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L.N. 175 of 2016

ECO-CONTRIBUTION ACT
(CAP. 473)

Eco-Contribution Act (Amendment to the Third Schedule) Regulations, 2016

BY VIRTUE of the powers conferred by article 13 of the Eco-Contribution Act, the Minister for Minister for Sustainable Development, the Environment and Climate Change, with the concurrence of the Minister for Finance, has made the following regulations:-

Citation and commencement.

1. The title of these regulations is the Eco-Contribution Act (Amendment to the Third Schedule) Regulations, 2016, and these regulations shall be read and construed as one with the Third Schedule to the Eco-Contribution Act, which Third Schedule is hereinafter in these regulations referred to as "the Schedule".

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(2) These regulations shall come into force on the 1st June, 2016.

Amends paragraph 1 of the Schedule.

2. In sub-paragraph (1) of paragraph 1 of the Schedule, for the words "must apply to the competent authority" there shall be substituted the words "must apply to the competent authority, or another authority as may be delegated by the competent authority"; and for the words "whichever is the later." there shall be substituted the words "whichever is the later or as may be prescribed by way of guidelines issued by the competent authority.".

Amends paragraph 2 of the Schedule.

3. Paragraph 2 of the Schedule shall be amended as follows:

(a) in sub-paragraph (1) thereof, for the words "A producer shall submit to the competent authority returns, on a quarterly basis, containing data -" there shall be substituted the words "A producer shall submit, to the competent authority returns in respect of products listed in the First Schedule to the Act, on a quarterly basis, containing data -";

(b) sub-paragraph (2) thereof shall be re-numbered as sub-paragraph (3); and

(c) immediately after sub-paragraph (1) thereof there shall be added the following new sub-paragraph:

"(2) Subject to any additional or other requirements as may be imposed by the competent authority in terms of any guidelines that may be issued in this respect, a producer shall submit to the competent

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authority returns in respect of accommodation referred to in the Second Schedule to the Act, on a quarterly basis containing data -

(i) on the total number of nights of accommodation per person provided during the particular period covered by any return; and

(ii) on the total number of nights per person, under the age of eighteen years, of accommodation provided during the relative period; and

(iii) on the total number of nights per person of accommodation during the relative period that exceeded 10 nights; and

(iv) on the total number of nights per person of accommodation provided by another producer during the relative period and which impacts or is relevant in establishing the eco-contribution due; and

(v) on the total number of nights on which eco-contribution is due and the amount of eco-contribution payable thereon; and

(vi) such other information as may be required by the competent authority in such format as shall be established in any guidelines issued by the authority or as otherwise specifically requested by it.".

Substitutes paragraph 3 of the Schedule.

4. Paragraph 3 of the Schedule shall be substituted by the following:

"3. Without prejudice to the foregoing, a producer, shall be required:

(a) to maintain, in respect of all product movements and services, accurate accounts and records including:

(i) the date of the product movements;

(ii) a description of the products;

(iii) the quantity of the products involved in the movements;

(iv) the eco-contribution to be paid on such movements;

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(v) details of services provided per period covered in each return;

(vi) documentary evidence to the satisfaction of the competent authority confirming that accommodation, if any, was provided to persons who had not reached the age of eighteen years;

(vii) details of all amounts reported or reportable in an eco-contribution return;

(b) to maintain, for all products and services for which he is or is deemed to be a producer, accurate accounts and records of stock;

(c) to comply with all requests to monitor, check and produce for inspection any accounts, records and any stocks of products and property and amenities used in the provision of services;

(d) to ensure compliance with all the requirements of the Act and any regulations made thereunder and with such other requests made by the competent authority; and

(e) in respect of services, to issue a receipt in the form as supplied or approved by the competent authority for the eco-contribution paid to him for the particular service, and such fiscal receipt shall be issued and delivered to the person who effects the payment or to the person to whom the service is provided by not later than the time when payment is effected, to the extent covered by that payment:

Provided that for the purposes of this item, the term "product" shall include all products listed in the First Schedule to the Act, irrespective of whether they are placed on the market in Malta for the purposes of the Act and the term "service" shall mean those services listed in the Second Schedule to the Act:

Provided further that the records mentioned in this paragraph as referring to details reported or reportable in a return shall be retained for at least the period referred to in sub-article (1) of article 13A of the Act.".

5. Paragraph 4 of the Schedule shall be amended as follows:

Amends paragraph 4 of the Schedule.

(a) sub-paragraphs (3) and (4) thereof shall be renumbered as sub-paragraphs (2) and (3) respectively; and

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(b) immediately after sub-paragraph (3) thereof, as re-numbered, there shall be added the following new sub-paragraph:

"(4) For the purpose of ensuring the proper application of the provisions of the Act, the powers of access granted to the Commissioner in terms of article 20 of the Income Tax Management Act shall be granted *mutatis mutandis* to the competent authority in respect of any premises used by any producer for the purpose of placing on the market products or providing services on which an eco-contribution is chargeable in terms of the Act.".

Adds new paragraph to the Schedule.

6. Immediately after paragraph 4 of the Schedule there shall be added the following new paragraph:

"5. (1) Any guidelines, explanations or instructions relating to the eco-contribution to which this Act refers contained in a publication or circular published by or under the authority of the competent authority and distributed or made available to registered persons, shall be read and construed as one with the provisions of this Schedule and shall have the same effect as this Schedule to the extent that they are not in conflict with any rules prescribed, or guidelines, explanations or instructions published at a later date and to the extent that -

(a) they give a definition of any term or an interpretation of any provision contained in this Act;

(b) they determine the manner in which any provision of this Act is to be applied;

(c) they determine any matter which in accordance with this Act may be determined by or is subject to the approval or the discretion of the competent authority.

(2) The provisions of sub-paragraph (1) are without prejudice to any power of the competent authority to determine any matter as provided in any other provision of the Act.".

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