

L.N. 11 of 2004

**EXCISE DUTY ACT
(CAP. 382)**

Excise Duty Act (Amendment of Schedules) Regulations, 2004

IN exercise of the powers conferred by subarticle (5) of article 13 of the Excise Duty Act, the Minister of Finance and Economic Affairs has made the following regulations:—

Citation.

1. The title of these regulations is the Excise Duty Act (Amendment of Schedules) Regulations, 2004 and shall be read and construed as one with the Excise Duty Act, hereinafter referred to as “the Act”.

Insertion of Annex in Fifth Schedule.

2. The Annex contained in the Schedule hereto is to be inserted after Part F of the Fifth Schedule to the Act.

Amends the Excise Goods Regulations.

3. (1) In subregulation (3)(b) of regulation 12 in the Excise Goods Regulations delete the word “a document” and insert the words “the Internal Administrative Accompanying Document (IAAD) as specified in the Annex after the Fifth Schedule”.

(2) In subregulation (3)(c) of regulation 12 in the Excise Goods Regulations delete the word “such document” and insert the words “the Internal Administrative Accompanying Document (IAAD) as specified in the Annex after the Fifth Schedule”.

(3) Immediately after subregulation (2) of regulation 17 in the Excise Goods Regulations contained in Part A of the Fifth Schedule to the Act there shall be inserted the following:

“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.”.

4. Regulation 17 in the Mineral Oils Regulations contained in the Fifth Schedule to the Act shall be deleted and substituted with the following:—

Substitution of regulation 17 in the Mineral Oils Regulations.

“Fiscal marking of gas oils and kerosene.

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 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 fiscal markers.

(2) (i) Each of the following substances shall constitute a fiscal marker:

(a) for gas oils –

(aa) N-Ethyl-N-[2-(1-isobutoxyethoxy)ethyl]-4-(phenylazo)aniline defined in the Colour Index as Solvent Yellow 124, and

(bb) Any red dye.

(b) for kerosene -

(aa) N-Ethyl-N-[2-(1-isobutoxyethoxy)ethyl]-4-(phenylazo)aniline defined in the Colour Index as Solvent Yellow 124, and

(bb) Any blue anthraquinone dye.

Proportions of markers.

(ii) The markers shall be added in the following proportions:

(a) for gas oils –

(aa) not less than 6 milligrams but not more than 9 milligrams of N-Ethyl-N-[2-(1-isobutoxyethoxy)ethyl]-4-(phenylazo)aniline per litre of mineral oil, and

(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]naphthalene per litre of mineral oil.

(b) for kerosene –

(aa) not less than 6 milligrams but not more than 9 milligrams of N-Ethyl-N-[2-(1-isobutoxyethoxy)ethyl]-4-(phenylazo)aniline per litre of mineral oil, and

(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.

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)(ii).

Storage of markers.

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 6 years.

Storage of marked oil.

21. Marked oil must be stored separately from unmarked oil.

Labelling of delivery points for marked 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.

Particulars to be recorded on delivery notes.

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.

Prohibitions relating to prescribed markers.

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.

Prohibition relating to other markers.

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.

Prohibition on importation of certain oil.

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.

Offences, penalties and forfeiture.

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 forfeiture as prescribed under article 17 of the Act.”.

SCHEDULE

(Regulation 2)

ANNEX

MALTA INTERNAL ADMINISTRATIVE ACCOMPANYING DOCUMENT
PRODUCTS SUBJECT TO EXCISE DUTY

VALID FOR MOVEMENTS WITHIN MALTA ONLY

1 Copy for the consignor	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			
1	15		15 Date of dispatch		17	
18a Marks and numbers, No and kind of packages, description of goods			19a Commodity code (CN code)		24a Sold in warehouse?	
			20a Quantity		21a Gross weight (kg)	
			22a Net weight (kg)		23a Status	
					Malta produced?	
18b Marks and numbers, No and kind of packages, description of goods			19b Commodity code (CN code)		24b Sold in warehouse?	
			20b Quantity		21b Gross weight (kg)	
			22b Net weight (kg)		23b Status	
					Malta produced?	
18c Marks and numbers, No and kind of packages, description of goods			19c Commodity code (CN code)		24c Sold in warehouse?	
			20c Quantity		21c Gross weight (kg)	
			22c Net weight (kg)		23c Status	
					Malta produced?	
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.

Authorization 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 9 Transporter: name and address.
- Box 10 Guarantee: indicate whether provided by the consignor, transporter or proprietor and state reference number of guarantee.
- 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 can be used for this purpose.

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

Beer is to be shown at alcohol percentage by volume at 20° C. Mineral oil must show the density at 15° 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 the 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 to the document is to be identified.
- Box A For official use only.
- 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 DOCUMENT
 PRODUCTS SUBJECT TO EXCISE DUTY

VALID FOR MOVEMENTS WITHIN MALTA ONLY

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			
2	15	16 Date of dispatch		17		
18a Marks and numbers, No and kind of packages, description of goods			19a Commodity code (CN code)		24a Sold in warehouse?	
			20a Quantity	21a Gross weight (kg)		
			22a Net weight (kg)	23a Status	Malta produced?	
18b Marks and numbers, No and kind of packages, description of goods			19b Commodity code (CN code)		24b Sold in warehouse?	
			20b Quantity	21b Gross weight (kg)		
			22b Net weight (kg)	23b Status	Malta produced?	
18c Marks and numbers, No and kind of packages, description of goods			19c Commodity code (CN code)		24c Sold in warehouse?	
			20c Quantity	21c Gross weight (kg)		
			22c Net weight (kg)	23c Status	Malta produced?	
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			

B AUTHORISATION FOR CHANGE OF PLACE OF DELIVERY

New name/address Request by: name/address of company: Name and signatory: _____ Place and date: _____	Authorized by (competent authority): Reference No. Signature Stamp
Signature	

C CERTIFICATION OF RECEPTION OR EXPORTATION

Goods received by consignee

Date	Place	Reference No.
Description of goods	Excess	Shortage

Goods received by consignee

Goods exported*/placed under a Community
 customs procedure (other than for free circulation)*

date

Means of transport

Name of signatory

Signatory's company

Place/date

Signature

Fiscal authority or Customs office

Name

Address

Endorsement by fiscal authority (if required) or Customs office

* delete inapplicable

A Record of control (continued)

MALTA INTERNAL ADMINISTRATIVE ACCOMPANYING DOCUMENT
 PRODUCTS SUBJECT TO EXCISE DUTY

VALID FOR MOVEMENTS WITHIN MALTA ONLY

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					
			10 Guarantee					
	7a Place of delivery		12		13			
9 Transporter		14 Proprietor						
		11 Other transport details						
3	15		16 Date of dispatch		17			
18a Marks and numbers, No and kind of packages, description of goods			19a Commodity code (CN code)		24a Sold in warehouse?			
					Yes No			
			20a Quantity		21a Gross weight (kg)		Malta produced?	
							Yes No	
18b Marks and numbers, No and kind of packages, description of goods			19b Commodity code (CN code)		24b Sold in warehouse?			
					Yes No			
			20b Quantity		21b Gross weight (kg)		Malta produced?	
							Yes No	
18c Marks and numbers, No and kind of packages, description of goods			19c Commodity code (CN code)		24c Sold in warehouse?			
					Yes No			
			20c Quantity		21c Gross weight (kg)		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					

B AUTHORIZATION FOR CHANGE OF PLACE OF DELIVERY		
New name/address: Request by: name/address of company: Name and signatory: Place and date:	Signature	Authorized 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)*		
date		Means of transport
<input type="checkbox"/> Name of signatory		Place/date
Signatory's company		Signature
<input type="checkbox"/> Fiscal authority or Customs office		
Name		Endorsement by fiscal authority (if required) or Customs office
Address		
* delete inapplicable		
A Record of control (continued)		