

L.N. 118 of 2006

EXCISE DUTY ACT
(CAP. 382)

Excise Duty Act (Amendment of Schedules) Regulations, 2006

IN exercise of the powers conferred by sub-article (5) of article 13 of the Excise Duty Act, the Prime Minister and Minister of Finance has made the following regulations:–

1. (1) These regulations may be cited as the Excise Duty Act (Amendment of Schedules) Regulations, 2006 and they shall be read and construed as one with the Schedules to the Excise Duty Act, hereinafter referred to as “the Act”. Citation.

2. In the English version of the Second Schedule to the Act, immediately after item 1.f. under “EXEMPTIONS”, there shall be inserted the paragraph “g. Alcoholic beverages to be sold for immediate consumption on board ships or aircraft travelling to another EU country.”. Amends the Second Schedule.

3. In the English version of the Third Schedule to the Act under the heading “EXEMPTIONS”, immediately after the words “Manufactured tobacco which is reworked by the producer.”, there shall be inserted the new paragraph “Tobacco products to be sold for immediate consumption on board ships or aircraft travelling to another EU country.”. Amends the Third Schedule.

4. Part C in the Sixth Schedule to the Act shall be amended as follows:– Amends Part C in the Sixth Schedule.

(a) for regulation 6 thereof there shall be substituted the following: –

“Cigarettes
to be sealed
with a band.

6. (1) No cigarettes shall be offered for home consumption unless the packet, box or container immediately enclosing the cigarettes has been sealed by a band or stamp affixed in such a manner as to ensure its destruction when such packet, box or container is opened:

Provided that with regards to cigarettes which are imported in small quantities, which are not available for sale in Malta, to be sold to persons travelling to the European Union by air or by sea, the tax band can be affixed on the

container which contains not less than 10 packets each containing not less than 20 cigarettes.

(2) Such bands or stamps shall be issued by the Comptroller on application by the authorised warehouse keeper of cigarettes.”;

(b) for regulation 8 there shall be substituted the following:

“Time and manner of payment of duty on cigarettes.

8. Excise duty on cigarettes is due when they are offered for home consumption and shall be paid by the authorised warehouse keeper at the latest by the 15th day of the following month.”;

(c) for regulation 9 there shall be substituted the following:

“Recommended retail price of cigarettes.

9. When payment of excise duty is effected, the authorised warehouse keeper or registered trader is to declare in writing the recommended retail price per packet of twenty cigarettes or part of such packet.”;

(d) in sub-regulation (1) of regulation 10, for the words “of the denomination representing the amount of duty due” there shall be inserted the words “that indicates that excise duty has been paid”; and

(e) in sub-regulation (3) of regulation 10, for the words from “bundles or sheets” to the words “in the Gazette” there shall be inserted the words “lots of 20,000 units”.

Amends Part D in the Sixth Schedule.

5. In Part D in the Sixth Schedule to the Act, immediately after regulation 33 there shall be inserted the following new regulations:

“Requests for the provisioning of either duty-free or duty-paid fuel.

34. Requests for the provisioning of either duty-free or duty-paid fuel are to be made by authorized persons to the Comptroller as follows:

(a) for ships and commercial yachts at the Office of the Baggage Room where the documents entitled Stores Authority (STA1) and Statement to the Customs Authorities (SCA1) as found in the Annex to these regulations are to be presented;

(b) for private yachts, that will be going abroad and are not intended to return to Malta within a month of their departure from Malta, at the Customs Office

situated at the Yacht Marina, during office hours, where the documents already mentioned above are to be presented;

(c) for private yachts, that will be going abroad for a period of less than a month and there is the intention of applying for a refund of excise duty, at the Customs Office situated at the Yacht Marina, during office hours, where the documents entitled Sailing and Arrival Logbook (SAL1) as well as the Statement to the Customs Authorities (SCA1) as found in the Annex to these regulations are to be presented.

Cases when fuel is to be supplied either duty-free or duty-paid.

35. (1) In the cases covered by paragraphs (a) and (b) of regulation 34, the provisioning of fuel can be supplied duty-free, whilst in the cases covered by paragraph (c) the provisioning shall always be supplied duty-paid.

(2) In all cases the fuel is to be fiscally marked as provided for in Regulation 17 of these regulations.

36. When the documents are processed either at the Baggage Room or at the Yacht Marina, as the case may be, the operator, as mentioned in sub-regulation (2) of regulation 28, shall immediately inform the Fuel Section, during office hours -

(i) the time when the supply will take place so that an Excise Officer will be detailed to make the necessary controls; and

(ii) present the necessary documents that have been processed as well as the Simplified SAD (SSAD1) found in the Annex to these regulations.

Requests for refund of excise duty paid in the price of fuel supplied duty-paid.

37. When a request for refund of excise duty is made, it has to be ascertained that the Sailing and Arrival Logbook (SAL1) has all the necessary office stamps as and where indicated on the same Logbook,

(a) of the Fuel Section before the start of the voyage;

(b) of a foreign authority situated in the first port of call;

(c) of the Customs Office at the Yacht Marina on arrival in Malta.

Production and
sale of
biodiesel.

38. Every person or entity that produces and/or offers for sale biodiesel or biofuel shall -

(a) register with the Comptroller as provided for in the Act;

(b) submit at the end of each month a statement of all production that took place in that month and give an indication of the percentage volume of biomass contained in the product which is being offered for sale; and

(c) declare the source of the gas oil contained in the product which is being offered for sale.”.

Adds Annex to Part
D in the Sixth
Schedule.

6. Immediately at the end of regulation 38 of Part D in the Sixth Schedule to the Act, there shall be added the following Annex:—

“ANNESS

(FORMOLA STA 1)

STORES AUTHORITY

To the Comptroller of Customs, Malta

Sir,

I hereby authorize and request Mr/Mrs/Ms/Messrs _____

to supply as stores under his (or their) bond for the crew and passengers of my craft,

_____ of _____ gross tons, the undermentioned articles, viz:-

Spirits	Wine	Beer	Cigarettes	Cigars
Other smoking Tobacco	Manufactured articles	Other dutiable goods	Mineral Oils (e.g. Gas Oil, Petrol, etc.)	
			Tank Capacity: _____ litres	

- The craft is lying at _____ and will be leaving on ____/____/____.
- I declare that the above-mentioned products will be used only during my voyage when leaving for a foreign port.

[N.B. Declarants are reminded of the provisions contained in the *Excise Duty Act, Cap 382* and its Regulations as well as other Customs legislation.]

Craft's Stamp
(if available)

I am, Sir,
Your obedient servant,

Signature of Master or Owner

DECLARATION TO BE MADE BY THE EXPORTERS OF THE GOODS

I _____ of the firm of _____

do hereby declare that the signature of _____ is authentic.

Declared at _____ on _____ day of _____, 200__.

Before me _____

Officer of Customs

Official Stamp

STATEMENT TO THE CUSTOMS AUTHORITIES

I, _____, (name of signatory)* apply in accordance with the provisions of the Excise Duty Act and on behalf of the owners of this craft, _____, (name of vessel) lying at _____ (place) for the supply of fuel specified _____ (litres).

The fuel is to be delivered directly into the craft's own integral tanks, for use on board this craft in accordance with the provisions of the Excise Duty Act.

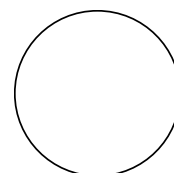
The permission of the Excise Control Unit Customs must be obtained before diversion to alternative use.

Date _____/_____/_____

Signature _____

*(Owner, master, mate, chief engineer, craft's agent or supplier)

I.D. Card No. _____



**Stamp of Supplier
Company**

I, _____ (Owner, master, mate or chief engineer) of the above mentioned craft declare that _____ litres of gas oil were received on board, and that the oil will be used on board this craft in accordance with the provisions of the Excise Duty Act.

[Applicable to Yachts/pleasure craft authorized to uplift duty-free fuel]

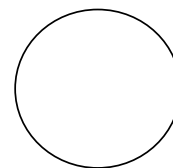
I declare that I will not be returning to Malta within 1 (One) month of my departure. I also accept that future requests for the supply of duty-free bunkers will not be considered if return to Malta is effected within the prescribed period mentioned above.

The permission of the Excise Control Unit must be obtained before diversion to alternative use.

Date _____/_____/_____

Signature _____

I.D. Card No. _____



Stamp of craft

PLEASE NOTE Extract from the Energy Products Regulations of the Excise Duty Act, Cap. 382

Offences, penalties and forfeiture

27.(b) Any person found in any unlawful possession of oil marked as prescribed in regulation 17 shall be guilty of an offence and shall for every such offence be liable, on conviction to a fine (multa) as prescribed under article 16 of the Act and any oil shall be liable to forfeiture as prescribed under article 17 of the Act.

(FORMOLA SAL 1)

Customs Registration No.



**For use by locally based
Private Pleasure Craft**

CUSTOMS DEPARTMENT – MALTA

CUSTOMS YACHT MARINA

SAILING AND ARRIVAL LOGBOOK

For uplifting duty paid fuel supplies entitled to refund

Name of Seacraft

Registration Number

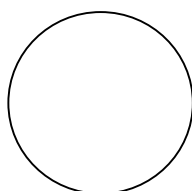
Flag

Gross Tonnage or Displacement

Fuel Tank Capacity

Name of Owner

Date



Signature of Customs Official

ATTENTION ----- ***The craft must sail within 12 hours of uplifting fuel bunkers***

SAL 1

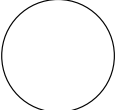
FOR OFFICE USE ONLY

Malta Port of Departure _____

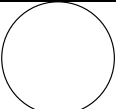
Expected time of sailing _____

Time supplies embarked @ _____

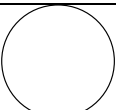
Customs Form No. _____ Date ____/____/____

	<hr/> <i>Stamp & Signature of Customs Official</i>
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Foreign Port of Arrival _____ Date ____/____/____

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Time & Date of Return _____ Date ____/____/____

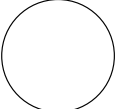
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Malta Port of Departure _____

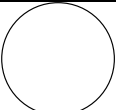
Expected time of sailing _____

Time supplies embarked @ _____

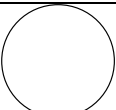
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Foreign Port of Arrival _____ Date ____/____/____

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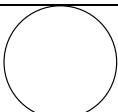
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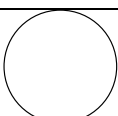
Expected time of sailing _____

Time supplies embarked @ _____

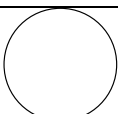
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Foreign Port of Arrival _____ *Date* ____/____/____

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Time & Date of Return _____ *Date* ____/____/____

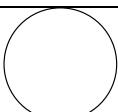
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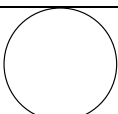
Expected time of sailing _____

Time supplies embarked @ _____

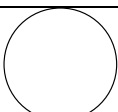
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Foreign Port of Arrival _____ *Date* ____/____/____

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Time & Date of Return _____ *Date* ____/____/____

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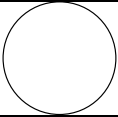
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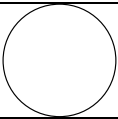
Expected time of sailing _____

Time supplies embarked @ _____

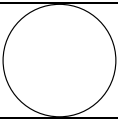
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Foreign Port of Arrival _____ Date ____/____/____

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Time & Date of Return _____ Date ____/____/____

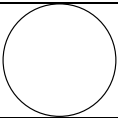
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Malta Port of Departure _____

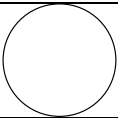
Expected time of sailing _____

Time supplies embarked @ _____

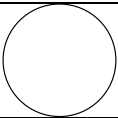
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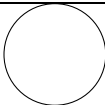
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Foreign Port of Arrival _____ Date ____/____/____

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Time & Date of Return _____ Date ____/____/____

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Continuation Sheet No. _____	 <hr/> <i>Stamp & Signature of Customs Official</i>
Customs Registration No. _____	
Name of craft _____	

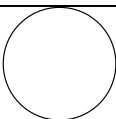
FOR OFFICIAL USE ONLY

Malta Port of Departure _____

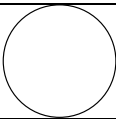
Expected time of sailing _____

Time supplies embarked @ _____

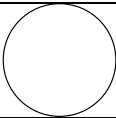
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Foreign Port of Arrival _____ *Date* ____/____/____

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Time & Date of Return _____ *Date* ____/____/____

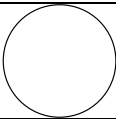
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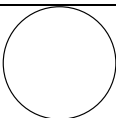
Expected time of sailing _____

Time supplies embarked @ _____

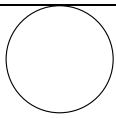
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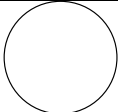
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Foreign Port of Arrival _____ *Date* ____/____/____

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Time & Date of Return _____ *Date* ____/____/____

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Continuation Sheet No. _____	 <hr/> <i>Stamp & Signature of Customs Official</i>
Customs Registration No. _____	
Name of craft _____	

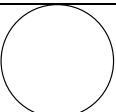
FOR OFFICIAL USE ONLY

Malta Port of Departure _____

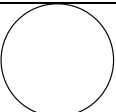
Expected time of sailing _____

Time supplies embarked @ _____

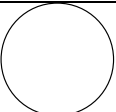
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Foreign Port of Arrival _____ *Date* ____/____/____

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Time & Date of Return _____ *Date* ____/____/____

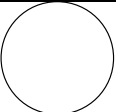
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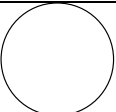
Expected time of sailing _____

Time supplies embarked @ _____

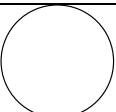
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Foreign Port of Arrival _____ *Date* ____/____/____

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Time & Date of Return _____ *Date* ____/____/____

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No. 000000000000

White Copy - for Customs Official during bunker

Simplified SAD for Bunkering purposes only

Bunker Operator: _____		Document Ref. No: _____ Identification of Warehouse: _____ Bunkered by; <i>Name of Barge:</i> _____ <i>Reg. No. Of Road Tanker:</i> _____ <i>Meter Readings –</i> After: _____ Before: _____ Amount - _____ Delivered: _____ Litres	
VAT No: MT _____	SEED No: MT0 _____	<div style="border: 1px solid black; width: 150px; height: 100px; margin: 20px auto; text-align: center; line-height: 100px;"> Stamp of Vessel </div>	
Consignee / Receiving Vessel			

Product Description: _____	Commodity Code: _____
Observed Volume: _____	Observed Temp: _____ ° C. Dens.@15: _____
VCF: _____ Volume @ 15° C. _____	WCF _____ Weight: _____ MT.
Value: Lm _____	Country of Origin: _____ Preference: _____

Product Description: _____	Commodity Code: _____
Observed Volume: _____	Observed Temp: _____ ° C. Dens.@15: _____
VCF: _____ Volume @ 15° C. _____	WCF _____ Weight: _____ MT.
Value: Lm _____	Country of Origin: _____ Preference: _____

Product Description: _____	Commodity Code: _____
Observed Volume: _____	Observed Temp: _____ ° C. Dens.@15: _____
VCF: _____ Volume @ 15° C. _____	WCF _____ Weight: _____ MT.
Value: Lm _____	Country of Origin: _____ Preference: _____

Signature of Bunker Operator: _____	<div style="display: flex; align-items: center; justify-content: center;"> <div style="border: 1px solid black; border-radius: 50%; width: 60px; height: 60px; margin-right: 20px;"></div> <div style="text-align: right;"> <div style="border-top: 1px solid black; width: 100%;"></div> <i>Stamp & Signature of Customs Official</i> </div> </div>
Signature of Captain / Chief Engineer: _____	

Simplified SAD for Bunkering purposes only**N0. 000000000000**

Bunker Operator:		Document Ref. No: _____ Identification of Warehouse: _____ Bunkered by; <i>Name of Barge:</i> _____ <i>Reg. No. Of Road Tanker:</i> _____ <i>Meter Readings –</i> After: _____ Before: _____ Amount – _____ Delivered: _____ Litres	
VAT No: MT _____	SEED No: MT0 _____	<div style="border: 1px solid black; width: 150px; height: 80px; margin: 20px auto; text-align: center; line-height: 80px;">Stamp of Vessel</div>	
Consignee / Receiving Vessel			
Product Description: _____ Commodity Code: _____ Observed Volume: _____ Observed Temp: _____ ° C. Dens.@15: _____ VCF: _____ Volume @ 15° C. _____ WCF _____ Weight: _____ MT. Value: Lm _____ Country of Origin: _____ Preference: _____			
Product Description: _____ Commodity Code: _____ Observed Volume: _____ Observed Temp: _____ ° C. Dens.@15: _____ VCF: _____ Volume @ 15° C. _____ WCF _____ Weight: _____ MT. Value: Lm _____ Country of Origin: _____ Preference: _____			
Product Description: _____ Commodity Code: _____ Observed Volume: _____ Observed Temp: _____ ° C. Dens.@15: _____ VCF: _____ Volume @ 15° C. _____ WCF _____ Weight: _____ MT. Value: Lm _____ Country of Origin: _____ Preference: _____			
Signature of Bunker Operator:		<div style="display: flex; align-items: center; justify-content: center;"> <div style="border: 1px solid black; width: 60px; height: 60px; border-radius: 50%; margin-right: 20px;"></div> <div style="border-top: 1px solid black; width: 200px; text-align: center;"> <i>Stamp & Signature of Customs Official</i> </div> </div>	
Signature of Captain / Chief Engineer:			

Simplified SAD for Bunkering purposes only

Bunker Operator:		Document Ref. No: _____
		Identification of Warehouse: _____
		Bunkered by;
VAT No: MT _____	SEED No: MT0 _____	Name of Barge: _____
Consignee / Receiving Vessel		Reg. No. Of Road Tanker: _____
<div style="border: 1px solid black; width: 150px; height: 80px; margin: auto; text-align: center;">Stamp of Vessel</div>		Meter Readings – After: _____
		Before: _____
		Amount - _____ Litres
		Delivered: _____
Product Description: _____ Commodity Code: _____		
Observed Volume: _____ Observed Temp: _____ ° C. Dens.@15: _____		
VCF: _____ Volume @ 15° C. _____ WCF _____ Weight: _____ MT.		
Value: Lm _____ Country of Origin: _____ Preference: _____		
Product Description: _____ Commodity Code: _____		
Observed Volume: _____ Observed Temp: _____ ° C. Dens.@15: _____		
VCF: _____ Volume @ 15° C. _____ WCF _____ Weight: _____ MT.		
Value: Lm _____ Country of Origin: _____ Preference: _____		
Product Description: _____ Commodity Code: _____		
Observed Volume: _____ Observed Temp: _____ ° C. Dens.@15: _____		
VCF: _____ Volume @ 15° C. _____ WCF _____ Weight: _____ MT.		
Value: Lm _____ Country of Origin: _____ Preference: _____		
Signature of Bunker Operator:		<div style="text-align: center;"><div style="border: 1px solid black; width: 60px; height: 60px; margin: 0 auto;"></div><div style="margin-top: 10px;">_____ <i>Stamp & Signature of Customs Official</i></div></div>
Signature of Captain / Chief Engineer:		

Simplified SAD for Bunkering purposes only**N0. 00000000000**

Bunker Operator:		Document Ref. No: _____ Identification of Warehouse: _____ Bunkered by; <i>Name of Barge:</i> _____ <i>Reg. No. Of Road Tanker:</i> _____ <i>Meter Readings –</i> After: _____ Before: _____ Amount - _____ Delivered: _____ Litres	
VAT No: MT _____	SEED No: MT0 _____	<div style="border: 1px solid black; width: 150px; height: 80px; margin: 20px auto; text-align: center; line-height: 80px;">Stamp of Vessel</div>	
Consignee / Receiving Vessel			
Product Description: _____ Commodity Code: _____ Observed Volume: _____ Observed Temp: _____ ° C. Dens.@15: _____ VCF: _____ Volume @ 15° C. _____ WCF _____ Weight: _____ MT. Value: Lm _____ Country of Origin: _____ Preference: _____			
Product Description: _____ Commodity Code: _____ Observed Volume: _____ Observed Temp: _____ ° C. Dens.@15: _____ VCF: _____ Volume @ 15° C. _____ WCF _____ Weight: _____ MT. Value: Lm _____ Country of Origin: _____ Preference: _____			
Product Description: _____ Commodity Code: _____ Observed Volume: _____ Observed Temp: _____ ° C. Dens.@15: _____ VCF: _____ Volume @ 15° C. _____ WCF _____ Weight: _____ MT. Value: Lm _____ Country of Origin: _____ Preference: _____			
Signature of Bunker Operator:		<div style="display: flex; align-items: center; justify-content: center;"> <div style="border: 1px solid black; border-radius: 50%; width: 60px; height: 60px; margin-right: 20px;"></div> <div style="border-top: 1px solid black; width: 200px; text-align: center;"> <i>Stamp & Signature of Customs Official</i> </div> </div>	
Signature of Captain / Chief Engineer:			

Simplified SAD for Bunkering purposes only**N0. 00000000000**

Bunker Operator: _____		Document Ref. No: _____	
<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;">VAT No: MT _____</div> <div style="width: 45%;">SEED No: MT0 _____</div> </div>		Identification of Warehouse: _____ Bunkered by; <i>Name of Barge:</i> _____ <i>Reg. No. Of Road Tanker:</i> _____ <i>Meter Readings –</i> After: _____ Before: _____ Amount – _____ Litres Delivered: _____	
Consignee / Receiving Vessel <div style="border: 1px solid black; width: 150px; height: 80px; margin: 0 auto; text-align: center; line-height: 80px;">Stamp of Vessel</div>			

Product Description: _____	Commodity Code: _____
Observed Volume: _____	Observed Temp: _____ ° C. Dens.@15: _____
VCF: _____	Volume @ 15° C. _____ WCF _____ Weight: _____ MT.
Value: Lm _____	Country of Origin: _____ Preference: _____

Product Description: _____	Commodity Code: _____
Observed Volume: _____	Observed Temp: _____ ° C. Dens.@15: _____
VCF: _____	Volume @ 15° C. _____ WCF _____ Weight: _____ MT.
Value: Lm _____	Country of Origin: _____ Preference: _____

Product Description: _____	Commodity Code: _____
Observed Volume: _____	Observed Temp: _____ ° C. Dens.@15: _____
VCF: _____	Volume @ 15° C. _____ WCF _____ Weight: _____ MT.
Value: Lm _____	Country of Origin: _____ Preference: _____

Signature of Bunker Operator: _____	<div style="display: flex; align-items: center; justify-content: center;"> <div style="border: 1px solid black; border-radius: 50%; width: 60px; height: 60px; margin-right: 20px;"></div> <div style="border-top: 1px solid black; width: 100%;"></div> </div> <p style="margin: 0;"><i>Stamp & Signature of Customs Official</i></p>
Signature of Captain / Chief Engineer: _____	