I assent.

(L.S.)

J. ABELA
Acting President

15th May, 1981

ACT No. XVI of 1981

AN ACT further to amend the Excise Duty (Crown Corks and Non-alcoholic Concentrates) Ordinance, 1961.

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) (No. 2) Act, 1981, and shall be read and construed as one with the Excise Duty (Crown Corks and Non-alcoholic Concentrates) Ordinance, 1961, hereinafter referred to as "the principal law".

(2) This Act shall come into force on such date as the Minister responsible for customs may by notice in the Gazette appoint.

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 "factory", for the words "in its application to crown corks, any premises in which crown corks are manufactured or stocks of crown corks or materials for the manufacture thereof are kept by a manufacturer of crown corks" there shall be substituted the words "in its application to crown corks and capsules, any premises in which crown corks or capsules are manufactured or stocks of crown corks, capsules or materials for the manufacture thereof are kept by a manufacturer of crown corks or capsules";

(b) in the definition of "non-alcoholic concentrate" immediately after the words "or any similar food beverage" there shall be inserted the words "or such other concentrate as may be prescribed"; and

(c) in the definition of "sale" immediately after the words "any crown corks," there shall be added the words "any capsules,".

Amendment of section 3 of the principal law.

3. In subsection (1) of section 3 of the principal law, immediately after the words "for the sealing of bottles containing alcoholic beverages" there shall be added the words "and to producers and bottlers of beverages excluded from the expression "non-alcoholic beverage" in section 2 of this Ordinance, for the sealing of bottles containing such beverages".

Amendment of section 10 of the principal law.

4. Section 10 of the principal law shall be amended as follows:

(a) for subsection (2) thereof there shall be substituted the following:

"(2) The provisions of section 9 of this Ordinance relating to the payment of excise duty shall be deemed to be satisfied if —

(a) an excise band of two cents five mils is affixed across the top of every bottle containing any non-alcoholic concentrate; or

(b) the bottle containing any non-alcoholic concentrate is sealed with an unused capsule (pilferproof screw cap) —

(i) for the manufacture of which a licence has been granted under this Ordinance and in respect of which the excise duty leviable under this Ordinance has been paid or secured in accordance with the provisions of this Ordinance; or

(ii) in respect of which the import duty leviable under the Import Duties Act, 1976, has been paid.";

(b) immediately after subsection (3) thereof there shall be added the following new subsection:

"(3A) Such capsule (pilferproof screw cap) shall seal the bottle in such manner that it shall break when the bottle is first opened and shall thereupon become unsuitable for re-sealing.";

(c) for subsection (4) thereof there shall be substituted the following:

"(4) Where non-alcoholic concentrates are sold in a diluted form the excise band or the capsule (pilferproof screw cap) may not, for any reason whatsoever, be removed from the bottle or be broken, as the case may be, except immediately before the actual process of dilution.", and

(d) immediately after subsection (5) thereof there shall be added the following new subsection:

"(6) It shall not be lawful for any producer of non-alcoholic concentrate to make use of any such capsules (pilferproof screw caps) for the sealing of bottles containing such concentrate without the approval of the Comptroller given, on an application in writing made by the producer, under such conditions as the Comptroller may deem fit to impose:

Provided that manufacturers or producers to whom such approval is given shall not make use of excise bands.".

Substitution of section 11 of the principal law.

5. For section 11 of the principal law there shall be substituted the following:

"Type of band and capsule to be used.

11. (1) Excise bands shall be of the type, colour and design, and have printed upon them the words or figures, approved by the Comptroller and shall be supplied in bundles or sheets of not less than one hundred against payment of the face value thereof at the office of the Comptroller.

(2) Capsules (pilferproof screw caps) shall be of such material, type, colour and design, and have printed upon them such words or figures as the Comptroller shall require.".

Addition of new section 11A to the principal law.

6. Immediately after section 11 of the principal law there shall be added the following new section:

"Rate of excise duty leviable on capsules (pilferproof screw caps).

11A. (1) The Comptroller may charge and levy the rate of excise duty specified in section 9 of this Ordinance, on every capsule (pilferproof screw cap) manufactured in Malta and approved under this Ordinance for sealing bottles containing non-alcoholic concentrates.

(2) Except as may otherwise be provided by or under this Ordinance, the excise duty so leviable shall be paid by the manufacturer of the capsules (pilferproof screw caps) as soon as the process of manufacture is so complete as to render them available for use, and no capsules shall be removed from any factory before the manufacturer has:

(a) delivered in respect thereof an entry, in such form as may be prescribed, signed by him or by some other person authorised by him in that behalf; and

(b) paid to the Comptroller the excise duty leviable thereon under the provisions of this Ordinance or furnished to the Comptroller such security for the payment of that duty as the Comptroller may require:

Provided that the Comptroller may allow the transfer of such capsules (pilferproof screw caps) from the factory to the bonded warehouse of a producer of non-alcoholic concentrates without the previous payment of the excise duty or the production of the security as is referred to in paragraph (b) of this subsection under such conditions as the Comptroller may impose and under the condition that such capsules shall not be removed from the said bonded warehouse unless the excise duty leviable under this Ordinance has first been paid by or secured from the producer of the non-alcoholic concentrates, as the case may be.

(3) Payment of the excise duty leviable under this Ordinance in respect of capsules (pilferproof screw caps) shall be effected at the office of the Comptroller or at such other place as the Comptroller may direct.

(4) The Minister responsible for Customs may, on such conditions and subject to the giving of such security as he may by order prescribe, appoint any part of a factory in respect of which a licence for the manufacture of capsules has been issued under this Ordinance as a bonded warehouse

for the storage of capsules manufactured in such factory, and for so long as any capsules manufactured in such factory are stored in the appointed warehouse in accordance with the provisions of any order made by the Minister responsible for Customs under this subsection the excise duty leviable thereon under section 9 shall not be payable.

(5) If on the examination of the books or stocks of any manufacturer of capsules it is shown that a discrepancy exists between the quantity of materials brought into any factory in his possession or under his management or control and the quantity of capsules manufactured in such factory, such manufacturer shall, without prejudice to any liability incurred under this Ordinance, be liable forthwith to the payment of the excise duty leviable under this Ordinance in respect of any capsules for which he does not satisfactorily account to the Comptroller.".

Amendment of section 13 of the principal law.

7. Section 13 of the principal law shall be amended as follows:

(a) paragraph (c) of subsection (1) thereof shall be renumbered as paragraph (c)(i);

(b) in paragraph (c)(i) of subsection (1) thereof, for the words "of this Ordinance" there shall be substituted the words "of this Ordinance; or"; and

(c) immediately after paragraph (c)(i) of subsection (1) thereof, there shall be added the following:

"(ii) have been sealed with a capsule (pilferproof screw cap):

(a) for the manufacture of which a licence has been granted under this Ordinance and in respect of which the excise duty leviable under this Ordinance has been paid or secured in accordance with the provisions of this Ordinance; or

(b) in respect of which the import duty leviable under the Import Duties Act, 1976, has been paid.".

Substitution of section 14 of the principal law.

8. For section 14 of the principal law there shall be substituted the following:

"Licence for the manufacture of crown corks and capsules and for the production of non-alcoholic beverages or non-alcoholic concentrates.

14. (1) No person shall manufacture crown corks or capsules or produce non-alcoholic beverages or non-alcoholic concentrates without a licence from the Comptroller or act in contravention of or fail to comply with any term, condition or restriction on or subject to which any such licence may be granted.

(2) The Comptroller may issue or renew a licence under this section if, at the time of such issue or renewal, he is satisfied that the person in whose name the licence will be issued or renewed is capable of fulfilling all the conditions to which such issue or renewal may be subject, and a licence so issued or renewed may at any time be revoked by the Comptroller where the holder is found guilty of an offence against any of the provisions of this Ordinance or of any regulations made thereunder.

(3) The provisions of the Second Schedule to this Ordinance shall have effect as respects licences which may be granted by the Comptroller for the purposes of this Ordinance.".

Substitution of section 16 of the principal law.

9. For section 16 of the principal law there shall be substituted the following:

"Statements of sales of crown corks and capsules by persons other than manufacturers thereof

16. Every person, other than a manufacturer of crown corks or capsules, who sells any crown corks or capsules, shall, within three days after the sale takes place, make and send to the Comptroller a statement showing such particulars relating to the sale as may be prescribed.".

Substitution of section 18 of the principal law.

10. For section 18 of the principal law there shall be substituted the following:

"Information to be given to Comptroller by manufacturers of crown corks or capsules.

18. Every manufacturer of crown corks or capsules shall furnish on demand to the Comptroller any document or information in his possession or under his control which the Comptroller may require for the purpose of verifying any matter relating to —

(a) any materials purchased in, or imported into, Malta by him for the manufacture of crown corks or capsules;

(b) the manner in which such materials have been used or disposed of;

(c) the person to whom any crown corks or capsules manufactured by him have been sold; and

(d) the payment of the excise duty leviable under this Ordinance.".

Amendment of section 19 of the principal law.

11. Section 19 of the principal law shall be amended as follows:

(a) for the words "Every person, other than a manufacturer of crown corks, who deals in crown corks," there shall be substituted the words "Every person, other than a manufacturer of crown corks or capsules, who deals in crown corks or capsules,";

(b) in sub-paragraph (i) of paragraph (a) thereof, immediately after the words "any crown corks" there shall be added the words "or capsules", and

(c) in sub-paragraph (ii) of paragraph (a) thereof, immediately after the words "crown corks" there shall be added the words "or capsules".

Amendment of section 25 of the principal law.

12. In paragraph (a) of subsection (1) of section 25 of the principal law, immediately after the figure "10" there shall be inserted the figure "11A".

Amendment of section 28 of the principal law.

13. In section 28 of the principal law, immediately after the words "crown corks" there shall be added the words "or capsules".

Amendment of section 34 of the principal law.

14. Section 34 of the principal law shall be amended as follows:

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

"(b) for the keeping by any person of registers relative to crown corks, capsules, non-alcoholic beverages or non-alcoholic concentrates;"; and

(b) in paragraph (d) thereof, immediately after the words "crown corks" there shall be added the words "or capsules".

Amendment of the First Schedule to the principal law.

15. The First Schedule to the principal law shall be amended as follows:

(a) in paragraph 2 thereof —

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

"(a) any crown corks in respect of which excise duty has been paid under the provisions of this Ordinance have been used by a producer of any non-alcoholic beverage licensed under this Ordinance, for sealing bottles containing such beverage; and";

(ii) sub-paragraph (b) shall be deleted, and

(iii) sub-paragraph (c) shall be renumbered (b), and

(b) in sub-paragraph (c) of paragraph 3 thereof, immediately after the words "prior to their removal from the producer's factory" there shall be added the words "or as the Comptroller may direct".

Amendment of Second Schedule to the principal law.

16. The Second Schedule to the principal law shall be amended as follows:

(a) the reference to section 14 (2) therein contained shall be deemed to be a reference to section 14 (3);

(b) for paragraph 1 thereof there shall be substituted the following:

"Application for licence for the manufacture of crown corks or capsules.

1. An application for a licence for the manufacture of crown corks or capsules shall not be entertained unless it contains such particulars as the Comptroller may require of —

(a) the name and address of the person applying for the licence;

(b) the name and address of any factory in respect of which such person wishes to be licensed as a crown cork or capsule manufacturer;

(c) the materials which such person intends to use for the manufacture of crown corks or capsules, and

(d) the extent of production normally obtained from such materials.";

(c) in paragraph 4 thereof, for the words "shall be renewable" there shall be substituted the words "may be renewed", and

(d) in paragraph 5 thereof, for the words "A fee of £1" there shall be substituted the words "A fee of £20".

Passed by the House of Representatives at Sitting No. 498 of the 13th May, 1981.

C. AGIUS
Speaker

C. MIFSUD
Clerk to the House of Representatives

Ippubblikat mid-Dipartiment ta' l-Informazzjoni -- *Published by the Department of Information*
Stampat fl-U.C.S. — Stamperija tal-Gvern — *Printed at the C.O.S. — Government Printing Press*
Prezz 4c — *Price 4c*