

MALTA

ATT Nru. XXI ta' l-1986

ATT mahruġ b'ligi mill-Parlament ta' Malta.

ATT biex ikompli jemenda l-Ordinanza ta' l-1961 dwar Dazju tas-Sisa fuq Crown Corks u Koncentrati Mhux-alkoholiki.

ACT No. XXI of 1986

AN ACT enacted by the Parliament of Malta.

AN ACT further to amend the Excise Duty (Crown Corks and Non-alcoholic Concentrates) Ordinance, 1961.

Nagħti l-kunsens tiegħi.

(L.S.)

AGATHA BARBARA
President

30 ta' Mejju, 1986

ATT Nru. XXI ta' l-1986

ATT biex ikompli jemenda l-Ordinanza ta' l-1961 dwar Dazju tas-Sisa fuq 'Crown Corks' u Konċentrati Mhux-alkoholiki.

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

1. Dan l-Att jista' jissejjah l-Att ta' l-1986 li jemenda l-Ordinanza dwar Dazju tas-Sisa fuq *Crown Corks* u Konċentrati Mhux-alkoholiki, u għandu jinqara u jiftiehem haġa waħda ma' l-Ordinanza ta' l-1961 dwar Dazju tas-Sisa fuq *Crown Corks* u Konċentrati Mhux-alkoholiki, hawn-hekk iżjed 'il quddiem imsejha "il-liġi prinċipali".

Titolu fil-qosor.
Ord. XXI
ta' l-1961.

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

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

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

(b) fit-tifsira ta' "bejgħ" minflok il-kliem "kull kapsuli" għandhom jidhlu l-kliem "kull kapsuli, kull *pilferproof caps* plastiċi,".

3. Minnufih wara s-subartikolu (2) ta' l-artikolu 3 tal-liġi prinċipali għandu jiżdied dan is-subartikolu ġdid:

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

"(3) Għandu jintalab u jingabar mill-Kontrullur f'isem il-Gvern dazju tas-sisa bir-rata ta' żewġ liri Maltin u sittax-il ċenteżmu dwar

kull grossa ta' *pilferproof caps* plastiċi fabbrikati f'Malta u approvati taħt din l-Ordinanza għas-sigillari ta' fliexken li jkun fihom ilma ġej minn spa.”.

Emenda ta' l-artikolu 4 tal-liġi prinċipali.

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

(a) fis-subartikolu (1) tiegħu minflok il-kliem “mill-fabbrikant tal-*crown corks*” għandhom jidhlu l-kliem “mill-fabbrikant tal-*crown corks* jew tal-*pilferproof caps* plastiċi”, u minflok il-kliem “ebda *crown corks*” għandhom jidhlu l-kliem “ebda *crown corks* jew *pilferproof caps* plastiċi.”; u minflok il-kliem “dawk il-*crown corks*”, kull fejn jinsabu, għandhom jidhlu l-kliem “dawk il-*crown corks* jew *pilferproof caps* plastiċi”; u

(b) fis-subartikoli (2) u (3) tiegħu minflok il-kliem “*crown corks*” kull fejn jinsabu għandhom jidhlu l-kliem “*crown corks* jew *pilferproof caps* plastiċi”.

Emenda ta' l-artikolu 5 tal-liġi prinċipali.

5. Fis-subartikolu (3) ta' l-artikolu 5 tal-liġi prinċipali minflok il-kliem “fil-fabbrika fejn ikun fabbrikat jew fejn ikun użat fil-bottiljar ta' xorb mhux-alkoholiku” għandhom jidhlu l-kliem “f'post li jkun approvat mill-Kontrullur u taħt dawk il-kondizzjonijiet li l-Kontrullur jista' jimponi”.

Emenda ta' l-artikolu 7 tal-liġi prinċipali.

6. Fl-artikolu 7 tal-liġi prinċipali, minflok il-kliem “*crown corks*” kull fejn jinsabu għandhom jidhlu l-kliem “*crown corks* jew *pilferproof caps* plastiċi”.

Emenda ta' l-artikolu 8 tal-liġi prinċipali.

7. Is-subartikolu (1) ta' l-artikolu 8 tal-liġi prinċipali għandu jiġi emendat kif ġej:

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

“(a) ma jkunux ta' volum iżjed minn litru u nofs meta jkun fihom ilma ġej minn spa u ma jkunux ta' volum iżjed minn sitta u tletin ċentilitru meta jkun fihom xi xorb ieħor mhux-alkoholiku; u”;

(b) fis-sub-paragrafu (ii) tal-paragrafu (ċ) tiegħu minflok il-kliem “jkun tħallas.” għandhom jidhlu l-kliem “jkun tħallas; u”;

(ċ) minnufih wara s-sub-paragrafu (ii) tal-paragrafu (ċ) tiegħu għandu jidhol dan li ġej:

“(iii) li jkollu fuqu t-*trade mark* reġistrat, jew l-isem u l-indirizz tal-produttur tax-xorb mhux-alkoholiku, jew kemm dik it-*trade mark* reġistrata kif ukoll l-isem u l-indirizz; jew”; u

(d) minnufih wara l-paragrafu (ċ) tiegħu għandu jiżdied dan il-paragrafu ġdid:

“(d) jkun fihom ilma ġej minn spa u li jkunu ssiġillati b'*pilferproof caps* plastiċi minflok bi *crown corks* sakemm:

(i) dawn il-*pilferproof caps* plastiċi jkunu, fuq talba bil-miktub tal-produttur, approvati għal dan il-għan mill-Kontrullur, u jkunu skond dawk il-kundizzjonijiet li l-Kontrullur jista' jimponi; u

(ii) tkun inħarġet liċenża taħt din l-Ordinanza għall-fabbrikazzjoni ta' dawn il-*pilferproof caps* plastiċi u d-dazju tas-sisa li għandu jingabar taħt l-artikolu 3 dwaru jkun tħallas jew ġie assigurat skond id-dispożizzjonijiet ta' din l-Ordinanza; jew id-dazju ta' importazzjoni li kellu jingabar taħt l-Att ta' l-1976 dwar id-Dazji ta' Importazzjoni dwar dawn il-*pilferproof caps* plastiċi jkun tħallas; u

(iii) dawn il-*pilferproof caps* plastiċi jkunu ta' dak it-tip, kulur u mudell u jkollhom stampat jew *embossed* fuqhom daww il-kliem jew figuri li l-Kontrullur ikun jeh-tieg; u

(iv) dawn il-*pilferproof caps* plastiċi jkunu ta' għamla li jinkisru meta l-fliexken jinfethu għall-ewwel darba u wara dawn ma jibqgħux iktar tajbin biex jissigillaw fliexken ohra.”.

- 8.** Fis-subartikolu (1) ta' l-artikolu 14 tal-liġi prinċipali minnufih wara l-kelma “kapsuli” għandhom jiżdiedu l-kliem “jew *pilferproof caps* plastiċi”.
- Emenda ta' l-artikolu 14 tal-liġi prinċipali.
- 9.** Fl-artikolu 16 tal-liġi prinċipali minflok il-kelma “kapsuli”, kull fejn tinsab, għandhom jidhlu l-kliem “kapsuli jew *pilferproof caps* plastiċi”.
- Emenda ta' l-artikolu 16 tal-liġi prinċipali.
- 10.** Fl-artikolu 18 tal-liġi prinċipali minflok il-kliem “*crown corks* jew kapsuli”, kull fejn jinsabu, għandhom jidhlu l-kliem “*crown corks*, kapsuli jew *pilferproof caps* plastiċi”.
- Emenda ta' l-artikolu 18 tal-liġi prinċipali.
- 11.** Fl-artikolu 19 tal-liġi prinċipali, minnufih wara l-kliem “jew kapsuli” u “jew f'kapsuli,” u “jew kull kapsuli” għandhom jiżdiedu l-kliem rispettivament “jew *pilferproof caps* plastiċi” u “jew f'*pilferproof caps* plastiċi,” u “jew kull *pilferproof caps* plastiċi”.
- Emenda ta' l-artikolu 19 tal-liġi prinċipali.
- 12.** Fl-artikolu 28 tal-liġi prinċipali, minnufih wara l-kliem “jew kapsuli” għandhom jiżdiedu l-kliem “jew *pilferproof caps* plastiċi”.
- Emenda ta' l-artikolu 28 tal-liġi prinċipali.
- 13.** L-artikolu 34 tal-liġi prinċipali għandu jiġi emendat kif ġej:
- (a) fil-paragrafu (b) tiegħu minnufih wara l-kelma “kapsuli,” għandhom jiżdiedu l-kliem “*pilferproof caps* plastiċi,”; u
- (b) fil-paragrafu (d) tiegħu minflok il-kliem “*crown corks* jew kapsuli” għandhom jidhlu l-kliem “*crown corks*, kapsuli jew *pilferproof caps* plastiċi”.
- Emenda ta' l-artikolu 34 tal-liġi prinċipali.
- 14.** Fil-paragrafu 1 tat-Tieni Skeda li tinsab mal-liġi prinċipali, minflok il-kliem “fabbrikazzjoni ta' *crown corks* jew kapsuli” għandhom jidhlu l-kliem “fabbrikazzjoni ta' *crown corks*, kapsuli jew *pilferproof caps* plastiċi”; u fis-sub-paragrafu (b) tiegħu minflok il-kliem “fabbrikant
- Emenda tat-Tieni Skeda li tinsab mal-liġi prinċipali.

ta' *crown corks* jew kapsuli" għandhom jidhlu l-kliem "fabbrikant ta' *crown corks*, kapsuli jew *pirferproof caps* plastiċi".

Dispożizzjoni
transitorja.

15. Id-dispożizzjonijiet tas-sub-paragrafu (iii) tal-paragrafu (ċ) tas-subartikolu (1) ta' l-artikolu 8 tal-liġi prinċipali għandu jidhol fis-seħh f'dak il-jum li jista' jiġi hekk iffissat mill-Ministru responsabbli għadwana b'avviż fil-Gazzetta.

Mgħoddi mill-Kamra tad-Deputati fis-Seduta Nru. 346 tas-26 ta' Mejju, 1986.

DANIEL MICALLEF
Speaker

C. MIFSUD
Skrivan tal-Kamra tad-Deputati

I assent.

(L.S.)

AGATHA BARBARA
President

30th May, 1986

ACT No. XXI of 1986

AN ACT further to amend the Excise Duty (Crown Corks and Non-alcoholic Concentrates) Ordinance, 1961.

BE IT ENACTED by the President, by and with the advice and consent of the House of Representatives in this present Parliament assembled, and by the authority of the same, as follows:—

1. This Act may be cited as the Excise Duty (Crown Corks and Non-alcoholic Concentrates) (Amendment) Act, 1986, and shall be read and construed as one with the Excise Duty (Crown Corks and Non-alcoholic Concentrates) Ordinance, 1961, hereinafter referred to as "the principal law". Short title.
Ord. XXI
of 1961
2. Section 2 of the principal law shall be amended as follows: Amendment
of section 2
of the principal
law.
- (a) in the definition of "factory" for the words "in its application to crown corks and capsules, any premises in which crown corks or capsules are manufactured or stocks of crown corks, capsules or materials for the manufacture thereof are kept by a manufacturer of crown corks or capsules" there shall be substituted the words "in its application to crown corks, capsules and plastic pilferproof caps any premises in which crown corks, capsules or plastic pilferproof caps are manufactured or stocks thereof or materials for the manufacture thereof are kept by a manufacturer of crown corks, capsules or plastic pilferproof caps"; and
- (b) in the definition of "sale" for the words "any capsules", there shall be substituted the words "any capsules, any plastic pilferproof caps,".
3. Immediately after subsection (2) of section 3 of the principal law there shall be added the following new subsection: Amendment
of section 3 of
the principal
law.
- “(3) There shall be charged and levied by the Comptroller on account of the Government an excise duty at the rate of two Maltese liri and sixteen cents in respect of every gross of plastic pil-

ferproof caps manufactured in Malta and approved under this Ordinance for sealing bottles containing spa water”.

Amendment
of section 4
of the principal
law.

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

(a) in subsection (1) thereof for the words “manufacturers of the crown corks” there shall be substituted the words “manufacturers of the crown corks or of the plastic pilferproof caps” and for the words “no crown corks” there shall be substituted the words “no crown corks or plastic pilferproof caps,”; and for the words “such crown corks”, wherever they occur, there shall be substituted the words “such crown corks or plastic pilferproof caps”; and

(b) in subsections (2) and (3) thereof for the words “crown corks” wherever they occur there shall be substituted the words “crown corks or plastic pilferproof caps”.

Amendment
of section 5
of the principal
law.

5. In subsection (3) of section 5 of the principal law for the words “in the factory where they are manufactured or where they are used in bottling non-alcoholic beverages” there shall be substituted the words “in a place approved by the Comptroller and under such conditions as the Comptroller may impose”.

Amendment
of section 7
of the principal
law.

6. In section 7 of the principal law, for the words “crown corks” wherever they occur there shall be substituted the words “crown corks or plastic pilferproof caps”.

Amendment
of section 8
of the principal
law.

7. Subsection (1) of section 8 of the principal law shall be amended as follows:

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

“(a) do not exceed one and a half litres in capacity when containing spa water and do not exceed thirty-six centilitres in capacity when containing any other non-alcoholic beverage; and”;

(b) in sub-paragraph (ii) of paragraph (c) thereof for the words “has been paid.” there shall be substituted the words “has been paid; and”;

(c) immediately after sub-paragraph (ii) of paragraph (c) thereof there shall be inserted the following:

“(iii) which bears the registered trade mark, or the name and address, of the producer of the non-alcoholic beverage, or both such registered trade mark and name and address; or”;

(d) immediately after paragraph (c) thereof there shall be added the following new paragraph:

“(d) contain spa water and are sealed with plastic pilferproof caps instead of with crown corks provided that:

(i) such plastic pilferproof caps are, upon the written request of the producer, approved for the purpose by the Comptroller and are in accordance with such conditions as the Comptroller may impose; and

(ii) a licence has been granted under this Ordinance for the manufacture of such plastic pilferproof caps and the excise duty leviable under section 3 in respect thereof

has been paid or secured in accordance with the provisions of this Ordinance; or the import duty leviable under the Import Duties Act, 1976 in respect of such plastic pilferproof caps has been paid; and

(iii) such plastic pilferproof caps shall be of such type, colour and design and shall have printed or embossed thereon such words or figures as the Comptroller may require; and

(iv) such plastic pilferproof caps are of such a kind that they shall break when the bottles are first opened and shall thereupon become unsuitable for sealing other bottles.”.

- 8.** In subsection (1) of section 14 of the principal law immediately after the words “capsules” there shall be inserted the words “or plastic pilferproof caps”. Amendment of section 14 of the principal law.
- 9.** In section 16 of the principal law for the word “capsules”, wherever it occurs, there shall be substituted the words “capsules or plastic pilferproof caps”. Amendment of section 16 of the principal law.
- 10.** In section 18 of the principal law for the words “crown corks or capsules”, wherever they occur, there shall be substituted the words “crown corks, capsules or plastic pilferproof caps”. Amendment of section 18 of the principal law.
- 11.** In section 19 of the principal law, immediately after the words “or capsules”, wherever they occur, there shall be inserted the words “or plastic pilferproof caps.”. Amendment of section 19 of the principal law.
- 12.** In section 28 of the principal law, immediately after the words “or capsules” there shall be inserted the words “or plastic pilferproof caps”. Amendment of section 28 of the principal law.
- 13.** Section 34 of the principal law shall be amended as follows: Amendment of section 34 of the principal law.
- (a) in paragraph (b) thereof immediately after the words “capsules,” there shall be inserted the words “plastic pilferproof caps.”; and
- (b) in paragraph (d) thereof for the words “crown corks or capsules” there shall be substituted the words “crown corks, capsules or plastic pilferproof caps”.
- 14.** In paragraph 1 of the Second Schedule of the principal law, for the words “manufacture of crown corks or capsules”, wherever they occur, there shall be substituted the words “manufacture of crown corks, capsules or plastic pilferproof caps”; and in sub-paragraph (b) thereof for the words “crown corks or capsules manufacturer” there shall be substituted the words “manufacturer of crown corks, capsules or plastic pilferproof caps”. Amendment of Second Schedule of the principal law.

Transitory
provision.

15. The provisions of sub-paragraph (iii) of paragraph (c) of subsection (1) of section 8 of the principal law shall come into force on such date as the Minister responsible for customs may appoint by notice in the Gazette.

Passed by the House of Representatives at Sitting No. 346 of the 26th May, 1986.

DANIEL MICALLES
Speaker

C. MIFSUD
Clerk to the House of Representatives