I assent.

(L.S.)

AGATHA BARBARA
President

8th October, 1982

ACT No. XIII of 1982

AN ACT to levy excise duty on colour television receivers assembled in Malta.

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) Act, 1982.

Interpretation.

2. In this Act, unless the context otherwise requires —

"Minister" means the Minister responsible for customs;

"Comptroller" means the Comptroller of Customs and includes any officer or employee of his department having an express or implied authority to act for the Comptroller;

"receiver" means any apparatus assembled in Malta which is used or is capable of being used for the reception of visual images in colour and sound transmitted for direct reception by the general public.

Levy of duty.

3. (1) There shall be charged and levied by the Comptroller on account of the Government the excise duty (hereinafter referred to as "duty") shown hereunder in respect of receivers which are assembled in Malta:

(i)	for twenty-six inch receivers (66.04 cm)	£130 per receiver
(ii)	for twenty-two inch receivers (55.88 cm)	£112 per receiver

(2) The duty shall be charged and levied on the first disposal of the receiver under any title and shall be paid by the person acquiring the receiver.

(3) No duty shall be payable on the disposal of receivers which are exported without first being used in Malta.

(4) The duty paid on receivers which are disposed of in favour of persons entitled under any law to import goods without the payment of import duty shall be refunded; refund shall be effected in such manner as the Minister may by regulation direct.

(5) A person who is licensed under the provisions of section 5 of this Act to assemble receivers shall not dispose in Malta of any parts used in the assembly of such receivers.

(6) If a receiver in respect of which duty has been refunded in accordance with the provisions of subsection (4) of this section is disposed of in favour of a person who is not entitled under any law to import goods without the payment of import duty, duty shall be charged and levied on such receiver as follows:

(i) where the receiver was acquired by the person disposing of it less than two years before its disposal, at the rate specified in subsection (1) of this section;

(ii) where the receiver was acquired by such person not less than two years before its disposal, at half the rate specified in subsection (1) of this section.

Method of indicating payment of duty.

4. (1) The payment of duty or the refund of such duty as is provided in subsection (4) of section 3 of this Act shall be indicated by a tag permanently affixed to the receiver.

(2) The tag specified in subsection (1) of this section shall be supplied by the Comptroller, and shall be affixed in such manner and at such place as he may direct.

(3) Tags shall be affixed in the presence of the Comptroller. The charges for the attendance of the Comptroller shall be made at the rates specified in the Customs Regulations, 1957:

G.N. 486 of 1957

Provided that no charge shall be made for any such attendance during the working hours of the Customs Department.

(4) Payment of duty shall be effected at the Custom House or at such other place as may be appointed by the Comptroller.

(5) For the purpose of effecting payment of duty a person acquiring a receiver shall deliver to the Comptroller an entry in the form shown in the Schedule to this Act, and in as many copies as the Comptroller may determine.

Licence to assemble receivers.

5. (1) Without prejudice to the provisions of any other law requiring the issue of any other licence no person shall assemble in Malta receivers without a licence issued by the Minister.

(2) Any licence issued under subsection (1) of this section shall include the address of all the premises where the business of the licensee is carried out as well as any conditions which the Minister may from time to time deem fit to impose.

(3) Any licence issued under subsection (1) of this section shall be valid until the 31st day of December next following the day of its issue.

(4) There shall be paid for the issue of a licence under this section such fee as the Minister, after consultation with the Minister responsible for finance, may prescribe.

(5) The Minister may without assigning any reason, refuse the issue of a licence and may at any time revoke any licence which may have been issued.

(6) The licence issued under this section shall not be transferable.

Powers of the Comptroller and Police Officers.

6. (1) If shall be lawful for the Comptroller or any Police officer to enter at any time any premises covered by a licence issued under section 5 of this Act for the purpose of ascertaining that the provisions of this Act or of any regulations made thereunder are being complied with. The Comptroller or such Police officer shall have power to seize and carry away any article, book or document that may, in his opinion, be necessary for the purpose of proving the evasion or attempt at evasion of the duty imposed by this Act or the infringement of any provisions of this Act.

(2) Without prejudice to the provisions of any other law imposing a heavier punishment, any person who wilfully obstructs, impedes or delays any officer in the execution of his duties or powers under this section or under any regulations made under this Act shall be liable to the punishments provided for in subsection (3) of this Section.

(3) Every officer shall be bound to secrecy in regard to matters coming to his knowledge in the performance of his duties, and in case of contravention he shall, without prejudice to any action for damages to which he may be subject, be liable, on conviction, to imprisonment for a term not exceeding three months or to a fine (*multa*) not exceeding one hundred pounds or to both such imprisonment and fine.

Power to make regulations.

7. The Minister may make regulations for enforcing the provisions of this Act and for the better carrying out of its provisions, and in particular —

(a) for prescribing the form to be used in any application for a licence issued under section 5 of this Act;

(b) for establishing the fees to be paid in respect of the issue of any such licence;

(c) for amending the form set out in the Schedule hereto;

(d) for the keeping of records by persons licensed to assemble receivers or by persons who deal in such receivers; and

(e) for the refund of excise duty to which subsection (4) of section 3 of this Act refers.

Offences.

8. Any person who fails to pay the duty due under this Act or is wilfully concerned in the evasion of such duty or makes any declaration to the Comptroller which is false in any material particular or fails to abide by the provisions of sections 4 and 5 of this Act or of any regulations made under section 7 of this Act shall be guilty of an offence under this Act and shall on conviction be liable to a fine equivalent to twice the duty endangered. The forfeiture of the receivers shall follow upon such conviction.

Forgery of dies.

9. (1) Any person who —

(a) forges a die used by the Government or under its authority, for making the tags referred to in Section 4 of this Act; or

(b) knowingly makes with such forged die an impression upon any material; or

(c) knowingly sells or exposes for sale or utters or uses any forged die or any impression made therewith; or

(d) knowingly and without lawful excuse (the proof whereof shall lie on the accused) has in his possession any forged die or impression made therewith,

shall be guilty of an offence and shall be liable on conviction to imprisonment for a term of not less than one year and not exceeding four years.

(2) The same punishment shall be awarded to any person who fraudulently makes use of any genuine die or commits any of the acts contemplated in subsection (1) of this section with regard to impressions fraudulently made with a genuine instrument.

Proceedings to be taken in the name of the Comptroller Cap. 12.

10. (1) Saving the provisions of the Criminal Code with respect to the prosecution and punishment of the offences contemplated in section 9, all proceedings under the provisions of this Act shall be taken in the name and on behalf of the Comptroller before the Court of Magistrates of Judicial Police sitting as a Court of Criminal Judicature, in Valletta or in Gozo, and the provisions of the Criminal Code relating to the procedure before such Court and to the award and execution of the punishments laid down in that Code shall apply in the case of such proceedings.

(2) Any proceedings under the provisions of this Act shall be subject to appeal in like manner as provided for in the said Code for appeals from the decisions of the said Court.

(3) Every offence under this Act shall be deemed to be a crime within the meaning of the Criminal Code and shall be dealt with as such.

(4) Notwithstanding the provisions of the Criminal Code, the Attorney General shall always have a right of appeal to the Court of Criminal Appeal from any judgement given by the Court of Magistrates of Judicial Police in respect of criminal proceedings arising out of the provisions of this Ordinance.

Saving of other Customs laws. Cap. 60 Act XXV of 1976

11. The provisions of this Act shall be in addition to and not in derogation of any of the provisions contained in the Customs Ordinance and the Import Duties Act, 1976.

SCHEDULE

(Section 4)

COLOUR TELEVISION RECEIVERS (EXCISE DUTY) ACT, 1982

Entry for Colour Television Receivers assembled in Malta

Name of person making the entry .....

Address .....

Quantity (in letters) and description of colour television receivers	Quantity (in figures)	Excise Duty £ c m

Total amount of excise duty payable on this entry £.....

I declare the above particulars to be true.

Dated this ..... day of ..... 19 .....

Signed .....

Passed by the House of Representatives at Sitting No. 50 of the 4th October, 1982.

DANIEL MICALLEF
Speaker

C. MIFSUD
Clerk to the House of Representatives

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