MALTA

ATT Nru. XXII ta' l-1993

ATT maħruġ b'liġi mill-Parlament ta' Malta.

ATT biex jagħmel dispożizzjonijiet ġodda dwar id-dazju tas-sisa fuq il-birra u dwar ħwejjeġ oħra inċidentali jew li għandhom x'jaqsmu ma' dan.

ACT No. XXII of 1993

AN ACT enacted by the Parliament of Malta.

AN ACT to make new provisions for excise duty on beer and for matters incidental or connected therewith.

Naghti l-kunsens tiegħi.

(L.S.)

JIMMY FARRUGIA
Aġent President

12 ta' Ottubru, 1993

ATT Nru. XXII ta' l-1993

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

Titolu fil-qosor u bidu fis-seħħ.

1. Dan l-Att jista' jissejjaħ l-Att ta' l-1993 dwar id-Dazju tas-Sisa fuq il-Birra u għandu jibda jseħħ fit-30 ta' Lulju, 1993.

Tifsir.

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

"birra" tfisser birra li tidher taħt l-intestatura Nru. 22.03 tat-tariffa tad-Dwana;

"birrerija" tinkludi kull fabbrika, maħżen, kamra, ħanut jew fond ieħor fejn issir il-produzzjoni tal-birra u li tkun reġistrata għaldaqshekk għand il-Kontrullur tad-Dwana;

"Kontrullur" jew Kontrullur tad-Dwana għandha tinftiehem li għandha l-istess tifsir mogħti lilha fl-Ordinanza tad-Dwana;

"manifattur" tfisser kull min, sew jekk persuna ġuridika jew fiżika, jinħareġ f'ismu ċertifikat ta' reġistrazzjoni ta' birrerija bis-saħħa ta' l-artikolu 4 ta' dan l-Att, u kull min jeżerċità l-industrija ta' fabbrikant tal-birra fl-isem jew akkont jew fl-interess tal-manifattur;

"Ministru" tfisser il-Ministru responsabbli għad-Dwana;

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

"tariffa tad-Dwana" tfisser it-tariffa li hemm fl-Ewwel skeda li tinsab ma' l-Att ta' l-1989 dwar id-Dazji ta' Importazzjoni;

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

Impożizzjoni ta' dazju.

3. (1) Il-Kontrullur tad-Dwana għandu jitlob u jdaħħal akkont tal-Gvern, fuq il-birra kollha li tiġi prodotta f'Malta, dazju tas-sisa bir-rata speċifikata fl-Ewwel Skeda li tinsab ma' dan l-Att.

(2) Salv kif provdut mod ieħor f'dan l-Att, kull birra prodotta f'Malta għandha tkun soġġetta għad-dazju tas-sisa msemmi fis-subartikolu (1) ta' dan l-artikolu meta din tiġi prodotta. Dan id-dazju tas-sisa għandu jitħallas meta l-birra tinħareġ għall-konsum f'Malta, jew f'kull żmien ieħor meta din il-birra, skond ir-regolamenti, ma jkunx jista' jingħad x'sar minnha.

Reġistrazzjoni ta' birrerija.

4. (1) Salv kif provdut mod ieħor fis-subartikolu (5) ta' dan l-artikolu, ebda persuna ma tista' tipproduċi birra f'Malta ħlief ġewwa birrerija li tkun reġistrata għaldaqshekk għand il-Kontrullur.

(2) Applikazzjonijiet għar-reġistrazzjoni ta' birreriji għandhom isiru lill-Kontrullur b'dak li jista' jiġi preskritt.

(3) F'dawk iċ-ċirkostanzi għandu jinħareġ ċertifikat ta' reġistrazzjoni b'dak il-mod u għandu jkun validu għal dak iż-żmien u suġġett għal dawk il-kundizzjonijiet li jistgħu jiġu preskritti.

(4) Tenħtieġ reġistrazzjoni separata għal kull birrerija li persuna jkollha bħala tagħha.

(5) Individwu privat li jipproduċi birra fi kwantità raġonevoli għall-konsum tiegħu jew ta' membri tal-familja tiegħu li joqgħodu fl-istess dar miegħu, ta' l-impjegati tiegħu jew tal-mistednin tiegħu, ikun jista' jipproduċi birra li ma tiġix prodotta f'birrerija li tkun reġistrata skond ma hawn provdut f'dan l-artikolu:

Iżda dik il-produzzjoni ma għandhiex issir bil-għan ta' negozju jew ta' qliegħ, u iktar, li tista' tiġi preskritta b'regolamenti l-kwantità li għandha titqies bħala raġonevoli għall-finijiet ta' dan is-subartikolu.

Il-mod kif għandha tiġi prodotta l-birra.

5. Ħadd ma jista', jekk mhux bil-permess tal-Ministru, jipproduċi birra ħlief bil-proċess li bih il-birra tiġi prodotta mill-fermentazzjoni tal-most jew b'kull proċess li bih birra ta' densità jew gravità speċifika iżgħar tinħareġ minn birra magħdud ukoll it-taħlit ta' birra ma' xorb mhux alkoholiku.

6. (1) Kull min ikun responsabbli ta' birrerija reġistrata għandu: Dmir ta' min ikun responsabbli ta' birreriji reġistrati.

(a) jżomm f'dik l-għamla u b'dak il-mod li jistgħu jiġu preskritti, akkont tal-birra li tiġi prodotta minnu, ta' kull birra li jkollu maħżuna u ta' kull konsenja u bejgħ relattiv, kif ukoll tal-most kollu u ta' l-ingredjenti l-oħra li jintużaw fil-produzzjoni ta' dik il-birra u li jara li dawk id-dettalji jkunu disponibbli għall-Kontrullur kif u meta dawn jenħtieġu minnu; u

(b) jipproduċi lill-Kontrullur dikjarazzjoni li jkun fiha kull most prodott, kull ħażna ta' birra li tkun tinsab f'birrerija reġistrata f'ismu u l-birra kollha li tkun tqegħdet fis-suq, għal dak il-perijodu u f'dik l-għamla li jistgħu jiġu preskritti.

(2) Il-Kontrullur jista' jissospendi jew jirrevoka r-reġistrazzjoni ta' kull birrerija meta min ikun responsabbli minnha jonqos milli jikkonforma ruħu mad-dispożizzjonijiet tas-subartikolu (1) ta' dan l-artikolu, u d-dispożizzjonijiet tas-subartikoli (3), (4) u (5) ta' l-artikolu 11 ta' dan l-Att għandhom jgħaddu *mutatis mutandis* għal kull tali sospensjoni.

7. (1) Ebda tank jew reċipjent ieħor li jintużaw f'birrerija reġistrata għall-produzzjoni jew ħażna ta' birra ma għandhom jintużaw għaldaqstant sakemm tali tank jew reċipjent ma jkunx konformi ma' kull regolament li jista' jiġi preskritt jew ikun approvat għaldaqshekk mill-Kontrullur. Tankijiet eċċ. għandhom jiġu approvati.

(2) Kemm jasa' kull tank jew reċipjent imsemmi fis-subartikolu (1) ta' dan l-artikolu għandu jintwera b'mod ċar fuq barra tiegħu.

8. (1) Il-Ministru jista' jagħmel regolamenti għall-aħjar twettiq tad-dispożizzjonijiet ta' dan l-Att, u mingħajr preġudizzju għall-mod ġeneriku ta' dak imsemmi qabel, dawk ir-regolamenti jistgħu jipprovdu għal kull ma ġej: Setgħa ta' għemil ta' regolamenti.

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

(b) l-għoti ta' garanzija minn manifattur, fl-għamla ta' somma flus li tiġi depożitata għand il-Kontrullur jew preskritta b'xi mod ieħor, sabiex jitħares il-ħlas ta' dazju tas-sisa li jkollu jitħallas taħt dan l-Att, u l-mod kif dik il-pleġġ tista' tintuża;

(ċ) id-drittijiet li jistgħu jitħallsu lill-Kontrullur għal kull servizz mogħti minnu taħt dan l-Att; u

(d) kull ħaġa li tista' tiġi preskritta skond dan l-Att.

(2) Ir-regolamenti li jinsabu fit-Tieni Skeda li tinsab ma' dan l-Att għandhom jitqiesu li saru taħt is-setgħat li hemm fis-subartikolu (1) ta' dan l-artikolu u jistgħu jiġu revokati u emendati skond l-istess subartikolu.

Reati.

9. Kull min b'kontravvenzjoni tad-dispożizzjonijiet ta' dan l-Att jew ta' regolamenti magħmulin taħtu:

(a) jipproduċi birra bi ksur tad-dispożizzjonijiet ta' l-artikolu 5 ta' dan l-Att; jew

(b) jipprepara jew jipproduċi birra f'xi fond li ma jkunx birrerija reġistrata; jew

(ċ) jagħmel xi tibdil fil-faċilitajiet produttivi jew postijiet ta' ħażna f'birrerija reġistrata mingħajr ma jkun qabel avża lill-Kontrullur; jew

(d) xjentement jissottometti dikjarazzjonijiet lill-Kontrullur li jkunu foloz jew mhux korretti jew mhux kompleti f'xi dettall materjali jew jagħmel jew jonqos li jagħmel jew jippermetti li jsir jew li ma jsirx xi att jew xi ħaġa sabiex jiġi skartat id-dazju li jmiss jitħallas taħt dan l-Att, jew jekk ikun il-persuna responsabbli li f'isimha tkun reġistrata birrerija jonqos milli jirrapporta, fiż-żmien preskritt b'regolamenti skond dan l-Att, kull kwantità ta' birra li jkun mexxa għall-konsum u ma jipprovax b'sodisfazzjon tal-Qorti li dak l-att jew dik il-ħaġa li għamlet jew li naqset li tagħmel persuna fl-impieg tiegħu, jew taħt l-awtorità jew kontroll tiegħu, ġew magħmulin jew ma ġewx magħmulin mingħajr huwa ma kien jaf u li huwa ma setax bl-użu ta' ħsieb raġonevoli jsir jaf bihom; jew

(e) ikun b'xi mod xjentement kompliċi filli jiġi skartat jew f'tentattivi li jiġi skartat dazju li jmiss jitħallas taħt dan l-Att; jew

(f) ifixkel lill-Kontrullur jew xi uffiċjal tad-Dwana jew persuna oħra inkarigata regolarment li ma tħallix isiru u taqbad reati kontra dan l-Att jew li tagħti eżekuzzjoni għad-disposizzjonijiet ta' dan l-Att u tar-regolamenti magħmulin taħtu; jew

(ġ) igħin, iħaffef jew jassisti l-esekuzzjoni tar-reati hawn fuq imsemmija;

jeħel, għal kull reat, meta jinsab ħati, multa ta' mhux iżjed minn ħamest elef lira, u fil-każ ta' birra prodotta kontra l-liġi, il-konfiska ta' dik il-birra jew fil-każ ta' nuqqas li jirrapporta dwar birra li mexxa għall-konsum, għal multa addizzjonali li tkun daqs it-total kollu ta' l-ammont ta' dazju li jitħallas fuq il-birra u daqs kemm tiswa l-birra għal darbtejn, u l-ħati jiġi pproċessat bil-mezz ta' ċitazzjoni, bl-istess mod u forma u taħt id-disposizzjonijiet l-oħra kollha tal-Kodiċi Kriminali:

Iżda, fil-każ tat-tieni offiża jew offiża sussegwenti għal kundanna, għal wieħed mir-reati msemmijin f'dan l-artikolu, il-ħati jeħel, fid-diskrezzjoni tal-qorti, il-piena ta' priġunerija għal żmien ta' mhux iżjed minn sitt xhur b'żieda mal-piena hawn fuq imsemmija:

Iżda wkoll, fil-każ ta' xi offiża oħra wara kundanna taħt il-paragrafu (a) ta' dan l-artikolu, il-Kontrullur ikun jista' jaqbad u jieħu f'idejh kull reċipjent, għodda, materjal u ingredjenti użati fil-produzzjoni tal-birra u li jagħmel minnhom bil-mod provdut fis-subartikolu (2) ta' l-artikolu 11 ta' dan l-Att.

Konfiski.

10. (1) Birra:

(a) li tiġi iddepożitata jew moħbija f'xi lok sabiex il-Gvern jiġi iffrudat mid-dazju li jmiss jitħallas taħt dan l-Att; jew

(b) li tiġi bil-moħbi jew kontra l-liġi mneħħija jew meħuda barra minn birrerija reġistrata jew imneħħija jew meħuda barra minn maħżen tad-Dwana jew lok ieħor ta' sigurtà li fih il-birra tkun inġarret regolarment; jew

(ċ) wara li tiġi ikkunsinnata minn maħżen tad-Dwana jew post ieħor mingħajr ħlas ta' dazju sabiex tiġi meħuda f'maħżen tad-Dwana jew post ieħor, ma tiġix ikkunsinnata regolarment fil-post li dik il-birra kellha tittieħed;

f'kull każ bħal dan, din il-birra tista' tiġi ikkonfiskata u l-ħati, barra minn dan, jaqa' taħt il-pieni msemmijin fl-aħħar artikolu qabel dan.

(2) Fil-każ ta' sejbien ta' ħtija dwar reat bi ksur tad-disposizzjonijiet tal-paragrafu (a) ta' l-artikolu 9 ta' dan l-Att, il-ħażna tal-birra li jkollha x'taqsam mal-ksur tal-liġi għandha tiġi konfiskata favur il-Gvern mingħajr il-ħtieġa ta' xi ordni espressa tal-qorti għal dak l-għan.

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

11. (1) Jekk dazju li jmiss jitħallas taħt dan l-Att, ma jitħallasx, tkun xi tkun ir-raġuni li tkun fiż-żmien li jmissu jitħallas, il-Kontrullur jista' jagħmel tiegħu kull pleġġ jew parti minnu li jistgħu jiġu preskritti taħt xi regolament, u li tkun daqs id-dazju li baqa' mhux imħallas u jekk dak id-depożitu jew pleġġ ieħor ma jkunux biżżejjed, huwa jista' jaqbad u jieħu f'idejh il-birra kollha u r-reċipjenti kollha, il-għodod, il-materjal u l-ingredjenti użati fil-produzzjoni tal-birra li jkunu jinsabu fir-reċinti tal-birrerija jew f'lokal ieħor użat jew possedut mill-manifattur 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 l-birra, reċipjenti, għodod, materjal u l-ingredjenti hawn fuq imsemmija wara li jagħti avviż tal-bejgħ, mill-anqas tmint ijiem qabel. Dan l-avviż għandu jingħata lil dak il-manifattur, jekk ikun jinsab f'Malta, jew lill-aġent tiegħu, jekk ikollu, inkella, fil-każ li ma jkunx hemm la wieħed u l-anqas l-ieħor, l-avviż għandu jinħareġ fil-Gazzetta tal-Gvern:

Iżda, kemm-il darba l-birra jew l-oġġetti l-oħra dazjabbli li jiġu maqbuda kif jingħad hawn fuq ma jkunux jiswew daqs id-dazju li jmiss jitħallas fuqhom, dawn jistgħu, 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 jittieħed minn dak il-bejgħ, jinqatgħu l-ewwel ħaġa minn dak li jidħol mill-bejgħ. Dak li jidħol mill-bejgħ għandu jservi għall-ħlas ta' dik in-nefqa u ta' dawk l-ispejjeż u għall-ħlas tad-dazju li jmiss, u ż-żejjed li jibqa', jekk ikun hemm, għandu jitħallas lill-manifattur.

(3) Kull min iħoss ruħu aggravat b'azzjoni tal-Kontrullur 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 minn meta jingħata avviż mill-Kontrullur li huwa jkun għamel tiegħu xi pleġġ mogħtija.

(4) Rikors magħmul bis-saħħa tas-subartikolu (3) ta' dan l-artikolu għandu jiġi notifikat lill-Kontrullur fi żmien jumejn mill-preżentata tiegħu, u l-kawża għandha tiġi appuntata għas-smiegħ bl-urġenza, minn jum għall-ieħor sakemm tingħata sentenza. Ma jkun hemm ebda appell mid-deċiżjoni li tingħata mill-Qorti Ċivili, ħlief 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.

Kap. 12.

(5) Il-Bord tar-Regoli mwaqqaf bl-artikolu 29 tal-Kodiċi ta' Organizzazzjoni u Proċedura Ċivili, għandu jagħmel regoli li jipprovdu dwar il-mod kif għandu jiġi formulat rikors li jsir taħt dan l-artikolu, u dwar il-proċedura li għandha tiġi segwita fl-għemil ta' rikors bħal dak. Dawk ir-regoli għandhom jipprovdu li dawk il-proċedimenti għandhom jitmexxew bil-ħeffa u bl-urġenza u għandhom jiġu wkoll formulati r-regoli dwar kif jinġiebu l-provi skond il-liġi.

Setgħat tal-Kontrullur Uffiċjal tad-Dwana.

12. (1) Kull uffiċjal tad-Dwana jista' jispezzjona birrerija jew fond fejn tinżamm jew hi suspettata li qed tinżamm il-birra f'kull ħin raġonevoli u dik il-persuna li jkollha l-birrerija reġistrata f'isimha għandha tara li jkun disponibbli għal dawk l-uffiċjali kull ktieb, dokument, magħdud materjal li jinqara b'makna jew dokumentazzjoni oħra dwar il-produzzjoni ta' most u birra, u l-ħażna, bejgħ jew tneħħija tagħhom u għandha wkoll tara li jkollhom l-għajnuna meħtieġa għat-twettiq ta' dmirijiethom.

(2) Kull min volontarjament jew b'qerq iżomm lura milli jagħti l-għajnuna tiegħu jew volontarjament ifixkel, jimpedixxi jew idewwem uffiċjal fl-esekuzzjoni tad-dmirijiet jew tas-setgħat tiegħu taħt dan l-Att jew taħt regolamenti magħmula bis-saħħa ta' dan l-Att, jaqa' taħt l-istess piena msemmija fl-artikolu 9 ta' dan l-Att.

Proċediment u appell.

13. (1) Kull proċediment taħt dan l-Att għandu jsir fl-isem u fl-interess tal-Kontrullur quddiem il-Qorti tal-Maġistrati, Malta jew Għawdex skond il-każ bħala qorti ta' ġudikatura kriminali, u d-dispożizzjonijiet tal-Kodiċi Kriminali, dwar il-proċedura quddiem dik il-qorti u dwar is-sentenza u l-esekuzzjoni tal-piena mogħtija minn dik il-qorti jgħoddu għal dak il-proċediment.

(2) Minn kull proċediment taħt dan l-Att jista' jsir appell bl-istess mod stabbilit minn dak il-Kodiċi għall-appelli mid-deċiżjonijiet tal-qorti hawn fuq imsemmija.

(3) Kull reat ikkontemplat f'dan l-Att jitqies, għall-finijiet u effetti tal-liġi, bħala delitt fis-sens tal-Kodiċi Kriminali, u għandu jiġi ttrattat bħala tali.

Riżerva dwar liġijiet oħra.

14. (1) Il-pussess ta' liċenza mogħtija mill-Pulizija jew minn awtorità oħra lil manifattur jew persuna oħra fl-impieg tiegħu jew li taġixxi taħt it-triġija tiegħu għal skopijiet oħra minbarra dawk imsemmijin f'dan l-Att, ma jeħles b'ebda mod lill-manifattur jew persuna oħra mir-responsabbiltà għal kull reat kontra d-dispożizzjonijiet ta' dan l-Att jew tar-regolamenti magħmulin taħtu.

(2) Id-dispożizzjonijiet ta' dan l-Att huma b'żieda u mhux bi tneħħija tad-dispożizzjonijiet ta' l-Ordinanza tad-Dwana u ta' l-Att dwar id-Dazju ta' Importazzjoni. Kap. 37. Kap. 337.

15. (1) Il-Ministru jista' b'ordni jeħles mill-ħlas ta' dazju ta' l-importazzjoni ix-xgħir *(malt)* jew estratt tiegħu jew kull ingredjent ieħor użat fil-produzzjoni tal-birra, miġjub minn barra f'Malta u mdaħħal f'birrerija fejn tiġi prodotta l-birra. Ħelsien mid-dazju tas-sisa u ta' l-importazzjoni.

(2) (a) Il-Ministru jista' b'ordni jagħti eżenzjoni minn dazju tas-sisa li jingabar skond l-artikolu 3 ta' dan l-Att —

(i) meta l-għoti ta' dik l-eżenzjoni jkun meħtieġ, iżda safejn biss ikun hekk meħtieġ, għall-implimentazzjoni ta' xi arranġament bejn il-Gvern ta' Malta u l-Gvern ta' xi pajjiż ieħor; jew

(ii) meta xi eżenzjoni tali tkun mogħtija favur persuna jew klassi ta' persuni li, skond id-dispożizzjonijiet ta' l-Att dwar l-Immunitajiet u l-Privileġġi Diplomatiċi jew b'ordni magħmul bis-saħħa tagħhom, tkun eżenti minn dazji tad-Dwana fuq oġġetti maħsuba għall-użu personali ta' dik il-persuna jew persuni. Kap. 191.

(b) Il-Ministru jista' jagħti dik l-eżenzjoni salvi dawk il-kondizzjonijiet u limitazzjonijiet li jidhrulu xierqa li jimponi fl-ordni li bih tkun mogħtija l-eżenzjoni.

(3) (a) Ebda dazju ma għandu jitħallas fuq birra maħruġa għall-esportazzjoni bħala merkanzija jew li titgħabba fuq bastiment jew inġenji ta' l-ajru li jkunu sejrin jitilqu minn Malta bħala provvista sakemm din tiġi provduta direttament minn birrerija jew minn maħżen tad-Dwana.

(b) Ebda dazju mħallas skond dan l-Att fuq xi birra maħruġa għall-konsum f'Malta ma jiġi mogħti lura:

Iżda jingħata lura ħlas tad-dazju attwalment imħallas skond id-dispożizzjonijiet ta' dan l-Att wara li ssir talba bil-miktub minn persuna

(i) relattivament għal dazju fuq birra esportata bħala merkanzija jew mgħobbija fuq bastimenti jew inġenji ta' l-ajru li jkunu sejrin jitilqu minn Malta b'mod differenti minn dak speċifikat fil-paragrafu (a) ta' dan is-subartikolu;

(ii) relattivament għal dazju fuq birra provvista minn persuna f'ċirkostanzi li fihom dik il-birra hija eżenti minn dazju skond eżenzjoni magħmula bis-saħħa tad-dispożizzjonijiet tas-subartikolu (2) ta' dan l-artikolu.

(ċ) L-għoti ta' ħlas lura għandu jsir f'kull każ li jaqa' taħt is-subparagrafu (i) ta' l-aħħar paragrafu qabel dan lill-esportatur, jew f'kull każ li jaqa' taħt is-sub-paragrafu (ii) ta' l-imsemmi paragrafu lill-fornitur, tal-birra li dwarha għandu jingħata l-ħlas lura.

(d) L-għoti ta' ħlas lura jkun suġġett għall-produzzjoni ta' dawk id-dokumenti u għall-għemil u firmar mill-esportatur jew mill-fornitur, skond il-każ, ta' dikjarazzjoni miktuba f'dik il-forma jew mod kif jista' jeħtieġ il-Kontrullur tad-Dwana.

(4) (a) Ebda dazju ma għandu jitħallas fuq birra li titqies mill-manifattur bħala birra li mhix tajba għal bejgħ u għalhekk ma titmexxiex għall-konsum, sakemm dik il-birra tinqered taħt is-superviżjoni tad-Dwana bil-permess miktub tal-Kontrullur u taħt dawk il-kundizzjonijiet li jiġu stabbiliti minnu.

(b) Dik il-birra bottiljata li jkun tħallas fuqha d-dazju tas-sisa u li, wara li titmexxa għall-konsum, titqies mill-manifattur tagħha li mhix tajba għall-bejgħ, tista' titneħħa mis-suq fil-kontenitur ewlieni siġillat u oriġinali tagħha u titreġġa lura fil-birrerija mnejn tkun ġiet prodotta. Id-dazju tas-sisa mħallas fuqha għandu jingħata bi kreditu favur il-manifattur sakemm il-Kontrullur tad-Dwana jkun sodisfatt li l-kontenitur ewlieni u dak li jkun fih ma jkunux tbagħbsu w iktar li dik il-birra wara tinqered taħt superviżjoni tad-Dwana.

Tħassir u dispożizzjonijiet transitorji.

16. (1) L-Att dwar id-Dazju tas-Sisa fuq il-Birra, Kapitolu 72 tal-Liġijiet ta' Malta, (hawnhekk iżjed 'il quddiem f'dan l-artikolu msejjaħ "l-Att imħassar") huwa b'dan imħassar.

(2) Id-dispożizzjonijiet ta' dan l-Att ma japplikawx għal kull birra jew most li mill-jum tad-dħul fis-seħħ ta' dan l-Att jkunu għadhom qed jinżammu f'birrerija iżda li fuqhom jkun diġà nġabar dazju tas-sisa bis-saħħa ta' l-att imħassar li kien għadu fis-seħħ sal-jum ta' qabel.

(3) Dik il-birra tibqa' taqa' taħt id-dispożizzjonijiet ta' l-Att li bis-saħħa tiegħu jkun inġabar id-dazju tas-sisa għal kull dispożizzjoni oħra tal-liġi sakemm il-ħażniet kollha jkunu ntużaw.

(4) Id-dispożizzjonijiet tas-subartikolu (2) u (3) ta' dan l-artikolu għandhom itemmu milli jibqgħu iseħħu wara l-iskadenza ta' sitt xhur kalendarji mid-dħul fis-seħħ ta' l-Att.

(5) Kull birra prodotta minn manifattur li jkollu liċenza li tkun inħarġitlu taħt l-Att imħassar matul perijodu ta' 15-il jum li jibdew għaddejin mill-jum meta dan l-Att jiġi ppubblikat fil-Gazzetta għandha titqies bħala li tkun ġiet prodotta f'birrerija reġistrata kif imiss skond dan l-Att.

L-EWWEL SKEDA

(Artikolu 3)

	Lm
Birra, li ma tkunx birra mħallta ma' xorb mhux-alkoholiku	
— Ta' gravità oriġinali ta' taħt 11° Plato	5.40,0 kull ettolitru
— Ta' gravità oriġinali ta' 11° Plato jew iżjed	0.54,0 kull ettolitru kull grad Plato
Birra mħallta ma' xorb mhux-alkoholiku	
— Ta' qawwa alkoholika inqas minn 2.5% vol. ...	5.26,4 kull ettolitru
—Oħra	5.40,0 kull ettolitru.

F'din l-Iskeda:—

(a) Għandhom jitqiesu biss gradi Plato sħaħ; frazzjonijiet ta' grad għandhom jiġu injorati;

(b) Gradi Plato għandhom:

(i) jiġu stabbiliti bil-konverżjoni tal-gravità speċifika tal-most bl-użu tal-*Wort Conversion Tables* jew l-ekwazzjonijiet ippublikati bir-regolamenti li jsiru taħt dan l-Att; u

(ii) jittieħdu li jirreferu għall-gravità speċifika tal-most espress skond il-*Plato Scale;*

(ċ) "il-gravità speċifika tal-most" għandha tittieħed bħala li tfisser ir-relazzjoni bejn il-massa ta' volum stabbilit ta' most f'temperatura ta' 20°C u l-massa ta' l-istess volum ta' ilma distillat f'temperatura ta' 20°C; u

(d) "gravità oriġinali" għandha tittieħed li tirreferi għall-gravità speċifika tal-most li minnu tiġi prodotta birra partikolari wara li jkun ġie miżjud ilma, jekk dan jiġi miżjud, fil-proċess.

Għal finijiet tal-ħlas tas-sisa fuq birra skond dan l-Att, il-volum u gravità oriġinali f'gradi Plato tal-birra rilaxxata minn birrerija għandu jkun l-ogħla minn:

(a) dawk dikjarati fuq it-tikketta tal-kontenitur,

(b) dawk dikjarati fuq il-fattura jew dokument ieħor relattiv għall-bejgħ jew kunsinna tal-birra;

(ċ) il-volum imkejjel jew il-gravità oriġinali misjuba b'mezzi analitiċi mill-Kontrullur.

IT-TIENI SKEDA

(Artikolu 8)

REGOLAMENTI TA' l-1993 DWAR IL-BIRRA

TAQSIMA I

Titolu u tifsir.

1. Dawn ir-Regolamenti jistgħu jissejħu r-Regolamenti ta' l-1993 dwar il-Birra.

2. Dawn ir-Regolamenti japplikaw għal birra u birra mħallta ma' xorb mhux-alkoholiku kif imfissra fl-Att.

3. F'dawn ir-Regolamenti, sakemm ir-rabta tal-kliem ma teħtieġx xort'oħra:—

"perijodu ta' *accounting*" tfisser il-perijodu ta' kull sitt xhur li fit-tmiem tiegħu isir eżerċizzju ta' rikonċiljazzjoni u *stocktaking* bl-iskop li jingħata kont tal-mostijiet u birer prodotti matul dak il-perijodu;

"l-Att" tfisser l-Att ta' l-1993 dwar id-Dazju tas-Sisa fuq il-Birra; u

"immexxija għall-konsum" għandha tittieħed li tfisser li tagħmel disponibbli għal persuna naturali jew ġuridika, fuq it-territorju ta' Malta, kull birra suġġetta għad-dazju tas-sisa, meta l-birra titlaq kull arranġament magħmul mal-Kontrullur skond dawn ir-regolamenti li taħtu l-ħlas ta' dazju tas-sisa jiġi sospiż; u kull riferenza għal arranġament fejn id-dazju jinżamm sospiż għandha tittieħed li tirreferi għal arranġament magħmul skond dawn ir-regolamenti li bih il-birra tista' tinżamm jew tinġarr minn post għall-ieħor taħt kondizzjonijiet speċifikati mingħajr il-ħlas ta' dazju.

TAQSIMA II

4. Applikazzjoni biex wieħed jirreġistra birrerija skond l-artikolu 4 ta' l-Att għandha ssir bil-miktub lill-Kontrollur u għandha tinkludi dawn il-partikolaritajiet li ġejjin:—

(a) isem 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) id-data li fiha l-applikant ikun bi ħsiebu jibda jipproduċi l-birra;

(f) stima ta' kemm il-birrerija maħsuba tkun tiflaħ tipproduċi għall-massimu fis-sena.

5. Applikazzjonijiet għar-reġistrazzjoni ta' birrerija ma jiġux aċċettati f'isem persuna li tkun ġiet misjuba ħatja ta' reat taħt l-Att jew liġi mħassra bl-Att, u kull reġistrazzjoni ta' birrerija ma jibqax ikollha seħħ mal-kundanna tal-persuna li f'isimha l-birrerija tkun reġistrata.

6. (1) Il-Kontrullur jista' joħroġ ċertifikat ta' reġistrazzjoni għall-fond li għalih tkun saret applikazzjoni għar-reġistrazzjoni u għandu joħroġ ċertifikat separat jew reġistrazzjoni separata f'isem l-applikant, għal kull birrerija separata.

(2) Il-ħruġ ta' dan iċ-ċertifikat ikun mingħajr preġudizzju għal kull obbligu min-naħa ta' l-applikant li jikseb il-liċenzi u l-permessi kollha li jkunu meħtieġa taħt xi liġi oħra.

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

(4) Kull ċertifikat ta' reġistrazzjoni li jinħareġ għandu dejjem jinżamm fuq il-fond li għalih ikun jirreferi u għandu jintwera meta jintalab biex jiġi spezzjonat mill-uffiċjal inkarigat.

(5) Kull ċirkostanzi mibdula li jolqtu l-partikolaritajiet imsemmija fir-regolament 4 ta' dawn ir-Regolamenti min-naħa tal-birrerija jew il-persuna li f'isimha tkun reġistrata l-birrerija għandhom jiġu notifikati minnufih lill-Kontrullur u dan ta' l-aħħar jista' jemenda ċ-ċertifikat ta' reġistrazzjoni jew jissostitwixxih b'wieħed ġdid. In-nuqqas min-naħa tal-manifattur tal-birra li jinnotifika lill-Kontrullur b'kull bidla jew bidliet li jolqtu l-imsemmija partikolaritajiet jannulla ċ-ċertifikat ta' reġistrazzjoni.

(6) Il-Kontrullur jista', meta jara li jkun hemm għalfejn, ivarja l-partikolaritajiet meħtieġa fuq iċ-ċertifikat ta' reġistrazzjoni basta jingħata avviż ta' 14-il jum bil-miktub lill-manifattur tal-birra li fih jgħarrfu b'dawn il-varjazzjonijiet.

7. (1) Manifattur tal-birra għandu jinnotifika lill-Kontrullur bit-temm tal-produzzjoni jew l-intenzjoni li jtemm il-produzzjoni f'xi birrerija reġistrata f'ismu.

(2) Meta l-Kontrullur ikun sodisfatt li manifattur tal-birra jkun temm il-produzzjoni tal-birra f'xi birrerija, huwa jista' jirrevoka r-reġistrazzjoni tal-birrerija rilevanti f'kull żmien.

TAQSIMA III

Ħlas ta' dazju u pleġġ.

8. (1) Il-persuna, ditta, soċjetà jew kumpannija li f'isimha tkun reġistrata l-birrerija tkun responsabbli għall-ħlas tad-dazju tas-sisa kif speċifikat fl-artikolu 3 ta' dan l-Att, fiż-żmien li jsir dovut il-ħlas tad-dazju tas-sisa. Dan il-ħlas għandu jsir fid-Dwana jew f'kull post ieħor stabbilit b'avviż fil-Gazzetta tal-Gvern, fuq formula ta' dikjarazzjoni li jkun fiha dawk il-partikolaritajiet li l-Ministru jista' jippreskrivi b'regolament taħt dan l-Att.

(2) Il-Kontrullur tad-Dwana jkun jista', sabiex jipproteġi l-erarju, jitlob pleġġ mingħand il-manifattur tal-birra fl-għamla ta' somma ta' flus depożitata fid-Dipartiment tad-Dwana, jew f'xi għamla oħra, aċċettabbli għall-Kontrullur, għal ammont ta' mhux iżjed mid-dazju stmat minn qabel li jsir dovut matul il-perijodi bejn iż-żminijiet li fihom isiru dovuti l-ħlasijiet.

TAQSIMA IV

Produzzjoni — meta tinbeda u meta titlesta.

9. (1) Il-produzzjoni tal-birra, għall-fini ta' l-artikolu 3 ta' l-Att titqies li tkun bdiet meta ssir it-taħlita jew meta z-zokkor jinħall, skond liema jkun l-ewwel, u għandha titqies li tkun tlestiet ma' liema jkun l-ewwel minn dawn:

(a) il-ħin li l-birra tiġi b'kull mod bottiljata;

(b) il-ħin li l-birra titneħħa mill-birrerija;

(ċ) il-ħin li l-birra tiġi kkunsmata;

(d) il-bidu tas-seba' jum wara l-jum li fih tkun bdiet il-produzzjoni tal-birra.

(2) Għall-fini ta' dan ir-regolament "birra" għandha tinkludi birra mhux perfezzjonata.

TAQSIMA V

Iż-żamma u l-ġarr minn post għall-ieħor tal-birra taħt sospensjoni tad-dazju.

10. (1) Il-birra prodotta f'Malta tista' tinżamm mill-manifattur tal-birra taħt sospensjoni tad-dazju fil-konfini ta' birrerija reġistrata.

(2) Din il-birra tista' tinġarr taħt sospensjoni tad-dazju minn birrerija reġistrata għal birrerija reġistrata oħra jew maħżen tad-Dwana approvat jew minn maħżen tad-Dwana approvat għal birrerija reġistrata jew maħżen tad-Dwana approvat ieħor u minn dik il-birrerija jew maħżen għal post ta' tagħbija għall-esportazzjoni bħala merkanzija jew bħala proviżjonijiet tal-bastiment kif provdut fl-artikolu 15 ta' l-Att.

(3) Il-ġarr tali kollu minn post għall-ieħor mingħajr il-ħlas tad-dazju huwa, kemm-il darba l-Kontrullur ma jippermettix mod ieħor, suġġett għall-kondizzjonijiet li ġejjin:—

(a) il-birra għandha tiġi trasportata f'kontenituri jew kollijiet protetti b'għamla ta' siġill approvat mill-Kontrullur jew taħt skorta tad-Dwana, skond id-direttiva tal-Kontrullur fil-każ il-wieħed u l-ieħor;

(b) il-birra għandu jkollha magħha dokument, iffirmat minn min jikkonsenja u approvat mill-Kontrullur, li għandu jispeċifika l-post minn fejn mibgħuta u l-post għalih konsenjata u l-kwantità u d-deskrizzjoni tal-birra.

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

TAQSIMA VI

11. (1) Bla ħsara għad-dispożizzjoni tal-paragrafu (2) ta' dan ir-regolament, il-kwantità ta' birra prodotta li fuqha jitħallas id-dazju tkun dik li l-mostijiet magħmula kienu maħsuba li jipproduċu bħala birra perfezzjonata wara li jsir tnaqqis għall-ħela. Dan it-tnaqqis għandu jkun 8% tal-volum likwidu tal-most wara li dan ikun inġieb għal-livell tal-gravità oriġinali tal-birra intenzjonata. Kwantità li fuqha jitħallas id-dazju, l-istima u l-ħlas tad-dwana.

(2) Id-dazju fuq il-kwantità ta' birra mmexxija għall-konsum f'perijodu speċifiku għandu jitqies, skond l-artikolu 3 ta' l-Att, fuq il-volum f'ettolitri ta' birra kif stabbilit fiż-żmien tal-ħruġ għall-konsum, anke jekk dik il-kwantità teċċedi l-kwantità ta' birra kalkulata skond il-paragrafu (1) ta' dan ir-regolament li tkun ġiet prodotta f'konnessjoni ma' l-istess perijodu.

(3) Il-ħlasijiet fix-xahar ta' dazju tas-sisa fuq il-birra għandhom isiru fuq il-formula tad-dazju li qiegħda għal hekk u għandhom jintbagħtu lill-Kontrullur fi żmien ħamest ijiem wara l-aħħar Ħadd ta' kull xahar kalendarju liema ħlasijiet ikunu jkopru d-dazju kollu dovut sa dak il-Ħadd, fuq il-kwantità ta' birra mmexxija għall-konsum matul dak il-perijodu.

(4) Għal skopijiet ta' dazju l-gravità oriġinali tal-birra għandha tiġi espressa fi gradi Plato li jiġu stabbiliti bl-użu tat-tabelli tal-konverżjoni tal-most fl-Iskeda III ta' dawn ir-Regolamenti.

(5) Ebda birra ma għandha titmexxa għall-konsum kemm-il darba l-gravità oriġinali u l-volum tal-birra ma jkunux murija fuq il-pakk immedjat.

TAQSIMA VII

12. Il-manifattur tal-birra għandu jżomm *records* u kontijiet li jkun fihom id-dettalji speċifikati fl-Iskeda I li tinsab ma' dawn ir-Regolamenti u huwa obbligat li jżomm dawk ir-*records* għal 6 snin jew dak il-perijodu iqsar kif il-Kontrullur jista' jippermetti. Żamma ta' *records* u kontijiet.

13. Il-manifattur tal-birra għandu jipproduċi lill-Kontrullur —

(a) fl-ewwel jum tax-xogħol wara kull Ħadd, rendikont ta' kull ġimgħa li jagħti d-dettalji ta' kull bejgħ jew konsenja u ħruġ ieħor ta' birra maħruġa mill-birrerija matul il-ġimgħa preċedenti u l-bilanċ ta' ħażniet ta' birra miżmuma fil-birrerija f'dik il-forma kif jista' jistabbilixxi l-Kontrullur, u

(b) rendikont ta' kull sitt xhur għal kull perijodu ta' *accounting* kif speċifikat fis-subparagrafi li ġejjin minnufih:

(i) Il-perijodi ta' *accounting* għandhom ikunu ta' sitt xhur u kull wieħed għandu jibda fl-1 ta' April u fl-1 ta' Ottubru ta' kull sena, kemm-il darba ma jiġix miftiehem xort'oħra bejn il-manifattur tal-birra u l-Kontrullur.

(ii) Mhux aktar tard minn tletin jum wara t-tmiem ta' kull perijodu ta' *accounting*, il-manifattur tal-birra għandu jħejji u jipproduċi lill-Kontrullur rendikont li miegħu għandu jkun hemm rapport magħmul minn Uditur Pubbliku ċertifikat indipendenti relattivament għall-produzzjoni tal-mostijiet kollha u l-produzzjoni, il-ħażniet miżmuma fil-birrerija u l-bejgħ ta' birra għall-perijodu ta' *accounting* li jkun qed jiġi trattat fir-rapport, li jkun fih l-informazzjoni speċifikata fl-Iskeda II li tinsab ma' dawn ir-Regolamenti.

14. (1) Birra, relattivament għal perijodu speċifikat ta' *accounting*, titqies li ma jkunx ingħata rendikont tagħha u għalhekk għandu jitħallas id-dazju fuqha meta jirriżulta ż-żejjed wara li tiġi mnaqqsa s-somma ta':

(a) il-kwantità ta' birra rrapportata bħala mmexxija għall-konsum;

(b) il-kwantità ta' birra maħruġa biex tiġi imbarkata kif imfisser fl-artikolu 15 ta' l-Att;

(ċ) il-kwantità ta' birra distrutta skond l-artikolu 15 ta' l-Att;

(d) il-kwantità netta ta' birra maħżuna fil-birrerija għal dak il-perijodu; u

(e) kwantità oħra, jekk ikun hemm, ta' birra reġistrata bħala li ġiet imħallta ma' xorb mhux-alkoholiku

mill-kwantità ta' birra li l-most kien meqjus li jipproduċi kif imfisser fil-paragrafu (1) tar-regolament 11 ta' dawn ir-Regolament relattivament għall-istess perijodu.

(2) Fil-każ ta' diskrepanza li tista' tirriżulta wara t-tqabbil tal-kwantitajiet ta' birra prodotta mal-birra maħruġa mill-birrerija li biha jinstab li jkun hemm kwantità ta' birra li ma jkunx ingħata rendikont tagħha skond l-aħħar paragrafu qabel dan, il-Kontrullur jista', mingħajr preġudizzju għal kull azzjoni oħra li tista' tittieħed kontra l-manifattur tal-birra jew xi persuna oħra in vista tad-dispożizzjonijiet ta' l-Att jew kull liġi oħra, jippermetti lill-manifattur tal-birra jħallas dik is-somma ta' flus li tkun ekwivalenti għad-dazju dovut fuq dik id-diskrepanza.

15. (1) Mill-jum tal-bidu fis-seħħ ta' l-Att ebda birra ma għandha titħalla toħroġ mill-birrerija qabel ma l-kwantitajiet ta' mostijiet u birer eżistenti fil-birrerija u li fuqhom ikun diġà nġabar id-dazju tas-sisa jiġu stabbiliti f'termini ta' ettolitri, gravità oriġinali, tip u marka għas-sodisfazzjon tal-Kontrullur. Il-kwantitajiet hekk stabbiliti għandhom jiġu reġistrati mill-Kontrullur u għandhom jitħallew jitmexxew għall-konsum mingħajr ma jiġu applikati d-dispożizzjonijiet ta' dan l-Att. Arranġament transitorju.

L-ewwel ħruġ ta' marka partikolari ta' birra maħruġa mill-birrerija wara l-bidu fis-seħħ ta' dan l-Att għandu jitqies li jkun inħareġ mill-ħażna b'dazju mħallas, jekk ikun hemm, ta' l-istess marka ta' birra sakemm tiġi eżawrita l-ħażna b'dazju mħallas.

(2) Kull talba għal ħlas lura u kull għoti lura eventwali ta' dazju fuq dik il-birra għandhom isiru skond l-Att fis-seħħ li bis-saħħa tiegħu ikun inġabar dak id-dazju.

SKEDA I

(Regolament 12)

Għandhom jinżammu *records* ta':

1. Materja prima wżata fil-produzzjoni tal-birra li tikkontribwixxi għall-gravità oriġinali tal-birra.

2. Numru ta' identifikazzjoni konsekuttiv u d-data għal kull fermentazzjoni.

3. Il-volum likwidu ta' kull most f'ettolitri b'densità speċifikata.

4. Il-volum likwidu tal-birra prodotta minn kull most bl-ispeċifikazzjoni tat-temperatura u tal- gravità oriġinali tagħha.

5. Kull introduzzjoni ta' birra fit-tankijiet ta' ħażna bl-ispeċifikazzjoni tal-fermentazzjoni li ġiet derivata minnha.

6. Il-bilanċ totali f'ettolitri ta' birra f'kull tank ta' ħażna bl-ispeċifikar tal-gravità oriġinali tagħha u ta' f'liema temperatura jkun ikkalkulat il-volum.

7. Il-kwantità f'ettolitri ta' birra bottiljata fi fliexken, laned, barlotti u kontenituri oħra għal kull biċċa xogħol ta' ippakkjar.

8. Ħażniet ta' birra bottiljata miżmuma fil-birrerija bl-ispeċifikazzjoni tat-tipi u l-marki tal-birra.

9. Il-bejgħ kollu tal-birra bl-ispeċifikazzjoni tal-kwantitajiet u t-tipi u l-marki tal-birra u l-fatturi relattivi.

10. Tneħħija oħra ta' birra mill-birrerija bl-ispeċifikazzjoni tal-kwantitajiet, tipi u marki u fejn ittieħdet.

11. Storja dettaljata tal-birra mhux tajba għall-bejgħ bl-indikazzjoni ta' l-oriġini, tip u marka, gravità oriġinali, kwantità u jekk ġietx distrutta jew le taħt is-sorveljanza tad-dwana.

SKEDA II

(Regolament 13)

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

1. In-numru ta' identifikazzjoni u d-data ta' kull most magħmul.

2. Il-gravità speċifika ta' kull most.

3. Il-volum f'ettolitri ta' kull most magħmul fl-aħħar gravità speċifika qabel ma l-most jitqiegħed biex jiffermenta bl-ispeċifikazzjoni tal-gravità speċifika.

4. It-tip u għamla ta' birra li kull most kienet maħsuba li tipproduċi.

5. Il-volum attwali f'ettolitri li jispeċifika l-gravità speċifika għal kull tip u għamla ta' birra prodotta.

6. Il-kwantità f'ettolitri ta' kull tip u għamla ta' birra mmexxija għall-konsum f'Malta.

7. Il-kwantità f'ettolitri ta' kull tip u għamla ta' birra mneħħija mill-birrerija għal skop li mhux it-tmexxija għall-konsum f'Malta, billi jiġi indikat għaliex tkun saret dik it-tneħħija.

8. Il-kwantità f'ettolitri ta' birra bottiljata maħżuna fil-birrerija.

9. Il-kwantità f'ettolitri ta' birra mhux bottiljata maħżuna fil-birrerija.

10. Il-kwantità ta' birra li mhix tajba għall-bejgħ miżmuma jew imreġġgħa lura fil-birrerija matul iż-żmien li jkun qed isir rapport dwaru.

11. L-ammont totali ta' dazju dovut fuq il-birra matul il-perijodu ta' *accounting* ta' sitt xhur li jkun qed isir rapport dwaru.

12. Kull dettall ieħor meħtieġ mill-Kontrullur.

SKEDA III

(Paragrafu (4) tar-Regolament 11)

TABELLA TA' KONVENZJONI TA' MOSTIJIET

GRAVITÀ SPEĊIFIKA, 20°/20° C, FL-ARJA, GĦAL % piż/piż SUCROSE, IN VACUO (°BALLING, °BRIX OR °PLATO)

Sp. Gr.	*Sucrose* % w/w	Sp. Gr.	*Sucrose* % w/w
1.000	0.000	1.042	10.475
1.001	0.257	1.043	10.716
1.002	0.514	1.044	10.956
1.003	0.770	1.045	11.195
1.004	1.026	1.046	11.435
1.005	1.283	1.047	11.673
1.006	1.539	1.048	11.912
1.007	1.795	1.049	12.150
1.008	2.053	1.050	12.387
1.009	2.305	1.051	12.624
1.010	2.560	1.052	12.861
1.011	2.814	1.053	13.098
1.012	3.067	1.054	13.333
1.013	3.321	1.055	13.569
1.014	3.573	1.056	13.804
1.015	3.826	1.057	14.039
1.016	4.077	1.058	14.273
1.017	4.329	1.059	14.507
1.018	4.580	1.060	14.741
1.019	4.830	1.061	14.974
1.020	5.080	1.062	15.207
1.021	5.330	1.063	15.439
1.022	5.580	1.064	15.671
1.023	5.828	1.065	15.903
1.024	6.077	1.066	16.134
1.025	6.325	1.067	16.365
1.026	6.572	1.068	16.595
1.027	6.819	1.069	16.825
1.028	7.066	1.070	17.055
1.029	7.312	1.071	17.284
1.030	7.558	1.072	17.513
1.031	7.803	1.073	17.741
1.032	8.048	1.074	17.970
1.033	8.293	1.075	18.197
1.034	8.537	1.076	18.425
1.035	8.781	1.077	18.652
1.036	9.024	1.078	18.878
1.037	9.267	1.079	19.105
1.038	9.509	1.080	19.331
1.039	9.751	1.081	19.556
1.040	9.993	1.082	19.782
1.041	10.234	1.083	20.007

Mgħoddi mill-Kamra tad-Deputati fis-Seduta Nru. 178 ta' l-4 ta' Ottubru, 1993.

LAWRENCE GONZI
Speaker

RICHARD J. CAUCHI
Skrivan tal-Kamra tad-Deputati.

I assent.

(L.S.)

JIMMY FARRUGIA
Acting President

12th October, 1993

ACT No. XXII of 1993

AN ACT to make new provisions for excise duty on beer 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:—

1. This Act may be cited as the Beer (Excise Duty) Act, 1993, and shall be deemed to have come into force on 30th July, 1993. Short title and commencement.

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

"beer" means beer falling under heading No. 22.03 of the customs tariff;

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

"brewer" shall mean the person or persons, whether legal persons or otherwise, in whose name a certificate of registration of a brewery is issued by virtue of section 4 of this Act, and any other person carrying out the business of beer production on behalf, on account or in the interest of the brewer;

"brewery" includes any work house, store house, room, shop or other premises where beer is produced and which is registered with the Comptroller of Customs for that purpose;

"Comptroller" or Comptroller of Customs shall be taken to have the same meaning assigned to it in the Customs Ordinance;

"Customs tariff" means the tariff combined in the First Schedule to the Import Duties Act, 1989;

"Minister" means the minister responsible for customs;

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

Imposition of Duty.

3. (1) There shall be charged and levied by the Comptroller on account of the Government, on beer produced in Malta, an excise duty at the rate specified in the First Schedule to this Act.

(2) Save as is otherwise provided for in this Act, all beer produced in Malta shall be subject to the excise duty referred to in subsection (1) of this section on its production. Such Excise Duty shall be payable when the beer is released for consumption in Malta, or at any time when such beer is, in accordance with regulations, found to be unaccounted for.

Registration of breweries.

4. (1) Save as is otherwise provided in subsection (5) of this section, it shall not be lawful for any person in Malta to produce beer at any place other than a brewery registered with the Comptroller.

(2) Applications for the registration of breweries shall be made to the comptroller in such manner as may be prescribed.

(3) A certificate of registration shall be issued in such circumstances, in such 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 brewery owned by any person.

(5) It shall be lawful for a private individual who produces beer in reasonable quantity for consumption by himself or members of his family living in his household, his employees or his guests to produce beer other than in a brewery registered as provided in this section:

Provided that such production is not made for the purposes of trade or gain, and provided further that regulations may prescribe the quantities that shall be considered reasonable for the purposes of this subsection.

Manner in which beer is to be produced.

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

Duty of persons in charge of registered breweries.

6. (1) Every person in charge of a registered brewery shall:

(a) keep in such form and manner as may be prescribed, an account of beer produced by him, of all beer in stock and of every delivery and sale thereof, as well as all the malt and other ingredients used in the production of such beer and to make available such accounts to the Comptroller as and when required by the Comptroller; and

(b) produce to the Comptroller a statement declaring all the worts produced, all stocks of beer lying at any brewery registered in his name and all the beer released on the market, for such period and in such form as may be prescribed.

(2) The Comptroller may suspend or revoke the registration of any brewery where the person in charge thereof fails to comply with the provisions of subsection (1) hereof, and the provisions of subsections (3), (4) and (5) of section 11 of this Act, shall *mutatis mutandis* apply to any such suspension.

Tanks etc. to be approved.

7. (1) No tanks or other vessel used in a registered brewery for the prodution or storage of beer shall be so used unless such tank or other vessel is in conformity with any regulations as may be prescribed or is approved for the purpose by the Comptroller.

(2) The capacity of any tank or vessel referred to in subsection (1) of this section must be clearly indicated on the outside thereof.

Power to make regulations.

8. (1) The Minister may make 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 provision of security by a brewery in the form of a sum of money deposited with the Comptroller, or as otherwise prescribed, 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 under this Act; and

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

(2) The regulations contained in the second schedule to this Act shall be deemed to have been made under the powers contained in subsection (1) of this section and may be revoked and amended accordingly.

Offences.

9. Any person who in contravention of the provisions of this Act or of any regulations made thereunder:

(a) produces beer in contravention of the provisions of section 5 of this Act; or

(b) prepares or produces beer on any premises other than a registered brewery; or

(c) makes any alterations in the productive facilities and storage areas in a registered brewery without the prior notification of the Comptroller; or

(d) 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 brewery is registered fails to report, within the time prescribed by regulations under this Act, any quantity of beer released for consumption 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

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

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

(g) aids, abets or assits in the commission of any of the foregoing offences;

shall for every such offence be liable, on conviction to a fine *(multa)* not exceeding five thousand liri, and in the case of unlawfully produced beer, to the foreiture of such beer or in the case of failure to report beer released for consumption, to an additional fine *(multa)* equivalent to the aggregate of the amount of duty payable on the beer and double the value of the beer, and the offender shall be liable to prosecution by summons, in the same manner and form, and subject to all other provisions laid down in the Criminal Code:

Provided that in the case of a second or subsequent offence following a conviction for any of the offences enumerated in 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:

Provided further that in the case of any further offence subsequent to a conviction under paragraph (a) hereof, it shall be lawful for the Comptroller to seize and take possession of all vessels, utensils, materials and ingredients used in the production of the beer and to dispose of the same as provided in subsection (2) of section 11 of this Act.

10. (1) If any beer: Forfeitures.

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

(b) is clandestinely or illegally removed from or out of any registered brewery or from or out of any bonded warehouse or place of security to which such beer has been duly removed; or

(c) after having been delivered from any bonded warehouse or other place of security without payment of duty for removal to any other bonded warehouse or place is not duly delivered at the place to which such beer was intended to be removed;

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

(2) In the case of a conviction for an offence against the provisions of paragraph (a) of section 9 of this Act, the stock of beer to which the conviction relates shall be forfeited in favour of the Government without the necessity of any express order of the court for the purpose.

11. (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 beer and all vessels, utensils, materials and ingredients used in the production of beer existing within the precincts of the brewery or in any premises in the use or possession of the brewer 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 beer, vessels, utensils, materials and ingredients by public auction after giving not less than eight days prior notice of the sale. Such notice shall be given to such brewer, if present in Malta, or to his agent, if any, or failing both shall be published in the Government Gazette: Action in case of non payment of duty.

Provided that if such beer or other dutiable goods seized as aforesaid are not worth the duty, then the same may 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 brewer.

(3) Any person aggieved 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 of the seizure by the Comptroller or within eight days from the giving of a notice 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.

Cap. 12.

(5) The Rule Making Board set up under section 29 of the Code of Organisation and Civil Procedure 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.

Powers of Comptroller Officers of Customs.

12. (1) It shall be lawful for any officers of Customs to carry out inspections at reasonable time, at any brewery or place where beer is kept or suspected to be kept and the person in whose name the brewery is registered shall make available to such officers any books, documents, including machine readable material, or other records concerning the production of wort and beer, and the storage, sale or disposal of same and shall further provide them with the necessary assistance for the execution of their duties.

(2) 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 in virtue of this Act he shall be liable to the same punishment as provided in section 9 of this Act.

Proceedings and Appeals.

13. (1) All proceedings under this Act shall be taken in the name and on behalf of the Comptroller before the Court of Magistrates 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.

(2) Any proceedings under this Act shall be subject to appeal in the like manner as provided by the said Code for appeals from the decision of the said Court.

(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.

14. (1) The possession of any licence issued by the Police or other authority to any brewer 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 brewer or other person from his liability for any offence against the provisions of this Act or of any regulation made thereunder.

(2) The provisions of this Act shall be in addition to and not in derogation of any of the provisions contained in the Customs Ordinance and the Import Duties Act. Cap. 37. Cap. 337.

Exemptions from Customs and excise duty.

15. (1) The Minister shall have the power by order to exempt from the payment of import duty any malt or extract of malt or any other ingredient used in the production of beer, imported into Malta and introduced into any brewery wherein beer is produced.

(2) (a) It shall be lawful for the Minister by order to grant exemption from the excise duty leviable under section 3 of this Act —

(i) where the granting of such exemption is necessary, but to the extent only that it is so necessary, for the implementation of any arrangement between the Government of Malta and the Government of any other country; or

(ii) where such exemption is granted in favour of a person or of 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.

(b) The Minister may grant the said exemption subject to conditions and restrictions as he may deem proper to impose in the order whereby the exemption is granted.

(3) (a) No duty shall be payable on beer released for export as merchandise or shipped as stores on any foreign bound ship or aircraft provided this is done directly from a brewery or a bonded warehouse.

(b) No duty paid under this Act on any beer released for consumption in Malta shall be refunded:

Provided 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 beer exported as merchandise or shipped as stores on foreign bound ships or aircrafts otherwise than as specified in paragraph (a) of this subsection;

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

(c) The payment of drawback shall be made in any case falling under subparagraph (i) of the last preceding paragraph to the exporter, or in any case falling under subparagraph (ii) of the said paragraph to the supplier of the beer in respect of which the drawback is allowed.

(d) The payment of 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.

(4) (a) No duty shall be liable on beer which is deemed by the brewer as being unmarketable and therefore not released for consumption provided that such beer is destroyed under customs supervisions by written permission of and under the conditions laid down by the Comptroller.

(b) Packaged beer on which excise duty is paid and which, after being released for consumption is deemed by its brewer to be unmarkeatable may be withdrawn from the market in its original sealed immediate container and returned to the brewery in which it was produced. The excise duty paid on it shall be credited in favour of the brewer provided that the Comptroller of Customs is satisfied that the immediate container and its contents have not been tampered with, and moreover that such beer is subsequently destroyed under customs supervision.

Repeal and Transitory Provisions.

16. (1) The Beer (Excise Duty) Act, Chapter 72 of the Laws of Malta, (hereinafter in this section called "the repealed Act") is hereby repealed.

(2) The provisions of this Act shall not apply to any beers or worts which as from the day this Act comes into force are still kept in any brewery but on which excise duty had already been levied in virtue of the repealed Act in force up to the previous day.

(3) Such beer shall remain subject to the provisions of the Act in virtue of which the duty had been levied for all other provisions of the law until the stocks are exhausted.

(4) The provisions of subsection (2) and (3) of this section shall cease to have effect after the lapse of six calendar months after the coming into force of this Act.

(5) Any beer produced by a brewer in possession of a licence issued under the repealed Act 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 brewery duly registered under this Act.

FIRST SCHEDULE

(Section 3)

	Lm
Beer, other than beer mixed with non alcoholic beverage:	
— Of an original gravity below 11° Plato	5.40,0 per h.l.
— Of an original gravity of 11° Plato or more	0.54,0 per h.l. per degree Plato
Mixture of beer with non-alcoholic beverage:	
— Of an alcoholic strength less than 2.5% vol.	5.26,4 per h.l.
—Other	5.40,0 per h.l.

In this schedule:—

(a) Only whole degrees Plato shall be considered; fractions of a degree shall be ignored;

(b) Degrees Plato shall

(i) be determined by converting the Specific Grvity of the wort by using the Wort Conversion Tables or the equations published by regulations made under this Act; and

(ii) be taken to refer to the specific gravity of the wort expressed in terms of the Plato Scale;

(c) 'the specific gravity of the wort' is to be taken to mean the ratio of the mass of a given volume of wort at a temperature of 20°C, to the mass of an equal volume of distilled water at a temperature of 20°C; and

(d) 'original gravity' shall be taken to refer to the specific gravity of the wort from which a particular beer would be produced after water, if any, had been added during the process.

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

(a) those declared on the label of the container,

(b) those declared on the invoice or other document relating to the sale on delivery of the beer,

(c) those found by analytical means by the Comptroller.

SECOND SCHEDULE

(Section 8)

BEER REGULATIONS 1993

PART I

Citation and Interpretation.

1. These Regulations may be cited as the Beer Regulations 1993.

2. These Regulations apply to beer and mixture of beer with non alcoholic beverages as defined in the Act.

3. In these Regulations, except where the context otherwise requires:—

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

"the Act" means the Beer (Excise Duty) Act 1993; and

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

PART II

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

(a) the name of the applicant;

(b) the status (sole proprietor, partnership, limited liability company or other status) of the applicant's business;

(c) the address of the premises to be registered;

(d) an architect's plan of the premises indicating its boundaries and exact location;

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

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

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

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

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

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

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

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

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

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

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

PART III

Payment of duty and security.

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

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

PART IV

Production — when it begins and when it is completed.

9. (1) The production of beer, for the purpose of section 3 of the Act is deemed to have begun when the mash is made or the sugar is dissolved whichever is the earlier and shall be deemed to have been completed at the earliest of:—

(a) the time the beer is put into any package;

(b) the time the beer is removed from the brewery;

(c) the time the beer is consumed;

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

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

PART V

Keeping and Moving of Beer under Duty Suspension.

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

(2) Such beer may be moved under duty suspension from a registered brewery to another registered brewery or approved bonded warehouse or from an approved bonded warehouse to a registered brewery or another approved bonded warehouse and from such brewery or warehouse to a place of loading for export as merchandise or as ship's stores as provided for in section 15 of the Act.

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

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

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

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

PART VI

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

Chargeability, Assessment and Payment of Duty.

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

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

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

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

PART VII

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

Keeping of Records and Accounts.

13. The brewer shall produce to the Comptroller —

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

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

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

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

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

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

(b) the quantity of beer released for shipment as described in section 15 of the Act;

(c) the quantity of beer destroyed in terms of section 15 of the Act;

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

(e) other quantity, if any, of beer recorded as having been mixed with non alcoholic beverage

from the quantity of beer the wort were considered to yield as described in paragraph (1) of regulation 11 of these Regulations in respect to the same period.

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

Transitory arrangement.

15. (1) As from the day the Act comes into force no beer shall be allowed to leave the brewery until the quantities of worts and beers existing at the brewery and on which excise duty had already been levied, is ascertained in terms of hecto-litres, original gravity, type and brand to the satisfaction of the Comptroller. Such ascertained quantities shall be recorded by the Comptroller and shall be allowed to be released for consumption without applying the provisions of this Act.

The first issue of a particular brand of beer released from the brewery after the coming into force of this Act shall be deemed to have been issued from the duty paid stock, if any, of the same brand of beer until the duty paid stock is exhausted.

(2) Any claim for drawback and eventual refund of duty on such beer shall be made in accordance with the Act in force in virtue of which such duty was levied.

SCHEDULE I

(Regulation 12)

Records to be kept of:

1. Raw materials used in the production of beer which contribute to the original gravity of the beer.

2. Consecutive identification number and date for each brew.

3. The liquid volume of each wort in hecto litres at a specified density.

4. The liquid volume of the beer produced from each wort specifying at which temperature and its original gravity.

5. Each introduction of beer in the storage tanks specifying from which brew it was derived.

6. Total balance in hecto litres of beer in each storage tank specifying its original gravity and at which temperature the volume is calculated.

7. The quantity in hecto litres of beer packaged in bottles, cans kegs and other containers for each packaging operation.

8. Stocks of packaged beer kept at the brewery specifying types and brands of beer.

9. All sales of beer specifying quantities and types and brands of beer and relative invoices.

10. Other removal of beer from the brewery, specifying quantities, types and brands and to where removed.

11. Detailed history of unmarketable beer indicating its origin, type and brand, original gravity, quantity and whether or not destroyed under customs supervision.

SCHEDULE II

(Regulation 12)

Details required to be included in the six monthly statement.

1. Identification number and date of each wort made.

2. The specific gravity of each wort.

3. The volume in hecto litres of each wort made at the latest specific gravity before the wort is put into fermentation specifying the specific gravity.

4. The type and brand of beer each wort was intended to produce.

5. The actual volume in hecto litres specifying the original gravity for each type and brand of beer produced.

6. The quantity in hecto litres of each type and brand of beer released for consumption in Malta.

7. The quantity in hecto litres of each type and brand of beer from the brewery other than for release for consumption in Malta, indicating the purpose for such removals.

8. The quantity in hecto litres of packaged beer kept in stock at the brewery.

9. The quantity in hecto litres of unpackaged beer held in storage at the brewery.

10. The quantity of unmarketable beer held at or returned to the brewery during the period reported upon.

11. The total amount of duty due on beer during the six monthly accounting period being reported upon.

12. Any other details required by the Comptroller.

SCHEDULE III

(Paragraph (4) of Regulation 11)

WORT CONVERSION TABLES

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

Sp. Gr.	*Sucrose* % w/w	Sp. Gr.	*Sucrose* % w/w
1.000	0.000	1.042	10.475
1.001	0.257	1.043	10.716
1.002	0.514	1.044	10.956
1.003	0.770	1.045	11.195
1.004	1.026	1.046	11.435
1.005	1.283	1.047	11.673
1.006	1.539	1.048	11.912
1.007	1.795	1.049	12.150
1.008	2.053	1.050	12.387
1.009	2.305	1.051	12.624
1.010	2.560	1.052	12.861
1.011	2.814	1.053	13.098
1.012	3.067	1.054	13.333
1.013	3.321	1.055	13.569
1.014	3.573	1.056	13.804
1.015	3.826	1.057	14.039
1.016	4.077	1.058	14.273
1.017	4.329	1.059	14.507
1.018	4.580	1.060	14.741
1.019	4.830	1.061	14.974
1.020	5.080	1.062	15.207
1.021	5.330	1.063	15.439
1.022	5.580	1.064	15.671
1.023	5.828	1.065	15.903
1.024	6.077	1.066	16.134
1.025	6.325	1.067	16.365
1.026	6.572	1.068	16.595
1.027	6.819	1.069	16.825
1.028	7.066	1.070	17.055
1.029	7.312	1.071	17.284
1.030	7.558	1.072	17.513
1.031	7.803	1.073	17.741
1.032	8.048	1.074	17.970
1.033	8.293	1.075	18.197
1.034	8.537	1.076	18.425
1.035	8.781	1.077	18.652
1.036	9.024	1.078	18.878
1.037	9.267	1.079	19 105
1.038	9.509	1.080	19.331
1.039	9.751	1.081	19.556
1.040	9.993	1.082	19.782
1.041	10.234	1.083	20.007

Passed by the House of Representatives at Sitting No. 178 of the 4th October, 1993.

LAWRENCE GONZI
Speaker

RICHARD J. CAUCHI
Clerk to the House of Representatives.

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