minn 45.4% vol	Lm2.97,0 kull litru
— Ta' qawwa alkoholika ta' iżjed minn 45.4% vol iżda mhux iżjed minn 57% vol	Lm3.07,0 kull litru
- Ohra:	
— Ta' qawwa alkoholika ta' mhux iżjed minn 26% vol	Lm0.11,0 kull % vol kull litru
— Ta' qawwa alkoholika ta' iżjed minn 26% vol iżda mhux iżjed minn 45% vol	Lm2.97,0 kull litru
— Ta' qawwa alkoholika ta' iżjed minn 45% vol iżda mhux iżjed minn 57% vol	Lm3.07,0 kull litru
— Ta' qawwa alkoholika ta' iżjed minn 57% vol	Lm0.05,6 kull % kull litru

## IT-TIELET SKEDA

## TABAKK U PRODOTTI TAT-TABAKK

<p>Tabakk mhux manifatturat u rifjut tat-tabakk kalassifikati fl-intestatura Nru. 24.01 tat-Tariffa tad-Dwana:</p> <ul style="list-style-type: none"> <li>- Biex jintużaw fil-manifattura industrijali tas-sigarri, <i>cheroots</i>, <i>cigarillos</i> jew tabakk tal-pipa (1)</li> <li>- Ohrajn</li> </ul>	<p>Lm2.00,00 kull Kg</p> <p>Lm6.80,0 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>Sigarette klassifikati fl-intestatura Nru. 24.02 tat-Tariffa tad-Dwana:</p> <ul style="list-style-type: none"> <li>- Ta' tul totali ta' mhux iżjad minn 75mm</li> <li>- Ta' tul totali ta' iżjed minn 75mm</li> </ul>	<p>25c5 kull pakkett ta' 20 jew parti minnu</p> <p>28c5 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"> <li>- Tabakk tal-pipa</li> <li>- Tabakk, imqatta' jew mhux imqatta' u mħallat iżda mhux manifatturat aktar għall-produzzjoni industrijali tas-sigarretti (2)</li> <li>- Tabakk omoġenizzat jew rikostitwit għall-produzzjoni industrijali tas-sigarri, <i>cheroots</i> u <i>cigarillos</i></li> <li>- Tabakk omoġenizzat jew rikostitwit għall-produzzjoni industrijali tas-sigarette (2)</li> <li>- Tabakk tal-magħda u <i>snuff</i></li> <li>- Estratti u essenzi tat-tabakk użati prinċipalment għall-manifattura ta' insettiċidi</li> <li>- Tabakk jew sostitut tat-tabakk manifatturat ieħor, inkluż tabakk omoġenizzat u rikostitwit</li> </ul>	<p>0</p> <p>0</p> <p>Lm5.00,0 kull Kg</p> <p>0</p> <p>Lm11.60,0 kull Kg</p> <p>0</p> <p>Lm6.50,0 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, imqatt' jew mhux imqatta' u mħallat iżda mhux manifatturat aktar, prodott jew importat minn persuna li f'isimha jkun registrat stabbiliment ta' produzzjoni għall-manifattura ta' sigarretti.

## IR-RABA' SKEDA

ŻJUT U GASSIJET TAL-PETROLEUM U  
IDROKARBURI GASSUŻI OĦRA

<p>Spirtu u żjut ħfief tal-vetturi bil-mutur, minbarra żjut lubrifikanti jew idrawliċi, b'densità sa 0.780 esklussiv f'temperatura ta' 15°C, klassifikati fl-intestatura Nru. 27.10 tat-Tariffa tad-Dwana</p>	<p>Lm71.00,0 kull 1000 litru</p>
<p>Żejt għall-htigijiet tad-dar (Pitolju), <i>aviation turbine fuels</i> u <i>white spirit</i>; żjut minbarra żjut lubrifikanti jew idrawliċi b'densità ta' 0.780 sa 0.810 eskklusiv f'temperatura ta' 15°C, klassifikati fl-intestatura Nru. 27.10 tat-Tariffa tad-Dwana</p>	<p>Lm1.00,0 kull 1000 litru</p>
<p>Żejt tal-gass u tad-<i>diesel</i>; żjut, minbarra żjut lubrifikanti jew idrawliċi; b'densità ta' 0.810 sa 0.900 inklusiv f'temperatura ta' 15°C, klassifikati fl-intestatura Nru. 27.10 tat-Tariffa tad-Dwana</p>	<p>Lm34.00,0 kull 1000 litru</p>
<p>Gass <i>propane</i> likwifikat klassifikat fl-intestatura Nru. 27.11 tat-Tariffa tad-Dwana</p>	<p>Lm33.00,0 kull 1000 litru</p>
<p>Gass <i>butane</i> likwifikat klassifikat fl-intestatura Nru. 27.11 tat-Tariffa tad-Dwana</p>	<p>Lm33.00,0 kull 1000 litru</p>

## IL-HAMES SKEDA

(Artikolu 13(4))

## TAQSIMA A

**Regolamenti ta' l-1994 dwar Ogġetti Dazjabbli**

- Titolu.** 1. Dawn ir-regolamenti jistghu jissejhu r-Regolamenti ta' l-1994 dwar Ogġetti Dazjabbli.
- Ghan.** 2. Dawn ir-regolamenti japplikaw għall-ogġetti dazjabbli li għalihom japplika l-Att ta' l-1994 dwar id-Dazju tas-Sisa.
- Tifsir.** 3. F'dawn ir-regolamenti, kemm-il darba r-rabta tal-kliem ma tehtiegħ xort'ohra, "l-Att" tfisser l-Att ta' l-1994 dwar id-Dazju tas-Sisa, u li kull kliem ieħor għandu jkollu l-istess tifsir mogħti lilu bl-Att.
- Registrazzjoni** 4. Applikazzjoni sabiex wiehed jirreġistra stabbiliment ta' produzzjoni skond l-artikolu 9 ta' l-Att għandha ssir bil-miktub lill-Kontrollur u għandha tinkludi dawn il-partikolaritajiet li ġejjin:
- (a) l-isem u l-indirizz ta' l-applikant;
  - (b) l-*istatus* (proprjetarju esklussiv, soċjetà, kumpannija b'responsabbiltà limitata jew *status* ieħor) tan-negozju ta' l-applikant;
  - (ċ) l-indirizz tal-fond li għandu jiġi reġistrat;
  - (d) pjanta tal-fond minn perit li tindika l-konfini u l-lok eżatt tiegħu;
  - (e) ix-xorta u d-deskrizzjoni ta' ogġetti dazjabbli li wiehed ikun bi hsiebu jipproduċi;
  - (f) id-data li fiha l-applikant ikun bi hsiebu jibda jipproduċi l-ogġetti dazjabbli;
  - (g) stima ta' kemm l-istabbiliment maħsub ikun jiflah jipproduċi għall-massimu fis-sena.
- Il-Kontrollur jista' jirrifjuta applikazzjonijiet.** 5. Il-Kontrollur jista' jirrifjuta li jaċċetta applikazzjoni għar-reġistrazzjoni ta' stabbiliment ta' produzzjoni f'isem persuna li tkun instabet hatja ta' xi reat taht l-Att, u kull reġistrazzjoni ta' stabbiliment ta' produzzjoni ma jibqax ikollha seħħ mal-kundanna tal-persuna li f'isimha l-istabbiliment ta' produzzjoni jkun reġistrat.
- Certifikat ta' registrazzjoni.** 6. (1) Il-Kontrollur għandu johroġ f'isem l-applikant ċertifikat ta' reġistrazzjoni dwar kull stabbiliment ta' produzzjoni separat reġistrat kif imiss f'konformità ma' dik l-applikazzjoni.

(2) Il-hruġ ta' dak iċ-ċertifikat għandu jkun minghajr preġudizzju għal kull obbligu min-naħa ta' l-applikant li jikseb kull liċenzi jew permessi kif mehtieġa b'xi liġi oħra u fejn il-Kontrollur iqis xieraq, dak iċ-ċertifikat ma għandux jinhareġ qabel ma l-applikant ikun kiseb il-liċenzi jew permessi rilevanti.

(3) Iċ-ċertifikat ta' reġistrazzjoni jibqa' l-proprjetà tal-Kontrollur.

(4) Kull ċertifikat ta' reġistrazzjoni li jinhareġ għandu 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-produttur jew il-persuna li f'isimha jkun reġistrat l-istabbiliment ta' produzzjoni għandhom jiġu notifikati minnufih lill-Kontrollur u dan ta' l-aħhar jista' jemenda iċ-ċertifikat ta' reġistrazzjoni jew jissostitwixxih b'wiehed ġdid. In-nuqqas min-naħa tal-produttur li jinnotifika lill-Kontrollur b'kull bidla jew bidliet sostanzjali li jolqtu l-imsemmija partikolaritajiet jannulla iċ-ċertifikat ta' reġistrazzjoni.

(6) Il-Kontrollur jista', meta jara li jkun hemm għalfejn, iwarja l-partikolaritajiet mehtieġa fuq iċ-ċertifikat ta' reġistrazzjoni basta jinghata avviż ta' 14-il jum bil-miktub lill-produttur li fih jgharrfu b'dawn il-vajazzjonijiet.

7. (1) Produttur għandu jinnotifika lill-Kontrollur bit-temm tal-produzzjoni jew l-intenzjoni li jtemm il-produzzjoni f'xi stabbiliment ta' produzzjoni reġistrat f'ismu.

Notifika  
lill-Kontrollur.

(2) Meta l-Kontrollur ikun sodisfatt li produttur ikun temm il-produzzjoni ta' oġġetti dazjabbli f'xi stabbiliment ta' produzzjoni, huwa jista' jirrevoka r-reġistrazzjoni ta' l-istabbiliment ta' produzzjoni rilevanti f'kull żmien.

8. Għall-fini ta' l-artikolu 2 ta' l-Att, u minghajr preġudizzju għad-dispożizzjonijiet tas-subartikolu (5) ta' l-artikolu 9 ta' l-Att u l-artikolu 11 ta' l-Ordinanza ta' l-Ispirti (Kap. 41) u kull dispożizzjonijiet speċifiċi oħra għal oġġetti partikolari msemmija x'imkien ieħor f'dawn ir-regolamenti jew regolamenti oħra, stabbiliment ta' produzzjoni jitqies li jkun qed jipproduċi oġġetti dazjabbli meta jsir xi proċess minn dawn li ġejjin:

Meta jkunu  
prodotti  
dazjabbli.

(i) ksib ta' oġġetti dazjabbli minn xi sustanza jew sors naturali b'xi metodu; jew

(ii) ksib ta' deskrizzjoni wahda ta' oġġetti dazjabbli minn oġġetti oħra b'estraxzjoni, frazzjonar, distillazzjoni, fermentazzjoni, tahwid, dilwiment, tahlit, muntaġġ, żieda jew xi proċess ieħor; jew

(iii) ippakkjar ta' oġġetti dazjabbli prodotti jew importati in massa f'xi koll.

Iżda meta xi proċess minn dawn isir f'maħzen ta' depożt tal-Gvern, ma tkunx mehtieġa reġistrazzjoni.

Hlas ta' dazju u pleġġ.

9. (1) Il-persuna, ditta, soċjetà jew kumpannija li f'isimha jkun reġistrat l-istabbiliment ta' produzzjoni tkun responsabbli għall-hlas ta' dazju tas-sisa kif speċifikat fl-artikolu 3 ta' l-Att, fiż-żmien li jsir dovut li jsir il-hlas. Dan il-hlas għandu jsir fid-Dwana jew f'kull post ieħor stabbilit b'avviż fil-Gazzetta tal-Gvern, fuq formola ta' dikjarazzjoni li jkun fiha dawk il-partikolaritijiet li l-Kontrollur jista' jehtieġ jew li jistgħu xort'ohra jiġu preskritti taht l-Att.

(2) Il-Kontrollur jista', sabiex jipproteġi l-erarju, jehtieġ pleġġ minghand il-produttur fl-għamla ta' somma ta' flus depożitata fid-Dipartiment tad-Dwana, jew f'xi għamla oħra aċċettabbli għall-Kontrollur, għal ammont ta' mhux iżjed mid-dazju stmat minn qabel li jsir dovut matul il-perijodi bejn iż-żminijiet li fihom isiru l-hlasijiet.

Kif għandu jsir il-hlas ta' dazju.

10. Id-Dazju tas-Sisa dovut fuq oġġetti rilaxxati minn stazzjonijiet tad-Dwana jew imħażen ta' depożt kontrollati mid-Dwana għandu jithallas qabel ma dawk l-oġġetti jiġu rilaxxati. F'każijiet oħra, id-Dazju tas-Sisa għandu jithallas qabel ma dawk l-oġġetti jiġu rilaxxati jew perjodikament skond kif jippermetti l-Kontrollur fuq l-oġġetti rilaxxati matul perijodu speċifiku skond id-direttiva tiegħu. Fl-assenza ta' dik id-direttiva d-dazju għandu jithallas mhux aktar tard minn hamest ijiem wara l-aħħar Hadd ta' kull xahar kalendarju, liema hlasijiet ikunu jkopru d-dazju kollu dovut fuq l-oġġetti rilaxxati għall-konsum sa dak il-Hadd.

Stima ta' dazju.

11. Id-dazju għandu jiġi stmat fuq il-kwalità bħala *units*, kilogrammi netti, jew litri kif xieraq u fejn applikabbli, fuq il-qawwa alkoholika jew gravità speċifika, kif speċifikat fl-iskeda li tinsab ma' l-Att, rilevanti għall-oġġetti partikolari.

Iż-zamma u l-garr ta' oġġetti dazjabbli.

12. (1) Hlief kif provdut xort'ohra b'xi liġi, oġġetti dazjabbli prodotti f'Malta jistgħ jinżammu mill-produttur taht sospensjoni tad-dazju fil-konfini ta' stabbiliment ta' produzzjoni reġistrat.

(2) Dawn l-oġġetti jistgħu jingarru taht sospensjoni tad-dazju minn stabbiliment ta' produzzjoni reġistrat għal stabbiliment ta' produzzjoni ieħor jew maħzen ta' depożt approvat jew minn maħzen ta' depożt approvat għal stabbiliment ta' produzzjoni reġistrat jew maħzen ta' depożt approvat ieħor u minn dak l-istabbiliment ta' produzzjoni jew maħzen għal post ta' tagħbija għall-esportazzjoni bħala merkanzija jew bħala provvisti ta' abbord jew għall-konsenja lil persuni eżentati kif provdut fl-artikolu 14 ta' l-Att.

(3) Il-garr tali kollu ta' oġġetti dazjabbli mingħajr il-hlas tad-dazju huwa, kemm-il darba l-Kontrollur ma jippermettix mod ieħor, suġġett għall-kondizzjonijiet li ġejjin:

(a) l-oġġetti għandhom jiġu trasportati f'kontenituri jew kollijiet protetti b'għamla ta' sigill approvat mill-Kontrollur jew taht skorta tad-Dwana, skond id-direttiva tal-Kontrollur fil-każ il-wiehed u l-iehor; u

(b) l-oġġetti għandhom ikollhom magħhom dokument, iffirmit minn min jikkonsenja u approvat mill-Kontrollur, li għandu jispeċifika l-post minn fejn mibghuta u l-post għalih konsenjat u l-kwantità u d-deskrizzjoni ta' l-oġġetti; u

(ċ) dak id-dokument għandu jiġi ffirmit mill-kunsinnatarju li jiċċertifika li rċieva l-oġġetti jew, fil-każ ta' imbark, mill-uffiċjal inkarigat li jiċċertifika li rċieva l-oġġetti abbord.

13. (1) Il-Kontrollur jista' jehtieg li kull oġġetti dazjabbli jinghataw kulur u marka permezz ta' *bands* jew *tags* jew mezz oħra skond id-direttiva tal-Kontrollur jew skond kif jista' jiġi preskritt taht l-Att.

Kulur u  
marka.

(2) Ebda oġġetti dazjabbli ma għandhom jiġu rilaxxati għall-konsum kemm-il darba ma jkollhomx fuqhom dik il-marka jew dak il-kulur.

14. L-ghoti tal-kulur u l-immakar ta' oġġetti dazjabbli, meta dawk l-oġġetti ma jkunux ġew importati digá hekk kuluriti jew immarkati, għandu jsir taht is-sorveljanza tad-dwana jew skond id-direttiva tal-Kontrollur, u l-ispejjeż għall-attendenz ta' ufficijali tad-dwana biex jissorveljaw dak ix-xogħol għandhom jithallsu mill-produttur jew il-kustodju tal-mahžen, skond il-każ, bir-rati prevalenti skond dawk ir-regolamenti li jistghu isiru taht l-Att jew l-Ordinanza tad-Dwana.

Meta  
għandhom  
jinghataw  
il-kulur u  
l-marka.

15. Il-produttur ta' l-oġġetti dazjabbli jew il-kustodju tal-mahžen għandhom iżommu *records* u kontijiet kif speċifikat f'dawn ir-regolamenti jew kif preskritt xort'oħra u huma marbutin li jkkonservaw dawk ir-*records* għal sitt snin jew dak il-perijodu iqsar li l-Kontrollur jista' jippermetti.

Zamma ta'  
*records* u  
kontijiet.

16. Il-produttur jew il-kustodju tal-mahžen ta' depożt għandhom jipproduċu lill-Kontrollur:

Rendi-  
kontijiet.

(i) rendikont perijodiku li jagħti d-dettalji ta' kull bejgħ jew konsenja u hruġ ieħor ta' oġġetti dazjabbli mahruġa mill-istabbiliment ta' produzzjoni jew mahžen ta' depożt matul perijodu kif stabbilit mill-Kontrollur u f'dik l-għamla li l-Kontrollur jista' jordna jew kif xort'oħra preskritt dwar l-oġġetti dazjabbli partikolari;

(ii) rendikont verifikat għal kull perijodu ta' *accounting*, iċċertifikat minn uditur pubbliku ċertifikat, dwar kull produzzjoni, hażniet miżmuma fl-istabbiliment ta' produzzjoni u bejgħ ta' oġġetti dazjabbli magħmul matul il-perijodu ta' *accounting*, fil-każ ta' produttur, u li jkun fih dik l-informazzjoni li tkun preskritta dwar oġġetti dazjabbli partikolari;

(iii) rendikont verifikat għal kull perijodu ta' *accounting*, iċċertifikat minn uditur pubbliku ċertifikat, dwar kull introduzzjoni, hażniet miżmuma fil-maħżen ta' depożt li ma jkunx maħżen ta' depożt tal-Gvern u bejgh, hrug jew konsenji ohra ta' oġġetti dazjabbli magħmula matul il-perijodu ta' *accounting*, fil-każ ta' kutodju ta' maħżen ta' depożt, u li jkun fih dik l-informazzjoni li tista' tiġi preskritta dwar oġġetti partikolari;

(iv) 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 preskrittu 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.

Ogġetti  
li dwarhom  
ma jkunx  
ingħata  
rendikont.

17. Ogġetti dazjabbli, relattivament għal xi perijodu ta' *accounting*, li jkunu ġew reġistrati li ġew prodotti jew imdahhla fi stabbiliment ta' produzzjoni jew maħżen ta' depożt u li ma jkunx sodisfaċentement murija li jkunu nbieghu jew legittimament imnehhija mill-istabbiliment ta' produzzjoni jew maħżen ta' depożt u li fuqhom ma jkun thallas ebda dazju għandhom jitqiesu bhala oġġetti li ma jkunx ingħata rendikont tagħhom u l-Kontrollur għandu, minghajr preġudizzju għal kull azzjoni ohra li tista' tittiehed kontra l-produttur jew kustodju skond l-Att jew xi liġi ohra, jippermetti l-hlas tad-dazju dovut fuq id-diskrepanza.

## TAQSIMA B

**Regolamenti ta' l-1994 dwar l-Alkohol u x-Xorb Alkoholiku**

1. Dawn ir-regolamenti jistghu jissejjhu r-Regolamenti ta' l-1994 dwar l-Alkohol u x-Xorb Alkoholiku. Titolu.
2. dawn ir-regolamenti ghandhom japplikaw għall-alkohol u l-prodotti alkoholiċi speċifikati bħala oġġetti dazjabbli bl-Att ta' l-1994 dwar id-Dazju tas-Sisa. Għan.
3. F'dawn ir-regolamenti, kemm-il darba r-rabta tal-kliem ma tehtiegħ xort'ohra, "l-Att" tfisser l-Att ta' l-1994 dwar id-Dazju tas-Sisa, u kull frazi ohra għandu jkollha l-istess tifsir kif mogħti lilha bl-Att. Tifsir.
4. (1) Kull persuna li tkun produttur, importatur, kustodju ta' mahžen jew negozjant fl-oġġetti speċifikati fir-regolament 2 għandha tikkonforma mal-htigiet tad-dispożizzjonijiet rilevanti ta' l-Ordinanza ta' l-Ispirti (Kap. 41). Konformità ma' l-Ordinanza ta' l-Ispirti.
- (2) Id-dispożizzjonijiet tar-Regolamenti ta' l-1974 dwar ix-Xorb Alkoholiku u ta' kull regolament iehor magħmul taħt l-Ordinanza ta' l-Ispirti (Kap. 41) għandhom japplikaw, sal-limitu mhux xort'ohra provdut fir-Regolamenti ta' l-1994 dwar Oġġetti Dazjabbli jew dawn ir-regolamenti, għax-xorb alkoholiku elenkat fl-Ewwel Skeda li tinsab ma' l-Att u li huma wkoll speċifikati fit-Tieni Skeda li tinsab ma' l-Att.
5. (1) Kull persuna li tipproduċi l-oġġetti speċifikati fir-regolament 2 għandha, b'żieda ma' l-obbligi imposti bl-Ordinanza ta' l-Ispirti (Kap. 41), tirreġistra kull stabbiliment ta' produzzjoni li fih jiġu prodotti jew ikunu maħsuba biex jiġu prodotti oġġetti bħal dawk skond l-artikolu 9 ta' l-Att u kif regolat bir-regolamenti 4 sa 8 tar-Regolamenti ta' l-1994 dwar Oġġetti dazjabbli. Registrazzjoni.
- (2) Id-dispożizzjonijiet tas-subartikolu (5) ta' l-artikolu 9 ta' l-Att japplikaw biss sal-limitu permess bl-Ordinanza ta' l-Ispirti (Kap. 41) dwar l-alkohol u l-prodotti ta' l-alkohol.
6. Il-Kontrullur għandu johroġ ċertifikat ta' registrazzjoni skond ir-regolament 6 tar-Regolamenti ta' l-1994 dwar Oġġetti dazjabbli u jista' jzomm il-hruġ ta' dak iċ-ċertifikat jew jirrevoka l-istess ċertifikat jekk l-applikant jonqos milli jikkonforma mal-htigiet imposti bl-ordinanza ta' l-Ispirti (Kap. 41). L-applikant għandu jikkonforma ma' l-Ordinanza ta' l-Ispirti.
7. Kull riferenza fl-Ordinanza ta' l-Ispirti (Kap. 41) għad-dazju li għandu jithallas fuq spirti għandhom jittiehdu li jirreferu wkoll għad-dazju tas-sisa li għandu jithallas taħt l-Att. Riferenzi għad-dazju fuq spirti fl-Ordinanza ta' l-Ispirti.
8. Id-dazju tas-sisa fuq spirti importati, inkluż xorb alkoholiku preparat sugġett għad-dazju taħt l-Att, isir imponibbli fil-hin ta' l-importazzjoni u jiġi stmat bir-rata prevalenti f'dak iż-żmien li l-ispirti jiġu rilaxxati mid-Dwana fuq il-kwantità f'litri u skond il-qawwa alkoholika tagħhom kif speċifikat fl-iskeda rilevanti li tinsab ma' l-Att. Punt tat-taxxa għal spirti importati.

Punt tat-taxxa  
ghal spirti  
prodotti  
lokalment.

9. Id-dazju tas-sisa fuq prodotti alkoholiċi manifatturati minn spirtu importat jew distillat lokalment isir dovut bir-rata applikabbli għall-prodott manifatturat speċifiku fil-hin li l-ispirtu jiġi dilwit, imhallat jew imhawwad ma' ingredjenti oħra u d-dazju mhallas fuq l-ispirtu għandu jiġi mnaqqas mid-dazju dovut fuq il-prodott manifatturat speċifiku iżda d-dazju li jkun irid jithallas fuq il-kontenut alkoholiku tal-prodott ma għandu f'ebda żmien ikun inqas minn dak li kien imponibbli fuq l-ispirtu fil-hin ta' l-importazzjoni jew distillazzjoni.

Żamma ta'  
records.

10. (1) Spirti importati mehuda f'maħżen ta' depożt għandhom jiġu trattati bl-istess mod u għandhom ikunu suġġetti għall-istess kondizzjonijiet li huma permessi jew imposti bit-Taqsima VI ta' l-Ordinanza ta' l-Ispirti (Kap. 41) fuq spirti distillati lokalment. u l-persuna jew persuni responsabbli għal dawk l-ispirti għandhom iżommu dawk ir-records kontemplati fl-imsemmija Ordinanza.

(2) F'każ ta' nuqqa il-persuna jew persuni responsabbli għal dawk l-ispirti jeħlu l-istess pieni kkontemplati taħt it-Taqsima VI ta' l-istess Ordinanza.

Sottomis-  
sionijiet ta'  
rendikonti.

11. (1) Mingħajr preġudizzju għad-dispożizzjonijiet tal-paragrafu (1) tar-regolament 10, il-produttur jew kustodju ta' maħżen għandhom jissottomettu lill-Kontrullur, mhux iktar tard minn 30 jum wara t-tmiem ta' kull sena kalendarja, rendikont ċertifikat minn Uditur Pubbliku li jittestifika dan li ġej:

(a) fil-każ ta' produttur:

(i) il-kwantità f'litri ta' spirtu prodott matul il-perijodu rilevanti, bl-ispeċifikazzjoni tal-qawwa alkoholika u tat-tip ta' l-ispirtu;

(ii) il-kwantità f'litri ta' prodotti alkoholiċi prodotti matul il-perijodu rilevanti, bl-ispeċifikazzjoni tat-tip, tal-qawwa alkoholika u ta' jekk ikunux ġew miksuba b'dilwimiet, tahlit jew proċess ieħor;

(iii) il-produzzjoni minn kull operazzjoni ta' ibbottiljar għal kull prodott bl-ispeċifikazzjoni tan-numru ta' flieksen u ta' kemm jesgħu;

(iv) il-kwantità f'litri ta' spirti in massa miżmuma maħżuna, bl-ispeċifikazzjoni tat-tip u l-qawwa kif kienu fi tmiem il-perijodu rilevanti;

(v) il-kwantità f'litri ta' kull prodott alkoholiku ppakkjat miżmum maħżun fi tmiem il-perijodu rilevanti, bl-ispeċifikazzjoni tat-tip, qawwa u deskrizzjoni ta' ippakkjar;

(vi) il-kwantità f'litri ta' prodotti mibjugħa jew xort'oħra mahruġa mill-istabbiliment ta' produzzjoni matul il-perijodu rilevanti, bl-ispeċifikazzjoni tax-xorta ta' transazzjoni;

(b) fil-każ ta' kustodju ta' mahżen:

(i) il-kwantità f'litri ta' spirti jew prodotti alkoholiċi oħra imdahhlin fil-mahżen ta' depożt, bl-indikazzjoni tas-sors matul il-perijodu rilevanti, u bl-ispeċifikazzjoni tat-tipi u qawwa;

(ii) l-informazzjoni meħtieġa bis-subparagrafi (ii), (iii), (iv) u (v) tal-paragrafu (a) ta' dan ir-regolament;

(iii) il-kwantità ta' prodotti mahruġa mill-mahżen ta' depożt matul il-perijodu rilevanti, bl-ispeċifikazzjoni tat-tipi tagħhom u ta' jekk il-prodotti jkunux ġew rilaxxati għall-konsum lokali, għall-esportazzjoni jew xort'oħra.

(2) Kull persuna li tonqos li thares id-dispożizzjonijiet ta' dan ir-regolament tkun hatja ta' reat u tehel, meta tinsab hatja, multa ta' mhux iżjed minn Lm500.

## TAQSIMA Ċ

**Regolamenti ta' l-1994 dwar it-Tabakk u Prodotti tat-Tabakk**

- Titolu.** 1. Dawn ir-regolamenti jistghu jissejhu r-Regolamenti ta' l-1994 dwar it-Tabakk u Prodotti tat-Tabakk.
- Tifsir.** 2. F'dawn ir-regolamenti kemm-il darba r-rabta tal-kliem ma tehtiegx xort'ohra.:
- “l-Att” tfisser l-Att ta' l-1994 dwar Dazju tas-Sisa;
- “pakkett” tinkludi kull haġa li tgeżwer, kartuna, kaxxa, landa jew kontenitur iehor li minnufih ġewwa fiha taghlaq is-sigarretti;
- “sigarrett” tfisser dak l-oġġett li soltu jiġi deskritt b'dak l-isem fil-kummerċ tat-tabakk u li t-tul tiegħu eskluż il-filtru, jew bokkin, jekk ikollu, ma jkunx ta' aktar minn disa' ċentimetri. Meta dak it-tul ikun jaċċedi d-disa' ċentimetri, kull prozjon ta' disa' ċentimetri jew frazzjoni ta' dak il-porzjon iktar minn disa' ċentimetri għandu jingħadd bħala sigarrett iehor għall-ghan ta' l-Att, b'dak il-mod li sigarrett li t-tul tiegħu, mingħajr il-filtru, ikun ta' iktar minn disa' ċentimetri dan għandu jingħadd bħala żewġ sigaretti, jew tlett sigaretti jekk ikun ta' aktar minn tmintax-il ċentimetru u jibqa' sejjer hekk;
- “sigarri” tinkludi *cheroots* u *cigarillos* kif ukoll kull oġġett iehor li soltu jiġi deskritt b'dak l-isem fil-kummerċ tat-tabakk;
- “tabakk”, “sostituti tat-tabakk” u “prodotti tagħhom” għandhom jitqiesu li jfissru l-oġġetti klassifikati fil-Kapitolu 24 tat-Tariffa tad-Dwana;
- “Tariffa tad-Dwana” tirreferi għall-Ewwel Skeda li tinsab ma' l-Att dwar id-Dazji ta' Importazzjoni u kull Tariffa li tidhol minflokha.
- Għan.** 3. Dawn ir-regolamenti għandhom japplikaw għal tabakk, sostituti tat-tabakk u prodotti tagħhom li huma speċifikati bħala oġġetti dazjabbli skond l-Att.
- Reġistrazzjoni ta' stabbilimenti ta' produzzjoni.** 4. Hadd ma għandu jimmanifatura, jipproċessa jew jipprepara għall-bejgħ xi sigaretti, sigarri jew prodotti oħra tat-tabakk kemm-il darba ma jitharsux id-dispożizzjonijiet ta' l-artikolu 9 ta' l-Att.
- Sigaretti sigillati b'faxxa.** 5. (1) Hadd ma jista' jipprepara għall-bejgħ, juri jew joffri għall-bejgħ, ibiegh jew xort'ohra inehhi xi sigaretti kemm-il darba dawn ma jkunux f'pakkett sigillat b'faxxa jew bolla kif provdut fir-regolament 6 jew 10 skond il-każ.
- (2) Hadd ma jista' jakkwista, iżomm għall-bejgħ, juri jew joffri għall-bejgħ, jew inbiegħ xi sigaretti kemm-il darba dawn ma jkunux f'pakketti u jitharsu d-dispożizzjonijiet tal-paragrafu (1) ta' dan ir-regolament.

(3) Il-Kontrollur ikun jista' jeżenta bil-miktub mid-dispożizzjonijiet tal-paragrafu ta' qabel, taht dawk il-kondizzjonijiet li jidhirlu xierqa li jimponi, kull sigaretti fabbrikati lokalment maħsuba biex jiġu esportati jew bhala provvista għall-bastimenti jew għall-bejgħ lil persuni eżentati bil-liġi jew taht xi liġi mill-ħlas ta' dazju tas-sisa.

6. (1) Ma għandhom jiġu rilaxxati mid-Dwana ebda sigarretti importati u ma għandhom jiġu rilaxxati minn maħżen ta' depożt ebda sigarretti kemm-il darba il-pakkett, kaxxa jew kontenitur li minnufih ġewwa fih jingħalqu s-sigarretti, ma jkunx ġie sigillat b'faxxa jew boll imwahnha b'dak il-mod li sabiex jinfetaħ dak il-pakkett, kaxxa jew kontenitur, dik il-faxxa jew boll ta' bilfors trid tiġi distrutta.

Is-sigarretti importati għandhom jiġu sigillati b'faxxa.

(2) Dawk il-faxex jew bolli jinħarġu mill-Kontrollur fuq talba li ssirlu mill-imporatatur ta' sigaretti bil-prezz ta' hamsin ċenteżmu għal kull elf boll.

7. Kull kwantità ta' sigarretti li tinstab fil-pussess ta' persuna bi ksur tad-dispożizzjonijiet tar-regolamenti 5 jew 6 għandha, mingħajr pregudizzju għal kull piena oħra provduta bl-Att jew b'xi liġi oħra, tiġi konfiskata favur il-Gvern.

Konfiska.

8. Kull dazju tas-sisa li jingabar fuq sigarretti li jiġu manifatturati f'Malta għandu jithallas mill-manifattur qabel ma jneħhi dawk is-sigarretti bil-mezz ta' bejgħ, depożitu jew kunsinna, jew b'kull mod iehor li bih dawk is-sigarretti johorġu mill-kontroll jew pussess tiegħu.

Zmien u mod kif jithallas id-dazju fuq sigaretti prodotti f'Malta.

9. Kull dazju tas-sisa li jingabar fuq sigarretti importati għandu jithallas qabel ma dawk is-sigarretti jiġu rilaxxati mid-Dwana, jew inkella jekk dawn jitqieghdu f'maħżen ta' depożt, qabel ma jiġu rilaxxati minn dak il-maħżen.

Zmien u mod kif jithallas id-dazju fuq sigaretti importati.

10. (1) Il-ħlas ta' dazju tas-sisa fuq sigarretti prodotti f'Malta għandu jiġi indikat billi ma' kull pakkett, kaxxa, kartuna jew kontenitur iehor, titwahnha faxxa jew bolla tad-denominazzjoni li tkun tirrappreżenta l-ammont ta' dazju dovut skond l-Att għal kull kwantità ta' sigarretti ta' mhux iktar minn għoxrin f'kull pakkett, kaxxa, kartuna jew kontenitur iehor.

Kif jiġi indikat li sar il-ħlas fuq sigaretti manifatturati lokalment.

(2) Dawk il-faxex jew bolol għandhom jitwahnha mal-fetha jew skontra tal-fetha li kun hemm fil-pakkett, kaxxa, kartuna jew kontenitur iehor b'dak il-mod li sabiex jinfetaħ dak il-pakkett, kaxxa jew kontenitur, dik il-faxxa jew boll ta' bilfors trid tiġi distrutta.

(3) Dawk il-faxex jew bolol għandhom ikunu ta' l-ghamla approvata mill-Kontrollur u għandhom jiġu fornuti f'mazzi jew frixi ta' karta ta' mhux anqas minn hames mitt faxxa jew bolla wara li jsir ħlas tal-valur attwali tagħhom fid-Dwana jew f'kull imkien iehor li jiġi stabbilit mill-Ministru b'avviż fil-Gazzetta tal-Gvern.

11. Il-kwantità ta' tabakk li tirriżulta wara li jitnaqqsu t-total tal-kwantità ta' tabakk maħżun fl-istabbiliment ta' produzzjoni, il-kwantità ta' prodotti reġistrati bhala manifatturati u l-kwantità ta' fdalijiet tat-

Preżunzjoni dwar il-kwalità ta' prodotti manifatturati.

tabakk li jitqiesu mhux tajbin għall-produzzjoni u li jkunu għadhom fl-istabbiliment ta' produzzjoni, mill-kwantità registrata bħala li tkun giet introdotta fl-istabbiliment ta' produzzjoni, għandha titqies bħala li tkun giet manifatturata fil-prodotti li għar-rigward tagħhom ikun registrat l-istabbiliment ta' produzzjoni kemm-il darba l-produttur ma jgibx prova kuntrarja b'sodisfazzjon tal-Kontrollur.

Records  
u dikjarazzjonijiet  
perjodiċi.

12. (1) Il-manifattur tat-tabakk u ta' prodotti tat-tabakk għandu jagħti lill-Kontrollur dikjarazzjoni li tkun turi, għar-rigward tal-produzzjoni ta' kull prodott, matul kull perijodu ta' tliet xhur li jkun rispettivament itemm fl-aħħar jum tax-xhur ta' Marzu, Gunju, Settembru u Diċembru ta' kull sena:

(a) il-piż ta' tabakk tal-werqa, ta' sostituti tat-tabakk u ta' tabakk imqatta' jew imqatta' u mhallat iżda mhux manifatturat iktar minn hekk, li huwa jkollu fl-ewwel jum ta' perijodu bhal dak f'xi stabbiliment ta' produzzjoni registrat f'ismu;

(b) il-piż ta' kull tabakk kif imsemmi qabel minnu akkwistat matul dak il-perijodu, billi jiddikjara mnejn ikun akkwistat;

(ċ) il-piż ta' kull tabakk kif imsemmi qabel mibjugħ jew mod ieħor imneħhi matul dak il-perijodu u lil min ikun inbiegħ jew għand min ikun tneħha;

(d) il-kwantità ta' kull prodott minnu manifatturat matul kull perijodu bhal dak; u

(e) il-piż ta' fdalijiet li johorġu mill-manifattura ta' kull prodott tat-tabakk matul kull perijodu bhal dak ġewwa stabbiliment ta' produzzjoni registrat f'ismu.

(2) Dik id-dikjarazzjoni għandha tingħata lill-Kontrollur mhux iktar tard mill-wiehed u ghoxrin jum tax-xahar li jiġi minnufih wara t-tmiem ta' kull perijodu ta' tlett xhur imsemmi fil-paragrafu (1) ta' dan ir-regolament u għandha tiġi formulata biex turi t-tagħrif li jkun meħtieġ li jingħata, kif separatament klassifikat taħt il-kapi tabakk tal-werqa, sostitut tat-tabakk, tabakk importat imqatta', u tabakk importat maqtuġh u imhallat.

(3) Kull min jonqos milli jħares id-dispożizzjonijiet ta' dan ir-regolament ikun hati ta' reat u jehel, meta jinsab hati, multa ta' mhux oktar minn Lm500.

Records li  
għandhom  
jinżammu skond  
ir-regolament 15  
tar-Regolamenti  
dwar Ogġetti  
Dazjabbli.

13. Dawn ir-records li ġejn għandhom jinżammu mill-manifattur ta' prodotti tat-tabakk skond ir-regolament 15 tar-Regolamenti ta' l-1994 dwar Ogġetti Dazjabbli:

(a) ir-records kollha li għandhom x'jaqsmu mat-tagħrif li hu meħtieġ li jingħata lill-Kontrollur skond ir-regolament li jiġi minnufih qabel dan, u

(b) dokumenti li għandhom x'jaqsmu mat-tqegħid fil-maħżen tad-Dwana u rilaxx mid-Dwana, fatturi, ordnijiet ta' konsenja u kull dokument ieħor li jkollu x'jaqsam ma' l-

importazzjoni, akkwist, bejgh, konsenja, esportazzjoni jew trasferiment ta' tabakk, sostituti tat-tabakk u prodotti tagħhom.

14. (1) Hadd ma jista' jakkwista, kemm-il darba persuna ma tkunx eżenti bis-saħħa ta' l-artikolu 14 ta' l-Att, b'kull titolu li jkun jew ikollu fil-pusses tiegħu xi sigarretti f'kontenituri li magħhom ma tkunx twaħhlet dik il-faxxa jew bolla msemmija fir-regolament 6 jew 10.

Pusses ta' prodotti tat-tabakk bi ksur ta' l-Att u tar-regolamenti.

(2) Hadd ma jista' xjentement jakkwista, kemm-il darba persuna ma tkunx eżenti bis-saħħa ta' l-artikolu 14 ta' l-Att, b'kull titolu li jkun jew ikollu fil-pusses tiegħu sigaretti jew xi prodott tat-tabakk iehor li dwarhom id-dazju li jingabar, jew, hlief għall-eżenzjoni mogħtija bis-saħħa ta' l-Att, li jkollu jingabar bis-saħħa ta' l-Att ma jkunx thallas.

(3) Għall-ghan tal-paragrafu li jiġi minnufih qabel dan, il-prodotti tat-tabakk li dwarhom ikun ġie permess il-pagament ta' hlas lura għandhom jitqiesu li jkunu prodotti tat-tabakk li fuqhom ma jkunx thallas dazju.

15. Skond l-artikolu 14 ta' l-Att, id-dispożizzjonijiet ta' dawn ir-regolamenti ma għandhomx japplikaw għal persuna li timmanifattura sigaretti mibrumin bl-idejn fiċ-ċirkostanzi msemmija fil-paragrafu (b) tas-subartikolu (5) ta' l-artikolu 9 ta' l-Att, sakemm daww is-sigarretti jiġu prodotti mit-tabakk jew sostituti tat-tabakk li fuqhom ikunu thallsu id-dazju tas-sisa u ta' l-importazzjoni jew kull taxxa oħra, meta dan ikun japplika.

Sigaretti mibrumin bl-idejn.

## TAQSIMA D

## Regolamenti ta' l-1994 dwar Żjut u Gassijiet tal-Petroleum

Titolu. 1. Dawn ir-regolamenti jistghu jissejhu r-Regolamenti ta' l-1994 dwar Żjut u Gassijiet tal-Petroleum.

Ghan. 2. Dawn ir-regolamenti ghandhom japplikaw ghaż-żjut u gassijiet speċifikati bhala oġġetti dazjabbli bl-Att ta' l-1994 dwar id-Dazju tas-Sisa.

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

"l-Att" tfisser l-Att ta' l-1994 dwar id-Dazju tas-Sisa u kull frazi ohra ghandu jkollha l-istess tifsir kif mogħti lilha bl-Att;

"temperatura osservata" tfisser it-temperatura tal-prodott li jkun irid jiġi mkejje, liema temperatura ma tkunx ġiet reċentement imbaxxija jew imtelligħa sabiex jiġi faċilitat il-passaġġ minn ġol-pipelines jew għal xi skop iehor.

Kif jiġi kkalkulat id-dazju.

4. (1) Id-dazju tas-sisa fuq żjut tal-petroleum ta' densità ta' taħt 0.900 f'temperatura ta' 15°C għandu jiġi kkalkulat fuq il-volum f'litri. Il-kwantità ta' żjut u gassijiet bhal dawk għandha tiġi mkejja fit-temperatura osservata basta li ebda prodott bhal dak ma jkun ġie msahhan artifiċjalment sabiex jiġi faċilitat il-passaġġ tiegħu minn ġol-pipeline jew għal xi skop iehor, f'liema każ il-kwantità mkejja f'temperatura għolja għandha tiġi konvertita għall-kwantità relattiva tagħha f'temperatura ta' 15°C.

(2) Id-dazju tas-sisa fuq gassijiet għandha tiġi kkalkulata fuq il-piż nett f'kilogrammi.

Stallazzjonijiet bhala mhażen ta' depożt.

5. Stallazzjonijiet ta' magazzinaġġ ta' żejt u gass tal-petroleum għandhom, għall-fini ta' dawn ir-regolamenti, jitqiesu li jknu mhażen ta' depożt approvati jekk hekk approvati mill-Kontrullur, u kustodju ta' stallazzjoni ta' magazzinaġġ għandu xorta wahda jitqies li jkun kustodju ta' mhażen approvat.

Il-pjanti għandhom ikunu pjanti approvati mill-Kontrullur.

6. Pjanta dettaljata ta' l-istallazzjoni ta' magazzinaġġ għandha tiġi sottomessa lill-Kontrullur qabel tingħata approvazzjoni bhala mhażen ta' depożt, u ma għandha ssir ebda alterazzjoni lit-tankijiet ta' magazzinaġġ, lill-pipelines, lill-inlet valves jew outlet valves imqabbdin mat-tankijiet ta' magazzinaġġ jew mal-pipeline, qabel ma l-Kontrullur jiġi mgharraf biha u jkun approvaha.

It-tankijiet eċċ, għandhom ikunu kalibrati.

7. (1) It-tankijiet ta' magazzinaġġ u t-tankijiet ta' servizz kollha għandhom ikunu kalibrati u l-kapaċità tal-pipelines kollha għandha tkun aċċertata għas-sodisfazzjon tal-Kontrullur.

(2) Kull żejt tal-petroleum prodott fi stabbiliment ta' produzzjoni għandu jiġi storjat f'tankijiet kalibrati kif provdut fil-

paragrafu (1) ta' dan ir-regolament u kull gass prodott ghandu jigi mkejjel u storjat b'dak il-mod li l-Kontrullur jista' jordna.

8. Kull żejt jew gass tal-*petroleum* importat ghandu jigi żbarkat minn fuq il-bastiment ta' importazzjoni taht sorveljanza tad-Dwana u meta jigi importat in massa ghandu jitwassal permezz ta' *pipelines* approvati ghat-tankijiet ta' magazzinagg li jkunu kalibrati kif speċifikat fir-regolament 7 jew xort'ohra mkejla ghas-sodisfazzjon tal-Kontrullur.

Zbark ta' żejt  
jew gass importat.

9. Iż-żejt jew gass li jinhatt ghal got-tankijiet ta' magazzinagg wara l-produzzjoni jew importazzjoni ghandu jigi mkejjel minn uffċjal tad-dwana sabiex tigi aċċertata l-kwantità ta' żejt jew gass prodott jew importat qabel isir xi hruġ minn dawk it-tankijiet.

Kejl ta' żejt  
jew Gass.

10. (1) B'deroga tad-dispożizzjoni (ii) tar-Regola 8 tar-Regolamenti ta' l-1994 dwar Ogġetti Dazjabbli, it-tahlit ta' *fuel oil* ta' densità ta' l fuq minn 0.900 f'temperatura ta' 15°C ma' *diesel oil* ghal skopijiet ta' *bunkering* jew sabiex jigu sodisfatti l-ispeċifikazzjonijiet mitluba minn xi klijent partikolari fih innifsu ma jikkostitwixxix produzzjoni ta' żjut tal-*petroleum*.

Tahlit ta'  
certi *fuels*.

(2) It-tahlit ta' *fuel oil* ma' *diesel oil* ghal skopijiet ta' *bunkering* jew skopijiet ohra ghandu jsir biss kif dirett mill-Kontrullur u taht dawk il-kondizzjonijiet li huwa jista' jimponi.

(3) Hlief kif provdut fil-paragrafu preċedenti ta' dan ir-regolament, żjut ta' densità differenti ma' ghandhomx jigu mhallta f'istallazzjoni ta' depożt kemm-il darba dik l-istallazzjoni ma tkunx ukoll reġistrata bhala stabbiliment ta' produzzjoni.

11. (1) Il-produttur ta' żjut jew gassijiet tal-*petroleum* ghandu jipproduċi lill-Kontrullur, mhux iktar tard minn hamest ijiem wara l-aħhar Hadd ta' kull xahar kalendarju, rapport li jiddikjara l-kwantità rispettiva ta' kull tip ta' żejt jew gass tal-*petroleum* prodott, il-kwantità ta' dawk il-prodotti maħżuna fl-istabbiliment ta' produzzjoni, u l-kwantitajiet ta' dawk il-prodotti rilaxxati ghall-konsum lokali, bhala *bunkering fuel*, bhala merkanzija ghall-esportazzjoni, jew ghal xi destinazzjoni ohra koperta b'ordni ta' eżenzjoni, sa u matul il-perijodu li jaghlaq fl-aħhar Hadd ta' kull xahar.

Rapporti.

(2) Il-Kustodju ta' l-istallazzjoni ta' depożt jew tal-maħzen ta' depożt ghandu jipproduċi lill-Kontrullur, mhux iktar tard minn hamest ijiem wara l-aħhar Hadd ta' kull xahar kalendarju, rapport li jiddikjara l-kwantità ta' kull tip ta' prodott imdahhal fil-fond ta' depożt li jispeċifika d-data tat-tqeghid fid-depożt, il-bastiment ta' importazzjoni, il-kwantità ta' kull tip ta' prodott rilaxxat mill-fond ta' depożt ghall-konsum lokali, ghall-esportazzjoni bhala merkanzija, bhala *bunkering fuel*, jew ghal xi destinazzjoni ohra koperta b'ordni ta' eżenzjoni.

(3) Fil-każ ta' hruġ li jkun hieles mid-dazju, ir-rapport ta' kull xahar speċifikat fil-paragrafi preċedenti (1) u (2) ta' dan ir-regolament ghandu jkun imsahhah b'kopji tad-dokmenti ta' esportazzjoni jew dokumenti ohra ta' konsenja rilevanti ghal transazzjonijiet bhal dawk.

Rendikontijiet.

12. (1) Mhux iktar tard minn tletin jum wara l-ahhar ta' Gunju u l-ahhar ta' Diċembru ta' kull sena jew kif jiġi xort'ohra ordnat mill-Kontrullur, il-produttur għandu jissottometti lill-Kontrullur rendikont iċċertifikat minn uditur pubbliku li jkun fih dawn id-dettlaji li ġejjin:

(a) il-kwantità f'tunnellati metriċi ta' żejt mhux maħdum jew gass estratt minn xi sors jew importat u mdahhal fl-istabbiliment ta' produzzjoni, bl-ispeċifikazzjoni tad-data u l-orijini ta' kull dhul;

(b) il-kwantità f'kilogrammi jew litri, skond il-każ, ta' żejt u materjal ieħor importat jew xort'ohra miksub bħala materja prima għall-ipproċessar, bl-ispeċifikazzjoni tat-tip, id-densità f'temperatura ta' 15°C, id-data u l-bastiment ta' importazzjoni, ta' kull importazzjoni;

(ċ) il-kwantità ta' kull tip ta' żejt u gass prodott, bl-ispeċifikazzjoni tad-densità relattiva f'temperatura ta' 15°C ta' kull tip ta' żejt jew gass;

(d) il-kwantità ta' żejt u gass f'kilogrammi jew litri, skond il-każ, ikkunsmati mill-produttur għat-tishin jew *fuelling* tal-makkinarju għall-proċess tal-produzzjoni;

(e) il-kwantità ta' kull tip ta' żejt u gass f'kilogrammi jew litri, skond il-każ, mibjugħ, esportat jew xort'ohra kkonsenjat mill-istabbiliment ta' produzzjoni;

(f) il-kwantità ta' kull tip ta' żejt u gass prodott li jkun hemm maħzun fl-istabbiliment ta' produzzjoni fi tmiem kull perijodu;

(g) il-bilanċ ta' żjut mhux maħduma jew żejt u materjal ieħor, miksubin bħala materja prima, li jkun għad hemm maħzuna fl-istabbiliment ta' produzzjoni fi tmiem kull perijodu; u

(h) l-ammont ta' dazju tas-sisa mħallas matul il-perijodu li dwaru jsir ir-rapport.

(2) Il-Kustodju ta' l-istallazzjoni ta' magazzinagg ta' depożt jew tal-maħżen ta' depożt għandu jissottometti lill-Kontrullur, mhux iktar tard minn tletin jum wara l-ahhar ta' Diċembru ta' kull sena jew kif jiġi xort'ohra ordnat mill-Kontrullur, rendikont iċċertifikat minn *accountant* pubbliku li jkun fih dawn id-dettalji li ġejjin:—

(a) il-kwantità f'kilogrammi jew litri skond il-każ, ta' kull żejt jew gass imdahhal fl-istallazzjoni jew maħżen, bl-ispeċifikazzjoni ta' kull tip ta' prodott, id-data tat-tqeghid fid-depożt u l-bastiment ta' importazzjoni jew sors ieħor;

(b) il-kwantità ta' kull tip ta' żejt u gass rilaxxat mill-istallazzjoni jew maħżen bħala bejgħ, bħala esportazzjoni, bħala *bunkering fuel* u bħala konsenji oħra, bl-ispeċifikazzjoni tat-tip ta' transazzjoni;

(ċ) il-bilanċ tal-kwantitajiet ta' kull tip ta' żejt jew gass li jkun hemm maħzun fl-istallazzjoni jew maħżen fi tmiem is-sena; u

(d) l-ammont ta' dazju tas-sisa mhallas matul is-sena li dwarha jsir ir-rapport.

13. Dawn ir-records li ġejjin ghandhom jinżammu mill-produttur jew mill-kustodju ta' l-istallazzjoni ta' magazzinaġġ jew tal-maħžen skond ir-regolament 15 tar-Regolamenti ta' l-1994 dwar Ogġetti Dazjabbli:—

Ghandhom jinżammu records għall-finijiet tar-Regolamenti dwar Ogġetti Dazjabbli.

(1) Ir-records kollha li jkollhom x'jaqsmu ma' l-informazzjoni li hija mehtieġa li tinghata lill-Kontrullur skond ir-regolament 12 ta' dawn ir-regolamenti.

(2) Dikjarazzjonijiet tad-Dwana għad-dhul fid-depożt u hrug, fatturi, ordnijiet ta' konsenja u kull dokument ieħor li jkollu x'jaqsmu ma' l-importazzjoni, akkwist, bejgħ, konsenji, esportazzjonijiet jew trasferiment ta' żjut, gassijiet u materja prima tal-petroleum.

14. Kull persuna li tonqos li thares id-dispożizzjonijiet tar-regolamenti 11 u 12 ta' dawn ir-regolamenti tkun hatja ta' reat u tehel, meta tinsab hatja, multa ta' mhux iżjed minn Lm500.

Piena.

15. Il-produttur jew il-kustodju ta' l-istallazzjoni ta' magazzinaġġ ta' depożt jew tal-maħžen ta' depożt huwa responsabbli li jipprovdi dak l-apparat tal-kejl, gauges, tabelli ta' kalibrar u ta' konversjoni, u kull strument jew għodda oħra li l-Kontrullur jista' jehtieġ sabiex jiġu aċċertati l-kwantitajiet jew densitajiet relattivi ta' kull prodott u barra minn hekk għandu jagħti dawk il-faċilitajiet u għajjuna li l-Kontrullur jew l-uffiċjali delegati minnu jistgħu jehtieġu, għall-eżaminar, jew ikkontjar jew għat-tehid ta' kampjuni ta' kull żejt jew gass fil-fond tal-produttur jew kustodju jew xi post ieħor fejn ikun mehtieġ li jsir xogħol bħal dak fuq prodotti maħduma mill-produttur jew miżmuma mill-kustodju u dawk il-faċilitajiet għandhom jinkludu akkomodazzjoni raġonevoli għall-uffiċjali tad-Dwana delegati kif imsemmi qabel għal dak iż-żmien kollu li jkun mehtieġ għat-twettiq ta' dan ix-xogħol.

Il-produttur eċċ. għandu jipprovdi apparat tal-kejl. eċċ.

16. id-dazju tas-sisa dovut fuq żjut u gassijiet tal-petroleum rilaxxati għall-konsum mill-istabbiliment ta' produzzjoni jew minn stallazzjoni ta' magazzinaġġ ta' depożt jew maħžen ta' depożt għandu jintbagħat lill-Kontrullur mhux iktar tard minn hamest ijiem wara l-aħħar Hadd ta' kull xahar kalendarju, liema hłasijiet ikunu jkopru d-dazju kollu dovut fuq il-prodotti hekk rilaxxati sa dak il-Hadd.

Hłas tad-dazju.

### Għanijiet u Raġunijiet

L-għan ta' dan l-Abbozz huwa biex isiru dispożizzjonijiet godda għad-Dazju tas-Sisa minflok il-leġislazzjoni eżistenti.

**A BILL  
entitled**

*AN ACT to make provisions for the imposition of an excise duty on goods and for matters incidental or connected therewith.*

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:—

Citation and commencement.

**1.** This Act may be cited as the Excise Duty Act, 1994, and shall come into force on such date as the Minister may by order prescribe, and different dates may be so prescribed for different provisions and purposes of this Act.

Definitions.

**2.** In this Act unless the context otherwise requires:

“Bonded warehouse” includes any room, store, warehouse or other space approved and authorised by the Comptroller, for the purpose of this Act, under such conditions and covered by such bond in the form of a security acceptable to the Comptroller as may be imposed by the Comptroller;

“Bonded warehouse keeper” and “keeper” means the person, authorised to keep the bonded warehouse and any other person carrying out the business on behalf, on account or in the interest of the bonded warehouse keeper;

“Comptroller” has the same meaning assigned to it in the Customs Ordinance (Cap 37);

“Customs tariff” means the tariff contained in the First Schedule to the Import Duties Act (Cap. 337);

“duty” and “excise duty” mean the duty imposed by this Act;

“excise goods” means any goods of a class or description as listed in the First Schedule to this Act;

“goods produced in Malta” means goods whose production has been completed in Malta;

“Government bonded warehouse” means a bonded warehouse provided by the Comptroller;

“Minister” means the minister responsible for customs;

“Producer of excise goods” and “producer” mean the person, in whose name a certificate of registration for a production establishment has been issued by virtue of Section 9 of this Act, and any other person carrying out the business of producing excise goods on behalf, on account or in the interest of the producer;

“production” include any manufacture, assembly, adaptation or other process and the term “producer” shall be construed accordingly, and, subject to any provision of this Act or of any regulations made thereunder, the production of any goods shall be deemed to have been completed on the earlier of:

(i) the date when an article has been obtained which is capable of fulfilling the use for which it was produced, irrespective of packaging;

(ii) the date when the goods produced are removed for home consumption from the place where they have been produced;

“production establishment” includes any warehouse, storehouse, shop or other premises which is registered with the Comptroller for the purpose of manufacturing or otherwise producing excise goods;

“Proper Officer” means any officer charged by lawful authority with the performance of any duty under this Act;

“release for free circulation” means the release by the Comptroller of imported excise goods without any further conditions after fulfilling all obligations imposed by this or any other law regulating release by customs;

“release for consumption” means the making available to a natural or legal person, in Malta, of any excise goods, when the excise goods leave any arrangement made with the Comptroller in accordance with regulations under this Act 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 the regulations under this Act, whereby excise goods may be kept or moved under specified conditions without payment of duty;

“relevant schedule” means the schedule to this Act in which the rates of duty and provisions specific to the particular excise goods are laid down.

Impositions of excise duty.

**3.** (1) There shall be charged and levied by the Comptroller on account of the Government an excise duty on excise goods.

(2) The duty payable on excise goods shall be at the rate specified in the relevant Schedule to this Act.

Tax point.

**4.** (1) Excise goods shall be liable to duty at the time of their importation or on the completion of their production, as the case may be, and duty shall be computed at the rate prevailing:

(a) in the case of importation at the time of release by customs for free circulations;

(b) in the case of production in Malta, at the time the goods are released for consumption.

(2) Excise duty on excise goods shall also become due at the time and at the rate prevailing when the conditions under which an exemption, whether in whole or in part, has been granted under any law are no longer fulfilled, or at the time the goods leave any arrangement by which the goods may be kept without payment of duty or at any time and at the rate prevailing when imported or locally produced goods are found to be unaccounted for in accordance with regulations made under this Act before duty thereon has been paid.

Goods not to be released before the payment of the duty.

**5.** Save as otherwise provided for in this Act or prescribed by regulations thereunder, no goods which are subject to duty shall be released from customs or from the production establishment unless the duty on the said goods has been paid.

Duty on ingredients to be credited.

**6.** Any excise duty which is proved to the satisfaction of the comptroller to have been paid on goods which are used as ingredients or components in the production of excise goods produced in Malta shall be credited against the duty payable on the goods produced, provided that the said credit shall not exceed the duty on the goods produced.

**7.** The duty imposed under this Act shall be without prejudice to any <sup>Savings.</sup> other duty or tax imposed by any other law.

**8.** (1) The liability for the payment of duty on excise goods shall lie <sup>Payment of duty.</sup> with the importer, bonded warehouse keeper or the producer, as the case may be.

(2) Where two or more persons are liable for the payment of the duty in terms of subsection (1) of this section their liability shall be joint and several.

(3) Action for the collection of any tax payable under this Act may be instituted by the Comptroller in the competent court of civil jurisdiction not later than six years from the date from which the excise duty becomes payable under this Act.

**9.** (1) It shall not be lawful for any person in Malta to produce excise <sup>Production establishment.</sup> goods at any place other than a production establishment or a Government bonded warehouse.

(2) Applications for the registration of production establishments shall be made to the Comptroller in such manner and shall contain such information and be accompanied by such documents, plans and certificates as may be prescribed.

(3) A certificate of registration shall be issued in such circumstances and in such a manner, and shall be valid for such period and subject to such conditions, as may be prescribed.

(4) A separate registration shall be required in respect of each production establishment.

(5) Subject to any regulations made under this Act, subsection (1) of this section shall not apply to production of excise goods produced merely by reason of:

(a) operations during which small and negligible quantities of excise goods as may be prescribed are obtained incidentally;

(b) production of such excise goods, as may be prescribed and under such conditions as are laid down by regulations, by an individual, in reasonable quantities for consumption by himself or members of his family living in his household, his employees or his guests;

(c) such other operations as may be prescribed.

**10.** A producer and a bonded warehouse keeper of excise goods shall <sup>Records and statements</sup> in respect of excise goods;

(a) keep in such form and manner as may be prescribed, an account of all excise goods produced by him, in the case of a production establishment, or kept by him in the case of a bonded warehouse, of all excise goods in stock and of every delivery and sale thereof, as well as, in the case of a producer, all the raw materials used in the production of such excise goods, and to make available such accounts to the Comptroller as and when required by the Comptroller; and

(b) shall produce to the Comptroller a statement at such time, for such period and in such manner as may be prescribed declaring the quantity of:

(i) in the case of a producer, all excise goods produced, all stocks lying at any production establishment and all excise goods released from the production establishment;

(ii) in the case of a bonded warehouse keeper, all excise goods kept by him in any bonded warehouse and all excise goods released from the bonded warehouse.

Revocation of registration.

**11.** The Comptroller may suspend or revoke the registration of any production establishment or the authorisation of a bonded warehouse where the person in charge thereof fails to comply with the provisions of Section 10, and the provisions of subsection (3), (4) and (5) of section 21 of this Act, shall *mutatis mutandis* apply to any such suspension.

Marking of storage tanks and vessels and of excise goods.

**12.** (1) Any tanks, vessels or other containers used in a production establishment or bonded warehouse for the production or storage of excise goods shall conform with any specifications as may be prescribed or as may be approved for the purpose by the Comptroller.

(2) The Minister may make regulations for the colouring and for the marking of excise goods for the purpose of ensuring the correct and straightforward application of the provisions of this act and of preventing any evasion, avoidance or abuse.

Regulations.

**13.** (1) The Minister may make, and when made, revoke or amend regulations for the better carrying out of the provisions of this Act, and without prejudice to the generality of the foregoing, such regulations may provide for any of the following:

(a) the time or times within which, the place where, and the manner in which, excise duty in accordance with this Act is to be paid;

(b) the providing of a security by a producer of excise goods or a bonded warehouse keeper in a form acceptable to the Comptroller, in order to safeguard the payment of excise duty payable under this Act, and the manner in which such security may be called in;

(c) the fees that may be payable to the Comptroller for any services provided by him or for the registration of any production establishment under this Act; and

(d) anything that may be prescribed in accordance with this Act.

(2) Any regulations made under subsection (1) of this section may provide that any person who contravenes or fails to comply with any of those regulations shall be guilty of an offence, and such regulations may provide for the penalty of a fine (*multa*) not exceeding five thousand Maltese Liri or an amount equal to three times the duty payable on any goods in respect of which the offence is committed, whichever shall be the higher, or to imprisonment for a term not exceeding six months, or to both such fine and imprisonment, in respect of any conviction.

(3) Where any regulations made under subsection (1) of this section do not provide for any punishment, any person who contravenes or fails to comply with any of those regulations shall be liable, on conviction, to a fine (*multa*) not exceeding two hundred Maltese Liri.

(4) The regulations contained in the Fifth Schedule to this Act shall be deemed to have been made under the powers contained under the previous subsection to this section and may be revoked and amended accordingly.

**14.** (1) No duty shall be liable on excise goods produced in the Exemptions. circumstances specified in subsection (5) of section 9 of this Act.

(2) It shall be lawful for the Minister to exempt the following from the payment of excise duty under such conditions and restrictions as he may deem fit to impose:

(a) excise goods on which the granting of such exemption is necessary, but to the extent only that it is so necessary, for the implementation of any international commitment entered into by the Government of Malta;

(b) excise goods where such exemption is granted in favour of a person or a class of persons who, in accordance with, or by an order made under, the provisions of the Diplomatic Immunities and Privileges Act, is exempt from customs duties on articles intended for the personal use of such person or persons;

(c) Excise goods where such exemption is deemed to be justifiable by the Minister.

(3) The Minister shall have the power by order to exempt from the payment of excise duty any excise goods which are imported or produced in Malta for the purpose of being used as ingredients or components in the

production of excise goods. Such exemption may be made subject to such conditions as the Minister may deem fit to impose.

(4) No excise duty shall be payable on excise goods released for export as merchandise, shipped as stores or taken as fuel to power the engines of ships or aircraft on any foreign bound ship or aircraft provided this is done directly from a production establishment or a bonded warehouse.

(5) No excise duty shall be liable on excise goods which have not been released by the producer or the bonded warehouse keeper for consumption or for free circulation, provided such excise goods are destroyed under customs supervision by written permission of and under the conditions laid down by the Comptroller.

Drawback.

**15.** (1) No excise duty paid under this Act on any excise goods released for consumption or for free circulation in Malta shall be refunded:

Provided that the Minister may under such conditions as he may deem appropriate authorise the refund of any Excise duty paid on goods where an exemption in terms of paragraph (c) of subsection (2) of section 14 has been granted after the duty has been paid;

Provided further that a drawback of the actual duty paid in accordance with the provisions of this Act shall be allowed after a written application by the claimant:

(i) in respect of duty on any excise goods exported as merchandise or shipped as stores or taken as fuel to power the engines of ships or aircraft on foreign bound ships or aircraft otherwise than as specified in subsection (4) of section 14;

(ii) in respect of duty on any excise goods supplied by any person in circumstances in which such excise goods are exempt from duty in terms of an exemption made under the provisions of subsection (2) of section 14.

(2) The payment of a drawback shall be made in any case falling under subparagraph (i) of the second proviso to subsection (1) hereof to the exporter, or in any case falling under subparagraph (ii) of the said proviso to the supplier of the excise goods in respect of which the drawback is allowed.

(3) The payment of a drawback shall be subject to the production of such documents and to the making and signing by the exporter or the

supplier, as the case may be, of a written declaration in such form or manner as the Comptroller of Customs may require.

**16.** (1) Any person who:

Offences and  
penalties.

(a) produces excise goods by a process which is not permitted in terms of this Act or of any regulations made thereunder; or

(b) produces excise goods in any establishment other than a registered production establishment; or

(c) makes any alterations in the productive facilities and storage areas in a registered production establishment or bonded warehouse or affecting the security of a production establishment or a bonded warehouse without the prior notification thereof to the Comptroller; or

(d) forges a die, stamp, mark or other device used by the Government, or under its authority, for making excise revenue bands or stamping or marking such bands for the purposes of this Act or any regulations made thereunder; or

(e) makes with such forged die, stamp, mark or other device an impression on any material; or

(f) sells or exposes for sale or utters or uses any forged die, stamp, mark or device or any impression made therewith; or

(g) knowingly and without lawful excuse (the proof whereof shall lie on the accused) has in his possession any forged die, stamp, mark or device or impression made therewith; or

(h) makes fraudulent use of any genuine die, stamp, mark or device or commits any of the acts contemplated in paragraphs (e), (f), and (g) of this section with regard to impressions fraudulently made with genuine instruments; or

(i) knowingly submits statements to the Comptroller which are false or incorrect or incomplete in any material detail, or does or omits or suffers to be done or omitted any act or thing, with intent to evade the duty leviable under this Act, or being the person in whose name a production establishment is registered or a bonded warehouse is authorised fails to report, within the time prescribed by regulations under this Act, any quantity of excise goods released for consumption or for free circulation, and fails to show to the satisfaction of the court that any such act or thing done or omitted to be done by any person in his employment or subject to his authority or control, was done or omitted without his knowledge, and that he could not with reasonable diligence have obtained knowledge thereof; or

(j) is in any way knowingly concerned in any evasion or attempt at evasion of the duty leviable under the Act; or

(k) obstructs the Comptroller or any officer of Customs or other persons duly charged with the prevention and detection of offences against this Act with the carrying out of any of the provisions of this Act or of any regulations made thereunder; or

(l) knowingly aids, abets or assists in the commission of any of the foregoing offences;

shall be guilty of an offence and shall for every such offence be liable, conviction, to a fine (*multa*) not exceeding five thousand Maltese liri.

(2) In the case of a conviction for the failure to report excise goods released for consumption or for free circulation, the offender shall be liable in addition to the penalty laid down in subsection (1) of this section to a fine (*multa*) equivalent to double the excise duty on such excise goods.

(3) In the case of a second or subsequent conviction under this section, the offender shall be liable, at the discretion of the court, to be sentenced to imprisonment for a term not exceeding six months in addition to the penalties herein prescribed.

(4) In the case of a conviction for an offence against the provisions of paragraph (a) or (b) of this section, the stock of excise goods to which the conviction relates shall be forfeited in favour of the Government, and such forfeiture shall be executed without the necessity of any express order of the court for the purpose.

(5) In the case of a second or subsequent conviction under paragraphs (a) or (b) of subsection (1) of this section, it shall be lawful for the Comptroller to seize and take possession of any machinery, equipment, vessels, utensils, materials and ingredients used in the production of excise goods, and to dispose of the same as provided in section 21 of this Act.

(6) In the case of a conviction for an offence against the provisions of paragraph (d), (e), (f), (g) or (h) of subsection (1) of this section the offender shall, in addition to the penalties laid down in subsection (1) of this section, be liable to a term of imprisonment from one to four years.

**Forfeiture.**

**17. If any excise goods:**

(a) are deposited or concealed in any place with intent to defraud the Government of the excise duty leviable under this Act; or

(b) are clandestinely or illegally removed from or out of any registered production establishment or from or out of any bonded ware-

house or place of security in which such excise goods have been duly deposited; or

(c) after having been delivered from any production establishment, bonded warehouse or other place of security without payment of duty for removal to any place authorised by the Comptroller, are not duly delivered at such place,

in every such case, such excise goods shall be liable to be forfeited, and the offender shall moreover be liable to the penalties laid down in the last preceding section.

**18.** (1) It shall be lawful for any officer of Customs to carry out inspections, at reasonable time, at any production establishment or bonded warehouse or place where excise goods are kept or suspected to be kept and the person in whose name the production establishment is registered or a bonded warehouse is authorised, as the case may be, shall make available to such officers any books, documents, including machine readable material, or other records concerning the production of excise goods, and the storage, sale or disposal of same and shall further provide them with the necessary assistance for the execution of their duties. Action in case of non payment of duty.

(2) A person other than the person in whose name a production establishment is registered or the person in whose name a bonded warehouse is authorised, who is in possession of any books, documents, including machine readable material or other records referred to in subsection (1) of this section shall likewise be under a duty to produce the same to the Comptroller or an Officer of Customs.

(3) If any person wilfully or maliciously refrains from giving his assistance, or wilfully obstructs, impedes or delays any officer in the execution of his duties or powers under this Act or under regulations made thereunder shall be liable on conviction to a fine (*multa*) not exceeding five thousand Maltese liri.

**19.** (1) All proceedings under this Act shall be taken in the name and on behalf of the Comptroller before the Court of Magistrates in Malta or Gozo, as the case may be, sitting as a court of Criminal Judicature, and the provisions of the Criminal Code relating to the procedure before such court and to the award and execution of the punishment imposed by such court shall apply in the case of such proceedings. Proceedings.

(2) Notwithstanding the provisions of the Criminal Code, the Attorney General shall always have a right of appeal to the Court of Criminal Appeal from any judgement given by the Court of Magistrates in respect of criminal proceedings arising out of the provisions of this Act.

(3) Every offence under this Act shall for all ends and purposes of law be deemed to be a crime within the meaning of the Criminal Code and shall be dealt with as such.

Saving of other laws.

**20.** The possession of any licence issued by the Police or other authority to any producer or keeper of excise goods or other person in his employment or acting under his instructions for any purpose other than those specified in this Act, shall in no way exonerate such producer, keeper or other person from any obligation or any liability under this Act or any regulation made thereunder for any offence against the provisions of this Act or of any regulation made thereunder.

Appropriation and seizure of goods, security, etc.

**21.** (1) If any duty due under this Act shall, for any reason whatsoever, remain unpaid after the time within which it is payable, it shall be lawful for the Comptroller to appropriate all or part of any security which may be provided for under any regulations, and which is equivalent to the duty which remained unpaid, and if the said deposit or other security prove to be insufficient, to seize and take possession of all or any excise goods which are kept in the bonded warehouse or any premises in the use or possession of the keeper or any person in his behalf, and all or any excise goods and any machinery, equipment, vessels, utensils, materials and ingredients used in the production of excise goods within the precincts of the production establishment or in any premises in the use or possession of the producer or of any person in his behalf which shall in virtue of this subsection also constitute a security for such duty, and to sell such excise goods, machinery, equipment, vessels, utensils, materials and ingredients by public auction after giving not less than eight days prior notice of the sale or by public call for tender as may be prescribed. Such notice shall be given to such producer or keeper, if present in Malta, or to his agent, if any, or failing both shall be published in the Government Gazette:

Provided that such excise goods may at the discretion of the Comptroller, after such eight days' notice, be destroyed.

(2) The cost and expenses of the seizure and sale, and the duty recoverable under such sale, shall be a first charge on the proceeds thereof. Such proceeds shall be applied in or towards the payment of such costs and expenses and in or towards the payment of the duty, and the surplus, if any, shall be paid to the producer.

(3) Any person aggrieved by any action of the Comptroller made in virtue of subsection (1) of this section shall have the right to oppose such action by filing an application before the First Hall of the Civil Court within eight days from the date on which the notice of the seizure is given by the Comptroller, or on which a notice is given by the Comptroller that he has appropriated any security given.

(4) Any application made in virtue of subsection (3) of this section

shall be served on the Comptroller within two days of filing, and the cause shall be appointed for hearing with urgency, from day to day until judgement. No appeal shall lie from the determination of the issue by the Civil Court, except on a point of law. Such appeal shall be made by application to the Court of Appeal within six days from the decisions of the Civil Court, First Hall.

(5) The Rule Making Board set-up under section 29 of the Code of Organization and Civil Procedure (Cap. 12) shall make rules providing for the manner in which any application under this section shall be drawn up, and for the procedure to be followed in any such application. Such rules shall provide that such proceedings shall be conducted expeditiously and with urgency and the rules for the production of evidence shall be drawn up accordingly.

**22.** (1) Subject to the provisions of this section the Machine-made Cigarettes (Excise Duty) Act (Cap 57), the Excise Duty (Crown corks and Non-alcoholic Concentrates) Ordinance (Cap. 166), the Tobacco and Tobacco Products Act (Cap. 275), the Excise Duty (Gold & Silver) Act (Cap. 295), the Colour Television Receivers (Excise Duty) Act (Cap. 301), the Beer (Excise Duty) Act No. XXII of 1993 (hereinafter in this section collectively called the Excise laws) are hereby repealed. Repeal and saving.

(2) Notwithstanding the provisions of subsection (1) of this section, the Excise laws repealed by subsection (1) of this section shall continue to apply with respect to any goods subject to duty produced or released for consumption before the coming into force of this section.

(3) Where any excise goods were subject to excise duty under the Excise laws repealed by subsection (1) of this section before the coming into force of this section, and the duty in accordance with such excise laws was paid or became due before the coming into force of this section, no duty under this act shall be leviable thereon.

(4) Any excise goods produced by any person in possession of the relative licence under the Excise laws repealed by this section during a period of 15 days commencing from the day on which this Act is published in the Gazette shall be deemed to have been produced in a production establishment registered under this Act.

**23.** The Spirits Ordinance (Cap. 41) shall be amended as follows:

Consequential  
Amendment to the  
Spirits Ordinance.

(a) in section 10 thereof, for the words "the Customs Ordinance" there shall be substituted the words "the Customs Ordinance or the Excise Duty Act 1994"; and

(b) for section 97 thereof there shall be substituted the following

"Duty referred  
to in this  
Ordinance.

97. The duty referred to in this Ordinance shall be the duty leviable on spirits manufactured in Malta in accordance with the provisions of the Excise Duty Act, 1994, on spirits manufactured or produced in Malta".

## FIRST SCHEDULE

First Column List of excise goods	Second Column Relevant schedule
Alcohol and alcoholic beverages classified in Customs Tariff Headings Nos 22.04, 22.07 and 22.08 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

## SECOND SCHEDULE

## ALCOHOL AND ALCOHOLIC BEVERAGES

<p>Unfermented grape must with added alcohol classified in Customs Tariff heading No. 2204:</p> <ul style="list-style-type: none"> <li>- With alcoholic strength not exceeding 22% vol.</li> <li>- With alcoholic strength exceeding 22% vol but not exceeding 45% vol</li> <li>- With alcoholic strength exceeding 45% vol but not exceeding 57% vol</li> <li>- With alcoholic strength exceeding 57% vol</li> </ul>	<p>Lm1.10,0 per litre</p> <p>Lm2.97,0 per litre</p> <p>Lm3.07,0 per litre</p> <p>Lm0.05,6 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>Lm0.05,6 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"> <li>- Methylated spirit as defined in section 3 of the Methylated Spirit Ordinance (Cap 89)</li> <li>- Other denatured alcohol and spirit for industrial production, for pharmaceutical and for medical use, denatured as directed by the Comptroller of Customs</li> <li>- Other denatured alcohol and spirit</li> </ul>	<p>0</p> <p>0</p> <p>LM0.05,6 per % vol per litre</p>
<p>Compound alcoholic preparations classified in Customs Tariff heading No 22.08 of a kind used for the industrial production of soft drinks</p>	<p>0</p>

<p>Other alcoholic products classified in Customs Tariff Heading No. 22.08:</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>Lm0.11,0 per % vol per litre</p> <p>Lm2.97,0 per litre</p> <p>Lm3.07,0 per litre</p> <p>Lm0.11,0 per % vol per litre</p> <p>Lm2.97,0 per litre</p> <p>Lm3.07,0 per litre</p> <p>Lm0.05,6 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> <ul style="list-style-type: none"> <li>- For use in the Industrial manufacture of cigars, cheroots, cigarillos or pipe tobacco (1)</li> <li>- Other</li> </ul>	<p style="text-align: center;">Lm2.00,0 per Kg Lm6.80,0 per Kg</p>
<p>Cigars, cheroots and cigarillos classified in Customs Tariff heading No 24.02</p>	<p style="text-align: center;">0</p>
<p>Cigarettes classified in Customs Tariff heading No 24.02:</p> <ul style="list-style-type: none"> <li>- Of an overall length not exceeding 75mm</li> <li>- Of an overall length exceeding 75mm</li> </ul>	<p style="text-align: center;">25c5 per pkt of 20 or part thereof 28c5 per pkt of 20 or part thereof</p>
<p>Other manufactured tobacco classified in Customs Tariff Heading No 24.03:</p> <ul style="list-style-type: none"> <li>- Pipe tobacco</li> <li>- Tobacco, cut or uncut and blended but not further manufactured for the industrial production of cigarettes (2)</li> <li>- Homogenised or reconstructed tobacco for the industrial production of cigars, cheroot and cigarillos</li> <li>- Homogenised or reconstructed tobacco for the industrial production of cigarettes</li> <li>- Chewing tobacco and snuff</li> <li>- Extracts and essences of tobacco used mainly for the manufacture of insecticides</li> <li>- Other manufactured tobacco or tobacco substitute including homogenised and reconstructed tobacco</li> </ul>	<p style="text-align: center;">0 0 Lm5.00,0 per Kg 0 Lm11.60,0 per Kg 0 Lm6.50,0 per Kg</p>

(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

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	Lm71.00,0 per 1000 litres
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	Lm1.00,0 per 1000 litres
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	Lm34.00,0 per 1000 litres
Liquified propane gas classified in Customs Tariff heading No. 27.11	Lm33.00,0 per 1000 Kgs.
Liquified butane gas classified in Customs Tariff heading No. 27.11	Lm33.00,0 per 1000 Kgs

FIFTH SCHEDULE

(Section 13 (4))

PART A

**Excise Goods Regulations, 1994**

- Citation. 1. These regulations may be cited as the Excise Goods Regulations, 1994.
- Scope. 2. These Regulations apply to the excise goods to which the Excise Duty Act, 1994 applies.
- Definitions. 3. In these regulations unless the context otherwise requires; "the Act" means the Excise Duty Act, 1994, and all other terms shall have the meaning assigned to them by the Act.
- Registration. 4. An application to register a production establishment 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 and address 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 nature and description of excise goods that are intended to be produced;
  - (f) the date on which the applicant intends to begin production of excise goods;
  - (g) an estimate of the maximum yearly productive capacity of the intended production establishment.
- Comptroller may refuse applications. 5. The Comptroller may refuse to accept an application for registering a production establishment in the name of a person who has been convicted of any offence under the Act, and any registration of a production establishment shall cease to be in force upon the conviction of the person in whose name the production establishment is registered.

6. (1) The Comptroller shall issue in the name of the applicant a certificate of registration in respect of each separate production establishment duly registered pursuant to such application.

Certificate of registration.

(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 by any other law and where the Comptroller deems it fit, such certificate may not be issued before the applicant had obtained the relevant licences or permits.

(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 producer or the person in whose name the production establishment 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 producer to notify the Comptroller of any material 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 producer informing him of such variations.

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

Notification to Comptroller.

(2) Where the Comptroller is satisfied that a producer has ceased to produce excise goods at any production establishment, he may revoke the registration of the relevant production establishment at any time.

8. For the purpose of section 2 of the Act, and without prejudice to the provisions of subsection (5) of section 9 of the Act and section 11 of the Spirits Ordinance (Cap. 41) and any other specific provisions for particular goods mentioned elsewhere in these or other regulations, a production establishment shall be deemed as producing excise goods where any of the following processes are performed:

When excise goods are produced.

(i) obtaining excise goods from any substance or natural source by any method;

(ii) obtaining one description of excise goods from other goods by extraction, fractioning, distillation, fermentation, mixing, diluting, blending, assembling, addition or any other process; or

(iii) packaging of excise goods produced or imported in bulk into any package.

Provided that where any of these processes is performed in a government bonded warehouse, registration shall not be required.

Payment of duty and security.

9. (1) The person, firm, partnership or company in whose name the production establishment is registered shall be responsible for the payment of excise duty as specified in section 3 of the Act, at the time payment of duty becomes due. Such payment shall be effected at Customs House or at any other place appointed by notice in the Government Gazette, on an entry containing such particulars as the Comptroller may direct or as may otherwise be prescribed under the Act.

(2) It shall be lawful for the Comptroller, in order to safeguard revenue, to require a security from the producer 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 are effected.

How payment of duty is to be effected.

10. Excise duty due on goods released from customs stations or bonded warehouses controlled by Customs, shall be paid before such goods are released. In other cases, the excise duty shall be paid before such goods are released or periodically as may be allowed by the Comptroller on the goods released during a specific period as directed by him. Failing such directive duty shall be paid not later than five days following the last Sunday of each calendar month in settlement of all duty due on goods released for consumption up to that Sunday.

Assessment of Duty.

11. The duty shall be assessed on the quantity as units, net kilos, or litres as appropriate and where applicable, on the alcoholic strength or specific gravity, as specified in the schedule to the Act, relevant to the particular goods.

Keeping and Moving of Excise Goods.

12. (1) Save as is otherwise provided by any law excise goods produced in Malta may be kept by the producer under duty suspension within the precincts of a registered production establishment.

(2) Such goods may be moved under duty suspension from a registered production establishment to another production establishment or approved bonded warehouse or from an approved bonded warehouse to a registered production establishment or another approved bonded warehouse and from such production establishment or warehouse to a place of loading for export as merchandise or as ship's stores or for delivery to persons exempted as provided for in sections 14 of the Act.

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

(a) The goods are 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; and

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

(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.

13. (1) The Comptroller may require any excise goods to be coloured or marked by means of bands, or tags or other devices as may be directed by the Comptroller or as may be prescribed under the Act.

Colouring and marking.

(2) No excise goods shall be released for consumption unless they bear such marking or colouring.

14. The colouring or marking of excise goods where such goods had not been imported already so coloured or marked, shall be carried out under customs supervision or as the Comptroller may direct, and the expense for the attendance of customs officers to supervise such operation shall be borne by the producer or warehouse keeper, as the case may be, at the rates prevailing according to such regulations as may be made under the Act or the Customs Ordinance.

When colouring and marking is to be made.

15. The producer of excise goods or warehouse keeper shall keep records and accounts as specified in these regulations or as otherwise prescribed and shall be bound to preserve such records for six years or such shorter period as the Comptroller may allow.

Keeping of Records and Accounts.

16. The producer or bonded warehouse keeper shall produce to the Comptroller:

Statements.

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

(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 excise goods made during the accounting period, in the case of a producer, and containing such information as may be prescribed in relation to particular excise goods;

(iii) an audited statement for each accounting period certified by a certified public auditor in respect of every introduction, stocks kept in the bonded warehouse other than a government bonded warehouse and sales, issues or other deliveries of excise goods made during the accounting period; in the case of a bonded warehouse keeper, containing such information as may be prescribed in relation to particular goods.

(iv) 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 thirtydays after the end of each accounting period being reported upon.

Goods unaccounted  
for.

17. Excise goods in respect to any accounting period which were recorded as produced or introduced in a production establishment or bonded warehouse and which are not satisfactorily shown to have been sold or legitimately removed from the production establishment or bonded warehouse and on which no duty had been paid shall be deemed as goods unaccounted for and the Comptroller shall, without prejudice to any other action which may be taken against the producer or keeper in terms of the Act or any other law, allow the payment of the duty due on the discrepancy.

## PART B

**Alcohol and Alcoholic Beverages Regulations, 1994**

1. These regulations may be cited as the Alcohol and Alcoholic Beverages Regulations, 1994. Citation.
2. These regulations shall apply to alcohol and alcoholic products specified as excise goods by the Excise Duty Act, 1994. Scope.
3. In these regulations, unless the context otherwise requires, "the Act" means the Excise Duty Act, 1994, and all other terms shall have the meaning assigned to them by the Act. Definitions.
4. (1) Any person who is a producer, importer, warehouse keeper or dealer in the goods specified in regulation 2 shall conform with the requirements of the relevant provisions of the Spirits Ordinance (Cap. 41). Conformity with the Spirits Ordinance.
- (2) The provisions of the Alcoholic Beverages Regulations 1974 and of any other regulation made under the Spirits Ordinance (Cap. 41) shall apply, to the extent not otherwise provided for in the Excise Goods Regulations 1994 or these regulations, to alcoholic beverages enlisted in the First Schedule to the Act and which are also specified in the Second Schedule to the Act.
5. (1) Any person who produces the goods specified in regulation 2 shall, in addition to the obligations imposed by the Spirits Ordinance (Cap. 41), 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, 1994. Registration.
- (2) The provisions of subsection (5) of section 9 of the Act applies only to the extent allowed by the Spirits Ordinance (Cap. 41) in respect to alcohol and alcoholic products.
6. The Comptroller shall issue a certificate of registration in accordance with regulation 6 of the Excise Goods Regulations 1994 and may withhold the issue, or revoke such certificate if the applicant fails to conform with the requirements imposed by the Spirits Ordinance (Cap. 41). Applicant to conform to Spirits Ordinance.
7. Any reference in the Spirits Ordinance (Cap. 41) to duty payable on spirits shall be taken to refer also to the excise duty payable under the Act. References to duty on Spirits in Spirits Ordinance.
8. Excise duty on imported spirits, including prepared alcoholic beverages subject to duty under the Act, shall become leviable at the time of importation and shall be assessed at the rate prevailing at such time as the spirits are released by Customs on the quantity in litres and according to their alcoholic strength as specified in the relevant schedule to the Act. Tax Point for imported Spirits.

Tax point  
on locally  
produced  
Spirits.

9. Excise duty on alcoholic products manufactured from imported or locally distilled spirit shall become due at the rate applicable to the specific manufactured product at the time the spirit is diluted, blended or mixed with other ingredients and the duty paid on the spirit shall be deducted from the duty due on the specific manufactured product provided that the duty chargeable on the alcoholic content of the product shall at no time be less than that which was leviable on the spirit at time of importation or distillation.

Keeping of records.

10. (1) Imported spirits removed to a bonded warehouse shall be treated in the same manner and shall be subject to the same conditions as are allowed or imposed by Part VI of the Spirits Ordinance (Cap. 41) on locally distilled spirits, and the person or persons responsible for such spirits shall keep such records as are envisaged in the said Ordinance.

(2) In case of default the person or persons responsible for such spirits shall become liable to the same penalties contemplated under Part VI of the said Ordinance.

Submitting of  
statements

11. (1) Without prejudice to the provisions of paragraph (1) of regulation 10 the producer or warehouse keeper shall submit to the Comptroller, not later than 30 days following the end of each calendar year, a statement certified by a Public Auditor testifying the following:

(a) in the case of a producer:

(i) the quantity in litres of spirit produced during the relevant period, specifying the alcoholic strength and type of spirit;

(ii) the quantity in litres of alcoholic products produced during the relevant period, specifying type, alcoholic strength and whether derived from dilution, blending or other process;

(iii) the yield of each bottling operation for each product specifying the number of bottles and their capacity;

(iv) the quantity in litres of bulk spirits kept in stock, specifying type and strength as at the end of the relevant period;

(v) the quantity in litres of each packaged alcoholic product kept in stock at the end of the relevant period, specifying type strength and package description;

(vi) the quantity in litres of products sold or otherwise removed from the production establishment during the relevant period, specifying the nature of transaction;

(b) in the case of a warehouse keeper:

(i) the quantity in litres of spirits or other alcoholic products introduced into the bonded warehouse, indicating the source during the relevant period, specifying types and strength;

(ii) the information required by subparagraphs (ii), (iii), (iv) and (v) of paragraph (a) of this regulation;

(iii) the quantity of products removed from the bonded warehouse during the relevant period specifying types and whether released for home consumption, for export or otherwise.

(2) 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.

## PART C

**Tobacco and Tobacco Products Regulations, 1994**

- Citation.** 1. These regulations may be cited as the Tobacco and Tobacco Products Regulations, 1994.
- Definitions.** 2. In these regulations unless the context otherwise requires:
- “the Act” means the Excise Duty Act, 1994;
- “cigarette” means the article ordinarily described by that name in the tobacco trade and which length excluding the filter or mouthpiece, if any, does not exceed nine centimetres. Where such length exceeds nine centimetres each portion of nine centimetres or fraction thereof above nine centimetres shall be counted as constituting another cigarette for the purpose of the Act, such that a cigarette whose length, excluding filter, exceeds nine centimetres shall be counted as two cigarettes, or three cigarettes if it exceeds eighteen centimetres and so on;
- “cigars” includes cheroots and cigarillos as well as any article ordinarily described by that name in the tobacco trade;
- “Customs Tariff” refers to the First Schedule to the Import Duties Act and any Tariff substituting the same;
- “packet” includes any wrapper, carton, box, tin or other container immediately enclosing cigarettes;
- “tobacco”, “tobacco substitutes” and “products thereof” shall be taken to mean the goods classified in Chapter 24 of the Customs Tariff.
- Scope.** 3. These regulations shall apply to tobacco, tobacco substitutes and products thereof which are specified as excise goods according to the Act.
- Registration of production establishment.** 4. No person shall manufacture, process or prepare for sale any cigarettes, cigars or other tobacco products otherwise than in conformity with the provisions of section 9 of the Act.
- Cigarettes sealed with a band.** 5. (1) No person may prepare for sale, expose or offer for sale, sell or otherwise dispose of any cigarettes other than in packets sealed with a band or stamp as provided for in regulation 6 or 10 as the case may be.
- (2) No person may acquire, keep for sale, expose or offer for sale, or sell any cigarettes, other than in packets which conform to the provision of paragraph (1) of this regulation.
- (3) It shall be lawful for the Comptroller to exempt in writing from the provision of the preceding paragraph, under such conditions as he may deem fit to impose any locally manufactured cigarettes intended to be exported or as ships’ supply or for sale to persons exempted by or under any law from the payment of excise duty.

6. (1) No imported cigarettes shall be released by Customs and no cigarettes shall be released from a bonded warehouse unless the packet, box or container immediately enclosing the cigarettes has been sealed by a band or stamp affixed in such a manner as to ensure its destruction when such packet, box or container is opened.

Imported cigarettes to be sealed with a band.

(2) Such bands or stamps shall be issued by the Comptroller on application by the importer of cigarettes at the price of fifty cents per thousand bands or stamps.

7. Any quantity of cigarettes found in the possession of any person in contravention to the provisions of regulations 5 or 6 shall, without prejudice to any other penalty provided for under the Act or any other law, be forfeited to Government.

Forfeiture.

8. Excise duty leviable on cigarettes which are produced in Malta shall be paid by the producer before disposing of the cigarettes by sale, deposit on consignment, or in any other manner whereby such cigarettes pass out of his control or possession.

Time and manner of payment of duty on cigarettes produced in Malta.

9. Excise duty on imported cigarettes shall be paid before such cigarettes are released by Customs, or if removed to a bonded warehouse, before release from such warehouse.

Time and manner of payment of duty on imported cigarettes

10. (1) Payment of excise duty on cigarettes produced in Malta shall be indicated by affixing to every packet, box, carton or other container, a band or stamp of the denomination representing the amount of duty due according to the Act for every quantity of cigarettes not exceeding twenty in every packet, box, carton or other container.

How payment is indicated in the cases of locally manufactured Cigarettes.

(2) Such bands or stamps shall be affixed to or across the opening of the packet, box, carton or other container in such a manner as to ensure its destruction when such packet, box, carton or other container is opened.

(3) The said bands or stamps shall be of the type approved by the Comptroller and shall be supplied in bundles or sheets of not less than five hundred against payment of the face value thereof at the Custom House or at any other place to be appointed by the Minister through a notice in the Government Gazette.

11. The quantity of tobacco resulting after deducting the aggregate of the quantity of tobacco lying in stock at the production establishment, the quantity of products recorded as produced and the quantity of tobacco offals deemed unsuitable for production and still lying at the production establishment from the quantity recorded as introduced into the production establishment, shall be considered as having been manufactured into the products for which the production establishment is registered unless the producer can prove otherwise to the satisfaction of the Comptroller.

Presumption as to quantity of products manufactured.

12. (1) The producer of tobacco and tobacco products shall submit to the Comptroller a statement showing, in respect of the production of each product, during each quarterly period respectively ending on the last day of the months of March, June, September and December of each year:

Records and periodic statements.

(a) the weight of leaf tobacco, of tobacco substitutes and of tobacco imported cut or cut and blended but not further manufactured, held by him on the first day of such period at any production establishment registered in his name;

(b) the weight of any tobacco as aforesaid acquired by him during each such period, stating from where acquired;

(c) the weight of any tobacco as aforesaid sold or otherwise disposed of during such period and to whom it was sold or in whose favour it was disposed of;

(d) the quantity of each product manufactured by him during each such period; and

(e) the weight of offal resulting from the manufacture of each tobacco product during each such period at any production establishment registered in his name.

(2) The said statement shall be produced to the Comptroller not later than the twenty-first day of the month immediately following the end of each quarterly period referred to in paragraph (1) of this regulation and shall be so compiled as to show the information required to be furnished, classified separately under leaf tobacco, tobacco substitute, tobacco imported cut and tobacco imported cut and blended.

(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.

Records to be kept under regulation 15 of Excise Goods Regulations.

13. The following records shall be kept by the producer of tobacco products in accordance with regulation 15 of the Excise Goods Regulations 1994:

(a) All records relating to the information required to be submitted to the Comptroller according to the last preceding regulation, and

(b) Customs warehousing and releasing entries, invoices, delivery orders and all other documents concerned with the importation, acquisition, sales, deliveries, exportation or transfer of tobacco, tobacco substitutes and products thereof.

Possession of tobacco products in contravention of the Act and regulations.

14. (1) It shall not be lawful for any person other than a person exempted under section 14 of the Act, to acquire by any title whatsoever or be in possession of any cigarettes in containers to which the band, or stamp mentioned in regulation 6 or 10 has not been affixed.

(2) It shall not be lawful for any person other than a person exempted under section 14 of the Act, knowingly to acquire by any title whatsoever or be in possession of cigarettes or any other tobacco product, in respect of which the duty which is, or but for the exemption granted under the Act would be leviable under the Act has not been paid.

(3) For the purpose of the last preceding paragraph, tobacco products in respect of which payment of drawback has been allowed shall be deemed to be tobacco products in respect of which duty has not been paid.

15. In accordance with section 14 of the Act, the provisions of these regulations shall not apply to a person who produces hand rolled cigarettes in the circumstances mentioned in paragraph (b) of subsection (5) of section 9 of the Act, provided such cigarettes are produced from tobacco or tobacco substitutes on which excise and import duty or any other tax, where applicable, has been paid. Hand rolled cigarettes.

## PART D

**Petroleum Oils and  
Gases Regulations, 1994**

- Citation. 1. These regulations may be cited as the Petroleum Oils and Gases Regulations, 1994.
- Scope. 2. These regulations shall apply to petroleum oils and gases specified as excise goods by the Excise Duty Act 1994.
- Definitions. 3. In these regulations, unless the context otherwise requires:  
 "the Act" means the Excise Duty Act 1994;  
 "observed temperature" means the temperature of the product to be measured, which had not been recently lowered or raised in order to facilitate passage through pipelines or for any other purposes; and  
 all other terms shall have the meaning assigned to them by the Act.
- Manner of Calculating Duty. 4. (1) Excise duty on petroleum oils of a density below 0.900 at a temperature of 15°C shall be calculated on the volume in litres. The quantity of such oils and gases shall be measured at observed temperature provided that any of such products had not been artificially heated to facilitate passage through the pipeline or for any other purpose, in which case the quantity measured at high temperature shall be converted to its relative quantity at a temperature of 15°C.  
 (2) Excise duty on gases shall be calculated on the net weight in kilograms.
- Installations as bonded warehouses. 5. Petroleum oil and gas storage installations shall for the purpose of these regulations be deemed to be approved bonded warehouses if so approved by the Comptroller, and storage installation keeper shall likewise be deemed to be an approved warehouse keeper.
- Plans to be approved by Comptroller. 6. A detailed plan of the storage installation shall be submitted to the Comptroller before approval as a bonded warehouse is given, and no alterations shall be effected to the storage tanks, pipelines, inlet or outlet valves connected to the storage tanks or to the pipeline, before notification to and approval by the Comptroller.
- Tanks etc. to be calibrated etc. 7. (1) All storage tanks and service tanks shall be calibrated and the capacity of all pipelines shall be ascertained to the satisfaction of the Comptroller.  
 (2) Any petroleum oil produced in a production establishment shall be stored in tanks calibrated as provided for in paragraph (1) of this regulation and all gas so produced shall be measured and stored in such manner as the Comptroller may direct.

8. All imported petroleum oil or gas shall be landed from the importing vessel under Customs supervision and when imported in bulk shall be conveyed through approved pipelines to the storage tanks which are calibrated as specified in regulation 7 or otherwise measured to the satisfaction of the Comptroller.

Landing of Imported Oil or Gas.

9. Petroleum oil or gas discharged into the storage tanks after being produced or imported shall be measured by the customs officer to ascertain the quantity of oil or gas produced or imported before any issues from such tanks are made.

Measurement of Oil or Gas.

10. (1) In derogation to the provision of paragraph (ii) of Rule 8 of the Excise Goods Regulations 1994, blending of fuel oil of a density above 0.900 at 15°C with diesel oil for bunkering purposes or for meeting the specifications requested by a particular customer shall not by itself constitute production of petroleum oils.

Blending of certain fuels.

(2) Blending of fuel oil with diesel oil for bunkering or other purposes shall be carried out only as directed by the Comptroller and under such conditions as he may impose.

(3) Except as provided for in the preceding paragraph of this regulation oils of different density shall not be mixed in a bonded installation unless such installation is also registered as a production establishment.

11. (1) The producer of petroleum oils or gases shall produce to the Comptroller, not later than 5 days after the last Sunday of each calendar month, a return declaring the respective quantity of each type of petroleum oil or gas produced, the quantity of such products kept in stock at the production establishment, and the quantities of such products released for home consumption, as bunkering fuel, as merchandise for export, or for any other destination covered by an exemption order, up to and during the period ending at the last Sunday of each month.

Returns.

(2) The bonded installation or warehouse keeper shall produce to the Comptroller, not later than 5 days after the last Sunday of each calendar month a return declaring the quantity of each type of product introduced into the bonded premises specifying the date of warehousing, the importing vessel, the quantity of each type of product released from the bonded premises for home consumption, for export as merchandise, as bunkering fuel, or for any other destination covered by an exemption order.

(3) In the case of duty free releases, the monthly return specified in the preceding paragraph (1) and (2) hereof shall be supported by copies of export documents or other delivery documents relevant to such transactions.

12 (1) Not later than thirty days after the end of June and the end of December of each year or as otherwise directed by the Comptroller the producer shall submit to the Comptroller a statement certified by a public auditor containing the following details:

Statements.

(a) the quantity in metric tons of crude oil or gas extracted from any source or imported and introduced into the production establishment, specifying the date and origin of each introduction;

(b) the quantity in kilograms or litres as appropriate, of oils and other materials imported or otherwise obtained as raw material for processing, specifying the type, the density at 15°C, the date and the importing vessel of each importation;

(c) the quantity of each type of oil and gas produced specifying the relative density at 15°C of each type of oil or gas;

(d) the quantity of oil and gas in kilograms or litres as appropriate consumed by the producer in heating or fuelling the machinery for the process of production;

(e) the quantity of each type of oil and gas in kilograms or litres as appropriate, sold, exported or otherwise delivered from the production establishment;

(f) the quantity of each type of oil and gas produced which is kept in stock at the production establishment as on the end of each period;

(g) the balance of crude or other oils and materials, obtained as raw materials, still in stock at the production establishment at the end of each period; and

(h) the amount of excise duty paid during the period being reported upon.

(2) The bonded storage installation or warehouse keeper shall submit to the Comptroller not later than thirty days after the end of December of each year or as otherwise directed by the Comptroller a statement certified by a public accountant containing the following details:

(a) the quantity in kilograms or litres as appropriate of all oils and gases introduced into the installation or warehouse specifying each type of product, the date of warehousing and the importing vessel or other source;

(b) the quantity of each type of oil and gas released from the installation or warehouse as sales, as exports, as bunkering fuel and as other deliveries, specifying which type of transaction;

(c) the balance of quantities for each type of oil or gas kept in stock at the installation or warehouse at the end of the year; and

(d) the amount of excise duty paid during the year being reported upon.

13. The following records shall be kept by the producer or the storage installation or warehouse keeper in accordance with regulation 15 of the Excise Goods Regulations, 1994:

Records to be kept for purposes of Excise Goods Regulations.

(1) All records relating to the information required to be submitted to the Comptroller according to regulation 12 of these regulations.

(2) Customs warehousing and issuing entries, invoices, delivery orders and all other documents concerned with the importation, acquisition, sales, deliveries, exportations or transfer of petroleum oils, gases, and raw materials.

14. Any person who fails to comply with the provisions of regulations 11 or 12 of these regulations shall be guilty of an offence and shall be liable on conviction to a fine (*multa*) not exceeding Lm500. Penalty.

15. The producer or bonded storage installation or warehouse keeper shall be responsible to provide such measuring appliances, gauges, calibration and conversion tables, and any other instrument or tool which the Comptroller may require for ascertaining the quantities or relative densities of any product and furthermore shall afford such facilities and assistance as may be required by the Comptroller or officers delegated by him, for the examination, taking account or for sampling any oil or gas on the premises of the producer or keeper or any other place where such operations are required to be done on products produced by the producer or kept by the keeper and such facilities shall include reasonable accommodation for officers or customs delegated as aforesaid for such duration as may be necessary for these operations to be carried out. Producer etc. to provide measuring appliances etc.

16. Excise duty due on petroleum oils or gases released for consumption from the production establishment or from a bonded storage installation or warehouse shall be remitted to the Comptroller not later than five days following the last Sunday of each calendar month in settlement of all the duty due on the products so released up to that Sunday. Payment of Duty.

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## Objects and Reasons

The purpose of this Bill is to make new provisions for Excise Duty in place of existing legislation.