I assent.

(L.S.)

AGATHA BARBARA
President

16th May, 1986

ACT No. XVI of 1986

AN ACT to amend the Colour Television Receivers (Excise Duty) Act, 1982.

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.

1. This Act may be cited as the Colour Television Receivers (Excise Duty) (Amendment) Act, 1986, and shall be read and construed as one with the Colour Television Receivers (Excise Duty) Act, 1982, hereinafter referred to as "the principal Act".

Act XIII of 1982

Amendment of section 2 of the principal Act.

2. In section 2 of the principal Act immediately after the interpretation of "receiver" there shall be added the following:

" "hotel" shall have the same meaning as is assigned to it in section 2 of the Hotels and Catering Establishments Act, 1967, and such other establishments for the accommodation of tourists, as the Minister may by regulations prescribe;".

Amendment of section 3 of the principal Act.

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

(a) for paragraphs (i) and (ii) of subsection (1) thereof there shall be substituted the following:

"(a) for receivers of twenty-six inches (66.04 cm)	Lm130 per receiver
(b) for receivers of twenty-two inches (55.88 cm)	Lm112 per receiver

(c) for receivers of twenty inches (50.80 cm) or under:

(i) where such receiver is intended solely for use in hotel bedrooms	Lm40 per receiver
(ii) other	Lm80 per receiver.":

(b) immediately after subsection (2) thereof there shall be added the following new subsection:

"(2A) (a) No person may first dispose of a receiver chargeable with duty in accordance with sub-paragraph (i) of paragraph (c) of subsection (1) of this section unless the person paying such duty furnishes to the Comptroller a signed declaration of the name and address of the hotel where such receiver is to be used.

(b) It shall not be lawful for any person to make use of a receiver referred to in paragraph (a) of this subsection in any place outside any bedroom of the hotel named in the relative declaration mentioned in paragraph (a) of this subsection:

Provided that the Minister may by regulations prescribe those parts of a hotel other than bedrooms, where such receivers may be used.

(c) It shall not be lawful for any person to sell or otherwise dispose of any receiver referred to in paragraph (a) of this subsection without giving prior notice of such sale or other disposal to the Comptroller and, except where the receiver is surrendered to the Comptroller for that purpose, unless there is paid in respect of such receiver the difference between the duty paid on the first disposal of that receiver and the duty chargeable in accordance with sub-paragraph (ii) of paragraph (c) of subsection (1) of this section as if such disposal were a first disposal made on the date of such sale or other disposal as aforsaid. Such payment shall be indicated by a tag permanently affixed to the receiver in accordance with the provisions of section 4 of this Act.

(d) Notwithstanding the provisions of paragraph (c) of this subsection the Comptroller may, on application in writing, allow the transfer from one hotel to another of receivers referred to in paragraph (a) of this section without the payment of duty prescribed in paragraph (c) of this subsection.

(e) No person may, without the permission in writing of the Comptroller, sell or otherwise dispose of a receiver on which duty has been paid in accordance with sub-paragraph (i) of paragraph (c) of subsection (1) within a period of two years from the date on which such duty is paid except by being transferred to another hotel in accordance with the provisions of paragraph (d) of this subsection or by destruction in accordance with the provisions of paragraph (c) of this subsection.

(f) The provisions of paragraph (c) of this subsection shall *mutatis mutandis* apply where the premises indicated in the declaration made in accordance with paragraph (a) hereof shall for any reason whatsoever cease to be a hotel.".

Amendment of section 8 of the principal Act.

4. In section 8 of the principal Act for the words "the provisions of sections 4 and 5 of this Act" there shall be substituted the words "the provisions of subsection (2A) of section 2, or of sections 4 or 5 of this Act", and for the words "twice the duty endangered" there shall be substituted the words "twice the duty or revenue endangered".

Passed by the House of Representatives at Sitting No. 340 of the 12th May, 1986.

DANIEL MICALLEF
Speaker

C. MIFSUD
Clerk to the House of Representatives

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