I assent.

(L.S.)

ĊENSU TABONE
President

12th May, 1992

ACT No. III of 1992

AN ACT to amend the Excise Duty (Crown Corks and Non-Alcoholic Concentrates) Ordinance Cap. 166.

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:—

Short title and commencement.

1. (1) This Act may be cited as the Excise Duty (Crown Corks and Non-Alcoholic Concentrates) (Amendment) Act, 1992, and shall be read and construed as one with the Excise Duty (Crown Corks and Non-Alcoholic Concentrates) Ordinance, hereinafter referred to as "the principal law".

(2) This Act shall be deemed to have come into force on the 2nd December, 1991.

Amendment of section 2 of the principal law.

2. Section 2 of the principal law shall be amended as follows:

(a) in the definition of "sale" immediately after the words "crown corks," there shall be inserted the words "tamper-proof plastic or metal closures,"; and

(b) in the definition of "factory" immediately after the words "crown corks" wherever they occur, there shall be inserted the words ", tamper-proof plastic or metal closures".

Amendment of section 3 of thc principal law.

3. Section 3 of the principal law shall be amended as follows:

(a) for subsection (1) thereof there shall be substituted the following:

"(1) There shall be charged and levied by the Comptroller on account of the Government, in respect of crown corks or tamper-proof plastic or metal closures manufactured in Malta, and approved under this Ordinance, the excise duty at the rates shown hereunder:

(a) in respect of crown corks approved for the sealing of glass bottles of a capacity not exceeding thirty-six centilitres	1c5m each;
(b) in respect of crown corks or tamper-proof plastic or metal closures approved for the sealing of glass bottles with a capacity exceeding thirty-six centilitres but not exceeding 1 litre	3c5m each;
(c) in respect of crown corks or tamper-proof plastic or metal closures furnished by the manufacturer thereof under authority of certificates issued and signed by the Comptroller to producers, blenders or bottlers of alcoholic beverages for the sealing of bottles containing alcoholic beverages and to producers and bottlers of beverages excluded from the expression "non-alcoholic beverages" in section 2 of this Ordinance, for the sealing of bottles containing such beverages	NIL:

Provided that the Comptroller shall be entitled to refuse the issue of any certificate, referred to in paragraph (c) hereof, to any person who has been convicted of an offence against the provisions of this Ordinance or of any regulations made thereunder or to any person who does not satisfy the Comptroller as to his competence for the due fulfilment of his obligations under this Ordinance or any regulations made thereunder.";

(b) for the words "crown corks" wherever they occur in subsection (2) there shall be substituted the words "crown corks or tamper-proof plastic or metal closures"; and

(c) in subsection (3) thereof after the words "crown corks" wherever they occur, there shall be inserted the words ", or tamper-proof plastic or metal closures,".

Amendment of sections 4 and 5 principal law.

4. In sections 4 and 5 of the principal law, immediately after the words "crown corks" wherever they occur, there shall be inserted the words ", or tamper-proof plastic or metal closures,".

Substitution of section 6 of the principal law.

5. For section 6 of the principal law there shall be substituted the following:

"Refund in respect of defective crown corks, tamper-proof plastic or metal closures, or plastic pilferproof caps.

6. (1) The Comptroller may refund to a manufacturer of crown corks or tamper-proof plastic or metal closures or plastic pilferproof caps, the amount of any excise duty levied under section 3 in respect of crown corks, tamper-proof plastic or metal closures or plastic pilferproof caps which the Comptroller is satisfied are defective in manufacture. Such refund shall not exceed:

(a) in respect of crown corks, two and one half per centum of his aggregate production during any one month; and

(b) in respect of tamper-proof plastic or metal closures or plastic pilferproof caps, such percentage of his aggregate production in any one month as the Minister responsible for customs may be regulation in each case prescribe.

(2) The Comptroller may refund to a producer of non-alcoholic beverages —

(a) the amount of excise duty levied under section 3 in respect of any quantity of crown corks not exceeding one half per centum of his aggregate bottled production during any one month.

(b) the amount of excise duty levied under section 3, or the import duty levied under the Import Duties Act, 1989, as the case may be, in respect of any quantity of tamper-proof plastic or metal closures, or plastic pilferproof caps not exceeding two per centum of his aggregate bottled production during any one month.

which the Comptroller is satisfied are unavoidably wasted during the process of bottling the non-alcoholic beverages.

(3) Any defective or wasted crown corks, tamper-proof plastic or metal closures or plastic pilferproof caps in respect of which a refund of excise or import duty has been authorised under subsection (1) or (2) of this section shall be destroyed by and at the expense of the manufacturer or producer, as the case may be, in the presence of an officer of Customs in a place approved by the Comproller and under such conditions as the Comptroller may impose.".

6. In sections 7 and 8 of the principal law, immediately after the words "crown corks" wherever they occur, there shall be inserted the words ", or tamper-proof plastic or metal closures,". Amendment of sections 7 and 8 of the principal law.

7. Subsection (1) of section 9 of the principal law shall be amended as follows: Amendment of section 9 of the principal law.

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

"(a) (i) do not exceed two litres when containing spa water; and

(ii) are made of glass and have a capacity of one litre or do not exceed thirty-six centilitres in capacity when their capacity is not one litre, when containing any non-alcoholic beverage not being spa water; and ";

(ii) for the words "are sealed with an unused crown cork —" in paragraph (c) thereof, there shall be substituted the following words "are sealed with an unused crown cork or, in the case of non-alcoholic beverages dispensed in glass bottles with a capacity of one litre, are sealed with an unused tamper-proof plastic or metal closure or an unused crown cork, being a crown cork or a tamper-proof plastic or metal closure —"; and for the words "Import Duties Act", there shall be substituted the words "Import Duties Act, 1989" and the words "Cap. 265" in the margin shall be deleted; and

(iii) In paragraph (d) thereof immediately after the words "plastic pilferproof caps" wherever they occur there shall be inserted the words "or tamper-proof plastic or metal closures"; and for the words "Import Duties Act, 1976" there shall be substituted the words "Import Duties Act, 1989".

8. In sections 17, 19, 21 and 22 of the principal law, for the words "or plastic pilferproof caps" wherever they occur, there shall be substituted the words ", tamper-proof plastic or metal closures or plastic pilferproof caps". Amendment to sections 17, 19 21 and 22 of the principal law.

9. Immediately after the words "crown corks" in section 25 of the principal law wherever they occur there shall be added the words "or tamper-proof plastic or metal closures". Amendment of section 25 of the principal law.

10. In section 31 of the principal law, for the words "or plastic pilferproof caps" wherever they occur, there shall be substituted the words ", tamper-proof plastic or metal closures or plastic pilferproof caps". Amendment to section 31 of the principal law.

11. Immediately after the words "capsules" in paragraphs (b) and (d) of section 37 of the principal law, there shall be inserted in each case the words ", tamper-proof plastic or metal closures". Amendment of section 37 of the principal law.

Amendment to the First Schedule to the principal law.

12. In the First Schedule to the principal law for the words "crown corks" wherever they occur, there shall be substituted the words "crown corks or tamper-proof plastic or metal closures".

Amendment of Second Schedule to the principal law.

13. In the Second Schedule to the principal law, immediately after the words "capsules" wherever they occur, there shall be added the words ", tamper-proof plastic or metal closures".

Passed by the House of Representatives at Sitting No. 11 of the 11th May, 1992.

LAWRENCE GONZI
Speaker

RICHARD J. CAUCHI
Clerk to the House of Representatives.

Ippubblikat mid-Dipartiment ta' l-Informazzjoni – Kastilja — *Published by the Department of Information – Castille*
Mitbugħ fl-Istamperija tal-Gvern — *Printed at the Government Printing Press*

Prezz 4c — *Price 4c*