

CHAPTER 382

EXCISE DUTY ACT

To make provisions for the imposition of an excise duty on goods and for matters incidental or connected therewith.

1st January, 1995

ACT XVI of 1995, as amended by Acts: VII of 1996; VII and XXV of 1997, IV and XIV of 1998, and V of 1999; Legal Notice 227 of 1999; Acts VII of 2000, IX of 2001 and II of 2002; Legal Notice 243 of 2002; Acts II and IX of 2003; Legal Notices 11, 450 and 481 of 2004; Acts II of 2004 and II of 2005; Legal Notices 416 of 2005 and 118 of 2006; and Acts II and VIII of 2006.

1. The short title of this Act is the Excise Duty Act.

Short title.

2. In this Act unless the context otherwise requires:

Definitions.

"authorized warehouse keeper" means a natural or legal person authorized by the Comptroller to produce, process, hold, receive and dispatch products subject to excise duty in the course of his business, excise duty being suspended under tax-warehousing arrangements;

Amended by:
XXV. 1997.2;
IX. 2001.3.
Substituted by:
II. 2002.9.
Amended by:
IX. 2003.79.

"beer production" or "the production of beer" shall be taken to mean the process whereby beer is produced from the fermentation of the wort and any process whereby beer of a lower density or specific gravity is derived from beer, whatever its origin, of a higher density or specific gravity. It shall also include the mixing of beer with any non-alcoholic beverage and on either of which no excise duty had been paid such that the resulting admixture contains an actual alcoholic strength by volume exceeding 0.5% vol;

"Comptroller" has the same meaning assigned to it in the Customs Ordinance;

Cap. 37.

"Customs tariff" means the tariff contained in the First Schedule to the Import Duties Act;

Cap. 337.

"duty" and "excise duty" mean the duty imposed by this Act;

"excise goods" means any goods of a class or description as listed in the First Schedule;

"excise officer" means any officer charged by lawful authority with the performance of any duty or function under this Act;

"Minister" means the Minister responsible for customs;

"non-alcoholic beverage" means a non-alcoholic beverage falling under heading 22.02 of the Customs Tariff;

"non-registered trader" means a natural or legal person without authorized warehouse keeper status, who is entitled, in the course of his business, to receive and, or import occasionally products subject to excise duty under duty-suspension arrangements. This type of trader may neither hold nor dispatch products under excise

duty-suspension arrangements. A non-registered trader must guarantee payment of excise duty to the tax authorities prior to the dispatch of the goods;

"registered trader" means a natural or legal person without authorized warehouse keeper status, authorized by the Comptroller to receive and, or import, in the course of his business, products subject to excise duty under duty-suspension arrangements. This type of trader may neither hold nor dispatch such products under excise duty-suspension arrangements;

"release for consumption" means:

- (a) any departure, including irregular departure, from a suspension arrangement;
- (b) any manufacture, including irregular manufacture, of excise goods outside a suspension arrangement;
- (c) any importation of excise goods, including irregular importation, where those products have not been placed under a suspension arrangement;

"relevant schedule" means the Schedule in which the rates of duty and provisions specific to the particular excise goods are laid down;

"suspension arrangement" means a tax arrangement applied to the production, processing, holding and movement of products, excise duty being suspended;

"tax warehouse" means a place where goods subject to excise duty are produced, processed, held, received or dispatched under duty-suspension arrangements by an authorized warehouse keeper in the course of his business, subject to certain conditions laid down by the Comptroller.

Impositions of excise duty.
Amended by:
XIV. 1998.2;
IX. 2001.4.

3. (1) There shall be charged and levied by the Comptroller on account of the Government an excise duty on excise goods.

(2) The duty payable on excise goods shall be at the rate specified in the relevant Schedules to this Act which shall be in the English language only:

Provided that the Minister may from time to time order the publication of the said relevant Schedules in the Maltese language and in any such case, if there is any conflict between the Maltese and English text of the Schedules, the English text shall prevail.

(3) The duty payable on excise goods according to this Act shall also be payable on goods which are produced, imported and placed on the market under any description of excise goods, notwithstanding that such goods do not have the specifications and qualities required by law so as to have such description, and all the provisions of this Act and of any regulations made thereunder shall apply to such goods in the same manner as if they were the excise goods as which they are described.

Tax point.
Substituted by:
II. 2002.10.

4. (1) Excise goods shall be subject to excise duty at the time of their production or of their importation into Malta, provided that where excise goods are placed under a customs procedure on

entry into Malta, importation shall be deemed to take place when they leave the customs procedure.

(2) Excise duty shall become chargeable at the time of release for consumption or when shortages are recorded.

(3) The chargeable conditions and rate of excise duty to be adopted shall be those in force on the date on which release for consumption takes place or shortages are recorded.

5. Save as otherwise provided for in this Act or as may be prescribed by regulations thereunder, no goods which are subject to duty shall be released for consumption unless the duty on the said goods has been paid.

Goods not to be released before the payment of the duty.
Substituted by:
II. 2002.11.

6. Any excise duty which is proved to the satisfaction of the Comptroller to have been paid on goods which are used as ingredients or components in the production of excise goods produced in Malta shall be credited against the duty payable on the goods produced, provided that the said credit shall not exceed the duty on the goods produced.

Duty on ingredients to be credited.

7. The duty imposed under this Act shall be without prejudice to any other duty or tax imposed by any other law.

Savings.

8. (1) The liability for the payment of duty on excise goods shall lie with the authorized warehouse keeper, registered trader or non-registered trader, as the case may be.

Payment of duty.
Amended by:
II. 2002.12.

(2) Where two or more persons are liable for the payment of the duty in terms of sub-article (1) their liability shall be joint and several.

(3) Action for the collection of any tax payable under this Act may be instituted by the Comptroller in the competent court of civil jurisdiction not later than six years from the date from which the excise duty becomes payable under this Act.

9. (1) The Comptroller shall determine the rules concerning the production, processing and holding of products subject to excise duty, subject to the provisions of the relative regulations.

Production, processing and holding of excise goods.
Amended by:
IX. 2001.5.
Substituted by:
II. 2002.13.

(2) Production, processing and holding of products subject to excise duty, where the latter has not been paid, shall take place in a tax warehouse.

(3) (a) The opening and operation of tax warehouses shall be subject to authorization from the Comptroller.

(b) Applications for the registration of tax warehouses shall be made to the Comptroller in such manner, and shall contain such information and be accompanied by such documents, plans and certificates, as may be prescribed.

(c) A certificate of registration shall be issued in such circumstances and in such a manner, and shall be valid for such period and subject to such conditions, as may be prescribed.

(d) A separate registration shall be required in respect of each tax warehouse.

(4) Subject to any regulations made under this Act, sub-article (2) shall not apply to production of excise goods produced merely by reason of:

- (a) operations during which small and negligible quantities of excise goods as may be prescribed, are obtained incidentally;
- (b) production of home made beer, wine and other fermented beverages not produced for commercial purposes; and
- (c) such other operations as may be prescribed.

Records and statements.
Substituted by:
II. 2002.14.

10. An authorized warehouse keeper shall be required to:

- (a) provide a guarantee, if necessary, to cover production, processing and holding and a compulsory guarantee to cover movement, the conditions for which shall be set by the Comptroller;
- (b) comply with the requirements laid down by the Comptroller;
- (c) keep, for each tax warehouse, accounts of stock and product movements;
- (d) produce the products whenever so required; and
- (e) consent to all monitoring and stock checks.

Consignee may be any professional trader.
Added by:
II. 2001.15.

10A. (1) Notwithstanding the provisions of article 10, the consignee may be a professional trader without authorized warehouse keeper status. This trader may, in the course of his business, receive products subject to excise duty under duty-suspension arrangements. However, he may neither hold nor dispatch such products under excise duty-suspension arrangements.

(2) Such trader may, before beginning to receive the goods, request to be registered by the Comptroller.

(3) A registered trader must comply with the following requirements:

- (a) guarantee payment of excise duty under the conditions set by the Comptroller, without prejudice to article 10, laying down the liability of the authorized warehouse keeper and, if the case arises, of the transporter;
- (b) keep accounts of deliveries of products;
- (c) produce the products whenever so required; and
- (d) consent to all monitoring and stock checks.

Suspension or revocation of registration.
Amended by:
II. 2002.16.

11. The Comptroller may suspend or revoke the registration of any tax warehouse where the person in charge thereof fails to comply with the provisions of article 10, and the provisions of sub-article (3), (4) and (5) of article 38, shall *mutatis mutandis* apply to any such suspension.

12. (1) Any tanks, vessels or other containers used in a tax warehouse for the production or storage of excise goods shall conform with any specifications as may be prescribed or as may be approved for the purpose by the Comptroller.

Marking of storage tanks and vessels and of excise goods.

Amended by:
II. 2002.17.

(2) The Minister may make regulations for the colouring and for the marking of excise goods for the purpose of ensuring the correct and straightforward application of the provisions of this Act and of preventing any evasion, avoidance or abuse.

13. (1) The Minister may make, and when made, revoke or amend regulations for the better carrying out of the provisions of this Act, and without prejudice to the generality of the foregoing, such regulations may provide for any of the following:

Regulations.
Amended by:
VII. 1996.2;
XXV. 1997.3;
XIV. 1998.3;
V.1999.2;
IX. 2001.6;
II. 2002.18;
II. 2005.37.

- (a) the time or times within which, the place where, and the manner in which, excise duty in accordance with this Act is to be paid;
- (b) the manner in which excise goods may be produced;
- (c) the circumstances under which excise goods not fit for consumption or unmarketable are destroyed without the payment of duty, or with refund of duty;
- (d) the providing of a security by an authorised warehouse keeper in a form acceptable to the Comptroller, in order to safeguard the payment of excise duty payable under this Act, and the manner in which such security may be called in;
- (e) the fees that may be payable to the Comptroller for any services provided by him or for the registration of any tax warehouse under this Act; and
- (f) anything that may be prescribed in accordance with this Act.

(2) Any regulations made under sub-article (1) may provide that any person who contravenes or fails to comply with any of those regulations shall be guilty of an offence, and such regulations may provide for the penalty of a fine (*multa*) not exceeding five thousand liri or an amount equal to three times the duty payable on any goods in respect of which the offence is committed, whichever shall be the higher, or to imprisonment for a term not exceeding six months, or to both such fine and imprisonment, in respect of any conviction.

(3) Where any regulations made under sub-article (1) do not provide for any punishment, any person who contravenes or fails to comply with any of those regulations shall be liable, on conviction, to a fine (*multa*) not exceeding two hundred liri.

(4) The regulations contained in the Sixth Schedule to this Act shall be deemed to have been made under the powers contained under subarticle (1) and may be revoked and amended accordingly.

(5) The Minister may by regulations published in the Gazette amend, revoke or substitute the Schedules to this Act, or any of them, as may become necessary from time to time, and such

amendments may also be made with an aim to ensure that the Customs Tariff Headings under which the respective excise goods are classified conform with the Harmonized Commodity Description and Coding System 1983, as adopted and published by the Customs Co-operation Council:

Provided that this authority shall not extend to cases in which its application results in a duty being prescribed in respect of any new article or in an increase in the rate of duty prescribed in respect of any article.

Exemptions.
Amended by:
IX. 2001.7;
II. 2002.19.

- 14.** (1) No duty shall be liable on excise goods -
- (a) produced in the circumstances specified in article 9(4); and
 - (b) so exempted in terms of the relevant Schedules to this Act.

(2) It shall be lawful for the Minister to exempt the following from the payment of excise duty under such conditions and restrictions as he may deem fit to impose:

- (a) excise goods on which the granting of such exemption is necessary, but to the extent only that it is so necessary, for the implementation of any international commitment entered into by the Government of Malta;
- (b) excise goods where such exemption is granted in favour of a person or a class of persons who, in accordance with, or by an order made under, the provisions of the Diplomatic Immunities and Privileges Act, is exempt from customs duties on articles intended for the personal use of such person or persons;
- (c) excise goods where such exemption is deemed to be justifiable by the Minister.

Cap.191.

(3) The Minister shall have the power by order to exempt from the payment of excise duty any excise goods which are imported or produced in Malta for the purpose of being used as ingredients or components in the production of excise goods. Such exemption may be made subject to such conditions as the Minister may deem fit to impose.

(4) No excise duty shall be payable on excise goods released for export as merchandise, shipped as stores or taken as fuel to power the engines of ships or aircraft on any foreign bound ship or aircraft provided this is done directly from a tax warehouse.

(5) No excise duty shall be liable on excise goods which have not been released by the authorised warehouse keeper for consumption, provided such excise goods are destroyed under customs supervision by written permission of and under the conditions laid down by the Comptroller.

Drawback.
Amended by:
II. 2002.20.

15. (1) No excise duty paid under this Act on any excise goods released for consumption in Malta shall be refunded:

Provided that the Minister may under such conditions as he may deem appropriate authorise the refund of any excise duty paid on goods where an exemption in terms of paragraph (c) of sub-article (2) of article 14 has been granted after the duty has been paid:

Provided further that a drawback of the actual duty paid in accordance with the provisions of this Act shall be allowed after a written application by the claimant:

- (i) in respect of duty on any excise goods exported as merchandise or shipped as stores or taken as fuel to power the engines of ships or aircraft on foreign bound ships or aircraft otherwise than as specified in sub-article (4) of article 14;
- (ii) in respect of duty on any excise goods supplied by any person in circumstances in which such excise goods are exempt from duty in terms of an exemption made under the provisions of sub-article (2) of article 14.

(2) The payment of a drawback shall be made in any case falling under sub-paragraph (i) of the second proviso to sub-article (1) hereof to the exporter, or in any case falling under sub-paragraph (ii) of the said proviso to the supplier of the excise goods in respect of which the drawback is allowed.

(3) The payment of a drawback shall be subject to the production of such documents and to the making and signing by the exporter or the supplier, as the case may be, of a written declaration in such form or manner as the Comptroller of Customs may require.

16. (1) Any person who -

- (a) produces excise goods by a process which is not permitted in terms of this Act or of any regulations made thereunder; or
- (b) produces excise goods in any establishment other than a tax warehouse; or
- (c) makes any alterations in the productive facilities and storage areas in a tax warehouse or affecting the security of a tax warehouse without the prior notification thereof to the Comptroller; or
- (d) forges a die, stamp, mark or other device used by the Government, or under its authority, for making excise revenue bands or stamping or marking such bands for the purposes of this Act or any regulations made thereunder; or
- (e) makes with such forged die, stamp, mark or other device an impression on any material; or
- (f) sells or exposes for sale or utters or uses any forged die, stamp, mark or device or any impression made therewith; or
- (g) knowingly and without lawful excuse (the proof

Offences and penalties.
Amended by:
IX. 2001.8;
II. 2002.21;
IX. 2003.80.

whereof shall lie on the accused) has in his possession any forged die, stamp, mark or device or impression made therewith; or

- (h) makes fraudulent use of any genuine die, stamp, mark or device or commits any of the acts contemplated in paragraphs (e), (f), and (g) with regard to impressions fraudulently made with genuine instruments; or
- (i) knowingly submits statements to the Comptroller which are false or incorrect or incomplete in any material detail, or does or omits or suffers to be done or omitted any act or thing, with intent to evade the duty leviable under this Act, or being the person in whose name a tax warehouse is registered fails to report, within the time prescribed by regulations under this Act, any quantity of excise goods released for consumption or for free circulation, and fails to show to the satisfaction of the court that any such act or thing done or omitted to be done by any person in his employment or subject to his authority or control, was done or omitted without his knowledge, and that he could not with reasonable diligence have obtained knowledge thereof; or
- (j) is in any way knowingly concerned in any evasion or attempt at evasion of the duty leviable under the Act; or
- (k) obstructs the Comptroller or any excise officer or other persons duly charged with the prevention and detection of offences against this Act with the carrying out of any of the provisions of this Act or of any regulations made thereunder; or
- (l) recommends a retail price for cigarettes in excess of the recommended retail price on the basis of which excise duty has been computed; or
- (m) sells cigarettes at a price in excess of the retail price recommended by the local manufacturer, or importer, and on which excise duty has been computed in terms of the relevant Schedule to this Act; or
- (n) knowingly aids, abets or assists in the commission of any of the foregoing offences;

shall be guilty of an offence and shall for every such offence be liable, on conviction, to a fine (*multa*) not exceeding five thousand liri.

(2) In the case of a conviction for the failure to report excise goods released for consumption, the offender shall be liable in addition to the penalty laid down in sub-article (1) to a fine (*multa*) equivalent to double the excise duty on such excise goods.

(3) In the case of a second or subsequent conviction under this article, the offender shall be liable, at the discretion of the court, to be sentenced to imprisonment for a term not exceeding six months in addition to the penalties herein prescribed.

(4) In the case of a conviction for an offence against the provisions of paragraph (a) or (b), the stock of excise goods to which the conviction relates shall be forfeited in favour of the Government, and such forfeiture shall be executed without the necessity of any express order of the court for the purpose.

(5) In the case of a second or subsequent conviction under sub-article (1)(a) or (b), it shall be lawful for the Comptroller to seize and take possession of any machinery, equipment, vessels, utensils, materials and ingredients used in the production of excise goods, and to dispose of the same as provided in article 38.

(6) In the case of a conviction for an offence against the provisions of sub-article (1)(d), (e), (f), (g) or (h) the offender shall, in addition to the penalties laid down in sub-article (1), be liable to a term of imprisonment from one to four years.

17. If any excise goods -

- (a) are deposited or concealed in any place with intent to defraud the Government of the excise duty leviable under this Act; or
- (b) are clandestinely or illegally removed from or out of any tax warehouse or place of security in which such excise goods have been duly deposited; or
- (c) after having been delivered from any tax warehouse or other place of security without payment of duty for removal to any place authorised by the Comptroller, are not duly delivered at such place,

Forfeiture.
Amended by:
II. 2002.22.

in every such case, such excise goods shall be liable to be forfeited, and the offender shall moreover be liable to the penalties laid down in the last preceding article.

18. (1) It shall be lawful for any excise officer to carry out inspections, at reasonable time, at any tax warehouse or place where excise goods are kept or suspected to be kept.

Powers of excise officers.
Amended by:
XXV. 1997.4;
II. 2002.23.
Substituted by:
IX. 2003.82.

(2) The person in whose name the tax warehouse is registered, shall provide such excise officers with the necessary assistance for the execution of their duties.

(3) A person other than the person in whose name a tax warehouse is registered, who is in possession of any books, documents including machine readable material or other records shall likewise be under a duty to produce the same to the Comptroller or an excise officer.

(4) Any person who wilfully or maliciously refrains from giving his assistance, or wilfully obstructs, impedes or delays any excise officer in the execution of his duties or powers under this Act or under regulations made thereunder, shall be guilty of an offence under this article and shall be liable, on conviction, to a fine (*multa*) not exceeding five thousand liri.

19. (1) Without prejudice to the provisions of the foregoing article, the Attorney General or a magistrate may, if satisfied on the sworn information by an excise officer that there are reasonable

Issue of a search warrant.
Added by:
IX. 2003.82.

grounds for suspecting that -

- (a) anything liable to forfeiture under this or any other law relating to excise, or
- (b) any records relating to transactions in contravention of this or any other law relating to excise,

are kept or concealed on or at any premises, place or vehicle issue a search warrant.

(2) A search warrant issued under this article shall be sufficient authority for the excise officer named therein, alone or accompanied by such other excise officers or such other persons as the excise officer considers necessary, at any time or times within one month of the date of issue of the warrant, to enter (if need be by force) the premises or other place or vehicle named or specified in the warrant, to search such premises, place or vehicle, to examine anything found therein or thereat, to inspect any record found therein or thereat and, if there are reasonable grounds for suspecting that anything found therein or thereat is liable to forfeiture under this Act or any other law relating to excise, or that a record found there may be required as evidence in proceedings under this Act or such other law, to detain or seize the thing as liable to forfeiture or, in the case of a record, to detain it for so long as it is reasonably required for such purpose.

Power to stop
vehicles.
Added by:
IX. 2003.82.

20. (1) An excise officer in uniform may stop any vehicle in order -

- (a) that such excise officer, or any excise officer accompanying such excise officer, may exercise any power conferred on them by article 19 in relation to excise products or any other products chargeable with excise duty under any other law, where there are reasonable grounds to believe that such products are being transported in or on such vehicle, or
- (b) to examine and take samples of mineral oil under article 21(1)(c).

(2) Any person in charge of a moving vehicle shall, at the request of an excise officer in uniform or a Police officer, stop such vehicle.

(3) Any person in charge of a vehicle shall, whether such vehicle has been stopped by an excise officer under this article or article 20(1), or is already stationary, at the request of an excise officer -

- (a) keep such vehicle stationary for such period as is reasonably required to enable an excise officer to exercise any power conferred on such excise officer by article 19 or by article 20(1), or
- (b) where such vehicle is, in the opinion of such excise officer, situated in a place unsuitable for the exercise of any power conferred on such officer by the said articles, take such vehicle or cause it to be taken to such place as such excise officer may consider suitable

for the exercise of such power.

21. (1) An excise officer, on production of his authorisation if so requested by any person affected, or any excise officer accompanying such officer, may -

Power to examine and search vehicles and to take samples.
Added by:
IX. 2003.82.

- (a) examine a vehicle,
- (b) carry out such searches of a vehicle as may appear to the excise officer to be necessary to establish whether -
 - (i) anything on or in the vehicle or in any manner attached to the vehicle is liable to forfeiture under this Act or any other law relating to excise, or
 - (ii) any excisable products being transported in or on, or in any manner attached to, the vehicle correspond in every material respect with the description of any such products in a document referred to in paragraph (d)(iii),
- (c) take samples, without payment, of any product subject to excise duty in or on, or in any manner attached to the vehicle, and
- (d) question the person in charge of the vehicle in relation to the vehicle or anything on or in any manner attached to the vehicle, and require such person -
 - (i) to give, within such time and in such form and manner as may be specified by the excise officer, all such information in relation to the vehicle as may reasonably be required by such excise officer and is in the possession or procurement of such person,
 - (ii) within such time and in such manner as may be specified by the excise officer, to produce and permit the inspection of, and the taking of copies of, or of extracts from, all such records relating to the vehicle and any products being so transported, as are reasonably required by such excise officer and are in the possession or procurement of the person, and
 - (iii) to produce to the excise officer any accompanying document, duty document or exemption certificate accompanying any products subject to excise duty being transported in or on, or in any manner attached to, the vehicle.

(2) An excise officer, on production of his authorisation, if so requested by any person affected, may -

- (a) examine and take samples of any mineral oil in any fuel tank or otherwise present on or in any vehicle, or anything attached to any vehicle, for use or capable of being used for combustion in the engine of the vehicle,

whether or not the vehicle is attended,

- (b) examine or inspect any vehicle or anything attached to any vehicle for the purposes of paragraph (a),
- (c) question -
 - (i) the owner of any vehicle,
 - (ii) any person who for the time being stands registered as the owner of any vehicle,
 - (iii) any director, manager or principal officer of such owner where the registered owner is not one or more individuals, or
 - (iv) the person in charge of any vehicle,

in relation to such mineral oil, and require such owner, person, director, manager or principal officer to give to such excise officer any information in relation to such mineral oil as may reasonably be required and which is in the possession or procurement of such owner, person, director, manager or principal officer, as the case may be.

Entry and search of premises.
Added by:
XI. 2003.82.

22. (1) An excise officer may, at all reasonable times, on production of his authorisation, if so requested by any person affected, enter any premises or other place (other than a dwelling) in which -

- (a) the production, processing, holding, storage, keeping, importation, purchase, packaging, offering for sale, sale or disposal of any excise goods is being or is reasonably believed by the excise officer to be carried on,
- (b) the manufacture, distribution, storage, repair, modification, importation, dealing, delivery or disposal of mechanically propelled vehicles is being, or is reasonably believed by the excise officer to be carried on, or
- (c) any records relating to, or reasonably believed by the excise officer to relate to, the products or activities referred to in paragraphs (a) and (b) are being kept or are reasonably believed by the excise officer to be kept.

(2) An excise officer, on production of his authorisation, if so requested by any person affected, may -

- (a) enter and inspect any premises or other place (other than a dwelling) for the purposes of this article and bring onto those premises any vehicle being used in the course of his or her duties,
- (b) make such search and investigation of such premises or place as such excise officer may consider to be proper.

(3) An excise officer in or on any premises or place pursuant to subarticle (1) may there -

- (a) carry out such search and investigation as such excise officer may consider to be proper,
- (b) take account of, and without payment, take samples of any product subject to excise duty and of any materials, ingredients and substances used or likely to be used in the manufacture of such product,
- (c) in relation to any records referred to in subarticle (1)(c) -
 - (i) search for, inspect and take copies of or extracts from any such records (including, in the case of any information in a non-legible form, a copy of, or an extract from, such information in a permanent legible form),
 - (ii) remove and retain such records for such period as may reasonably be required for their further examination, and
 - (iii) require any person to produce any such records which are in that person's possession, custody or procurement and in the case of information in a non-legible form, to produce it in a legible form or to reproduce it in a permanent legible form,
- (d) question any person present in relation to -
 - (i) any product referred to in subarticle (1)(a) or any materials, ingredients or other substances used or intended to be used in the manufacture of such product,
 - (ii) any vehicle,
 - (iii) any records referred to in subarticle (1)(c), produced or found in or on such premises or place, and such person shall give to such excise officer all information required of such person which is in such person's possession, custody or procurement.

(4) An excise officer in or on any premises or place pursuant to article 21, or any person accompanying an excise officer pursuant to article 20, may require any person present to give to such excise officer or such other person his or her name and address.

23. An excise officer may require any person whom such officer has reasonable cause to believe to be guilty of an offence under article 16(1) or article 17, to furnish to such officer -

- (a) his or her name, address and date of birth,
- (b) all such information in relation to the goods subject to excise duty as may be reasonably required by such excise officer or member and which is in the possession or procurement of such person.

Obligation to give information.
Added by:
XI. 2003.82.

Power to detain.
Added by:
XI. 2003.82.

24. Where an excise officer has reasonable grounds to suspect that a person is committing an offence under article 16(1) or article 17, then such officer may detain such person without warrant and as soon as immediately practicable thereafter and in any case not later than two hours after such detention, place such officer in the custody of an officer of the Police force whereupon such officer of the Police force shall either release such person or proceed to present such person before a court and the provisions of the Criminal Code relating to arrest shall mutatis mutandis apply to the excise officer and the officer of the Police force.

Cap. 9.

Detention of goods and vehicles.
Added by:
XI. 2003.82.

25. (1) Where an excise officer or a Police officer reasonably suspects that any products, subject to excise duty or any other goods, are liable to forfeiture under this Act then -

- (a) all such excisable products or other goods,
- (b) any other thing being made use of in the conveyance of such products or goods, and
- (c) any vehicle in or on which or attached to which any such products or goods are found,

may be detained by such excise officer or Police officer until such examination, enquiries or investigations as may reasonably be deemed necessary by such excise officer or another excise officer, or Police officer have been made for the purposes of determining whether or not such products, goods, thing or vehicle are liable to forfeiture.

(2) When a determination referred to in subarticle (1) has been made in respect of any such products, other goods, thing or vehicle or on the expiry of a period of thirty days from the date on which such products, goods, thing or vehicle were detained under that subarticle, whichever is the earlier, such products, goods, thing or vehicle are to be either seized as liable to forfeiture under the Act, or released.

Seizure of goods or vehicles.
Added by:
XI. 2003.82.

26. (1) Any goods or vehicles that are liable to forfeiture under the Act may be seized by an excise officer.

(2) Any Police officer who has detained any goods or vehicles that are liable to forfeiture under the Act shall deliver the same to an excise officer as soon as is practically possible and in no case later than forty eight hours after such detention.

Notice of seizure.
Added by:
XI. 2003.82.

27. (1) Subject to subarticle (2), an excise officer shall give notice of any seizure and of the grounds therefor to any person who to the officer's knowledge was at the time of the seizure the owner or one of the owners of the thing seized.

(2) Notice under subarticle (1) need not be given under this article to a person if the articles were detained in the presence of the person, of the person suspected to have committed the offence that occasioned the seizure or in the case of an article seized on any ship or aircraft, in the presence of the master or commander of such ship or aircraft.

(3) Notice under subarticle (1) shall be given in writing and the

notice shall include a copy of article 28 and shall be deemed to have been duly given to the person concerned -

- (a) if it is delivered to the person personally, or
- (b) if it is addressed to the person and left or forwarded by registered post to the person at the usual or last known place of abode or business of the person or, in the case of a body corporate, at its registered or principal office, or
- (c) if the person has no known address in Malta or Gozo, by publication of notice of the seizure concerned in the Gazette.

28. (1) A person who claims that anything seized is not liable to seizure (such person hereinafter in this article and in article 29 referred to as “the claimant”) shall, within thirty days of the date of the notice of seizure or, where no such notice has been given to the claimant, within thirty five days of the date when the article was first detained, give notice in writing of such claim to the Comptroller.

Notice of claim.
Added by:
XI. 2003.82.

(2) The claimant shall, within thirty days from the date upon which such notice was given, institute proceedings to declare such articles as not being subject to seizure in the competent civil court, in default of which the claim shall be deemed to have been abandoned.

(3) A notice under subarticle (1) shall specify the name and address of the claimant and, in the case of a claimant who is outside Malta, the name and address of a person in Malta who is authorised by him to act as his attorney and to accept service of any document required to be served on the claimant and to act on behalf of the claimant.

29. (1) The Comptroller may, in his discretion, and if so ordered on writing by the Minister responsible for finance restore anything seized under the Act.

Power to deal with
articles seized.
Added by:
XI. 2003.82.

(2) Without prejudice to subarticle (1), where a notice of claim relating to the thing seized has been duly given under article 28, the Comptroller may as he thinks fit and notwithstanding the pendency of the proceedings wherein the seizure is contested -

- (a) deliver it up to the claimant on payment to the Comptroller of such sum as the Comptroller thinks proper, being a sum not exceeding that which in the opinion of the Comptroller represents the value of the thing, including any duty or tax chargeable on it which has not been paid, or
- (b) if the thing seized is in the opinion of the Comptroller of a perishable nature, sell or destroy it.

(3) If, where anything is delivered up, sold or destroyed under this article, it is held by the court in proceedings under article 28 that the thing was not liable to forfeiture at the time of its seizure, the Comptroller shall, on demand tender to such claimant -

- (a) an amount equal to any sum paid by the claimant under subarticle (2),
- (b) if he has sold the thing, an amount equal to the proceeds of sale, or
- (c) if he has destroyed the thing, an amount equal to the market value of the thing at the time of its seizure, together with the reasonable costs of any court proceedings to challenge the seizure where the Comptroller is of the opinion that the claim was justified.

(4) If the claimant accepts the amount tendered under subarticle (3), such claimant shall not be entitled to maintain proceedings in any court on account of the seizure, detention, sale or destruction of the thing concerned.

(5) All goods seized by an excise officer or by a Police officer as liable to forfeiture shall, after such seizure has become final either by the lapse of time allowed for contestation or after such contestation has been unsuccessful, be either destroyed, sold or otherwise disposed of in accordance with the provisions of article 38.

(6) Notwithstanding any other provision of this Act relating to goods seized as liable to forfeiture, an excise officer who seizes as liable to forfeiture any spirits or any stills, vessels, utensils, wort or other material for manufacturing, distilling or preparing spirits may at his discretion spill, break up or destroy any of those goods.

Appeals to
Comptroller.
Added by:
XI. 2003.82.

30. (1) Any person who, in the opinion of the Comptroller, is liable to pay excise duty and is called on by the Comptroller to pay such duty may appeal against the decision of the Comptroller.

(2) Any person who believes that he is entitled to a refund of any excise duty paid by him may appeal from any decision of the Comptroller denying him such refund.

(3) Any person who -

(a) has not been approved by the Comptroller as an authorised warehouse keeper under regulation 4 of the Excise Goods Regulations or has been refused approval in respect of any premises as a tax warehouse under article 9, or

(b) has had any such approval revoked under article 11,

may appeal to the Comptroller.

(4) An appeal under subarticles (1), (2) or (3) shall be in writing and shall set forth in detail the grounds of appeal.

(5) An appeal shall be lodged by the person concerned with the Comptroller within the period of two months from the date of -

(a) the payment of the excise duty,

(b) the notification by the Comptroller to pay an amount of excise duty,

- (c) any partial refund of the excise duty,
- (d) the notification by the Comptroller of a refusal of a refund of excise duty, or
- (e) the notification by the Comptroller of any decision referred to in subarticle (3),

or within such longer period as the Comptroller may, in exceptional cases, allow.

(6) An appeal shall, subject to subarticle (12), be determined by the Comptroller within a period of thirty days from its lodgement with him.

(7) The Comptroller may appoint one or more excise officers for the purposes of carrying out his functions under this article but no such officer shall be so appointed to determine an appeal in respect of any matter which such excise officer may have himself determined.

(8) The Comptroller shall in writing notify the appellant of the determination of the appeal and the reasons for such determination.

(9) Where the Comptroller on appeal determines that a refund is due, he shall repay the amount overpaid to the appellant.

(10) Where the Comptroller on appeal determines that any excise duty is due, the appellant concerned shall pay the amount so due.

(11) For the purpose of determination of an appeal any goods or vehicles to which the appeal relates are to be produced to the comptroller for inspection, if so required.

(12) Where an appeal has not been determined by the Comptroller within the time referred to in subarticle (6) the Comptroller shall be deemed to have refused the appeal.

31. (1) Save as provided for in article 32 an appeal from the decision of the Comptroller under article 30 shall lie to the Excise Duty Appeals Board.

Appeal to Excise
Duty Appeals
Board.
Added by:
XI. 2003.82.

(2) A person who intends to appeal under this article against a determination of the Comptroller shall -

- (a) within thirty days of the notification of such determination, or
- (b) within thirty days of the expiry of the time limit for such determination,

whichever is the earlier, give notice in writing to him of such intention.

(3) (a) Subject to paragraph (c), where a notice or other document which is required or authorised to be served by this article falls to be served on a body corporate, such notice is to be served on the secretary or other officer of the body corporate.

(b) Any notice or other document which is required or authorised by this article -

- (i) to be served by the Comptroller or by an appellant may be served by post, and
 - (ii) in the case of a notice or other document addressed to the Comptroller, it shall be addressed and sent to the Comptroller of Customs, Custom House, Valletta CMR 02, or such other address as may be determined from time to time by the Minister by notice in the Gazette.
- (c) Any notice or other document which is required or authorised to be served by the Comptroller on an appellant under this article may be sent to the advocate, accountant or other agent of the appellant and a notice so served is deemed to have been served on the appellant unless the appellant proves to the satisfaction of the Board, that he or she had, before the notice or other document was served, withdrawn the authority of such advocate, accountant or other agent to act on his or her behalf.

(4) *Prima facie* evidence of any notice given under this article by the Comptroller or by an officer of the Comptroller may be given in any proceedings by production by an officer of the Comptroller of a document purporting to be a copy of the notice and it shall not be necessary to prove the official position of the person by whom the notice purports to be given or, if it is signed, the signature, or that the person signing and giving it was authorised so to do.

Excise Duty
Appeals Board.
Added by:
XI. 2003.82.

32. (1) There shall be a Board to be designated “the Excise Duty Appeals Board”, hereinafter referred to as the Board, which shall be composed of three members. The chairman shall be a person with experience in the legal field, appointed by the Minister, and of the two other members of the Board one shall be a person who, in the opinion of the Minister, can represent the interests of the Government and the other a person who in the opinion of the Minister can represent the interests of importers, appointed by the Minister after consultation with representatives of the trade.

(2) Should any of the members of the Board have a direct personal interest in any dispute he shall declare such interest and shall abstain from taking cognizance of that dispute, and such members may be challenged accordingly.

(3) The Minister may also appoint substitute members of the Board.

(4) The Board shall give due prompt consideration to any matter relating to excise referred to it by the Comptroller in accordance with the provisions of article 30(12).

(5) The Board shall regulate its own procedure.

(6) No appeal shall lie to Board where the duty in dispute does not exceed one hundred and fifty liri.

(7) After considering the matter referred to it, and any

submissions which may have been made to it by the Comptroller and the appellant, the Board shall determine whether the principles set out in article 30 have been followed by the Comptroller in the assessment made by him.

(8) Where the Board decides that the principles referred to in subarticle (7) have been followed, the determination made by the Comptroller in accordance with the provisions of article 30(6), shall be confirmed; where the Board decides that the said principles have not been followed, the Board shall recommend to the Minister to direct the Comptroller to make a fresh determination, which recommendation shall contain the principles which in the opinion of the Board had been overlooked by the Comptroller. The Minister shall thereupon refer the matter to the Comptroller for a fresh determination, which shall then be final.

(9) Notice of the decision on appeal and the reasons therefor shall be given in writing to the appellant who shall also be informed of his rights of any further appeal.

(10) Nothing in this article contained shall be deemed to affect any right of the appellant to contest a decision by the Board before any competent court.

33. Unless the Board determines otherwise because the provision of such deposit or the giving of such guarantee could impinge the claimant's right of appeal, where an appeal has been made under article 30 or 32 in respect of an amount of duty which a person is called on by the Comptroller to pay, such appeal shall not be determined by the Comptroller or the Board, as the case may be, unless such amount of duty has been deposited with the Comptroller or adequate security therefor in the form of a banker guarantee has been given.

Security for duty in dispute.
Added by:
XI. 2003.82.

34. Where criminal prosecution is pending against any person in respect of any offence under this Act in connection with which any seizure has been made under this Act, or where a person has been informed that such proceedings are being contemplated then no appeal under articles 30 to 32 may be entered until the criminal prosecution has been finally concluded or the said person has been informed that no prosecution will be initiated and the terms referred in the said articles for appeal shall be suspended accordingly.

No appeal pending criminal prosecution.
Added by:
XI. 2003.82.

35. (1) It shall be lawful for the President of Malta, by a notice published in the Gazette, to authorise any excise officer or any officer of customs to exercise, within such limits as shall by a notice published as aforesaid be prescribed by the President of Malta, such functions as by any law or regulations made thereunder, are vested in the officers of the Executive Police.

Excise officers may be given powers of Executive Police.
Added by:
XI. 2003.82.

(2) Before any such officer or person shall exercise any of the functions referred to in subarticle (1), he shall take the oaths here following:

"I do swear/solemnly affirm that I will bear true faith and allegiance to the people and the Republic of Malta and its Constitution. (So help me

God).”.

“I do swear/solemnly affirm that while holding the office of (insert description of office) I will do the best of my knowledge and ability discharge the functions of an officer the Executive Police faithfully and according to law. (So help me God).”.

Proceedings.
Amended by:
IX. 2003.81.

Cap. 9.

36. (1) All proceedings under this Act shall be taken in the name and on behalf of the Comptroller before the Court of Magistrates in Malta or Gozo, as the case may be, sitting as a court of criminal judicature, and the provisions of the Criminal Code relating to the procedure before such court and to the award and execution of the punishment imposed by such court shall apply in the case of such proceedings.

(2) 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 judgment given by the Court of Magistrates in respect of criminal proceedings arising out of the provisions of this Act.

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

Saving of other
laws.
Amended by:
II. 2002.24;
IX. 2003.81.

37. The possession of any licence issued by the Police or other authority to any authorised warehouse keeper or other person in his employment or acting under his instructions for any purpose other than those specified in this Act, shall in no way exonerate such authorised warehouse keeper or other person from any obligation or any liability under this Act or any regulation made thereunder for any offence against the provisions of this Act or of any regulation made thereunder.

Appropriation and
seizure of goods,
security, etc.
Amended by:
II. 2002.25;
IX. 2003.81.

38. (1) If any duty due under this Act shall, for any reason whatsoever, remain unpaid after the time within which it is payable, it shall be lawful for the Comptroller to appropriate all or part of any security which may be provided for under any regulations, and which is equivalent to the duty which remained unpaid, and if the said deposit or other security prove to be insufficient, to seize and take possession of all or any excise goods which are kept in the tax warehouse or any premises in the use or possession of the authorised warehouse keeper or any person in his behalf, and all or any excise goods and any machinery, equipment, vessels, utensils, materials and ingredients used in the production of excise goods within the precincts of the tax warehouse or in any premises in the use or possession of the authorised warehouse keeper or of any person in his behalf which shall in virtue of this sub-article also constitute a security for such duty, and to sell such excise goods, machinery, equipment, vessels, utensils, materials and ingredients by public auction after giving not less than eight days prior notice of the sale or by public call for tender as may be prescribed. Such notice shall be given to such authorised warehouse keeper, if present in Malta, or to his agent, if any, or

failing both shall be published in the Gazette:

Provided that such excise goods may at the discretion of the Comptroller, after such eight days' notice, be destroyed.

(2) The cost and expenses of the seizure and sale, and the duty recoverable under such sale, shall be a first charge on the proceeds thereof. Such proceeds shall be applied in or towards the payment of such costs and expenses and in or towards the payment of the duty, and the surplus, if any, shall be paid to the authorised warehouse keeper.

(3) Any person aggrieved by any action of the Comptroller made in virtue of sub-article (1) shall have the right to oppose such action by filing an application before the First Hall of the Civil Court within eight days from the date on which the notice of the seizure is given by the Comptroller, or on which a notice is given by the Comptroller that he has appropriated any security given.

(4) Any application made in virtue of subarticle (3) shall be served on the Comptroller within two days of filing, and the cause shall be appointed for hearing with urgency, from day to day until judgment. No appeal shall lie from the determination of the issue by the Civil Court, except on a point of law. Such appeal shall be made by application to the Court of Appeal within six days from the decision of the Civil Court, First Hall.

(5) The Rule Making Board set-up under article 29 of the Code of Organization and Civil Procedure shall make rules providing for the manner in which any application under this article shall be drawn up, and for the procedure to be followed in any such application. Such rules shall provide that such proceedings shall be conducted expeditiously and with urgency and the rules for the production of evidence shall be drawn up accordingly.

Cap. 12.

Amended by:
VII.1996.3.
Substituted by:
XXV. 1997.5.
Amended by:
XIV. 1998.4.
Substituted by:
IX. 2001.9;
II. 2004.57;
II. 2005.38.

FIRST SCHEDULE

First Column List of Excise Goods	Second Column Relevant Schedule
Alcohol and alcoholic beverages to the extent as shown in the relevant schedule to this Act.	Second Schedule
Manufactured tobacco to the extent as shown in the relevant schedule to this Act.	Third Schedule
Energy products to the extent as shown in the relevant schedule to this Act.	Fourth Schedule
Mobile Telephony Services.	Fifth Schedule

SECOND SCHEDULE
ALCOHOL AND ALCOHOLIC BEVERAGES

Amended by:
VII. 1996.4.
Substituted by:
VII. 1997.2;
XXV. 1997.5;
IV. 1998.2;
IX. 2001.9;
II. 2002.26;
II. 2004.57.
Amended by:
L.N. 118 of 2006.

Description of excise goods	Rate of Excise Duty
<p>BEER</p> <p>If produced by small and independent breweries with an annual production not exceeding 200,000 hectolitres of beer.</p> <p>Products containing a mixture of beer with non-alcoholic drinks.</p> <p>The term 'beer' covers any product falling within Customs Tariff Heading No. 2203 or any product containing a mixture of beer with non-alcoholic drinks falling within Customs Tariff Heading No. 2206, in either case with an actual alcoholic strength by volume exceeding 0.5% vol.</p>	<p>Lm 0.32 per hectolitre per degree Plato</p> <p>Lm 0.16 per hectolitre per degree Plato</p> <p>Lm 0.08 per hectolitre per degree Plato</p>
<p>WINE</p> <p>1. The term 'still wine' covers all products falling within Customs Tariff Heading Nos. 2204 and 2205, except sparkling wine as defined in paragraph 2 below:</p> <ul style="list-style-type: none"> - which have an actual alcoholic strength by volume exceeding 1.2% vol., but not exceeding 15% vol., provided that the alcohol contained in the finished product is entirely of fermented origin, or - which have an actual alcoholic strength by volume exceeding 15% vol., and not exceeding 18% vol., provided they have been produced without any enrichment and that the alcohol contained in the finished product is entirely of fermented origin. <p>2. The term 'sparkling wine' covers all products falling within Customs Tariff Heading Nos. 2204.10, 2204.21.10, 2204.29.10 and 2205 and which:</p> <ul style="list-style-type: none"> - are contained in bottles with 'mushroom stoppers' held in place by ties or fastenings, or they have an excess pressure due to carbon dioxide in solution of three bar or more, 	0

- have an actual alcoholic strength by volume exceeding 1.2% vol., but not exceeding 15% vol., provided that the alcohol contained in the finished product is entirely of fermented origin.

FERMENTED BEVERAGES

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1. The term 'still fermented beverages' covers all products falling within Customs Tariff Heading Nos. 2204 and 2205 but not falling under Wine above, and products falling within Customs Tariff Heading No. 2206, except other sparkling fermented beverages as defined in paragraph 2 below and any product covered under Beer above:

- having an actual alcoholic strength by volume exceeding 1.2% vol., but not exceeding 10% vol.,

- having an actual alcoholic strength by volume exceeding 10% but not exceeding 15% vol., provided that the alcohol contained in the product is entirely of fermented origin.

2. The term 'sparkling fermented beverages' covers all products falling within Customs Tariff Heading No. 2206 00 30 as well as products falling within Customs Tariff Heading Nos. 2204.10, 2204.21.10, 2204.29.10 and 2205 not mentioned under 'Wine' above which:

- are contained in bottles with 'mushroom stoppers' held in place by ties or fastenings, or they have an excess pressure due to carbon dioxide in solution of three bar or more,

- have an actual alcoholic strength by volume exceeding 1.2% vol., but not exceeding 13% vol.,

- have an actual alcoholic strength by volume exceeding 13%, but not exceeding 15% vol., provided that the alcohol contained in the product is entirely of fermented origin.

INTERMEDIATE PRODUCTS

Lm 20.00 per hectolitre

The term 'intermediate products' covers all products of an actual alcoholic strength by volume exceeding 1.2% vol., but not exceeding 22% vol., and falling within Customs Tariff Heading Nos. 2204, 2205 and 2206 but not mentioned under Beer or Wine or Fermented Beverages above.

NOTE: Still fermented beverages falling within the scope of paragraph 1 under Fermented Beverages which have an actual alcoholic strength exceeding 5.5% vol., and which are not entirely of fermented origin, and any sparkling fermented beverages falling within the scope of paragraph 2 under Fermented Beverages which have an actual alcoholic strength exceeding 8.5% vol., and which are not entirely of fermented origin are to be treated as Intermediate Products.

ETHYL ALCOHOL

10c0 per % vol. per litre

The term 'ethyl alcohol' covers:

- all products with an actual alcoholic strength by volume exceeding 1.2% volume which fall within Customs Tariff Heading Nos. 2207 and 2208, even when those products form part of a product which falls within another chapter of the Customs Tariff,
- products of Customs Tariff Heading Nos. 2204, 2205 and 2206 which have an actual alcoholic strength by volume exceeding 22% vol.,
- potable spirits containing products, whether in solution or not.

EXEMPTIONS

The products described in this Schedule are exempt from the payment of excise duty under such conditions which the Minister may prescribe for the purpose of ensuring the correct and straightforward application of such exemptions and of preventing any evasion, avoidance or abuse:

1. a. when distributed in the form of alcohol which has been completely denatured to the satisfaction of the Comptroller of Customs;
- b. when both denatured to the satisfaction of the Comptroller of Customs and used for the manufacture of any product not for human consumption;
- c. when used for the production of vinegar falling within Customs Tariff Heading No. 2209;
- d. when used for the production of medicines;
- e. when used for the production of flavours for the preparation of foodstuffs and non-alcoholic beverages with an alcohol strength not exceeding 1.2% vol.;
- f. when used directly or as a constituent of semi-finished products for the production of foodstuffs, filled or otherwise, provided that in each case the alcoholic content does not exceed 8.5 litres of pure alcohol per 100 kg of the product for chocolates, and 5 litres of pure alcohol per 100 kg of the product for other products;

g. alcoholic beverages to be sold for immediate consumption on board ships or aircraft travelling to another EU country.

2. a. as samples for analysis, for necessary production tests, or for scientific purposes;

b. for scientific research;

c. for medical purposes in hospitals and pharmacies;

d. in a manufacturing process provided that the final product does not contain alcohol;

e. in the manufacture of a component product which is not subject to excise duty.

DENATURANTS approved by the Comptroller of Customs

1. In the manufacture of Mineralised Methylated Spirit the denaturant should be composed of:

Base:

- 90% vol. ethanol
- 9.5% vol. wood naphtha, and
- 0.5% vol. crude pyridine

To each 1,000 litres of which is added:

- 3.75 litres of mineral naphtha (petroleum oil) and
- 1.50 ppm of methyl violet.

2. In the manufacture of Industrial Methylated Spirit the denaturant should be composed of:

Base:

- 90% vol. ethanol
- 10% vol. wood naphtha

To each 1,000 litres of which is added:

- 0.5% vol. crude pyridine

3. In the manufacture of other denaturant spirits the denaturant should be composed of:

(i) when for industrial use (excluding pharmaceutical industry):

10 ppm denatonium benzoate irrespective of the alcoholic strength of the alcohol to be denatured

(ii) when for surgical or pharmaceutical use

Either:

- 90% vol ethanol
- 10% vol isopropyl alcohol

(This type of denatured alcohol is normally used in pharmaceutical industrial plants)

or:

- 95% vol ethanol

<ul style="list-style-type: none"> - 5% vol wood naphtha To each 100 litres of which is added - 0.5% vol methyl salicylate - 2.0% vol diethyl phthalate - 2.5% castor oil <p>(This type of denatured alcohol is commercially referred to as Surgical Spirit)</p>	
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THIRD SCHEDULE
MANUFACTURED TOBACCO

Amended by:
VII. 1997.3.
Substituted by:
XXV. 1997.5.
Amended by:
IV. 1998.3;
V. 1999.3;
VII. 2000.2.
Substituted by:
IX. 2001.9.
Amended by:
II. 2002.27;
II. 2003.50.
Substituted by:
II. 2004.57;
II. 2005.38.
Amended by:
L.N. 118 of 2006.

Description of excise goods	Rate of Excise Duty
<p>Cigarettes</p> <p>1. a. The following shall be deemed to be cigarettes:</p> <ul style="list-style-type: none"> i. rolls of tobacco capable of being smoked as they are and which are not cigars or cigarillos within the definition of cigars or cigarillos below; ii. rolls of tobacco which, by simple non-industrial handling, are inserted into cigarette-paper tubes; iii. rolls of tobacco which, by simple non-industrial handling, are wrapped in cigarette paper; 	<p>51.4% of the retail price plus Lm 7.30 per 1000 cigarettes but not less than Lm 43.30 per 1000 cigarettes</p>

b. a roll of tobacco referred to in indent i. shall, for excise duty purposes, be considered as many cigarettes as results when dividing the length in centimetres of the roll (excluding filter or mouth piece) by nine, any remainder above a whole unit counting as one.

Products consisting in whole or in part of substances other than tobacco but otherwise conforming to the criteria set out in indents a. (i) to (iii) above shall be treated as cigarettes and the provisions of b. shall apply thereto.

2. For the purpose of the *ad valorem* duty, the retail price is the price recommended by the importer or manufacturer for the retail sale of the cigarettes; where no such price has been recommended, the retail price at which cigarettes of that description are normally sold by retail is used.

Cigars and Cigarillos

Lm 6.22 per 1000 units

The following shall be deemed to be cigars or cigarillos if they can be smoked as they are:

- i. rolls of tobacco made entirely of natural tobacco;
- ii. rolls of tobacco with an outer wrapper of natural tobacco;
- iii. rolls of tobacco with a threshed blend filler and with an outer wrapper of the normal colour of a cigar covering the product in full, including where appropriate the filter but not, in the case of tipped cigars, the tip, and a binder, both being of reconstituted tobacco, where the unit weight, not including the filter or mouth-piece, is not less than 1,2 g and where the wrapper is fitted in spiral form with an acute angle of at least 30° to the longitudinal axis of the cigar;
- iv. rolls of tobacco with a threshed blend filler and with an outer wrapper of the normal colour of a cigar, of reconstituted tobacco, covering the product in full, including where appropriate the filter but not, in the case of tipped cigars, the tip, where the unit weight, not including filter or mouth-piece, is not less than 2.3 g and the circumference over at least one third of the length is not less than 34 mm.

Products consisting in part of substances other than tobacco but otherwise conforming to the criteria set out in indents (i) to (iv) shall be treated as cigars and cigarillos provided they have:

- a wrapper of natural tobacco, or

<ul style="list-style-type: none"> - a wrapper and binder of tobacco, both of reconstituted tobacco, or - a wrapper of reconstituted tobacco. 	
<p>Hand-rolling Tobacco</p>	<p>Lm 27.70 per kg.</p>
<p>Other Smoking Tobacco</p>	<p>Lm 27.70 per kg.</p>
<p>The following shall be deemed to be smoking tobacco:</p> <ul style="list-style-type: none"> i. tobacco which has been cut or otherwise split, twisted or pressed into blocks and is capable of being smoked without further industrial processing; ii. tobacco refuse put up for retail sale which does not fall under Cigarettes or Cigars and Cigarillos above and which can be smoked. 	
<p>Smoking tobacco as defined above in which more than 25% by weight of the tobacco particles have a cut width of less than 1mm shall be deemed to be fine-cut tobacco for the rolling of cigarettes.</p>	
<p>Smoking tobacco in which more than 25% by weight of the tobacco particles have a cut width of more than 1mm and which was sold or intended to be sold for the rolling of cigarettes may also be deemed to be fine-cut tobacco for the rolling of cigarettes.</p>	
<p>Products consisting in whole or in part of substances other than tobacco but otherwise conforming to the criteria set out in indents (i) and (ii) above shall be treated as smoking tobacco.</p>	
<p>Pipe Tobacco</p>	<p>Lm 8.92 per Kg</p>
<p>Chewing Tobacco and Snuff</p>	<p>Lm 12.03 per Kg</p>
<p>EXEMPTIONS</p>	
<p>Products containing no tobacco and used exclusively for medical purposes shall not be treated as manufactured tobacco</p>	
<p>Manufactured tobacco denatured to the satisfaction of the Comptroller of Customs and used for industrial or horticultural purposes.</p>	
<p>Manufactured tobacco which is destroyed under administrative supervision.</p>	
<p>Manufactured tobacco which is solely intended for scientific tests and for tests connected with product quality.</p>	
<p>Manufactured tobacco which is reworked by the producer</p>	

Tobacco products to be sold for immediate consumption on board ships or aircraft travelling to another EU country.
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Substituted by:
 VII. 1997.4;
 XXV. 1997.5.
Amended by:
 IV. 1998.4;
 V. 1999.4.
Substituted by:
 IX. 2001.9;
 II. 2002.28;
 II. 2004.57;
 II. 2005.38.
Amended by:
 II. 2006.17.
Substituted:
 VIII. 2006.2

FOURTH SCHEDULE

ENERGY PRODUCTS

Description of excise goods	Rate of Excise Duty
Leaded petrol falling within CN Codes 2710.11.31, 2710.11.51 and 2710.11.59.	Lm 224.60 per 1000 litres
Unleaded petrol falling within CN Codes 2710.11.41, 2710.11.45 and 2710.11.49.	Lm 203.60 per 1000 litres
Gas oil falling within CN Codes 2710.19.41 to 2710.19.49 excluding gas oil falling within 2710.19.49 if used for heating purposes.	Lm 142.70 per 1000 litres
If used in the following maritime commercial activities:	Lm 61 per 1000 litres
<ul style="list-style-type: none"> - Bunkering operations - Conveyance of passengers and goods between shore and ocean-going vessels - Dredging operations - Harbour Cruises - Inland Navigation between Malta and Gozo by vessels of a tonnage less than 3,500 tons - Sea farming activities - Tugging activities - Navigation for commercial purposes within Maltese territorial waters 	
If used in the following maritime commercial activity:	

- Inland Navigation between Malta and Gozo by vessels of a tonnage of 3,500 tons or more	Lm 29.10 per 1000 litres
If used for electric power generation	0
If used for fishing purposes as laid down by Department of Fisheries	0
If used by private pleasure seacraft for outbound voyages	0
Gas Oil falling within CN Code 2710.19.49 if used for heating purposes	Lm 41.55 per 1000 litres
Biodiesel (a mixture of biomass and gas oil)	Lm 142.70 per 1000 litres
Heavy fuel oil falling within CN Codes 2710.19.61 to 2710.19.69.	Lm 6 per 1000 Kgs
If used for electric power generation	0
Natural gas falling within CN Codes 2711.11.00 and 2711.21.00	
If used as motor fuel	0
If used for heating purposes	Lm 0.36 per 1 gigajoule, gross calorific value
Liquid petroleum gas falling within CN Codes 2711.12 to 2711.13	Lm 15.00 per 1000 Kgs
Methane falling within CN Code 2711.29.00	Lm 15.00 per 1000 Kgs
Kerosene falling within CN Codes 2710.19.21 and 2710.19.25	Lm 142.70 per 1000 litres
If used for the following purposes:	Lm 31.00 per 1000 litres
- for air navigation between Malta and Gozo	
- for testing and maintenance of aircraft engines	
If used by private pleasure aircraft for outbound voyages	0
Electricity falling under CN Code 2716	Lm 0.15 per MWh
Coal and Coke falling within CN Codes 2701, 2702 and 2704	Lm 0.06 per 1 gigajoule, gross calorific value
The term 'energy products' shall cover:	
(a) products falling within CN Codes 1507 to 1518, if these are intended for use as heating fuel or motor fuel;	
(b) products falling within CN Codes 2701, 2702 and 2704 to 2715;	
(c) products falling within CN Codes 2901 and 2902;	
(d) products falling within CN Code 2905.11.00, which are not of synthetic origin, if these are intended for use as heating fuel or motor fuel;	
(e) products falling within CN Code 3403;	

- (f) products falling within CN Code 3811;
- (g) products falling within CN Code 3817;
- (h) products falling within CN Code 3824.90.99 if these are intended for use as heating fuel or motor fuel;
- (i) electricity falling within CN Code 2716.

Energy products other than those for which a level of duty is specified above shall be subject to excise duty if intended for use, offered for sale or used as motor fuel. The rate of duty to be charged shall be fixed at the rate for the equivalent motor fuel.

In addition to the taxable products listed above, any product intended for use, offered for sale or used as motor fuel, or as additive or extender in motor fuels, shall be taxed as motor fuel.

In addition to the taxable products listed above, any hydrocarbon, except for peat, intended for use, offered for sale or used for heating purposes, shall be taxed as motor fuel.

EXEMPTIONS

Energy products used for purposes other than as motor fuels or as heating fuels are exempt from the payment of excise duty under such conditions which the Minister may prescribe for the purpose of ensuring the correct and straightforward application of such exemptions and of preventing any evasion, avoidance or abuse.

The biomass content (i.e. the percentage element) in Biodiesel is exempted from the payment of excise duty under fiscal control where such energy products are made up of, or contain, one or more of the following products:

- products falling within CN Codes 1507 to 1518;
- products falling within CN Codes 3824.90.55 and 3824.90.80 to 3824.90.99 for their components produced from biomass;
- products falling within CN Codes 2207.20.00 and 2905 11 00 which are not of synthetic origin;
- products produced from biomass, including products falling within CN Codes 4401 and 4402;
- products which contain water (CN Codes 2201 and 2851.00.10).

<p>"Biomass" shall mean the biodegradable fraction of products, waste and residues from agriculture (including vegetal and animal substances), forestry and related industries, as well as the biodegradable fraction of industrial and municipal waste.</p>	
<p>Note: Beginning from 1 December 2005, and then cumulatively in each consecutive month during the period ending 30 November, 2007, Lm 1.25 per 1,000 litres will be deducted from the prevailing rates of excise duty as shown in the Fourth Schedule on Unleaded petrol falling within CN Codes 2710.11.41, 2710.11.45 and 2710.11.49.</p>	

FIFTH SCHEDULE

*Added by:
II. 2005.40.*

MOBILE TELEPHONY SERVICES

Description of excise goods	Rate of Excise Duty
Mobile Telephony Services (Leasing of lines and Top-Up Vouchers)	3%

Amended by:
 XXV. 1997.6;
 XIV. 1998.5, 7;
 L.N. 227 of 1999;
 IX. 2001.11.
Substituted by:
 L.N. 234 of 2002.
Amended by:
 IX. 2003.80;
 L.N. 11 of 2004;
 L.N. 450 of 2004;
 L.N. 481 of 2004;
 II. 2005.39, 41;
 L.N. 416 of 2005
 L.N. 118 of 2006.

SIXTH SCHEDULE

(Article 13(4))

PART A

Excise Goods Regulations

- Title. 1. The title of these regulations is Excise Goods Regulations.
- Scope. 2. These Regulations apply to the excise goods to which the Excise Duty Act applies.
- Definitions. 3. In these regulations unless the context otherwise requires, "the Act" means the Excise Duty Act and all other terms shall have the meaning assigned to them by the Act.
- Registration. 4. (1) An application to register a tax warehouse in terms of article 9(3)(b) of the Act shall be made in writing to the Comptroller and shall include the following particulars:
- (a) the name and address of the applicant;
 - (b) the status (sole proprietor, partnership, limited liability company or other status) of the applicant's business;
 - (c) the address of the premises to be registered;
 - (d) an architect's plan of the premises indicating its boundaries and exact location;
 - (e) the nature and description of excise goods that are intended to be produced;
 - (f) the date on which the applicant intends to begin production of excise goods;
 - (g) an estimate of the maximum yearly productive capacity of the intended tax warehouse.
- (2) (i) The Comptroller shall maintain an electronic database which shall contain a register of persons who are authorised warehouse keepers or traders registered for excise purposes as well as a register of those premises authorised as tax warehouses.
- (ii) This register shall contain the following information:
- (a) the identification number issued by the competent authorities in respect of the person or premises;
 - (b) the name and address of the person or premises;
 - (c) the category of goods which may be held or received by the person or on the premises;
 - (d) the address of the competent authorities which may be contacted for further information;
 - (e) the date of issue and, where appropriate, the date
- Comptroller to keep electronic register of authorised warehouse keepers as well as tax warehouses.

of cessation of validity of the identification number.

- (iii) All data shall be used solely to identify the authorisation or registration or otherwise of a person and premises.
- (iv) The Comptroller shall ensure that persons involved in the movement of products subject to excise duty are allowed to obtain confirmation of the information held under the terms of this regulation.
- (v) Any information communicated in whatever form pursuant to this regulation shall be of a confidential nature. It shall be covered by the obligation of professional secrecy and shall enjoy the protection extended to similar information under the relevant laws of Malta.

5. The Comptroller may refuse to accept an application for registering a tax warehouse in the name of a person who has been convicted of any offence under the Act, and any registration of a tax warehouse shall cease to be in force upon the conviction of the person in whose name the tax warehouse is registered.

Comptroller may refuse applications.

6. (1) The Comptroller shall issue in the name of the applicant a certificate of registration in respect of each separate tax warehouse duly registered pursuant to such application.

Certificate of registration.

(2) The issue of such certificate shall be without prejudice to any obligation on the part of the applicant to obtain any licences or permits as required by any other law and where the Comptroller deems it fit, such certificate may not be issued before the applicant has obtained the relevant licences or permits.

(3) The certificate of registration shall remain the property of the Comptroller.

(4) Every certificate of registration issued shall be kept at all times on the premises to which it relates and shall be produced for inspection to the excise officer on demand.

(5) Any altered circumstances affecting the particulars mentioned in regulation 4 on the part of the authorised warehouse keeper or the person in whose name the tax warehouse is registered, shall be notified immediately to the Comptroller and the latter may amend the certificate of registration or replace it by a fresh one. Failure on the part of the authorised warehouse keeper to notify the Comptroller of any material change or changes affecting the said particulars shall invalidate the certificate of registration.

(6) The Comptroller may, for reasonable cause, vary the particulars required on the certificate of registration provided that fourteen days' notice in writing are given to the authorised warehouse keeper informing him of such variations.

7. (1) An authorised warehouse keeper shall notify the Comptroller of the cessation of production or the intention to cease production at any tax warehouse registered in his name.

Notification to Comptroller.

(2) Where the Comptroller is satisfied that an authorised warehouse keeper has ceased to produce excise goods at any tax warehouse, he may revoke the registration of the relevant tax warehouse at any time.

When excise goods are produced.
Cap. 41.

8. For the purpose of article 2 of the Act, and without prejudice to the provisions of article 9(4) of the Act and article 11 of the Spirits Ordinance and any other specific provisions for particular goods mentioned elsewhere in these or other regulations, a tax warehouse shall be deemed as producing excise goods where any of the following processes are performed:

- (i) obtaining excise goods from any substance or natural source by any method;
- (ii) obtaining one description of excise goods from other goods by extraction, fractioning, distillation, fermentation, mixing, diluting, blending, assembling, addition or any other process; or
- (iii) packaging of excise goods produced or imported in bulk into any package:

Provided that where any of these processes is performed in a government bonded warehouse, registration shall not be required.

Payment of duty and security.

9. (1) The person, firm, partnership or company in whose name the tax warehouse is registered shall be responsible for the payment of excise duty as specified in article 3 of the Act, at the time payment of duty becomes due. Such payment shall be effected at Customs House or at any other place appointed by notice in the Gazette, on an entry containing such particulars as the Comptroller may direct or as may otherwise be prescribed under the Act.

(2) It shall be lawful for the Comptroller, in order to safeguard revenue, to require a security from the authorised warehouse keeper in the form of a sum of money deposited at the Customs Department, or in some other form acceptable to the Comptroller, for an amount not exceeding the duty estimated beforehand to become due during the periods between the times at which payments are effected.

How payment of duty is to be effected.

10. Excise duty due on goods released from customs stations or bonded warehouse controlled by Customs, shall be paid before such goods are released. In other cases, the excise duty shall be paid before such goods are released or periodically as may be allowed by the Comptroller on the goods released during a specific period as directed by him. Failing such directive duty shall be paid not later than five days following the last Sunday of each calendar month in settlement of all duty due on goods released for consumption up to that Sunday.

Assessment of duty.

11. The duty shall be assessed on the quantity as units, net kilos, litres or litres @ 15°C. as appropriate and where applicable, on the alcoholic strength or specific gravity, as specified in the schedules to the Act, relevant to the particular goods.

12. (1) Save as is otherwise provided by any law excise goods produced in Malta may be kept by the authorised warehouse keeper under duty suspension within the precincts of a registered tax warehouse.

Keeping and moving of excise goods.

(2) Such goods may be moved under duty suspension from a registered tax warehouse to another tax warehouse or from such tax warehouse to a place of loading for export as merchandise or as ship's stores or for delivery to persons exempted as provided for in article 14 of the Act.

(3) All such removal of excise goods without payment of duty shall, unless the Comptroller may otherwise allow, be subject to the following conditions:

- (a) the goods are transported in containers or packages which are secured by a form of seal approved by the Comptroller or under customs escort, in either case as directed by the Comptroller; and
- (b) the goods are accompanied by the Internal Administrative Accompanying Document (IAAD) as specified in the Annex after the Fifth Schedule signed by the consignor and approved by the Comptroller, which shall specify the place from which they are despatched and the place to which they are consigned and the quantity and description of the goods; and
- (c) the Internal Administrative Accompanying Document (IAAD) as specified in the Annex after the Fifth Schedule shall be signed by the consignee acknowledging receipt or in the case of shipment, by the excise officer acknowledging receipt on board; and
- (d) excise duty due on the goods should be safeguarded in such manner as the Comptroller may establish.

13. (1) The Comptroller may require any excise goods to be coloured or marked by means of bands, or tags or other devices as may be directed by the Comptroller or as may be prescribed under the Act.

Colouring and marking.

(2) No excise goods shall be released for consumption unless they bear such marking or colouring.

14. The colouring or marking of excise goods where such goods had not been imported already so coloured or marked, shall be carried out under customs supervision or as the Comptroller may direct, and the expense for the attendance of excise officers to supervise such operation shall be borne by the authorised warehouse keeper at the rates prevailing according to such regulations as may be made under the Act or the Customs Ordinance.

When colouring and marking is to be made.

Cap. 37.

15. The authorised warehouse keeper of excise goods shall keep records and accounts as specified in these regulations or as otherwise prescribed and shall be bound to preserve such records for six years or such shorter period as the Comptroller may allow.

Keeping of records and accounts.

16. The authorised tax warehouse keeper shall produce to the

Statements.

Comptroller:

- (i) a periodic statement giving details of all sales or deliveries and other issues of excise goods released from the tax warehouse during a period as determined by the Comptroller and in such form as the Comptroller may direct or as otherwise prescribed in respect to the particular excise goods;
- (ii) an audited statement for each accounting period certified by a certified public auditor in respect of all production, stocks kept at the tax warehouse and sales of excise goods made during the accounting period, in the case of an authorised warehouse keeper, and containing such information as may be prescribed in relation to particular excise goods;
- (iii) an audited statement for each accounting period certified by a certified public auditor in respect of every introduction, stocks kept in the tax warehouse other than a government tax warehouse and sales, issues or other deliveries of excise goods made during the accounting period, in the case of a tax warehouse keeper, containing such information as may be prescribed in relation to particular goods;
- (iv) the term of an accounting period shall be of six months or such longer period as the Comptroller may allow or as may otherwise be prescribed and the audited statement shall reach the Comptroller within thirty days after the end of each accounting period being reported upon.

Goods unaccounted for.

17. (1) Excise goods in respect to any accounting period which were recorded as produced or introduced in a tax warehouse and which are not satisfactorily shown to have been sold or legitimately removed from the tax warehouse and on which no duty had been paid shall be deemed as goods unaccounted for and the Comptroller shall, without prejudice to any other action which may be taken against the authorised warehouse keeper in terms of the Act or any other law, allow the payment of the duty due on the discrepancy.

(2) Authorised warehouse keepers shall be exempt from duty in respect of losses occurring under suspension arrangements, which are attributable to fortuitous events or force majeure and established by the Comptroller. They shall also be exempt, under suspension arrangements, in respect of losses inherent in the nature of the products during production and processing, storage and transport. The Comptroller shall lay down the conditions under which these exemptions are granted.

Empowerment to act as Police Officer.

18. Every excise officer shall, in addition to the powers and duties assigned to him under the Act be empowered to exercise all the powers and duties as are by law vested in an officer of the

Executive Police in any place in connection with an offence committed or suspected of having been committed:

Provided that such functions, powers and duties as are by law reserved to officers holding the rank not below that of inspector of Police shall only be exercisable by officials not below the rank of Officer I.

PART B

Alcohol and Alcoholic Beverages Regulations

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|--|--|
| <p>1. The title of these regulations is Alcohol and Alcoholic Beverages Regulations.</p> | <p>Title.</p> |
| <p>2. These regulations shall apply to alcohol and alcoholic products excluding beer and wine specified as excise goods by the Excise Duty Act.</p> | <p>Scope.</p> |
| <p>3. In these regulations, unless the context otherwise requires, "the Act" means the Excise Duty Act and all other terms shall have the meaning assigned to them by the Act.</p> | <p>Definitions.</p> |
| <p>4. (1) Any person who is an authorised warehouse keeper in the goods specified in regulation 2 shall conform with the requirements of the relevant provisions of the Spirits Ordinance.</p> | <p>Conformity with the Spirits Ordinance. Cap. 41.</p> |
| <p>(2) The provisions of the Alcoholic Beverages Regulations and of any other regulation made under the Spirits Ordinance shall apply, to the extent not otherwise provided for in the Excise Goods Regulations or these regulations, to alcoholic beverages enlisted in the First Schedule to the Act and which are also specified in the Second Schedule to the Act.</p> | <p>S.L.41.02
Cap. 41.</p> |
| <p>5. (1) Any person who produces the goods specified in regulation 2 shall, in addition to the obligations imposed by the Spirits Ordinance, register any tax warehouse in which such goods are produced or intended to be produced in accordance with article 9 of the Act and as regulated by regulations 4 to 8 of the Excise Goods Regulations.</p> | <p>Registration.
Cap. 41.</p> |
| <p>(2) The provisions of article 9(4) of the Act applies only to the extent allowed by the Spirits Ordinance in respect to alcohol and alcoholic products.</p> | <p>Cap. 41.</p> |
| <p>6. The Comptroller shall issue a certificate of registration in accordance with regulation 6 of the Excise Goods Regulations and may withhold the issue, or revoke such certificate if the applicant fails to conform with the requirements imposed by the Spirits Ordinance.</p> | <p>Applicant to conform to Spirits Ordinance.
Cap. 41.</p> |
| <p>7. Any reference in the Spirits Ordinance to duty payable on spirits shall be taken to refer also to the excise duty payable under the Act.</p> | |
| <p>8. Excise duty on alcohol and alcoholic beverages subject to duty under this Act shall be leviable and shall be assessed at the rate prevailing at such time as they are released for consumption.</p> | <p>Tax point.</p> |

Keeping of records.

Cap. 41.

9. (1) Imported spirits removed to a tax warehouse shall be treated in the same manner and shall be subject to the same conditions as are allowed or imposed by Part VI of the Spirits Ordinance on locally distilled spirits, and the person or persons responsible for such spirits shall keep such records as are envisaged in the said Ordinance.

(2) In case of default the person or persons responsible for such spirits shall become liable to the same penalties contemplated under Part VI of the said Ordinance.

Submitting of statements.

10. (1) Without prejudice to the provisions of regulation 9(1) the authorised warehouse keeper shall submit to the Comptroller, not later than thirty days following the end of each calendar year, a statement certified by a public auditor testifying the following, as the case may be:

- (i) the quantity in litres of spirit produced during the relevant period, specifying the alcoholic strength and type of spirit;
- (ii) the quantity in litres of alcoholic products produced during the relevant period, specifying type, alcoholic strength and whether derived from dilution, blending or other process;
- (iii) the yield of each bottling operation for each product specifying the number of bottles and their capacity;
- (iv) the quantity in litres of bulk spirits kept in stock, specifying type and strength as at the end of the relevant period;
- (v) the quantity in litres of each packaged alcoholic product kept in stock at the end of the relevant period, specifying type, strength and package description;
- (vi) the quantity in litres of products sold or otherwise removed from the tax warehouse during the relevant period, specifying the nature of transaction;
- (vii) the quantity in litres of spirits or other alcoholic products introduced into the tax warehouse, indicating the source during the relevant period, specifying types and strength;
- (viii) the quantity of products removed from the tax warehouse during the relevant period specifying types and whether released for home consumption, for export or otherwise.

(2) Any person who fails to comply with the provisions of this regulation shall be guilty of an offence and shall be liable, on conviction to a fine (*multa*) not exceeding five hundred liri.

Affixing of band or stamp.

11. (1) No person may manufacture, process, prepare for sale, expose or offer for sale, sell or otherwise dispose of any ethyl alcohol as defined in the Second Schedule with an actual alcoholic strength by volume of 25% vol. or more and in containers of 50

centilitres capacity or above unless a band or stamp has been affixed as provided for in regulation 12.

(2) It shall be lawful for the Comptroller to exempt in writing from the provision of the preceding subregulation, under such conditions as he may deem fit to impose, any ethyl alcohol intended to be exported or as ship's supply or for sale to persons exempted by or under any law from the payment of excise duty.

(3) It shall be lawful for the Comptroller to exempt in writing from the provision of subregulation (1) any other ethyl alcohol not covered by the preceding paragraph, under such conditions as he may deem fit to impose.

12. (1) No containers immediately enclosing ethyl alcohol shall be released by Customs or shall be released from a tax warehouse unless the container has been affixed with a band or stamp in a manner as indicated by the Comptroller.

Containers with a band attached.

(2) The said bands or stamps shall be of the type approved by the Comptroller and shall be supplied at the Custom House or at any other place to be appointed by the Minister through a notice in the Gazette.

(3) Such bands or stamps shall be issued by the Comptroller free of charge on application by the authorised warehouse keeper or trader of ethyl alcohol.

13. Any quantity of ethyl alcohol products found in the possession of any person in contravention to the provisions of regulations 11 or 12 shall, without prejudice to any other penalty provided for under the Act or any other law, be forfeited to Government.

Forfeiture.

PART C

Manufactured Tobacco Regulations

1. The title of these regulations is Manufactured Tobacco Regulations.

Title.

2. In these regulations unless the context otherwise requires:

Definitions.

"the Act" means the Excise Duty Act;

"cigarettes" has the same meaning assigned to it in the Third Schedule to this Act;

"cigars and cigarillos" has the same meaning assigned to it in the Third Schedule to this Act;

"Customs Tariff" refers to the First Schedule to the Import Duties Act and any Tariff substituting the same;

Cap. 337.

"other smoking tobacco" has the same meaning assigned to it in the Third Schedule to this Act;

"packet" includes any wrapper, carton, box, tin or other container immediately enclosing cigarettes.

Scope.	3. These regulations shall apply to tobacco, tobacco substitutes and products thereof which are specified as excise goods according to the Act.
Registration of tax warehouse.	4. No person shall manufacture, process or prepare for sale any cigarettes, cigars or other tobacco products otherwise than in conformity with the provisions of article 9 of the Act.
Cigarettes sealed with a band.	5. (1) No person may prepare for sale, expose or offer for sale, sell or otherwise dispose of any cigarettes other than in packets sealed with a band or stamp as provided for in regulation 6 or 10 as the case may be. (2) No person may acquire, keep for sale, expose or offer for sale, or sell any cigarettes, other than in packets which conform to the provision of sub-regulation (1). (3) It shall be lawful for the Comptroller to exempt in writing from the provision of the preceding paragraph, under such conditions as he may deem fit to impose, any locally manufactured cigarettes intended to be exported or as ship's supply or for sale to persons exempted by or under any law from the payment of excise duty.
Cigarettes to be sealed with a band.	6. (1) No cigarettes shall be offered for home consumption unless the packet, box or container immediately enclosing the cigarettes has been sealed by a band or stamp affixed in such a manner as to ensure its destruction when such packet, box or container is opened: Provided that with regards to cigarettes which are imported in small quantities, which are not available for sale in Malta, to be sold to persons travelling to the European Union by air or by sea, the tax band can be affixed on the container which contains not less than 10 packets each containing not less than 20 cigarettes. (2) Such bands or stamps shall be issued by the Comptroller on application by the authorised warehouse keeper of cigarettes.
Forfeiture.	7. Any quantity of cigarettes found in the possession of any person in contravention to the provisions of regulations 5 or 6 shall, without prejudice to any other penalty provided for under the Act or any other law, be forfeited to Government.
Time and manner of payment of duty on cigarettes.	8. Excise duty on cigarettes is due when they are offered for home consumption and shall be paid by the authorised warehouse keeper at the latest by the 15th day of the following month.
Recommended retail price of cigarettes.	9. When payment of excise duty is effected, the authorised warehouse keeper or registered trader is to declare in writing the recommended retail price per packet of twenty cigarettes or part of such packet.
How payment is indicated in the cases of locally manufactured cigarettes.	10. (1) Payment of excise duty on cigarettes produced in Malta shall be indicated by affixing to every packet, box, carton or other container, a band or stamp that indicates that excise duty has been paid according to the Act for every quantity of cigarettes not exceeding twenty in every packet, box, carton or other container. (2) Such bands or stamps shall be affixed to or across the opening of the packet, box, carton or other container in such a

manner as to ensure its destruction when such packet, box, carton or other container is opened.

(3) The said bands or stamps shall be of the type approved by the Comptroller and shall be supplied in lots of 20,000 units.

11. The quantity of tobacco resulting after deducting the aggregate of the quantity of tobacco lying in stock at the tax warehouse, the quantity of products recorded as produced and the quantity of tobacco offals deemed unsuitable for production and still lying at the tax warehouse from the quantity recorded as introduced into the tax warehouse, shall be considered as having been manufactured into the products for which the tax warehouse is registered unless the authorised warehouse keeper can prove otherwise to the satisfaction of the Comptroller.

Presumption as to quantity of products manufactured.

12. (1) The authorised warehouse keeper of tobacco and tobacco products shall submit to the Comptroller a statement showing, in respect of the production of each product, during such accounting period as the Comptroller may allow or as may be prescribed:

Records and periodic statements.

- (a) the weight of leaf tobacco, of tobacco substitutes and of tobacco imported cut or cut and blended but not further manufactured, held by him on the first day of such period at any tax warehouse registered in his name;
- (b) the weight of any tobacco as aforesaid acquired by him during each such period, stating from where acquired;
- (c) the weight of any tobacco as aforesaid sold or otherwise disposed of during such period and to whom it was sold or in whose favour it was disposed of;
- (d) the quantity of each product manufactured by him during each such period; and
- (e) the weight of offal resulting from the manufacture of each tobacco product during each such period at any tax warehouse registered in his name.

(2) The said statement shall be produced to the Comptroller not later than the twenty-first day of the month immediately following the end of each accounting period referred to in sub-regulation (1) and shall be so compiled as to show the information required to be furnished, classified separately under leaf tobacco, tobacco substitute, tobacco imported cut and tobacco imported cut and blended.

(3) Any person who fails to comply with the provisions of this regulation shall be guilty of an offence and shall be liable on conviction to a fine (*multa*) not exceeding five hundred liri.

13. The following records shall be kept by the authorised warehouse keeper of tobacco products in accordance with regulation 15 of the Excise Goods Regulations:

Records to be kept under regulation 15 of Excise Goods Regulations.

- (a) all records relating to the information required to be submitted to the Comptroller according to the last preceding regulation, and

- (b) Customs warehousing and releasing entries, invoices, delivery orders and all other documents concerned with the importation, acquisition, sales, deliveries, exportation or transfer of tobacco, tobacco substitutes and products thereof.

Possession of tobacco products in contravention of the Act and regulations.

14. (1) It shall not be lawful for any person other than a person exempted under article 14 of the Act, to acquire by any title whatsoever or be in possession of any cigarettes in containers to which the band, or stamp mentioned in regulation 6 or 10 has not been affixed.

(2) It shall not be lawful for any person other than a person exempted under article 14 of the Act, knowingly to acquire by any title whatsoever or be in possession of cigarettes or any other tobacco product, in respect of which the duty which is, or, but for the exemption granted under the Act, would be leviable under the Act, has not been paid.

(3) For the purpose of the last preceding subregulation, tobacco products in respect of which payment of drawback has been allowed shall be deemed to be tobacco products in respect of which duty has not been paid.

Hand rolled cigarettes.

15. In accordance with article 14 of the Act, the provisions of these regulations shall not apply to a person who produces hand rolled cigarettes in the circumstances mentioned in article 9(4)(b) of the Act, provided such cigarettes are produced from tobacco or tobacco substitutes on which excise and import duty or any other tax, where applicable, has been paid.

PART D

Mineral Oils Regulations

- Title. 1. The title of these regulations is Mineral Oils Regulations.
- Scope. 2. These regulations shall apply to petroleum oils and gases specified as excise goods by the Excise Duty Act.
- Definitions. 3. In these regulations, unless the context otherwise requires -
 "the Act" means the Excise Duty Act;
 "observed temperature" means the temperature of the product to be measured, which had not been recently lowered or raised in order to facilitate passage through pipelines or for any other purposes;
 and all other terms shall have the meaning assigned to them by the Act.
- Manner of calculating duty. 4. (1) Excise duty on petroleum oils of a density below 0.900 at a temperature of 15°C shall be calculated per 1000 litres of product at a temperature of 15°C.
 (2) Excise duty on gases shall be calculated on the net weight in kilograms.

5. Petroleum oil and gas storage installations shall for the purpose of these regulations be deemed to be approved tax warehouses if so approved by the Comptroller, and storage installation keeper shall likewise be deemed to be an approved warehouse keeper. Installations as tax warehouses.
6. A detailed plan of the storage installation shall be submitted to the Comptroller before approval as a tax warehouse is given, and no alterations shall be effected to the storage tanks, pipelines, inlet or outlet valves connected to the storage tanks or to the pipeline, before notification to and approval by the Comptroller. Plans to be approved by Comptroller.
7. (1) All storage tanks and service tanks shall be calibrated and the capacity of all pipelines shall be ascertained to the satisfaction of the Comptroller. Tanks, etc., to be calibrated, etc.
- (2) Any petroleum oil produced in a tax warehouse shall be stored in tanks calibrated as provided for in sub-regulation (1) and all gas so produced shall be measured and stored in such manner as the Comptroller may direct.
8. All imported petroleum oil or gas shall be landed from the importing vessel under Customs supervision and when imported in bulk shall be conveyed through approved pipelines to the storage tanks which are calibrated as specified in regulation 7 or otherwise measured to the satisfaction of the Comptroller. Landing of imported oil or gas.
9. (1) Petroleum oil or gas discharged into the storage tanks after being produced or imported shall be measured by the excise officer to ascertain the quantity of oil or gas produced or imported before any issues from such tanks are made. Measurement of oil or gas.
- (2) The quantities of petroleum oils shall be measured at observed temperature and converted to the relative quantities at a constant temperature of 15°C by the application of the appropriate volume correction coefficient.
10. (1) In derogation to the provision of regulation 8(ii) of the Excise Goods Regulations, blending of fuel oil of a density above 0.900 at 15°C with diesel oil for bunkering purposes or for meeting the specifications requested by a particular customer shall not by itself constitute production of petroleum oils. Blending of certain fuels.
- (2) Blending of fuel oil with diesel oil for bunkering or other purposes shall be carried out only as directed by the Comptroller and under such conditions as he may impose.
- (3) Except as provided for in the preceding sub-regulation, oils of different density shall only be mixed in a registered tax warehouse.
11. (1) The authorised warehouse keeper of petroleum oils or gases shall produce to the Comptroller, not later than five days after the last Sunday of each calendar month, a return declaring the respective quantity of each type of petroleum oil or gas produced, the quantity of such products kept in stock at the tax warehouse, and the quantities of such products released for home consumption, as bunkering fuel, as merchandise for export, or for any other Returns.

destination covered by an exemption order, up to and during the period ending at the last Sunday of each month.

(2) The authorised warehouse keeper shall produce to the Comptroller, not later than five days after the last Sunday of each calendar month a return declaring the quantity of each type of product introduced into the bonded premises specifying the date of warehousing, the importing vessel, the quantity of each type of product released from the bonded premises for home consumption, for export as merchandise, as bunkering fuel, or for any other destination covered by an exemption order.

(3) In the case of duty free releases, the monthly return specified in sub-regulations (1) and (2) shall be supported by copies of export documents or other delivery documents relevant to such transactions.

Statements.

12. (1) Not later than thirty days after the end of June and the end of December of each year or as otherwise directed by the Comptroller, the authorised warehouse keeper shall submit to the Comptroller a statement certified by a public auditor containing the following details:

- (a) the quantity in metric tons of crude oil or gas extracted from any source or imported and introduced into the tax warehouse, specifying the date and origin of each introduction;
- (b) the quantity in kilograms or litres as appropriate, of oils and other materials imported or otherwise obtained as raw material for processing, specifying the type, the density at 15°C, the date and the importing vessel of each importation;
- (c) the quantity of each type of oil and gas produced specifying the relative density at 15°C of each type of oil or gas;
- (d) the quantity of oil and gas in kilograms or litres as appropriate consumed by the authorised warehouse keeper in heating or fuelling the machinery for the process of production;
- (e) the quantity of each type of oil and gas in kilograms or litres as appropriate, sold, exported or otherwise delivered from the tax warehouse;
- (f) the quantity of each type of oil and gas produced which is kept in stock at the tax warehouse as on the end of each period;
- (g) the balance of crude or other oils and materials, obtained as raw materials, still in stock at the tax warehouse at the end of each period; and
- (h) the amount of excise duty paid during the period being reported upon.

(2) The authorised warehouse keeper shall submit to the Comptroller not later than thirty days after the end of December of each year or as otherwise directed by the Comptroller a statement

certified by a public accountant containing the following details:

- (a) the quantity in kilograms or litres as appropriate of all oils and gases introduced into the installation or warehouse specifying each type of product, the date of warehousing and the importing vessel or other source;
- (b) the quantity of each type of oil and gas released from the installation or warehouse as sales, as exports, as bunkering fuel and as other deliveries, specifying which type of transaction;
- (c) the balance of quantities for each type of oil or gas kept in stock at the installation or warehouse at the end of the year; and;
- (d) the amount of excise duty paid during the year being reported upon.

13. The following records shall be kept by the authorised warehouse keeper in accordance with regulation 15 of the Excise Goods Regulations:

Records to be kept for purposes of Excise Goods Regulations.

- (a) all records relating to the information required to be submitted to the Comptroller according to regulation 12;
- (b) Customs warehousing and issuing entries, invoices, delivery orders and all other documents concerned with the importation, acquisition, sales, deliveries, exportations or transfer of petroleum oils, gases, and raw materials.

14. Any person who fails to comply with the provisions of regulations 11 or 12 shall be guilty of an offence and shall be liable on conviction to a fine (*multa*) not exceeding five hundred liri.

Penalty.

15. The authorised warehouse keeper shall be responsible to provide such measuring appliances, gauges, calibration and conversion tables, and any other instrument or tool which the Comptroller may require for ascertaining the quantities or relative densities of any product and furthermore shall afford such facilities and assistance as may be required by the Comptroller or excise officers delegated by him, for the examination, taking account or for sampling any oil or gas on the premises of the authorised warehouse keeper where such operations are required to be done on products, produced or kept by the authorised warehouse keeper and such facilities shall include reasonable accommodation for excise officers delegated as aforesaid for such duration as may be necessary for these operations to be carried out.

Authorised warehouse keeper, etc., to provide measuring appliances, etc.

16. Excise duty due on petroleum oils or gases released for consumption from the tax warehouse shall be remitted to the Comptroller not later than five days following the last Sunday of each calendar month in settlement of all the duty due on the products so released up to that Sunday.

Payment of duty.

17. (1) In accordance with regulations 13 and 14 of the Excise Goods Regulations gas oils falling within HS Codes 2710.19.41.00, 2710.19.45.00 and 2710.19.49.00 and kerosene falling within HS

Fiscal marking of gas oils and kerosene.

	Code 2710.19.25.00 when sold or supplied under any duty suspension as provided for in the Fourth Schedule to the Act, shall be fiscally marked.
Establishment of the common fiscal marker.	<p>(2) (a) Each of the following substances shall constitute a fiscal marker:</p> <p>(i) for gas oils -</p> <p>(aa) N-Ethyl-N-[2-(1-isobutoxyethoxy)ethyl]-4-(phenylazo)aniline defined in the Colour Index as Solvent Yellow 124, and</p> <p>(bb) Any red dye.</p> <p>(ii) for kerosene -</p> <p>(aa) N-Ethyl-N-[2-(1-isobutoxyethoxy)ethyl]-4-(phenylazo)aniline defined in the Colour Index as Solvent Yellow 124, and</p> <p>(bb) Any blue anthraquinone dye.</p>
Proportions of markers.	<p>(b) The markers shall be added in the following proportions:</p> <p>(i) for gas oils -</p> <p>(aa) not less than 6 milligrams but not more than 9 milligrams of N-Ethyl-N-[2-(1-isobutoxy-ethoxy) ethyl] - 4- (phenylazo) aniline per litre of mineral oil, and</p> <p>(bb) not less than such quantity of a red dye as gives a colour intensity, as measured in a spectrophotometer at 500 – 540 nanometres, corresponding to 5 milligrams of 1-[4(phenylazo)phenylazo]-2-[ethylamino]naphtalene per litre of mineral oil;</p> <p>(ii) for kerosene -</p> <p>(aa) not less than 6 milligrams but not more than 9 milligrams of N-Ethyl-N-[2-(1-isobutoxy-ethoxy) ethyl] - 4 - (phenylazo) aniline per litre of mineral oil, and</p> <p>(bb) not less than such quantity of a blue anthraquinone dye as gives a colour intensity, as measured in a spectrophotometer at 630 nanometres, corresponding to 5 milligrams of C.I. Solvent Blue 79, as defined in the Colour Index, per litre of mineral oil.</p>
Time of marking.	18. Except as otherwise provided in regulations made by the Minister, oil must be marked before delivery for use of that oil as prescribed in regulation 17(1).
Use of composite solution.	19. The prescribed markers may be added to gas oils or kerosene, as appropriate, individually or in the form of a composite solution provided any composite solution is added in such quantity as to ensure the presence of each marker in the quantity prescribed in regulation 17(2)(b).

20. (1) The warehousekeeper of any premises where marking occurs must keep any marker -
- (a) separately from all other substances; and
 - (b) except when removed for immediate use, in containers bearing a description of their contents.
- (2) At the end of each month, the warehousekeeper of any premises where marking occurs must -
- (a) take stock of the markers that he stores for use or that are in use at those premises;
 - (b) make a written record of that stocktake;
 - (c) preserve that written record for not less than six years.
21. Marked oil must be stored separately from unmarked oil.
22. Any drum, storage tank or other container or any delivery pump or pipe must bear an indelible notice to the effect that where it contains, or is an outlet for, any gas oil or kerosene marked under regulation 17, such oil is not to be used as road fuel.
23. Any person who supplies -
- (a) gas oil marked under regulation 17 ; or
 - (b) a quantity not exceeding two hundred and fifty litres of kerosene, marked under regulation 17,
- shall provide to the recipient a delivery note bearing a statement to the effect that such oil is not to be used as road fuel.
24. (1) No oil may be marked except in the circumstances prescribed by regulation 17.
- (2) No marker may be removed from any oil.
- (3) No substance calculated to impede the identification of any marker may be added to any oil.
25. No person may add any chemical identifier or dye other than a marker to any gas oil or kerosene required by regulation 17 to be marked.
26. No oil of a description required by regulation 17 to be marked may be imported where there has been added any substance calculated to impede the identification of any marker.
27. (a) Where any person contravenes regulations 25 and 26, he shall be guilty of an offence and shall for every such offence be liable, on conviction to a fine (*multa*) as prescribed under article 16 of the Act and any oil to which such a chemical identifier or dye has been added shall be liable to forfeiture as prescribed under article 17 of the Act.
- (b) Any person found in any unlawful possession of oil marked as prescribed in regulation 17 shall be guilty of an offence and shall for every such offence be liable, on conviction to a fine (*multa*) as prescribed under article 16 of the Act and any oil shall be liable to

Storage of markers.

Storage of marked oil.

Labelling of delivery points for marked oil.

Particulars to be recorded on delivery notes.

Prohibitions relating to prescribed markers.

Prohibition relating to other markers.

Prohibition on importation of certain oil.

Offences, penalties and forfeiture.

forfeiture as prescribed under article 17 of the Act.

Registration of means of transport.

28. (1) Any means of transport which carries energy products on which no excise duty has been paid, which is either used on land, such as bowsers, or used at sea, such as barges or tankers, shall be registered with the Comptroller.

(2) Any operator of any such means of transport as are mentioned in subregulation (1), shall declare to the Comptroller that such means are to be used solely to carry energy products on which no excise duty has been paid.

Marking of means of transport.

29. (1) According to such requirements as may be set down by the Comptroller, such means of transport shall be permanently and visibly marked with a label containing the words, in red colour, "DUTY FREE". This label shall be of a size not less than 820 millimetres by 240 millimetres.

(2) Notwithstanding the provision of subregulation (1), any such means of transport shall have installed thereon an electronic device by means of which it can be observed to be in any specific location in any particular moment in time.

Definitions for the purposes of regulations 31 to 33.

30. Unless the context requires otherwise in regulations 31 to 33 hereof -

"commercial vehicle" means any motorized road vehicle which by its type of construction and equipment is designed for, and capable of transporting, whether for payment or otherwise -

- (a) more than 9 persons, including the driver,
- (b) goods;

"standard fuel tanks" means the tanks permanently fitted by the manufacturer to all vehicles of the same type as the vehicle in question and whose permanent fitting enables fuel to be used directly, both for the purpose of propulsion and, where appropriate, for the operation of a refrigeration system; provided that gas tanks fitted to motor vehicles designed for the direct use of gas as a fuel shall also be considered to be standard fuel tanks;

"vehicle" means any motor vehicle.

Relief from the payment of excise duty.

31. (1) Subject to the provisions of this regulation and regulation 32, any commercial vehicle which has travelled from another Member State shall, on entering Malta, be relieved from the payment of excise duty on fuel contained therein.

(2) This relief from the payment of excise duty applies only to fuel that -

- (a) is contained in the vehicle's standard tanks; and
- (b) is being used or is intended for use by that vehicle.

(3) Such relief from the payment of excise duty applies only to fuel on which -

- (a) excise duty has been paid in the Member State in which the fuel was acquired at a rate that is appropriate to the specific use to which that fuel is

being or is intended to be put; and

(b) the excise duty paid on that fuel has not been refunded.

(4) Such relief from the payment of excise duty applies only to fuel that was put into the vehicle within the European Union and is of a type and quantity necessary for the normal operation of the vehicle during its journey.

32. The amount of fuel allowed to enter without the payment of excise duty shall be as follows: Amount of fuel.

(a) 200 litres per vehicle and per journey in the case of vehicles designed for, and capable of, transporting goods, with or without payment;

(b) 600 litres per vehicle and per journey in the case of vehicles designed for, and capable of, transporting more than 9 persons including the driver.

33. (1) The relief from the payment of excise duty is subject to the following conditions, and if any condition is not complied with, the fuel shall, if the Comptroller does not approve otherwise, be liable to forfeiture. Conditions.

(2) The fuel shall only be used in the vehicle and shall not be removed from the vehicle except -

(a) temporarily, to facilitate repair; or

(b) permanently, to be destroyed.

(3) The fuel shall be used only for purposes appropriate to the rate of excise duty paid in the Member State in which the fuel was acquired.

(4) The excise duty paid on the fuel shall not repaid back by the Comptroller.

34. Requests for the provisioning of either duty-free or duty-paid fuel are to be made by authorized persons to the Comptroller as follows: Requests for the provisioning of either duty-free or duty-paid fuel.

(a) for ships and commercial yachts at the Office of the Baggage Room where the documents entitled Stores Authority (STA1) and Statement to the Customs Authorities (SCA1) as found in the Annex to these regulations are to be presented;

(b) for private yachts, that will be going abroad and are not intended to return to Malta within a month of their departure from Malta, at the Customs Office situated at the Yacht Marina, during office hours, where the documents already mentioned above are to be presented;

(c) for private yachts, that will be going abroad for a period of less than a month and there is the intention of applying for a refund of excise duty, at the Customs Office situated at the Yacht Marina, during office hours, where the documents entitled Sailing and

	Arrival Logbook (SAL1) as well as the Statement to the Customs Authorities (SCA1) as found in the Annex to these regulations are to be presented.
Cases when fuel is to be supplied either duty-free or duty-paid.	<p>35. (1) In the cases covered by paragraphs (a) and (b) of regulation 34, the provisioning of fuel can be supplied duty-free, whilst in the cases covered by paragraph (c) the provisioning shall always be supplied duty-paid.</p> <p>(2) In all cases the fuel is to be fiscally marked as provided for in regulation 17.</p>
Operator to inform Fuel Section.	<p>36. When the documents are processed either at the Baggage Room or at the Yacht Marina, as the case may be, the operator, as mentioned in regulation 28(2), shall immediately inform the Fuel Section, during office hours -</p> <ul style="list-style-type: none"> (i) the time when the supply will take place so that an Excise Officer will be detailed to make the necessary controls; and (ii) present the necessary documents that have been processed as well as the Simplified SAD (SSAD1) found in the Annex to these regulations.
Requests for refund of excise duty paid in the price of fuel supplied duty-paid.	<p>37. When a request for refund of excise duty is made, it has to be ascertained that the Sailing and Arrival Logbook (SAL1) has all the necessary office stamps as and where indicated on the same Logbook,</p> <ul style="list-style-type: none"> (a) of the Fuel Section before the start of the voyage; (b) of a foreign authority situated in the first port of call; (c) of the Customs Office at the Yacht Marina on arrival in Malta.
Production and sale of biodiesel.	<p>38. Every person or entity that produces and, or offers for sale biodiesel or biofuel shall -</p> <ul style="list-style-type: none"> (a) register with the Comptroller as provided for in the Act; (b) submit at the end of each month a statement of all production that took place in that month and give an indication of the percentage volume of biomass contained in the product which is being offered for sale; and (c) declare the source of the gas oil contained in the product which is being offered for sale.

ANNEX

(FORMOLA STA 1)

STORES AUTHORITY

To the Comptroller of Customs, Malta

Sir,

I hereby authorize and request Mr/Mrs/Ms/Messrs _____

to supply as stores under his (or their) bond for the crew and passengers of my craft,

_____ of _____ gross tons, the undermentioned articles, viz:-

Spirits	Wine	Beer	Cigarettes	Cigars
Other smoking Tobacco	Manufactured articles	Other dutiable goods	Mineral Oils (e.g. Gas Oil, Petrol, etc.)	
			Tank Capacity: _____ litres	

••The craft is lying at _____ and will be leaving on ____/____/____.

••I declare that the above-mentioned products will be used only during my voyage when leaving for a foreign port.

[N.B. Declarants are reminded of the provisions contained in the *Excise Duty Act, Cap 382* and its Regulations as well as other Customs legislation.]

Craft's Stamp
(if available)

I am, Sir,
Your obedient servant,

Signature of Master or Owner

DECLARATION TO BE MADE BY THE EXPORTERS OF THE GOODS

I _____ of the firm of _____

do hereby declare that the signature of _____ is authentic.

Declared at _____ on _____ day of _____, 200__.

Before me _____
Officer of Customs

Official Stamp

(FORMOLA SCA 1)

STATEMENT TO THE CUSTOMS AUTHORITIES

I, _____, (name of signatory)* apply in accordance with the provisions of the Excise Duty Act and on behalf of the owners of this craft, _____, (name of vessel) lying at _____ (place) for the supply of fuel specified _____ (litres).

The fuel is to be delivered directly into the craft's own integral tanks, for use on board this craft in accordance with the provisions of the Excise Duty Act.

The permission of the Excise Control Unit Customs must be obtained before diversion to alternative use.

Date ____/____/____

Signature _____

*(Owner, master, mate, chief engineer, craft's agent or supplier)

I.D. Card No. _____



**Stamp of Supplier
Company**

I, _____ (Owner, master, mate or chief engineer) of the above mentioned craft declare that _____ litres of gas oil were received on board, and that the oil will be used on board this craft in accordance with the provisions of the Excise Duty Act.

[Applicable to Yachts/pleasure craft authorized to uplift duty-free fuel]

I declare that I will not be returning to Malta within 1 (One) month of my departure. I also accept that future requests for the supply of duty-free bunkers will not be considered if return to Malta is effected within the prescribed period mentioned above.

The permission of the Excise Control Unit must be obtained before diversion to alternative use.

Date ____/____/____

Signature _____

I.D. Card No. _____



Stamp of craft

PLEASE NOTE Extract from the Energy Products Regulations of the Excise Duty Act, Cap. 382

Offences, penalties and forfeiture

27.(b) Any person found in any unlawful possession of oil marked as prescribed in regulation 17 shall be guilty of an offence and shall for every such offence be liable, on conviction to a fine (multa) as prescribed under article 16 of the Act and any oil shall be liable to forfeiture as prescribed under article 17 of the Act.

SCA 1

(FORMOLA SAL 1)

Customs Registration No. _____		For use by locally based Private Pleasure Craft
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CUSTOMS DEPARTMENT – MALTA

CUSTOMS YACHT MARINA

SAILING AND ARRIVAL LOGBOOK
For uplifting duty paid fuel supplies entitled to refund

Name of Seacraft _____

Registration Number _____

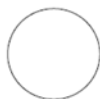
Flag _____

Gross Tonnage or Displacement _____

Fuel Tank Capacity _____

Name of Owner _____

Date _____



Signature of Customs Official

ATTENTION ----- *The craft must sail within 12 hours of uplifting fuel bunkers*

SAL 1

FOR OFFICE USE ONLY

Malta Port of Departure _____

Expected time of sailing _____

Time supplies embarked @ _____

Customs Form No. _____ Date ____/____/____

○	Stamp & Signature of Customs Official
---	---------------------------------------

Foreign Port of Arrival _____ Date ____/____/____

○	Stamp & Signature of Official at Port of Arrival
---	--

Time & Date of Return _____ Date ____/____/____

○	Stamp & Signature of Customs Official In Malta
---	--

Malta Port of Departure _____

Expected time of sailing _____

Time supplies embarked @ _____

Customs Form No. _____ Date ____/____/____

○	Stamp & Signature of Customs Official
---	---------------------------------------

Foreign Port of Arrival _____ Date ____/____/____

○	Stamp & Signature of Official at Port of Arrival
---	--

Time & Date of Return _____ Date ____/____/____

○	Stamp & Signature of Customs Official In Malta
---	--

FOR OFFICE USE ONLY

Malta Port of Departure _____
Expected time of sailing _____
Time supplies embarked @ _____
Customs Form No. _____ Date ____/____/____

○	Stamp & Signature of Customs Official
---	---------------------------------------

Foreign Port of Arrival _____ Date ____/____/____

○	Stamp & Signature of Official at Port of Arrival
---	---

Time & Date of Return _____ Date ____/____/____

○	Stamp & Signature of Customs Official In Malta
---	---

Malta Port of Departure _____
Expected time of sailing _____
Time supplies embarked @ _____
Customs Form No. _____ Date ____/____/____







○	Stamp & Signature of Customs Official
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Foreign Port of Arrival _____ Date ____/____/____

○	Stamp & Signature of Official at Port of Arrival
---	---

Time & Date of Return _____ Date ____/____/____

○	Stamp & Signature of Customs Official In Malta
---	---

<i>FOR OFFICE USE ONLY</i>	
<i>Malta Port of Departure</i>	_____
<i>Expected time of sailing</i>	_____
<i>Time supplies embarked @</i>	_____
<i>Customs Form No.</i>	_____ <i>Date</i> ____/____/____
	_____ <i>Stamp & Signature of Customs Official</i>
<i>Foreign Port of Arrival</i>	_____ <i>Date</i> ____/____/____
	_____ <i>Stamp & Signature of Official at Port of Arrival</i>
<i>Time & Date of Return</i>	_____ <i>Date</i> ____/____/____
	_____ <i>Stamp & Signature of Customs Official In Malta</i>
<hr/>	
<i>Malta Port of Departure</i>	_____
<i>Expected time of sailing</i>	_____
<i>Time supplies embarked @</i>	_____
<i>Customs Form No.</i>	_____ <i>Date</i> ____/____/____
	_____ <i>Stamp & Signature of Customs Official</i>
<i>Foreign Port of Arrival</i>	_____ <i>Date</i> ____/____/____
	_____ <i>Stamp & Signature of Official at Port of Arrival</i>
<i>Time & Date of Return</i>	_____ <i>Date</i> ____/____/____
	_____ <i>Stamp & Signature of Customs Official In Malta</i>

Continuation Sheet No. _____	 _____ <i>Stamp & Signature of Customs Official</i>
Customs Registration No. _____	
Name of craft _____	


FOR OFFICIAL USE ONLY

Malta Port of Departure _____


Expected time of sailing _____

Time supplies embarked @ _____


Customs Form No. _____ Date ____/____/____

	_____ <i>Stamp & Signature of Customs Official</i>
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Foreign Port of Arrival _____ Date ____/____/____

	_____ <i>Stamp & Signature of Official at Port of Arrival</i>
---	--

Time & Date of Return _____ Date ____/____/____


	_____ <i>Stamp & Signature of Customs Official In Malta</i>
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Malta Port of Departure _____


Expected time of sailing _____

Time supplies embarked @ _____


Customs Form No. _____ Date ____/____/____

	_____ <i>Stamp & Signature of Customs Official</i>
---	---


Foreign Port of Arrival _____ Date ____/____/____

	_____ <i>Stamp & Signature of Official at Port of Arrival</i>
---	--

Time & Date of Return _____ Date ____/____/____

	_____ <i>Stamp & Signature of Customs Official In Malta</i>
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SAL 1 Cont

Continuation Sheet No. _____	
Customs Registration No. _____	<hr style="border: 0; border-top: 1px solid black;"/>
Name of craft _____	Stamp & Signature of Customs Official


FOR OFFICIAL USE ONLY

Malta Port of Departure _____


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Time supplies embarked @ _____


Customs Form No. _____ Date ____/____/____

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Stamp & Signature of Customs Official	

Foreign Port of Arrival _____ Date ____/____/____

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Stamp & Signature of Official at Port of Arrival	

Time & Date of Return _____ Date ____/____/____


	<hr style="border: 0; border-top: 1px solid black;"/>
Stamp & Signature of Customs Official In Malta	

Malta Port of Departure _____


Expected time of sailing _____

Time supplies embarked @ _____


Customs Form No. _____ Date ____/____/____


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Stamp & Signature of Customs Official	


Foreign Port of Arrival _____ Date ____/____/____

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Stamp & Signature of Official at Port of Arrival	


Time & Date of Return _____ Date ____/____/____


	<hr style="border: 0; border-top: 1px solid black;"/>
Stamp & Signature of Customs Official In Malta	

(FORMOLA SSAD 1) Simplified SAD for Bunkering purposes only		NO. 0000000000
Bunker Operator: _____ VAT No: MT _____ SEED No: MT0 _____ Consignee / Receiving Vessel <div style="border: 1px solid black; width: 100px; height: 40px; margin: 0 auto; text-align: center; padding: 2px;">Stamp of Vessel</div>	Document Ref. No: _____ Identification of Warehouse: _____ Bunkered by; Name of Barge: _____ Reg. No. Of Road Tanker: _____ Meter Readings - After: _____ Before: _____ Amount - Delivered: _____ Litres	
Product Description: _____ Commodity Code: _____ Observed Volume: _____ Observed Temp: _____ ° C. Dens. @15: _____ VCF: _____ Volume @ 15° C. _____ WCF _____ Weight: _____ MT. Value: Lm _____ Country of Origin: _____ Preference: _____		
Product Description: _____ Commodity Code: _____ Observed Volume: _____ Observed Temp: _____ ° C. Dens. @15: _____ VCF: _____ Volume @ 15° C. _____ WCF _____ Weight: _____ MT. Value: Lm _____ Country of Origin: _____ Preference: _____		
Product Description: _____ Commodity Code: _____ Observed Volume: _____ Observed Temp: _____ ° C. Dens. @15: _____ VCF: _____ Volume @ 15° C. _____ WCF _____ Weight: _____ MT. Value: Lm _____ Country of Origin: _____ Preference: _____		
Signature of Bunker Operator: _____ Signature of Captain / Chief Engineer: _____	<div style="text-align: center;">  _____ Stamp & Signature of Customs Official </div>	
SSAD 1		<i>White Copy - for Customs Official during bunker</i>

Simplified SAD for Bunkering purposes only		NO. 0000000000	
Bunker Operator:		Document Ref. No: _____	
VAT No: MT _____ SEED No: MT0 _____		Identification of Warehouse: _____	
Consignee / Receiving Vessel		Bunkered by;	
Stamp of Vessel		Name of Barge: _____	
		Reg. No. Of Road Tanker: _____	
		Meter Readings –	
		After: _____	
		Before: _____	
		Amount - _____ Litres	
		Delivered: _____	
Product Description: _____		Commodity Code: _____	
Observed Volume: _____		Observed Temp: _____ ° C. Dens.@15: _____	
VCF: _____		Volume @ 15° C. _____ WCF _____ Weight: _____ MT.	
Value: Lm _____		Country of Origin: _____ Preference: _____	
Product Description: _____		Commodity Code: _____	
Observed Volume: _____		Observed Temp: _____ ° C. Dens.@15: _____	
VCF: _____		Volume @ 15° C. _____ WCF _____ Weight: _____ MT.	
Value: Lm _____		Country of Origin: _____ Preference: _____	
Product Description: _____		Commodity Code: _____	
Observed Volume: _____		Observed Temp: _____ ° C. Dens.@15: _____	
VCF: _____		Volume @ 15° C. _____ WCF _____ Weight: _____ MT.	
Value: Lm _____		Country of Origin: _____ Preference: _____	
Signature of Bunker Operator:		 Stamp & Signature of Customs Official	
Signature of Captain / Chief Engineer:			

Simplified SAD for Bunkering purposes only		NO. 0000000000
Bunker Operator: _____ VAT No: MT _____ SEED No: MT0 _____ Consignee / Receiving Vessel <div style="border: 1px solid black; width: 100px; height: 40px; margin: 0 auto; text-align: center; padding: 2px;">Stamp of Vessel</div>	Document Ref. No: _____ Identification of Warehouse: _____ Bunkered by; Name of Barge: _____ Reg. No. Of Road Tanker: _____ Meter Readings – After: _____ Before: _____ Amount - _____ Litres Delivered: _____ Litres	
Product Description: _____ Commodity Code: _____ Observed Volume: _____ Observed Temp: _____ ° C. Dens. @15: _____ VCF: _____ Volume @ 15° C. _____ WCF _____ Weight: _____ MT. Value: Lm _____ Country of Origin: _____ Preference: _____		
Product Description: _____ Commodity Code: _____ Observed Volume: _____ Observed Temp: _____ ° C. Dens. @15: _____ VCF: _____ Volume @ 15° C. _____ WCF _____ Weight: _____ MT. Value: Lm _____ Country of Origin: _____ Preference: _____		
Product Description: _____ Commodity Code: _____ Observed Volume: _____ Observed Temp: _____ ° C. Dens. @15: _____ VCF: _____ Volume @ 15° C. _____ WCF _____ Weight: _____ MT. Value: Lm _____ Country of Origin: _____ Preference: _____		
Signature of Bunker Operator: _____ Signature of Captain / Chief Engineer: _____	<div style="display: flex; align-items: center; justify-content: center;"> <div style="border: 1px solid black; width: 30px; height: 30px; border-radius: 50%; margin-right: 10px;"></div> <div style="border-top: 1px solid black; width: 150px; margin-left: 10px;"></div> </div> Stamp & Signature of Customs Official	
SSAD 1 Blue Copy 2 - for Bunker Operator to be attached to monthly SAD for Customs Control purposes		

Simplified SAD for Bunkering purposes only		NO. 0000000000	
Bunker Operator: _____		Document Ref. No: _____	
VAT No: MT _____ SEED No: MT0 _____		Identification of Warehouse: _____	
Consignee / Receiving Vessel		Bunkered by;	
Stamp of Vessel		Name of Barge: _____	
		Reg. No. Of Road Tanker: _____	
		Meter Readings –	
		After: _____	
		Before: _____	
		Amount – _____ Litres	
		Delivered: _____	
Product Description: _____		Commodity Code: _____	
Observed Volume: _____		Observed Temp: _____ ° C. Dens.@15: _____	
VCF: _____ Volume @ 15° C. _____		WCF _____ Weight: _____ MT.	
Value: Lm _____		Country of Origin: _____ Preference: _____	
Product Description: _____		Commodity Code: _____	
Observed Volume: _____		Observed Temp: _____ ° C. Dens.@15: _____	
VCF: _____ Volume @ 15° C. _____		WCF _____ Weight: _____ MT.	
Value: Lm _____		Country of Origin: _____ Preference: _____	
Product Description: _____		Commodity Code: _____	
Observed Volume: _____		Observed Temp: _____ ° C. Dens.@15: _____	
VCF: _____ Volume @ 15° C. _____		WCF _____ Weight: _____ MT.	
Value: Lm _____		Country of Origin: _____ Preference: _____	
Signature of Bunker Operator: _____		 Stamp & Signature of Customs Official	
Signature of Captain / Chief Engineer: _____			
SSAD 1		Pink Copy - Receipt for Vessel	

Simplified SAD for Bunkering purposes only		NO. 0000000000
Bunker Operator: _____ VAT No: MT _____ SEED No: MT0 _____ Consignee / Receiving Vessel <div style="border: 1px solid black; width: 100px; height: 40px; margin: 0 auto; text-align: center; padding: 2px;">Stamp of Vessel</div>	Document Ref. No: _____ Identification of Warehouse: _____ Bunkered by; Name of Barge: _____ Reg. No. Of Road Tanker: _____ Meter Readings – After: _____ Before: _____ Amount - _____ Litres Delivered: _____ Litres	
Product Description: _____ Commodity Code: _____ Observed Volume: _____ Observed Temp: _____ ° C. Dens. @15: _____ VCF: _____ Volume @ 15° C. _____ WCF _____ Weight: _____ MT. Value: Lm _____ Country of Origin: _____ Preference: _____		
Product Description: _____ Commodity Code: _____ Observed Volume: _____ Observed Temp: _____ ° C. Dens. @15: _____ VCF: _____ Volume @ 15° C. _____ WCF _____ Weight: _____ MT. Value: Lm _____ Country of Origin: _____ Preference: _____		
Product Description: _____ Commodity Code: _____ Observed Volume: _____ Observed Temp: _____ ° C. Dens. @15: _____ VCF: _____ Volume @ 15° C. _____ WCF _____ Weight: _____ MT. Value: Lm _____ Country of Origin: _____ Preference: _____		
Signature of Bunker Operator: _____ Signature of Captain / Chief Engineer: _____	<div style="text-align: center;">  </div> <hr style="width: 100%; border: 0.5px solid black;"/> Stamp & Signature of Customs Official	

SS4D 1

Yellow Copy - for Vessel's owner to be used at time of claim for refund of excise duty paid

Simplified SAD for Bunkering purposes only		N0. 0000000000	
Bunker Operator:		Document Ref. No: _____	
VAT No: MT _____ SEED No: MT0 _____		Identification of Warehouse: _____	
Consignee / Receiving Vessel		Bunkered by;	
Stamp of Vessel		Name of Barge: _____	
		Reg. No. Of Road Tanker: _____	
		Meter Readings –	
		After: _____	
		Before: _____	
		Amount – _____ Litres	
		Delivered: _____	
Product Description: _____		Commodity Code: _____	
Observed Volume: _____		Observed Temp: _____ ° C. Dens.@15: _____	
VCF: _____		Volume @ 15° C. _____ WCF _____ Weight: _____ MT.	
Value: Lm _____		Country of Origin: _____ Preference: _____	
Product Description: _____		Commodity Code: _____	
Observed Volume: _____		Observed Temp: _____ ° C. Dens.@15: _____	
VCF: _____		Volume @ 15° C. _____ WCF _____ Weight: _____ MT.	
Value: Lm _____		Country of Origin: _____ Preference: _____	
Product Description: _____		Commodity Code: _____	
Observed Volume: _____		Observed Temp: _____ ° C. Dens.@15: _____	
VCF: _____		Volume @ 15° C. _____ WCF _____ Weight: _____ MT.	
Value: Lm _____		Country of Origin: _____ Preference: _____	
Signature of Bunker Operator:		Stamp & Signature of Customs Official	
Signature of Captain / Chief Engineer:			
SSAD 1		White Copy - for Counterfoil Book "	

PART E

Beer Regulations

PART I

- Title. 1. The title of these regulations is Beer Regulations.
- Applicability. 2. These regulations apply to beer as defined in the Second Schedule.
- Definitions. 3. In these regulations, except where the context otherwise requires -
- "accounting period" means the six monthly period at the end of which a reconciliation and stocktaking exercise is performed with

the purpose of accounting for the worts and beers produced during that period;

"the Act" means the Excise Duty Act; and

"release for consumption" shall be taken to mean the making available to a natural or legal person, on the territory of Malta, of any beer subject to excise duty, when the beer leaves any arrangement made with the Comptroller in accordance with these regulations under which payment of excise duty is suspended; and, any reference to an arrangement where duty is kept in suspension shall be taken to refer to an arrangement made in accordance with these regulations, whereby beer may be kept or moved under specified conditions without payment of duty.

PART II

4. (1) Any brewery shall for the purpose of these regulations be deemed to be an approved tax warehouse if so approved by the Comptroller, and a brewer shall likewise be deemed to be an approved warehouse keeper.

Breweries as tax warehouses.

(2) An application to register a brewery in terms of article 9 of the Act, shall be made in writing to the Comptroller and shall include the following particulars:

- (a) the name of the applicant;
- (b) the status (sole proprietor, partnership, limited liability company or other status) of the applicant's business;
- (c) the address of the premises to be registered;
- (d) the architect's plan of the premises indicating its boundaries and exact location;
- (e) the date on which the applicant intends to begin production of beer;
- (f) an estimate of the maximum yearly productive capacity of the intended brewery.

5. Applications for registering a brewery shall not be accepted in the name of a person who has been guilty of any offence under the Act or any law repealed by the Act, and any registration of a brewery shall cease to be in force upon the conviction of the person in whose name the brewery is registered.

Applications for registering a brewery.

6. (1) The Comptroller may issue a certificate of registration in respect of the premises for which an application for registration had been made and shall issue a separate certificate of registration in the name of the applicant, in respect of each separate brewery.

Certificate of registration.

(2) The issue of such certificate shall be without prejudice to any obligation on the part of the applicant to obtain any licences or permits as required in terms of any other law.

(3) The certificate of registration shall remain the property of the Comptroller.

(4) Every certificate of registration issued shall be kept at all times on the premises to which it relates and shall be produced for inspection to the excise officer on demand.

(5) Any altered circumstances affecting the particulars mentioned in regulation 4 on the part of the brewery or the person in whose name the brewery is registered, shall be notified immediately to the Comptroller and the latter may amend the certificate of registration or replace it by a fresh one. Failure on the part of the brewer to notify the Comptroller of any change or changes affecting the said particulars shall invalidate the certificate of registration.

(6) The Comptroller may, for reasonable cause, vary the particulars required on the certificate of registration provided that fourteen days' notice in writing are given to the brewer informing him of such variations.

Cessation of production.

7. (1) A brewer shall notify the Comptroller of the cessation of production or the intention to cease production at any brewery registered in his name.

(2) Where the Comptroller is satisfied that a brewer has ceased to produce beer brewery, he may revoke the registration of the relevant brewery at any time.

PART III

Payment of duty and security.

8. (1) The person, firm, partnership or company in whose name the brewery is registered shall be responsible for the payment of excise duty as specified in article 3 of the Act, at the time payment of excise duty becomes due. Such payment shall be effected at Custom House or at any other place appointed by notice in the Gazette, on any entry form containing such particulars as the Minister may by regulation under the Act prescribe.

(2) It shall be lawful for the Comptroller of Customs, in order to safeguard revenue, to require a security from the brewer in the form of a sum of money deposited at the Customs Department, or in some other form, acceptable to the Comptroller, for an amount not exceeding the duty estimated beforehand to become due during the periods between the times at which payments become due.

(3) No duty shall be liable on beer which is deemed by the brewer as being unmarketable and therefore not released for consumption provided that such beer is destroyed under customs supervision by written permission of and under the conditions laid down by the Comptroller.

(4) Packaged beer on which excise duty is paid and which, after being released for consumption is deemed by its brewer to be unmarketable may be withdrawn from the market in its original sealed immediate container and returned to the brewery in which it was produced. The excise duty paid on it shall be credited in favour of the brewer provided that the Comptroller of Customs is satisfied that the immediate container and its contents have not been tampered with, and moreover that such beer is subsequently destroyed under customs supervision.

PART IV

Manner in which beer is to be produced.

9. (1) It shall not be lawful, except with the permission of the Minister, for any person to produce beer other than by the process

whereby beer is produced from the fermentation of the wort or any process whereby beer of a lower density or specific gravity is derived from beer including the mixing of beer with non-alcoholic beverages.

(2) The production of beer, for the propose of article 4 of the Act, is deemed to have begun when the mash is made or the sugar is dissolved whichever is the earlier and shall be deemed to have been completed at the earliest of -

- (a) the time the beer is put into any package;
- (b) the time the beer is removed from the brewery;
- (c) the time the beer is consumed;
- (d) the beginning of the seventh day after the day on which the production of beer began.

(3) For the purpose of this regulation "beer" shall include unfinished beer.

PART V

10. (1) Beer produced in Malta may be kept by the brewer under duty suspension within the precincts of a registered brewery.

Keeping and moving of beer under duty suspension.

(2) Such beer may be moved under duty suspension from a registered brewery to another registered brewery or approved tax warehouse or from an approved tax warehouse to a registered brewery or another approved tax warehouse and from such brewery or warehouse to a place of loading for export as merchandise or as ships stores as provided for in article 14 of the Act.

(3) All such removal of beer without payment of duty shall, unless the Comptroller may otherwise allow, be subject to the following conditions:

- (a) the beer is transported in containers or packages which are secured by a form of seal approved by the Comptroller or under customs escort, in either case as directed by the Comptroller;
- (b) the beer is accompanied by a document signed by a consignor and approved by the Comptroller, which shall specify the place from which despatched and the place to which consigned and the quantity and description of the beer;
- (c) such document shall be signed by the consignee acknowledging receipt or in the case of shipment, by the excise officer acknowledging receipt on board.

PART VI

11. (1) Subject to the provision of sub-regulation (2) the quantity of beer produced which is chargeable with duty shall be that which the worts made were intended to yield as finished beer after making allowance for wastage. This allowance shall be 10% of the liquid volume of the wort after it is brought to the level of the original gravity of the intended beer.

Chargeability, assessment and payment of duty.

(2) Duty on the quantity of beer released for consumption in a

specified period shall be assessed, according to article 3 of the Act, on the volume in hectolitres of beer as determined at time of release for consumption, even if such quantity exceeds the quantity of beer calculated in terms of sub-regulation (1) to have been produced in relation to the same period.

(3) Monthly payments of excise duty on beer shall be entered on the proper duty form and remitted to the Comptroller within five days following the last Sunday of each calendar month in settlement of all duty due up to that Sunday, on the quantity of beer released for consumption during that period.

(4) For duty purposes the original gravity of beer shall be expressed in degrees Plato. When assessing duty on beer produced in Malta the original gravity of the beer shall be determined by using the wort conversion tables, and in terms of the definitions found, in Schedule III to these regulations.

(5) No beer shall be released for consumption or for free circulation unless the original gravity and, or, alcohol by volume and the volume of the beer are denoted on the immediate package.

(6) For the purpose of payment of duty on beer in accordance with this Act, the volume and original gravity in degrees Plato of the beer released for consumption or for free circulation, shall be the highest of:

- (a) those declared on the label of the container,
- (b) those declared on the invoice or other document relating to the sale or delivery of the beer,
- (c) those found by analytical means by the Comptroller.

PART VII

Keeping of records and accounts.

12. The brewer shall keep records and accounts containing the details specified in Schedule I to these regulations and shall be bound to preserve such records for six years or such shorter period as the Comptroller may allow.

Production of statements.

13. The brewer shall produce to the Comptroller -

- (a) on the first working day after each Sunday, a weekly statement giving details of all sales or deliveries and other issues of beer released from the brewery during the preceding week and the balance of stocks of beer held at the brewery in such form as may be determined by the Comptroller, and
- (b) six monthly statement for each accounting period as specified in the next following sub-paragraph:
 - (i) accounting periods shall be of six months, each commencing on the 1st day of April and on the 1st day of October of each year, unless otherwise agreed between the brewer and the Comptroller;
 - (ii) not later than thirty days after the end of each accounting period, the brewer shall prepare and

produce to the Comptroller a statement which shall be accompanied by a report made by an independent certified public auditor in respect of the production of all worts and the production, stocks kept at the brewery and sales of beer for the accounting period being reported upon, containing the information specified in Schedule II to these regulations.

14. (1) Beer, in respect to a specified accounting period, shall be deemed unaccounted for and therefore chargeable with duty when a surplus results after subtracting the sum of: Surplus.

- (a) the quantity of beer reported as released for consumption;
- (b) the quantity of beer released for shipment as described in article 14 of the Act;
- (c) the quantity of beer destroyed in terms of article 14 of the Act;
- (d) the net quantity of beer kept in stock at the brewery in respect to that period; and
- (e) other quantity, if any, of beer recorded as having been mixed with non-alcoholic beverage from the quantity of beer the worts were considered to yield as described in regulation 11(1) in respect to the same period.

(2) In the event, of a discrepancy which may result after comparing the quantities of beer produced with that issued from the brewery whereby a quantity of beer is found to be unaccounted for in terms of sub-regulation (1), the Comptroller may, without any prejudice to any other action which may be taken against the brewer or any other person in view of the provisions of the Act or any other law, allow the brewer to pay such sum of money as is equivalent to the duty due on such discrepancy.

SCHEDULE I
(Regulation 12)

Records to be kept of:

1. Raw materials used in the production of beer which contribute to the original gravity of the beer.
2. Consecutive identification number and date for each brew.
3. The liquid volume of each wort in hectolitres at a specified density.
4. The liquid volume of the beer produced from each wort specifying at which temperature and its original gravity.
5. Each introduction of beer in the storage tanks specifying from which brew it was derived.
6. Total balance in hectolitres of beer in each storage tank

specifying its original gravity and at which temperature the volume is calculated.

7. The quantity in hectolitres of beer packaged in bottles, cans, kegs and other containers for each packaging operation.
8. Stocks of packaged beer kept at the brewery specifying types and brands of beer.
9. All sales of beer specifying quantities and types and brands of beer and relative invoices.
10. Other removal of beer from the brewery, specifying quantities, types and brands and to where removed.
11. Detailed history of unmarketable beer indicating its origin, type and brand, original gravity, quantity and whether or not destroyed under Customs supervision.

SCHEDULE II

(Regulation 13)

Details required to be included in the six monthly statement:

1. Identification number and date of each wort made.
 2. The specific gravity of each wort.
 3. The volume in hectolitres of each wort made at the latest specific gravity before the wort is put into fermentation specifying the specific gravity.
 4. The type and brand of beer each wort was intended to produce.
 5. The actual volume in hectolitres specifying the original gravity for each type and brand of beer produced.
 6. The quantity in hectolitres of each type and brand of beer released for consumption in Malta.
 7. The quantity in hectolitres of each type and brand of beer from the brewery other than for release for consumption in Malta, indicating the purpose for such removals.
 8. The quantity in hectolitres of packaged beer kept in stock at the brewery.
 9. The quantity in hectolitres of unpackaged beer held in storage at the brewery.
 10. The quantity of unmarketable beer held at or returned to the brewery during the period reported upon.
 11. The total amount of duty due on beer during the six monthly accounting period being reported upon.
 12. Any other details required by the Comptroller.
-

SCHEDULE III
(Regulation 11(4))

In this Schedule:

(a) Degrees Plato shall -

- (i) be determined by converting the specific gravity of the wort by using the Wort Conversion Tables or the equations published by regulations made under this Act; and
- (ii) be taken to refer to the specific gravity of the wort expressed in terms of the Plato Scale;

(b) "the specific gravity of the wort" is to be taken to mean the ratio of the mass of a given volume of wort at a temperature of 20°C; and

(c) "original gravity" shall be taken to refer to the specific gravity of the wort from which a particular beer would be produced after water, if any, had been added during the process.

WORT CONVERSION TABLES
SPECIFIC GRAVITY, 20°/20°, IN AIR, TO% w/w
SUCROSE, IN VACUO (°BALLING, °BRUX OR °PLATO)

Sp. Gr	Sucrose % w/w	Sp. Gr	Sucrose % w/w	Sp. Gr	Sucrose % w/w	Sp. Gr	Sucrose % w/w
1.000	0.000	1.021	5.330	1.042	10.475	1.063	15.439
1.001	0.257	1.022	5.580	1.043	10.716	1.064	15.671
1.002	0.514	1.023	5.828	1.044	10.956	1.065	15.903
1.003	0.770	1.024	6.077	1.045	11.195	1.066	16.134
1.004	1.026	1.025	6.325	1.046	11.435	1.067	16.365
1.005	1.283	1.026	6.512	1.047	11.673	1.068	16.595
1.006	1.539	1.027	6.819	1.048	11.912	1.069	16.825
1.007	1.795	1.028	7.066	1.049	12.150	1.070	17.055
1.008	2.053	1.029	7.312	1.050	12.387	1.071	17.284
1.009	2.305	1.030	7.558	1.051	12.624	1.072	17.513
1.010	2.560	1.031	7.803	1.052	12.861	1.073	17.741
1.011	2.814	1.032	8.048	1.053	13.098	1.074	17.970
1.012	3.067	1.033	8.293	1.054	13.333	1.075	18.197
1.013	3.321	1.034	8.537	1.055	13.569	1.076	18.425
1.014	3.573	1.035	8.781	1.056	13.804	1.077	18.652
1.015	3.826	1.036	9.024	1.057	14.039	1.078	18.878

1.016	4.077	1.037	9.267	1.058	14.273	1.079	19.105
1.017	4.329	1.038	9.509	1.059	14.507	1.080	19.331
1.018	4.580	1.039	9.751	1.060	14.741	1.081	19.556
1.019	4.830	1.040	9.993	1.061	14.974	1.082	19.782
1.020	5.080	1.041	10.234	1.062	15.207	1.083	20.007

PART F

Wine Regulations

- Title. 1. The title of these regulations is Wine Regulations.
- Scope. 2. These regulations apply to wines and wine mixed with non-alcoholic beverages specified as excise goods by the Excise Duty Act.
- Definition. 3. In these regulations, unless the context otherwise requires -
 "the Act" means the Excise Duty Act, and all other terms shall have the meaning assigned to them by the Act;
 "authorised warehouse keeper" means a person producing wine in such manner that would require him to hold a licence issued in terms of article 3 of the Wine Act.
- Cap. 436. 4. Any person who is a authorised warehouse keeper of the goods specified in regulation 2 shall conform with the Act and any regulations made thereunder without prejudice to the provisions of the Wine Act.
- Conformity with the Wine Act. 5. (1) Any person who produces the goods specified in regulation 2 shall, in addition to the obligations imposed by the Wine Act, register any tax warehouse in which such goods are produced or intended to be produced in accordance with article 9 of the Act and as regulated by regulations 4 to 8 of the Excise Goods Regulations.
- Cap. 436. (2) The provisions of article 9(5) of the Act apply only to a person holding a private licence in accordance with the Wine Act and only to the wine produced in accordance with such licence.
- Assessment of duty. 6. Excise duty on wines released for consumption shall be assessed, according to article 3 of the Act, on the volume in litres of wine as determined at time of release for consumption.
- Taxpoint for imported wines. 7. Excise duty leviable on imported wines shall be paid before such wines are released by Customs, or if removed to a tax warehouse, before release from such warehouse.
- Taxpoint for wines produced in Malta. 8. Excise duty leviable on wines produced in Malta shall be paid by the authorised warehouse keeper before such wines are released for consumption or periodically as may be allowed by the Comptroller, on the wines released during a specific period as directed by him:

Provided that in the latter case payment of excise duty shall be entered on the proper entry and remitted to the Comptroller within five days from the period allowed, in settlement of all duty due on the quantity of wines released for consumption during that period.

9. (1) Without prejudice to the provisions of the Wine Act, the authorised warehouse keeper shall keep such records and accounts as may be prescribed by the Comptroller, so as to enable the latter to verify the correctness of the amount of excise duty payable on the wines produced and released for home consumption.

Keeping of records and accounts.
Cap. 436.

(2) The authorised warehouse keeper shall be bound to preserve such records and accounts for six years or such shorter period as the Comptroller may allow.

10. (1) The authorised warehouse keeper shall produce to the Comptroller -

Statements.

- (i) a periodic statement giving details of sales or deliveries and other issues of wines released from the tax warehouse during a period as determined by the Comptroller and in such form as the Comptroller may direct or as otherwise prescribed in respect to wines;
- (ii) an audited statement for each accounting period certified by a certified public auditor in respect of all production, stocks kept at the tax warehouse and sales of wines made during the accounting period, and containing such information as may be prescribed in relation to wines.

(2) The term of an accounting period shall be of six months or such longer period as the Comptroller may allow or as may otherwise be prescribed and the audited statement shall reach the Comptroller within thirty days after the end of each accounting period being reported upon.

(3) Any person who fails to comply with the provisions of this regulation shall be guilty of an offence and shall be liable on conviction to a fine (*multa*) not exceeding five hundred liri.

PART G

Mobile Telephony Services Regulations

1. The title of these regulations is the Mobile Telephony Services Regulations.

Title.

2. These regulations shall apply to all revenues generated by mobile telephony services as provided for in regulation 4.

Scope.

3. Mobile telephony operators shall register with the Comptroller in terms of the Excise Duty Act, hereinafter referred to as "the Act".

Registration.
Cap. 382.

Assessment of duty.	4. Excise duty shall be assessed on all the charges levied by mobile operators from their services including subscriptions and top-up vouchers: Provided that the term "operator" has the same meaning as defined in article 2 of the Electronic Communications (Regulation) Act: Provided also that no excise duty shall be due on the following services: <ul style="list-style-type: none">(a) inbound roaming;(b) interconnection revenues;(c) donations of a pecuniary nature transferred from the donor to the donee via services offered by the mobile telephony operator;(d) free airtime.
Cap. 399.	
Payment of duty.	5. The person, firm, partnership or company who is duly registered with the Comptroller shall be responsible for the payment of excise duty as specified in article 3 of the Act at the time payment of excise duty becomes due.
Keeping of records.	6. (1) The records of the revenues generated by the services which are subject to excise duty by virtue of these regulations shall be made available to the Comptroller for any necessary verifications.
Statements.	(2) A periodic statement which gives details of revenues generated by the services subject to excise duty by virtue of these regulations shall be provided to the Comptroller for any period that may be determined by the Comptroller.
Accounting period.	(3) The term of an accounting period shall be three months or such longer period as the Comptroller may allow or as otherwise be prescribed and a return shall reach the Comptroller within thirty days after the end of each accounting period being reported upon.
Penalty.	(4) Any person who fails to comply with the provisions of these regulations shall be guilty of an offence and shall be liable on conviction to a fine (<i>multa</i>) not exceeding five hundred liri.

ANNEX

MALTA
INTERNAL ADMINISTRATIVE ACCOMPANYING DOCUMENT VALID FOR MOVEMENTS WITHIN MALTA ONLY
PRODUCTS SUBJECT TO EXCISE DUTY

Copy for the consignor	1	1. Consignor Vat Number	2. Consignor's excise No.	3. Reference No.		
			4. Consignee's excise No.	5. Invoice No.		
			6. Invoice date			
		7. Consignee Vat Number	8. Competent authority at dispatch			
		7a. Place of delivery	10. Guarantee			
		9. Transporter	12.	13.		
	11. Other transport details		14. Proprietor			
	15.	16. Date of Dispatch	17.			
	1					
18a. Marks and numbers, No. and kind of packages, description of goods			19a. Community code (CN code)		24a. Sold in warehouse?	
	20a. Quantity	21a. Gross weight (kg)	Yes	No		
	22a. Net weight (kg)	23a. Status		Malta produced?		
			Yes	No		
18b. Marks and numbers, No. and kind of packages, description of goods			19b. Community code (CN code)		24b. Sold in warehouse?	
	20b. Quantity	21b. Gross weight (kg)	Yes	No		
	22b. Net weight (kg)	23b. Status		Malta produced?		
			Yes	No		
18c. Marks and numbers, No. and kind of packages, description of goods			19c. Community code (CN code)		24c. Sold in warehouse?	
	20c. Quantity	21c. Gross weight (kg)	Yes	No		
	22c. Net weight (kg)	23c. Status		Malta produced?		
			Yes	No		
25. Additional information (including consolidation details)						
A Official use only			26. Boxes 1 - 25 certified correct			
			Signatory's company and telephone No.			
			Name of Signatory			
			Place and date			
			Signature			

EXPLANATORY NOTES

1. General

1.1 The Internal Administrative Accompanying Document (IAAD) is required by the Excise Regulations.

1.2 The document must be completed legibly and in a manner that makes entries indelible. Information may be pre-printed. No erasures or overwriting are permitted.

Authorisation by the Excise authorities of a change to the place of delivery is to be shown in box B.

1.3 The format of the IAAD is as laid down in the Excise Regulations. Alternatively commercial documents may be used provided that they contain the information required on the IAAD.

1.4 Any unused space in boxes 18a to 24c is to be lined through so that nothing can be added. Three separate descriptions of merchandise may be entered which must be of the same excise category. The categories are mineral oils, tobacco products and alcohol/ alcoholic beverages.

1.5 The accompanying document comprises three copies:
copy 1, to be retained by the consignor
copy 2, to be retained by the consignee, and
copy 3, to be returned to the consignor to discharge the movement.

1.6 Copies 2 and 3 must accompany the goods during the movement.

1.7 In cases where the document is utilised for movement using fixed pipelines, copies 2 and 3 are to be sent to the consignee by the fastest means available to the dispatching warehousekeeper. In all cases the document is to arrive at the place of delivery within 24 hours of receipt of the goods to which it relates.

2. Headings

Box 1 Consignor: the full name and address.

Box 2 Consignor's excise number: the approval number of the dispatching warehouse (SEED[VAT]number).

Box 3 Reference number: a unique reference number which identifies the consignment in the records of the consignor.

Box 4 For goods consigned to an excise warehouse, the approval number of that warehouse (SEED[VAT]number).

Box 5 For commercial use.

Box 6 For commercial use.

Box 7 Consignee: the full name, address and registration number. For goods to be exported, the person acting for the consignor at the place of exportation or shipment must be indicated.

Box 7a For goods to be exported, the notation 'EXPORT OUTSIDE THE MALTESE TERRITORY' is to be made together with the place of export. For goods which are to be placed under a community customs procedure (other than release for free circulation), the notation 'UNDER CUSTOMS PROCEDURE' is to be made together with the place where the goods enter customs control.

Box 8 Address of local Excise Office

Box 11 Other transport details: additional information, i.e. names of all subsequent transporters, means of transport registration numbers of means of transport and the number, type and identification of all commercial seals.

Box 12:For commercial use.

Box 13:For commercial use.

Box 14:Proprietor: name, address and registration number

Box 15:For commercial use.

Box 16:Date of removal from warehouse.

Box 17:For commercial use.

Box 18a:Packages and description of goods; the marks and numbers of external packages, eg containers; the number of internal packages, eg cartons; the commercial description of the goods and the stock account reference under which they were last warehoused.

The description may be continued on a separate sheet attached to each copy. A packing list may be used for this purpose.

Alcohol and alcoholic beverages other than beer must have the alcoholic strength shown (percentage by volume at 20°C)

Box 19a:Commodity code: the CN code

Box 20a:Quantity
- the number of items, expressed in thousands (cigarettes, cigars and cigarillos)
- litres at 20°C to two decimal places (alcohol and alcoholic beverages)
- litres at 15°C (mineral oil)

Box 21a:Gross weight: the gross weight of the consignment

Box 22a:Net weight: the weight of the excise products without packaging is to be given in respect of alcohol and alcoholic beverages, mineral oils and for all tobacco products except cigarettes.

Box 23a:Indicate the status of the goods: 'EU' or 'non EU'.

Box 24a:Indicate whether the goods have been sold whilst warehoused: YES/NO (delete as appropriate)

Indicate whether the goods were produced in Malta: YES/NO (delete as appropriate).

Box 25:Additional information:
Where the goods are to be consolidated during the movement, give details of the consolidator; name, registration number and address of premises where consolidation is to take place.

If appropriate add the following certificate -
"It is hereby certified that the beer described has been produced by an independent small brewery with a production in the previous year of hectolitres."

Box 26:Signatory's company, etc: the document is to be completed by, or on behalf of, the consignor. The company of the signatory of the document is to be identified.

Box A For official use only.

Box 9 Transporter: name and address

Box 10 Guarantee: indicate whether provided by the consignor, transporter or proprietor and state reference number of guarantee.

Box B If, during the movement, the destination of the goods is changed from that indicated in boxes 7 or 7a the consignor or his agent must indicate the new place of delivery in Box B. Furthermore, the consignor is obliged to immediately notify the change of place of delivery to the Excise authorities.

Box C Certificate of receipt: to be given by the consignee. In cases where goods are exported or placed under a community customs procedure (other than release for free circulation) a certificate is required from the Excise authorities)

MALTA
INTERNAL ADMINISTRATIVE ACCOMPANYING VALID FOR MOVEMENTS WITHIN MALTA ONLY
DOCUMENT
PRODUCTS SUBJECT TO EXCISE DUTY

2	Copy for the consignee	1. Consignor	Vat Number	2. Consignor's excise No.	3. Reference No.
				4. Consignee's excise No.	5. Invoice No.
				6. Invoice date	
		7. Consignee	Vat Number	8. Competent authority at dispatch	
		7a. Place of delivery		10. Guarantee	
		9. Transporter		12.	13.
		11. Other transport details		14. Proprietor	
		15.	16. Date of Dispatch	17.	
2					
18a. Marks and numbers, No. and kind of packages, description of goods			19a. Community code (CN code)	24a. Sold in warehouse?	
	20a. Quantity	21a. Gross weight (kg)		Yes	No
	22a. Net weight (kg)	23a. Status		Malta produced?	
				Yes	No
18b. Marks and numbers, No. and kind of packages, description of goods			19b. Community code (CN code)	24b. Sold in warehouse?	
	20b. Quantity	21b. Gross weight (kg)		Yes	No
	22b. Net weight (kg)	23b. Status		Malta produced?	
				Yes	No
18c. Marks and numbers, No. and kind of packages, description of goods			19c. Community code (CN code)	24c. Sold in warehouse?	
	20c. Quantity	21c. Gross weight (kg)		Yes	No
	22c. Net weight (kg)	23c. Status		Malta produced?	
				Yes	No
25. Additional information (including consolidation details)					
A Official use only			26. Boxes 1 - 25 certified correct		
			Signatory's company and telephone No.		
			Name of Signatory		
			Place and date		
			Signature		

MALTA
INTERNAL ADMINISTRATIVE ACCOMPANYING VALID FOR MOVEMENTS WITHIN MALTA ONLY
DOCUMENT
PRODUCTS SUBJECT TO EXCISE DUTY

B AUTHORISATION FOR CHANGE OF PLACE OF DELIVERY		
New name/address: Request by: name/address of company: Name and signatory: Signature Place and date:	Authorised by (competent authority): Reference No. Signature Stamp	
C CERTIFICATION OF RECEPTION OR EXPORTATION		
<input type="checkbox"/> Goods received by consignee		
Date	Place	Reference No.
Description of goods	Excess	Shortage
<input type="checkbox"/> Goods received by consignee		
<input type="checkbox"/> Goods exported*/placed under a Community customs procedure (other than for free circulation)*		Means of transport
date		
<input type="checkbox"/> Name of signatory		Place/date
Signatory's company		Signature
.....		
<input type="checkbox"/> Fiscal authority or Customs office		Endorsement by fiscal authority (if required) or Customs office
Name		
Address		
*delete inapplicable		
A Record of control (continued)		

MALTA
INTERNAL ADMINISTRATIVE ACCOMPANYING VALID FOR MOVEMENTS WITHIN MALTA ONLY
DOCUMENT
PRODUCTS SUBJECT TO EXCISE DUTY

Copy for return to the consignor	3	1. Consignor Vat Number	2. Consignor's excise No.	3. Reference No.		
			4. Consignee's excise No.	5. Invoice No.		
			6. Invoice date			
		7. Consignee Vat Number	8. Competent authority at dispatch			
		7a. Place of delivery	10. Guarantee			
		9. Transporter	12.	13.		
		11. Other transport details	14. Proprietor			
		15.	16. Date of Dispatch	17.		
		3				
	18a. Marks and numbers, No. and kind of packages, description of goods			19a. Community code (CN code)	24a. Sold in warehouse?	
20a. Quantity		21a. Gross weight (kg)		Yes	No	
22a. Net weight (kg)		23a. Status	Malta produced?			
			Yes	No		
18b. Marks and numbers, No. and kind of packages, description of goods			19b. Community code (CN code)	24b. Sold in warehouse?		
	20b. Quantity	21b. Gross weight (kg)		Yes	No	
	22b. Net weight (kg)	23b. Status	Malta produced?			
			Yes	No		
18c. Marks and numbers, No. and kind of packages, description of goods			19c. Community code (CN code)	24c. Sold in warehouse?		
	20c. Quantity	21c. Gross weight (kg)		Yes	No	
	22c. Net weight (kg)	23c. Status	Malta produced?			
			Yes	No		
25. Additional information (including consolidation details)						
A Official use only			26. Boxes 1 - 25 certified correct			
			Signatory's company and telephone No.			
			Name of Signatory			
			Place and date			
			Signature			

MALTA
 INTERNAL ADMINISTRATIVE ACCOMPANYING DOCUMENT VALID FOR MOVEMENTS WITHIN MALTA ONLY
 PRODUCTS SUBJECT TO EXCISE DUTY

B AUTHORISATION FOR CHANGE OF PLACE OF DELIVERY	
New name/address: Request by: name/address of company: Name and signatory: Signature Place and date:	Authorised by (competent authority): Reference No. Signature Stamp

C CERTIFICATION OF RECEPTION OR EXPORTATION	
<input type="checkbox"/> Goods received by consignee	
Date	Place
Description of goods	Excess
	Reference No.
	Shortage
 <input type="checkbox"/> Goods received by consignee	
<input type="checkbox"/> Goods exported*/placed under a Community customs procedure (other than for free circulation)*	
date	Means of transport
 <input type="checkbox"/> Name of signatory	
Signatory's company	Place/date
.....	Signature
 <input type="checkbox"/> Fiscal authority or Customs office	
Name	Endorsement by fiscal authority (if required) or
Address	Customs office
*delete inapplicable	

A Record of control (continued)