L.N. 416 of 2005

EXCISE DUTY ACT
(CAP. 382)

Excise Goods Regulations
(Amendment to Section B of the Sixth Schedule)

IN exercise of the powers conferred by article 13 of the Excise Duty Act, the Prime Minister and Minister of Finance has made the following regulations:-

Citation and commencement.

1. (1) The title of these regulations is Excise Goods Regulations (Amendment to Section B in the Sixth Schedule) and shall be read and construed with the Excise Duty Act, hereinafter referred to as "the Act".

(2) These regulations shall come into force on 1 January 2006.

Amendment of Sixth Schedule to the Act.

2. Section B of the Sixth Schedule to the Act, shall be amended as follows by adding the following:-.

Affixing of band or stamp.

11. (1) No person may manufacture, process, prepare for sale, expose or offer for sale, sell or otherwise dispose of any ethyl alcohol as defined in the Second Schedule to this Act with an actual alcoholic strength by volume of 25% vol. or more and in containers of 50 centilitres capacity or above unless a band or stamp has been affixed as provided for in regulation 12.

(2) It shall be lawful for the Comptroller to exempt in writing from the provision of the preceding paragraph, under such conditions as he may deem fit to impose, any ethyl alcohol intended to be exported or as ship's supply or for sale to persons exempted by or under any law from the payment of excise duty.

(3) It shall be lawful for the Comptroller to exempt in writing from the provision of paragraph (1) any other ethyl alcohol not covered by the preceding paragraph, under such conditions as he may deem fit to impose.

Containers with a band attached.

12. (1) No containers immediately enclosing ethyl alcohol shall be released by Customs or shall be released from a tax warehouse unless the container has been affixed with a band or stamp in a manner as indicated by the Comptroller.

(2) The said bands or stamps shall be of the type approved by the Comptroller and shall be supplied at the Custom House or at any other place to be appointed by the Minister through a notice in the Gazette.

(3) Such bands or stamps shall be issued by the Comptroller free of charge on application by the authorised warehouse keeper or trader of ethyl alcohol.

Forfeiture.

13. Any quantity of ethyl alcohol products found in the possession of any person in contravention to the provisions of regulations 11 or 12 shall, without prejudice to any other penalty provided for under the Act or any other law, be forfeited to Government.

Ippubblikat mid-Dipartiment ta' l-Informazzjoni (doi.gov.mt) — Valletta — *Published by the Department of Information (doi.gov.mt) — Valletta*
Mitbugh fl-Istamperija tal-Gvern — *Printed at the Government Printing Press*

Prezz 8ċ – *Price 8c*