VERŻJONI ELETTRONIKA

L.N. 207 of 2012

EXCISE DUTY ACT
(CAP. 382)

Excise Duty Act (Amendment of Sixth Schedule) Regulations, 2012

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

Citation.

1. The title of these regulations is the Excise Duty Act (Amendment of Sixth Schedule) Regulations, 2012, and these regulations shall be read and construed as one with the Sixth Schedule to the Excise Duty Act, hereinafter referred to as "the Sixth Schedule".

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Amends Part A of the Sixth Schedule.

2. In Part A - Excise Goods Regulations - of the Sixth Schedule, immediately after sub-regulation (2) of regulation 13, there shall be added the following new sub-regulations:

"(3) When an alcohol excise stamp is lost, stolen or for any other reason unaccounted for, the Comptroller may issue a replacement stamp subject to the payment of a fee equivalent to the prevailing highest excise duty on a litre 40% alcohol by volume bottle.

(4) When a cigarette excise stamp is lost, stolen or for any other reason unaccounted for, the Comptroller may issue a replacement stamp subject to the payment of a fee equivalent to the prevailing highest excise duty on a packet of 20 cigarettes.".

Amends Part D of the Sixth Schedule.

3. Part D - Mineral Oils Regulations - of the Sixth Schedule shall be amended as follows:

(a) regulation 17A thereof shall be re-numbered as regulation 17;

(b) regulation 17B thereof shall be re-numbered as regulation 17A;

(c) in regulation 18 thereof, for the the words "in regulation 17A(1)" there shall be substituted the words "in regulation 17(1)";

(d) regulation 19 thereof shall be amended as follows:

(i) for the words "The prescribed markers", there

shall be substituted the words "The prescribed fiscal markers";

(ii) for the words "in regulation 17A(2)(b)" there shall be substituted the words "in regulation 17(2)(b)";

(e) in regulation 23 thereof, for the words "under regulation 17A" wherever they occur, there shall be substituted the words "under regulation 17";

(f) in regulation 24 thereof, for the words "by regulation 17" there shall be substituted the words "by these regulations";

(g) regulation 25 thereof shall be substituted by the following new regulation:

"25. No person may add any chemical identifier or dye other than a marker to any gas oil or kerosene required to be marked by these regulations.";

(h) regulation 26 thereof shall be substituted by the following new regulation:

"26. No oil of a description required to be marked by these regulations may be imported, brought into Malta, or released for consumption where there has been added any substance calculated to impede the identification of any marker.";

(i) regulation 27 thereof shall be amended as follows:

(i) in paragraph (a) thereof:

1. for the words "regulations 25 and 26" there shall be substituted the words "any of the regulations from 24 to 26";

2. for the words "any oil" there shall be substituted the words "that oil";

(ii) in paragraph (b) thereof, for the words "marked as prescribed" there shall be substituted the words "containing any of the markers or dyes mentioned"; and

(iii) immediately after paragraph (b) thereof, there shall be added the following new paragraph:

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"(c) Any person found in any unlawful possession of oil containing any of the markers mentioned in regulation 17A 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 that oil shall be liable to forfeiture as prescribed under article 17 of the Act.".

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