L.N. 74 of 1981

EXCISE DUTY (CROWN CORKS AND NON-ALCOHOLIC CONCENTRATES) ORDINANCE, 1961 (ORDINANCE NO. XXI OF 1961)

Excise Duty (Crown Corks and Non-alcoholic Concentrates) (Amendment) Regulations, 1981

IN exercise of the powers conferred by section 34 of the Excise Duty (Crown Corks and Non-alcoholic Concentrates) Ordinance, 1961, the Minister of Finance, Customs and People's Financial Investments has made the following regulations:—

Citation.

1. These regulations may be cited as the Excise Duty (Crown Corks and Non-alcoholic Concentrates) (Amendment) Regulations, 1981, and shall be read and construed as one with the Excise Duty (Crown Corks and Non-alcoholic Concentrates) Regulations, 1961, hereinafter referred to as "the principal regulations".

L.N. 46 of 1961

Substitutes regulation 3 of the principal regulations.

2. For regulation 3 of the principal regulations there shall be substituted the following:

"Form of entry for crown corks or capsules manufactured in Malta.

3. (1) (a) The form of entry to be made and delivered to the Comptroller for the purposes of sections 4 and 11A of the Ordinance in respect of crown corks or capsules manufactured in Malta shall be that shown in the First Schedule to these regulations.

(b) The form of entry to be made and delivered to the Comptroller in respect of capsules manufactured in Malta and released free of duty shall be that shown in the Second Schedule to these regulations.

(2) Such forms shall be obtainable at the office of the Comptroller against payment of five mils for each form.".

Substitutes regulation 4 of the principal regulations.

3. For regulation 4 of the principal regulations there shall be substituted the following:

"Particulars to be shown on statements in respect of sales of crown corks or capsules by persons other than manufacturers of crown corks or capsules.

4. A statement sent to the Comptroller for the purposes of section 16 of the Ordinance in respect of the sales of any crown corks or capsules by a person other than a manufacturer of crown corks or capsules shall show —

(a) the name and address of the purchaser;

(b) the number of crown corks or capsules sold; and

(c) the date of the sale.".

Substitutes regulation 5 of the principal regulations.

4. For regulation 5 of the principal regulations there shall be substituted the following:

"Periodical statements by manufacturers of crown corks or capsules.

5. Every manufacturer of crown corks or capsules shall, not later than the fourth day of each month, with respect to the preceding month send to the Comptroller a statement showing in respect of crown corks or capsules manufactured by him —

(a) the quantity of material for the manufacture of crown corks or capsules brought into any factory in his possession or under his management or control;

(b) the number of crown corks or capsules manufactured in any such factory;

(c) the number of crown corks or capsules sold by him; and

(d) the name and address of the person to whom each quantity of crown corks or capsules was sold.".

Substitutes regulation 7 of the principal regulations.

5. For regulation 7 of the principal regulations there shall be substituted the following:

"Registers and documents to be kept by manufacturers of crown corks or capsules.

7. Every manufacturer of crown corks or capsules shall keep at each factory in his possession or under his management or control —

(a) a register showing for each month —

(i) particulars of each quantity of materials for the manufacture of crown corks or capsules imported into or purchased in Malta by him and brought into such factory, including the date on which each such quantity was brought therein;

(ii) the number of crown corks or capsules manufactured from each quantity of materials referred to in sub-paragraph (i) of this paragraph;

(iii) any wastage in such materials and the number of crown corks or capsules discarded as defective during the course of manufacture;

(iv) each quantity of crown corks or capsules sold by him, including the name and address of the person to whom each such quantity was sold and the date of the sale;

(v) the particulars of Customs entries against which crown corks or capsules referred to in sub-paragraph (ii) of this paragraph are disposed of;

(b) all documents, including correspondence, relating to any of the matters referred to in paragraph (a) of this regulation.".

Substitutes regulation 9 of the principal regulations.

6. For regulation 9 of the principal regulations there shall be substituted the following:

"Registers and documents to be kept by producers of non-alcoholic concentrates.

9. Every producer of non-alcoholic concentrates shall keep at each factory in his possession or under his management or control —

(a) a register showing for each month —

(i) particulars of each quantity of excise band or capsules (pilferproof screw caps) approved under the Ordinance, brought into such factory, including the date in which each such quantity was brought therein and in respect of capsules (pilferproof screw

caps) approved under the Ordinance, the person by whom they were sold to such producer, and distinguishing between those manufactured in Malta and imported;

(ii) the daily stock of excise bands or capsules (pilferproof screw caps) approved under the Ordinance held by such producer in such factory after deducting the number of excise bands or capsules (pilferproof screw caps) approved under the Ordinance used each day;

(iii) the number of capsules (pilferproof screw caps) approved under the Ordinance discarded as defective during the process of bottling on each day; and

(b) all documents, including correspondence, relating to any of the matters referred to in paragraph (a) of this regulation.".

Substitutes Schedule to the principal regulations.

7. For the Schedule to the principal regulations there shall be substituted the following new schedule:

"FIRST SCHEDULE

Regulation 3 (1) (a)

EXCISE DUTY (CROWN CORKS AND NON-ALCOHOLIC CONCENTRATES) REGULATIONS, 1961

Entry for Crown Corks/Capsules Manufactured in Malta

Manufacturer's name .....
(BLOCK LETTERS)

Address .....
(BLOCK LETTERS)

Quantity (in letters) and description of crown corks/capsules	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

Manufacturer

SECOND SCHEDULE

Regulation 3 (1) (b)

EXCISE DUTY (CROWN CORKS AND NON-ALCOHOLIC CONCENTRATES) REGULATIONS, 1961

Entry for Capsules Manufactured in Malta and Released Free of Duty

Manufacturer's name .....
(BLOCK LETTERS)

Address .....
(BLOCK LETTERS)

Quantity (in letters) and description of capsules	Quantity (in figures)

Purpose for which the above capsules will be used: .....

.....

I declare the above particulars to be true.

Dated this day of 19 .

Signed

Manufacturer"

Ippubblikat mit-Taqsima tat-Tagħrif — Kastilja — *Published by the Information Division — Kastilja*
Mitbugħ fl-Istamperija tal-Gvern — *Printed at the Government Printing Press*
Prezz 2c — *Price 2c*