

I assent.

(L.S.)

GEORGE VELLA
President

3rd April, 2020

ACT No. XIV of 2020

AN ACT to amend the Eco-Contribution Act, Cap. 473, and to provide for other matters dealing with them or ancillary thereto.

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:-

1. The short title of this Act is the Eco-Contribution Short title.
(Amendment) Act, 2020 and this Act shall be read and construed as one with the Eco-Contribution Act, hereinafter referred to as "the Cap. 473.
principal Act".

PART I

Amendments to the Eco-Contribution Act

2. Paragraph (h) of article 13 of the principal Act shall be Amendment of
article 13 of the
principal Act.
renumbered as paragraph (i) and immediately after paragraph (g) thereof, there shall be added the following new paragraph:

"(h) to remit administrative penalties and for prescribing conditions under which part of the penalty or all the administrative penalty incurred under this Act may be remitted;"

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Substitution of article 13C of the principal Act.

3. Article 13C of the principal Act shall be substituted by the following:

"Notice to constitute as executive title.

13C. (1) Any notice issued by the competent authority showing any amount of eco-contribution and administrative penalty due by a person shall, unless the contrary is proved, be sufficient evidence that that amount is due to the competent authority by that person and shall constitute an executive title within the meaning and for the purposes of Title VII of Part I of Book Second of the Code of Organization and Civil Procedure.

Cap. 12.

(2) The competent authority may request the payment of any eco-contribution and administrative penalty payable by any person in terms of this Act by means of a demand note, and if the payment requested is not made within thirty days from the date when the said demand note is served on that person, the competent authority may proceed to enforce payment in virtue of the executive title referred to in sub-article (1) after two days from the service on that person of an intimation for payment made by means of a judicial act. Upon the lapse of the period of two days mentioned in this sub-article the competent authority shall be entitled to register in the public registry or land registry, as the case may be, a note of privilege for the amount demanded in the judicial act which note of privilege shall be registered by any advocate or notary.

Cap. 12.

(3) The provisions of article 467 of the Code of Organization and Civil Procedure shall apply with respect to any warrant issued on the strength of an executive title mentioned in this article and to the paying out of the proceeds of the sale by auction of the property seized, and no opposition or reservation in the schedule of deposit shall stay the paying of any sum deposited in court following any such warrant as aforesaid."

Addition of a new article to the principal Act.

4. Immediately after article 14 of the principal Act there shall be

added the following new article:

"Returns.

14A. (1) When a person furnishes a return within the time laid down in the relevant provisions of this Act and such a return is accompanied by a payment of all or part of the eco-contribution declared to be payable therein, such payment shall be deemed to be made on account of the eco-contribution payable on that return.

(2) When a person furnishes a return within the time laid down in the relevant provisions of this Act and such a return is not accompanied by a payment of all the eco-contribution declared to be payable therein, such person may request, by the furnishing of such form as may be acceptable to the competent authority, that any payment accompanying such form shall be deemed to be made on account of the eco-contribution declared to be payable in such a return, so however that:

(a) such request shall not be valid if it is made later than six months from the time within which the return is required to be furnished in terms of the relevant provisions of this Act;

(b) the provisions of sub-article (3) shall apply to such payment.

(3) Subject to the provisions of sub-articles (1), and (2), when an administrative penalty is due by a person, other than a penalty the payment of which may be kept in abeyance in terms of article 20, any payment made by that person to the competent authority shall, notwithstanding any declaration made by that person, be appropriated to such administrative penalty before it is appropriated to any eco-contribution.

(4) Subject to the other provisions of this article, when eco-contribution due by a person, other than eco-contribution the payment of which may be kept in abeyance in terms of the provisions of this Act, became due on more than one occasion, any payment made by that person to the competent authority shall, notwithstanding any declaration made by that person, be appropriated to that amount of eco-contribution that became due at the earliest of those occasions before it is appropriated to the eco-contribution that became due on subsequent occasions.

(5) When a payment is made by a person to the competent authority in circumstances which indicate that that person intended that payment to relate to a return, that payment shall be deemed to relate to that tax return for the purposes of this article without prejudice to the power of the competent authority under any other provision of this Act to appropriate that payment in any other manner."

Substitution of article 15 of the principal Act.

5. Article 15 of the principal Act shall be substituted by the following:

"Representatives. 15. (1) Any secretary, manager, director, liquidator or other principal officer of an entity or of a body of persons, any heir and any testamentary executor and any curator of the vacant inheritance of a deceased person, and any person who is a tutor, curator, administrator or trustee of any other person or of any trust, fund or other entity shall, for the purposes of this Act, be a representative of that body of persons, deceased person, other person, trust, fund or other entity, as the case may be.

(2) (a) Subject to the provisions of sub-article (4) a representative of a person shall be liable in the same manner and to the same extent as the person of whom he is a representative for all the obligations imposed by or under this Act.

(b) Anything done or omitted to be done by a representative acting as such shall for the purposes of this Act be deemed to have been done or omitted to be done by the person of whom he is a representative.

(c) Any notice served on a representative in his capacity as such under any of the provisions of this Act shall be deemed to have been served on or to have been made to the person of whom he is a representative.

(d) The existence of or the designation of a person as a representative of another person shall not relieve the latter person from any obligation or liability under this Act.

(3) A representative who has under his management or control any funds or property belonging to or due to the person of whom he is a representative shall not dispose of such funds or property unless he has made adequate provision for any eco-contribution due under this Act.

(4) A representative shall be jointly and severally liable with the person of whom he is a representative for the eco-contribution due by that person:

Provided that where the representative has acted in good faith and is not knowingly in breach of sub-article (3) or of any other obligation under this Act, his liability under this sub-article shall be limited to the funds or to the value of any property under his management or control which belongs or is due to the person of whom he is a representative."

6. Article 16(5) of the principal Act shall be deleted.

Amendment of article 16 of the principal Act.

7. Article 18 of the principal Act shall be deleted.

Deletion of article 18 of the principal Act.

8. Immediately after paragraph (d) in article 24 of the principal Act there shall be added the following proviso:

Amendment of article 24 of the principal Act.

"Provided that, where such notice is not served on a person because that person could not be found or for other reasons attributable to that person and the competent authority publishes a notice in the Gazette and in one or more daily newspapers stating that a notice has been made and inviting that person to call for it as and where directed by the competent authority, then such notice shall also be deemed to have been duly notified on the date of such publication on a daily newspaper."

PART II Consequential Amendments

9. The Eco-Contribution Regulations shall be amended as follows:

Amendments to the Eco-Contribution Regulations. S.L. 473.02.

(a) in regulation 4 thereof, for the words "should have been furnished." there shall substituted the words "should have been furnished:" and immediately thereafter there shall be added the following proviso:

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"Provided that such administrative penalty shall in no case exceed two hundred and fifty euro (€250) for each such return."; and

(b) in regulation 5 thereof, for the words "apply for registration under the Second Schedule" there shall be substituted the words "apply for registration under the Third Schedule" and for the words "application for registration is furnished to the Authority." there shall substituted the words "application for registration is furnished to the Authority:" and immediately thereafter there shall be added the following proviso:

"Provided that such administrative penalty shall in no case exceed two hundred and fifty euro (€250).".

Passed by the House of Representatives at Sitting No. 316 of the 30th March, 2020.

ANĠLU FARRUGIA
Speaker

RAYMOND SCICLUNA
Clerk of the House of Representatives

