

## **Nru. 57**

---

23. 12. 97

### MALTA

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

---

ABBOZZ ta' Ligi mressaq mill-Onerevoli Joe Mizzi, M.P., Ministru minghajr Portafoll fi hdan l-Uffiċċju tal-Prim Ministru, f'isem il-Ministru tal-Finanzi u Kummerċ u moqri għall-ewwel Darba fis-Seduta tas-16 ta' Diċembru, 1997.

**ATT biex ikompli jemenda l-Att ta' 1-1995 dwar Dazju tas-Sisa.**

---

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

#### **HOUSE OF REPRESENTATIVES**

---

A BILL introduced by the Honourable Joe Mizzi, M.P., Minister without Portfolio in the Office of the Prime Minister, on behalf of the Minister of Finance and Commerce and read the First time at the Sitting of the 16th December, 1997.

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

---

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

## ABBOZZ TA' LIĠI msejjah

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

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

1. (1) Dan l-Att jista' jissejjah l-Att ta' l-1997 li jemenda l-Att dwar Dazju tas-Sisa (Emenda Nru. 4), u għandu jinqara u jinftehem haġa waħda ma' l-Att ta' l-1995 dwar Dazju tas-Sisa, hawnhekk iżjed 'il quddiem imsejjah "l-Att prinċipali".

Titolu fil-qosor  
u bidu fis-sehh.

Att XVI ta' l-1995.

(2) Dan l-Att, għandu jitqies li beda jsehh fl-1 ta' Jannar, 1998.

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

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

Inbejjed, minbarra most tal-gheneb, klassifikati fl-intestaturi Nru 22.04 u 22.05 tat-Tariffa tad-Dwana	Is-Sitt Skeda
---	---------------

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

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

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

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

4. Is-Sitt Skeda li tinsab ma' l-Att prinċipali ghandha tiġi enu-  
merata mill-ġdid bhala s-Seba' Skeda tiegħu.

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

"IS-SITT SKEDA  
INBEJJED

Inbejjed, minbarra most tal-gheneb, klassifikati fl-intestaturi Nru 22.04 u 22.05 tat- Tariffa tad-Dwana	Lm0.05,0 kull litru
--	------------------------

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

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

"TAQSIMA F  
REGOLAMENTI TA' L-1997 DWAR L-INBID

Titolu.

1. Dawn ir-regolamenti jistgħu jissejju r-Regolamenti ta'  
l-1997 dwar l-Inbid.

Għan.

2. Dawn ir-regolamenti japplikaw għall-inbejjed speċifikati  
bhala oġġetti dazjabbli bl-Att ta' l-1995 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-1995 dwar id-Dazju tas-Sisa, u  
kull frazi ohra ghandu jkollha l-istess tifsir kif mogħti lilha  
bl-Att;

"produttur" tfisser il-persuna li tipproduċi nbid b'tali  
mod li jkun jinhtigilha li jkollha liċenzja skond l-artikolu 6  
ta' l-Att dwar l-Inbid.

Kap 211.

Konformita' ma' l-  
Att dwar l-Inbid.

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

Registrazzjoni ta'  
stabbiliment ta'  
produzzjoni.

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

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

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

Stima ta' dazju.

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

Punt ta' taxa fuq inbejjed importati.

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

Punt ta' taxa fuq inbejjed prodotti f'Malta.

Izda fil-każ ta' l-ahhar, il-hlas tad-dazju tas-sisa ghandu jsir fuq il-formola li qieghda ghal hekk u ghandu jintbaghat lill-Kontrollur fi-żmien hamest ijiem wara l-perjodu li jkun ippermetta, liema hlas ikun ikopri d-dazju kollu dovut fuq il-kwantità ta' nbejjed rilaxxati ghall-konsum matul dak il-perjodu.

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

Zamma ta' records u kontijiet.

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

10. (1) Il-produttur ghandu jipproduċi lill-Kontrollur:

Rendikontijiet.

(i) rendikont perjodiku li jagħti d-dettalji ta' kull bejgħ jew konsenja u hruġ iehor ta' nbejjed mahruġa mill-istabbilimet ta' produzzjoni matul perjodu kif stabbilit mill-Kontrollur u f'dik l-ghamla li l-Kontrollur jista' jordna jew kif xort'ohra preskritt dwar inbejjed;

(ii) rendikont verifikat ghal kull perjodu ta' *accounting*, iċċertifikat minn awditur pubbliku ċertifikat,

dwar kull produzzjoni, hażniet miżmuma fl-istabbiliment ta' produzzjoni u bejgh ta' nbejjed magħmul matul il-perjodu ta' *accounting*, fil-każ ta' produttur, li jkun fih dik l-informazzjoni li tkun preskritta dwar inbejjed.

(2) Iż-żmien ta' perjodu ta' *accounting* ikun ta' sitt xhur jew dak il-perjodu 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 perjodu ta' *accounting* li jkun qed jiġi rrapportat dwaru.

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

Arrangament  
transitorju.

11. Mill-1 ta' Jannar 1998, ebda nbejjed m'għandhom jithallew johorġu mill-istabbiliment ta' produzzjoni qabel ma d-dazju tas-sisa impost skond l-Att ikun thallas, għalkemm dawk l-inbejjed jistghu jkunu ġew prodotti qabel id-dhul fis-seħh ta' dan l-Att."

---

### Għanijiet u Raġunijiet

L-għan ta' dan l-Abbozz huwa li jimponi dazju tas-sisa fuq l-inbejjed kif thabbar fil-*Budget* għall-1998.

**A BILL**  
**entitled**

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

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

1. (1) This Act may be cited as the Excise Duty (Amendment) (No. 4) Act, 1997, and shall be read and construed as one with the Excise Duty Act, 1995, hereinafter referred to as “the principal Act”. Short title and commencement.  
Act XVI of 1995.

(2) This Act shall be deemed to have come into force on the 1st January, 1998.

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

“

Wines, other than grape must, classified in Customs Tariff Headings Nos. 22.04 and 22.05	Sixth Schedule
--	----------------

”

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

4. The Sixth Schedule to the principal Act shall be renumbered as the Seventh Schedule thereof. Renumbering of Sixth Schedule to the principal Act.

5. Immediately following the Fifth Schedule to the principal Act there shall be added the following new schedule:— Addition of new Sixth Schedule to the principal Act.

**“SIXTH SCHEDULE**

**WINES**

Wines, other than grape must, classified in Customs Tariff Headings Nos. 22.04 and 22.05	Lm0.05,0 per litre
--	-----------------------

Amendment of the Seventh Schedule to the principal Act.

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

**“PART F**

**WINE REGULATIONS, 1997**

Citation.

1. These regulations may be cited as the Wine Regulations, 1997.

Scope.

2. These regulations apply to wines specified as excise goods by the Excise Duty Act, 1995.

Definition.

3. In these Regulations, unless the context otherwise requires:

“the Act” means the Excise Duty Act, 1995, and all other terms shall have the meaning assigned to them by the Act;

“producer” means a person producing wine in such manner that would require him to hold a licence issued in terms of section 6 of the Wine Act.

Cap. 211.

Conformity with the Wine Act.

4. Any person who is a producer or importer of the goods specified in regulation 2 hereof shall conform with the Act and any regulations made thereunder without prejudice to the provisions of the Wine Act.

Registration of production establishment.

5. (1) Any person who produces the goods specified in regulation 2 shall, in addition to the obligations imposed by the Wine Act, register any production establishment in which such goods are produced or intended to be produced in accordance with section 9 of the Act and as regulated by regulations 4 to 8 of the Excise Goods Regulations, 1995.

(2) The provisions of subsection (5) of section 9 of the Act apply only to a person holding a private licence in accordance

with the Wine Act and only to the wine produced in accordance with such licence.

6. Excise duty on wines released for consumption shall be assessed, according to section 3 of the Act, on the volume in litres of wine as determined at time of release for consumption. Assessment of duty.

7. Excise duty leviable on imported wines shall be paid before such wines are released by Customs, or if removed to a bonded warehouse, before release from such warehouse. Taxpoint for imported wines.

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

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

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

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

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

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

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

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

(3) Any person who fails to comply with the provisions of this regulation shall be guilty of an offence and shall be liable on conviction to a fine (*multa*) not exceeding Lm500.

Transitory  
arrangement.

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

---

### Objects and Reasons

The object of the Bill is to impose an excise duty on wines as announced in the Budget for 1998.