

L.N. 72 of 1989

**COLOUR TELEVISION RECEIVERS
(EXCISE DUTY) ACT, 1982
(ACT NO. XIII OF 1982)**

Excise Duty (Colour Television Receivers) Drawback Regulations, 1989

IN exercise of the powers conferred by subsection (e) of section 7 of the Colour Television Receivers (Excise Duty) Act, 1982, the Minister of Finance has made the following regulations:—

Citation and
commencement.

1. (1) These regulations may be cited as the Excise Duty (Colour Television Receivers) Drawback Regulations, 1989.

(2) These regulations shall be deemed to have come into force on the 1st January, 1989.

Drawback of
excise duty.

2. Subject to the provisions of the Colour Television Receivers (Excise Duty) Act, 1982, and of regulations 3 and 4 hereof a drawback of the excise duty charged on locally assembled colour television receivers shall be allowed when such receivers are disposed of in favour of any person who in terms of the Import Duties Act, 1976 or under any other law would be exempted, or may be exempted from the payment of import duties were the receivers to be imported into Malta, under the same terms and conditions under which such persons would be entitled for such exemption under such other law.

Evidence of
entitlement.

3. Refund of duty shall be conditional on the claim for the payment of such drawback being supported by proof of entitlement to the satisfaction of the Comptroller of Customs.

Mode of
indicating refund
of excise duty.

4. (1) The refund of excise duty shall be indicated by a tag permanently affixed to each receiver.

(2) The tag referred to in paragraph (1) of this regulation shall be of such type as may be determined by the Comptroller of Customs and shall be affixed to the receiver as he may direct.