



# MALTA EXCISE DUTY ACT

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## 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; Acts II and VIII of 2006, and IV of 2007; Legal Notice 425 of 2007; Act XXXII of 2007; Legal Notice 105 of 2008; Acts II of 2009, and I and XIII of 2010; and Legal Notices 96, 284 and 336 of 2010.*

1. The short title of this Act is the Excise Duty Act.
2. In this Act unless the context otherwise requires -
 

"atypical mode of transport" means the transport of fuels other than in the tanks of vehicles or in appropriate reserve fuel canisters and the transport of liquid heating products other than by means of tankers used on behalf of professional traders in terms of article 14A(4);

"authorised warehouse keeper" means a natural or legal person authorised by the Comptroller, in the course of his business, to produce, process, hold, receive or dispatch excise goods under a duty suspension arrangement in a tax warehouse;

"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 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;

"the Community" or "territory of the Community" means the territories of the Member States;

"competent authority" means a body or authority which has a supervisory or regulatory role in a Member State in relation to excise goods;

"the Comptroller" has the same meaning assigned to it in the [Customs Ordinance](#);

"customs suspensive procedure or arrangement" means any one of the special procedures as provided for under [Regulation \(EEC\) No 2913/92](#) relating to the customs supervision to which non-Community goods are subjected upon their entry into the Community customs territory, temporary storage, free zones or free

Short title.

Definitions.  
*Amended by:*  
 XXV. 1997.2;  
 IX. 2001.3.  
*Substituted by:*  
 II. 2002.9.  
*Amended by:*  
 IX. 2003.79.  
*Substituted by:*  
 XIII. 2010.2.

Cap. 37.

warehouses, as well as any of the arrangements referred to in Article 84(1)(a) of that Regulation;

"Customs tariff" means the Common Customs Tariff adopted by the European Union;

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

"duty suspension arrangement" means a tax arrangement applied to the production, processing, holding or movement of excise goods not covered by a customs suspensive procedure or arrangement, excise duty being suspended;

"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;

"importation of excise goods" means the entry into the territory of the Community of excise goods unless the goods upon their entry into the Community are placed under a customs suspensive procedure or arrangement, as well as their release from a customs suspensive procedure or arrangement;

"Member State" and "territory of a Member State" means the territory of each Member State of the Community to which the Treaty is applicable, in accordance with Article 299 thereof, with the exception of third territories;

"the Minister" means the Minister responsible for customs;

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

"registered consignee" means a natural or legal person authorised by the Comptroller, in the course of his business and under the conditions fixed by the Comptroller, to receive excise goods moving under a duty suspension arrangement from another Member State;

"registered consignor" means a natural or legal person authorised by the Comptroller, in the course of his business and under the conditions fixed by the Comptroller, to only dispatch excise goods under a duty suspension arrangement upon their release for free circulation in accordance with Article 79 of [Regulation \(EEC\) No 2913/92](#);

"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 entry into Malta of excise goods, including irregular entry, where those products have not been placed under a suspension arrangement;

"tax warehouse" means a place where excise goods are produced, processed, held, received or dispatched under duty suspension arrangements by an authorised warehouse keeper in the course of

his business, subject to certain conditions laid down by the Comptroller;

"third country" means any State or territory to which the Treaty is not applicable;

"the Treaty" means the Treaty establishing the European Community.

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

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

(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.

4. (1) Excise goods shall be subject to excise duty at the time of their production, or where applicable of their extraction, or of their arrival into Malta, provided that where excise goods are placed under a customs procedure on arrival into Malta, entry shall be deemed to take place when they leave the customs procedure.

Tax point.  
*Substituted by:*  
*II. 2002.10.*  
*Amended by:*  
*XIII. 2010.3.*

(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.

(4) For the purpose of this article "release for consumption" means:

- (a) the departure of excise goods, including irregular departure, from a duty suspension arrangement;
- (b) the holding of excise goods outside a duty suspension arrangement where excise duty has not been levied pursuant to the applicable provisions of Community law and national legislation;
- (c) the production of excise goods, including irregular production, outside a duty suspension arrangement;
- (d) the entry into Malta of excise goods, including irregular entry into Malta, unless the excise goods are placed, immediately upon entry, under a duty suspension arrangement.

(5) For the purpose of this article where excise goods are moved under a duty suspension arrangement within the territory of the Community, including where the goods are moved via a third country or a third territory, the time of release for consumption shall be considered to be:

- (a) when a registered consignee receives the excise goods from a tax warehouse;
- (b) when a consignee referred to in article 14(2) receives excise goods from a tax warehouse which have been dispatched from another Member State.

(6) Where excise goods are imported into Malta and the Comptroller allows such goods to be moved under a duty suspension arrangement according to the conditions laid down by him to be delivered to a place which has been designated by an authorised warehouse keeper or registered consignee, the time of release for consumption shall be the time of receipt of the excise goods at the place which has been approved by the Comptroller:

Provided that this shall not apply when a registered consignee receives goods on an occasional basis.

(7) For the purpose of this article, the total destruction or irretrievable loss of excise goods under a duty suspension agreement, as a result of the actual nature of the goods, of unforeseeable circumstances, as a result of *force majeure*, or as a consequence of an authorisation granted by the Comptroller, shall not be considered as a release for consumption.

(8) 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.

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

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.

Duty on ingredients to be credited.

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.

Savings.

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

Payment of duty.  
*Amended by:*  
*II. 2002.12;*  
*XIII. 2010.4.*

8. (1) Duty on excise goods shall be paid by the following persons:

- (a) in relation to the departure of excise goods, including irregular departure from a duty suspension arrangement, duty shall be paid:
  - (i) by the authorised warehouse keeper, the registered consignee or any other person releasing the excise goods or on whose behalf

the excise goods are released from the duty suspension arrangement and, in the case of irregular departure from the tax warehouse, by any other person involved in that departure;

- (ii) in the case of an irregularity during a movement of excise goods under a duty suspension arrangement as indicated in article 8A, by the authorised warehouse keeper, the registered consignor or any other person who guaranteed the payment in accordance with article 10 and any person who participated in the irregular departure and who was aware or who should reasonably have been aware of the irregular nature of the departure;
- (b) in relation to the holding of excise goods outside a duty suspension arrangement where excise duty has not been levied pursuant to the applicable provisions of this Act, by the person holding the excise goods and any other person involved in the holding of the excise goods;
- (c) in relation to the production of excise goods, including irregular production, outside a duty suspension arrangement, by the person producing the excise goods and, in the case of irregular production, by any other person involved in their production;
- (d) in relation to the importation of excise goods, including irregular importation, unless the excise goods are placed, immediately upon importation, under a duty suspension arrangement, by the person who declares the excise goods or on whose behalf they are declared upon importation and, in the case of irregular importation, by any other person involved in the importation.

(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.

**8A.** (1) When an irregularity occurs in relation to excise goods which are moving under a duty suspension arrangement from a Member State to Malta or when excise goods are in transit and pass through Malta, which irregularity gives rise to their release for consumption in accordance with article 4(4)(a), the Comptroller, on detecting such an irregularity, shall inform the competent authorities of the Member State of dispatch.

(2) When it is possible for the Comptroller to determine where the irregularity under subarticle (1) occurred, the release for consumption shall take place in the Member State where the

*Irregularity.  
Added by:  
XIII. 2010.5.*

irregularity occurred.

(3) When it is not possible for the Comptroller to determine where the irregularity under subarticle (1) occurred, it shall be presumed that it has occurred in Malta.

(4) When excise goods moving under a duty suspension arrangement, notwithstanding that they have Malta as their destination, fail to arrive in Malta, and during the movement no irregularity giving rise to their release for consumption in accordance with article 4(4)(a) has been detected, an irregularity shall be deemed to have occurred in the Member State of dispatch at the time when the movement began, unless, within a period of four months from when the movement began, evidence is provided to the satisfaction of the Member State of dispatch of the end of the movement, or of the place where the irregularity occurred:

Provided that where the person who guaranteed payment in accordance with article 10 has not been, or could not have been, informed that the goods have not arrived at their destination, a period of one month from the date of communication of this information by the Comptroller shall be granted to enable him to provide evidence of the end of movement, or of the place where the irregularity occurred.

(5) If before the expiry of a period of three years from the date on which the movement began, the Comptroller ascertains that the irregularity referred to in subarticle (4) actually occurred in Malta, he shall inform the competent authorities of the Member State where the excise duty was levied, which shall reimburse or remit it as soon as evidence of the levying of the excise duty in the other Member State has been provided.

(6) For the purpose of this article:

- (a) the movement of excise goods under a duty suspension arrangement shall end, in the cases referred to in article 8B(1)(a)(i), (ii), and (iv) and article 8B(1)(b) when the consignee has taken delivery of the excise goods and, in the cases referred to in article 8B(1)(a)(iii) when the goods have left the territory of the Community;
- (b) the movement of excise goods under a duty suspension arrangement shall begin in the cases referred to in article 8B(1)(a), when the excise goods leave the tax warehouse of dispatch, and in the cases referred to in article 8B(1)(b) upon their release for free circulation in accordance with Article 79 of [Regulation \(EEC\) No. 2913/92](#);
- (c) "irregularity" means a situation occurring during a movement of excise goods under a duty suspension arrangement, other than the one referred to in article 14(5), due to which a movement, or a part of a movement of excise goods, has not ended in terms of paragraph (a) of this subarticle.

**8B.** (1) Excise goods may be moved under a duty suspension arrangement within the territory of the Community, including where the goods are moved via a third country or a third territory:

Movement of excise goods under a suspension of excise duty.  
Added by:  
XIII. 2010.5.

- (a) from a tax warehouse to:
  - (i) another tax warehouse;
  - (ii) a registered consignee;
  - (iii) the place where the excise goods leave the territory of the Community;
  - (iv) a consignee referred to in article 14(2), where the goods are dispatched from another Member State;
- (b) from the place of importation to any of the destinations referred to in paragraph (a), where the goods are dispatched by a registered consignor:

Provided that for the purposes of this paragraph, "place of importation" means the place where the goods are when they are released for free circulation in accordance with Article 79 of [Regulation \(EEC\) No 2913/92](#).

(2) By way of derogation from subarticle (1)(a)(i) and (ii) and (b) hereof, and except in the situations referred to in the proviso to article 10A(3), the Comptroller may, under the conditions which he lays down, allow excise goods to be moved under a duty suspension arrangement to a place of direct delivery, where that place has been designated by the authorised warehouse keeper or by the registered consignee. The authorised warehouse keeper or the registered consignee shall remain responsible for submitting the report of receipt referred to in regulation 10 to Part H of the Sixth Schedule.

(3) Subarticles (1) and (2) shall also apply to movements of excise goods at a zero rate which have not been released for consumption.

(4) A movement of excise goods shall be considered to take place under a duty suspension arrangement only if it takes place under cover of an electronic administrative document process in accordance with the procedure contemplated under Part H of the Sixth Schedule.

**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.  
Amended by:  
XIII. 2010.6.*

**10.** (1) 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:

Provided that the Comptroller, under the conditions set by him, may allow the guarantee referred in paragraph (a) to be provided by the transporter or carrier, the registered consignor, the owner of the excise goods, the consignee, or jointly by two or more of the said persons herein mentioned.

(2) The guarantee mentioned in the previous subarticle shall be valid throughout the Community and its detailed rules shall be laid down by the Comptroller.

(3) The Comptroller may waive the obligation to provide a guarantee in respect of the following movements of excise goods under a duty suspension arrangement:

(a) movements which take place entirely in Malta;

(b) where the other Member States concerned so agree, movements of energy products within the Community by sea or by fixed pipeline.

**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.

Consignee may be any professional trader.

*Added by:*

*II. 2001.15.*

*Amended by:*

*XIII. 2010.7.*

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

(3) A registered consignee shall comply with the following requirements:

- (a) before dispatch of the excise goods, guarantee payment of excise duty under the conditions fixed by the Comptroller;
- (b) at the end of the movement, enter in his accounts excise goods received under a duty suspension arrangement;
- (c) consent to all monitoring and stock checks enabling the Comptroller to verify that the goods have actually been received:

Provided that where a registered consignee receives excise goods only occasionally, the authorisation granted by the Comptroller shall be limited to a specified quantity of excise goods, a single consignor and a specified period of time or to a single movement. The Comptroller may limit the authorisation for one movement.

**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.

Suspension or revocation of registration.

*Amended by:*

*II. 2002.16.*

**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;*

*L.N. 425 of 2007;*

*I. 2010.55;*

*XIII. 2010.8.*

- (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;
- (f) anything that may be prescribed in accordance with this Act;
- (g) the procedure to be followed on a movement of excise goods under suspension of excise duty; and
- (h) guide levels to determine the quantity of an article subject to excise duty.

(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 twenty-five thousand euro (€25,000) 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 twenty-five thousand euro (€25,000) 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.

(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.

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;
- (d) excise goods intended to be used by international organizations recognized by the host Member State, and by members of such organizations, within the limits and under the conditions laid down by the international conventions establishing such organizations or by headquarters agreements;
- (e) excise goods intended to be used for consumption under an agreement concluded with third countries or international organizations provided that such an agreement is allowed or authorised with regard to an exemption from value added tax:
- Exemptions.  
Amended by:  
IX. 2001.7;  
II. 2002.19;  
XIII. 2010.9.
- Cap.191.
- Provided that excise goods moving under a duty suspension arrangement to a person referred to in this subarticle shall be accompanied by an exemption certificate in the form and content established by the Comptroller.
- (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.

Excise goods  
acquired by a  
private individual.  
*Added by:*  
*XIII. 2010.10.*

**14A.** (1) Excise duty on excise goods acquired by a private individual for his own use, and personally transported from a Member State to Malta, shall be charged in the Member State in which the excise goods are acquired.

(2) To determine whether the excise goods referred to in subarticle (1) are intended for the own use of a private individual, the Comptroller shall take account of the following:

- (a) the commercial status of the holder of the excise goods and his reasons for holding them;
- (b) the place where the excise goods are located or, if appropriate, the mode of transport used;
- (c) any document relating to the excise goods;
- (d) the nature of the excise goods; and
- (e) the quantity of the excise goods.

(3) For the purposes of applying subarticle (2)(e), the Minister may make regulations laying down guide levels, solely as a form of evidence.

(4) The Minister may, by notice in the Gazette, also provide that excise duty shall become due on the acquisition of mineral oils already released for consumption in another Member State if such products are transported by a private individual using atypical modes of transport.

Excise goods  
already released  
for consumption.  
*Added by:*  
*XIII. 2010.10.*

**14B.** (1) Without prejudice to article 14D(1), excise goods which have already been released for consumption in one Member State and are held for commercial purposes in Malta in order to be delivered or used in Malta, shall be subject to excise duty in Malta:

Provided that for the purpose of this subarticle, holding for commercial purposes shall mean the holding of excise goods by a person other than a private individual or by a private individual for reasons other than his own use and transported by him.

(2) Excise duty due in terms of subarticle (1) shall be paid by the person making the delivery or holding the goods intended for delivery, or to whom the goods are delivered in the other Member State, as the case may be.

(3) Without prejudice to article 14F, excise goods which have already been released for consumption in one Member State and move within the Community for commercial purposes shall not be regarded as being held for such purposes until they reach the Member State of destination, provided that they are moving under cover of the formalities set out at Part H of the Sixth Schedule.

(4) Excise goods which are held on board a boat or aircraft making sea-crossings or flights between Malta and another Member State but which are not available for sale when the boat or aircraft is in the Maltese territory shall not be regarded as held for commercial purposes in Malta.

(5) When excise duty for excise goods which were released for consumption in Malta had become chargeable and collected in another Member State, the Comptroller may request the authorities of the other Member State for a reimbursement or remittance of the duty paid.

**14C.** (1) Excise goods which have been released for consumption in terms of article 14B(1) shall move between the territories of the various Member States under cover of an accompanying document listing the main data from the document referred to at Part H of the Sixth Schedule.

Excise goods released for consumption in terms of article 14B(1).  
Added by:  
XIII. 2010.10.

(2) The persons referred in article 14B(2) shall comply with the following requirements:

- (a) before the goods are dispatched they shall submit a declaration to the Comptroller and guarantee payment of the excise duty;
- (b) pay the excise duty to the Comptroller after the excise goods arrive;
- (c) consent to any checks by an excise officer to satisfy himself that the excise goods have actually been received and that the excise duty chargeable on them has been paid.

**14D.** (1) Excise goods already released for consumption in one Member State, which are purchased by a person, other than an authorised warehouse keeper or a registered consignee, established in another Member State who does not carry out an independent economic activity, and which are dispatched or transported to Malta directly or indirectly by the vendor or on his behalf, shall be subject to excise duty.

Excise goods already released for consumption in a Member State.  
Added by:  
XIII. 2010.10.

(2) In the case referred to in subarticle (1), the excise duty shall become chargeable at the time of delivery of the excise goods. The chargeability conditions and rate of excise duty to be applied shall be those in force on the date on which the duty becomes chargeable.

(3) The person liable to pay the excise duty is the vendor who shall comply with the following requirements:

- (a) before dispatching the excise goods, he shall register his identity and guarantee payment of the excise duty with the Comptroller and be subject to the conditions laid down by the Comptroller;
- (b) pay the excise duty to the Comptroller after the excise goods arrive;
- (c) keep accounts of deliveries of the excise goods:

Provided that the Minister may enter into bilateral agreements with other Member States in order to simplify these requirements.

(4) In the case referred to in subarticle (1), the excise duty levied shall be reimbursed or remitted by the Comptroller at the

vendor's request, where the vendor has followed the procedures laid down in subarticle (3).

(5) The Minister may, by a notice in the Gazette, lay down specific rules for applying subarticles (1) to (4) to excise goods that are covered by special national distribution arrangements.

Loss of excise  
goods during  
transport.  
Added by:  
XIII. 2010.10.

**14E.** (1) In the situations referred to in article 14B(1) and article 14D(1), in the event of the total destruction or irretrievable loss of the excise goods, during their transport, which were not released for consumption in Malta, as a result of the actual nature of the goods, or unforeseeable circumstances, or *force majeure*, or as a consequence of authorisation by the Comptroller, the excise duty shall not be chargeable in Malta:

Provided that the total destruction or irretrievable loss of the excise goods in question shall be proven to the satisfaction of the Comptroller. Furthermore, the guarantee lodged pursuant to article 14C(2)(a) or article 14D(4)(a) shall be released.

(2) The Minister may, after consulting the Comptroller, by notice in the Gazette, lay down the rules and conditions under which the losses referred to in subarticle (1) are determined.

Irregularity  
occurring or  
detected in Malta.  
Added by:  
XIII. 2010.10.

**14F.** (1) Where an irregularity has occurred in Malta during a movement of excise goods under article 14B(1) or article 14D(1), and such excise goods were released for consumption in another Member State, they shall be subject to excise duty.

(2) Where an irregularity has been detected in Malta during a movement of excise goods under article 14B(1) or article 14D(1), and such excise goods were released for consumption in another Member State, and it is not possible to determine where the irregularity occurred, the irregularity shall be deemed to have occurred in Malta:

Provided that if, before the expiry of a period of three years from the date on which the excise goods were acquired, it is ascertained in which Member State the irregularity actually occurred, the provisions of subarticle (1) shall apply.

(3) The excise duty shall be due from the person who guaranteed payment thereof in accordance with article 14C(2)(a) or article 14D(4)(a) and from any person who participated in the irregularity:

Provided that, if the excise goods were released for consumption, the Comptroller shall, upon request, reimburse or remit the excise duty in the Member State where the irregularity occurred or was detected. Furthermore, the Comptroller shall release the guarantee lodged pursuant to article 14C(2)(a) or article 14D(4)(a).

(4) For the purposes of this article, "irregularity" means a situation occurring during a movement of excise goods under article 14B(1) or article 14D(1), not covered by article 14E, due to which a movement, or a part of a movement, of excise goods has not duly ended.

**15.** (1) Unless otherwise specified in this Act, no excise duty paid under this Act on any excise goods released for consumption in Malta shall be refunded:

Drawback.  
*Amended by:*  
*II. 2002.20;*  
*XIII. 2010.11.*

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 and excise duty on excise goods which have been released for consumption may, at the request of the person concerned, be reimbursed or remitted by the Minister where those goods were released for consumption in the situations identified by the Minister and in accordance with the conditions that the Minister shall lay down by a notice in the Gazette for the purpose of preventing any possible evasion or abuse. Such reimbursement or remission may not give rise to exemptions other than those provided in article 14:

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

Offences and penalties.  
*Amended by:*  
*IX. 2001.8;*  
*II. 2002.21;*  
*IX. 2003.80;*  
*L.N. 425 of 2007;*  
*I. 2010.56.*



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 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*) of not less than five hundred euro (€500) and not more than twenty-five thousand euro (€25,000):

Provided that in the case of a conviction relating to the evasion or attempted evasion of excise duty, the offender shall be liable to a fine (*multa*) of not less than three times the excise duty on such excise goods, which fine may exceed twenty-five thousand euro (€25,000):

Provided further that one-third of this amount shall be deemed as a civil debt owed and payable to the Department of Customs.

(2) (*Deleted by Act I. 2010.56.*)

(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.

**16A.** Notwithstanding any other provision of this Act relating to forfeiture of goods in favour of the Government, in the case of an irregularity committed by an offender which, if undetected, would involve loss of excise duty on excise goods not exceeding one thousand euro (€1000), the Comptroller, whilst he forfeits the goods may, on acknowledgement of the committed offence by the offender, refrain from instituting proceedings in terms of this Act and impose a penalty equivalent to three times the excise duty endangered, which penalty shall not be less than two hundred and fifty euro (€250).

Penalty instead of proceedings in terms of this Act.  
Added by:  
I. 2010.57.

**17.** (1) 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

Forfeiture.  
Amended by:  
II. 2002.22.  
Substituted by:  
I. 2010.58.

other place of security without payment of duty for removal to any place authorised by the Comptroller, are not duly delivered at such place; or

- (d) are brought into Malta and the payment of excise duty has been evaded or an attempt has been made to evade the payment thereof,

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

(2) Furthermore, all vehicles, vessels and other means of transport, used or intended to be used for the importation, landing, removal, keeping, concealing or conveyance of any uncustomed or other goods liable to forfeiture under this Act together with the property, whether movable or immovable, within which the uncustomed or goods liable to forfeiture are found, shall be forfeited:

Provided that no vessel shall be liable to forfeiture under the provisions of this article unless such vessel is under two hundred and fifty tons net registered tonnage.

(3) With regard to any vessel of or exceeding two hundred and fifty tons net registered tonnage, it shall be lawful for the Comptroller, in any case in which in his opinion a responsible officer of such vessel is implicated either actually or by neglect, to take proceedings in the manner prescribed by article 36 and subject to appeal as laid down in that article, for condemnation of the said vessel in a sum of twenty-five thousand euro (€25,000). And for this purpose the Comptroller may require, as to any vessel referred to in this subarticle, the deposit in his hands of a sum of twenty-five thousand euro (€25,000) to abide by the decision of the court, and in default of payment of such deposit, the Comptroller may detain such vessel.

(4) No claim for damages shall lie against the Comptroller in respect of the payment of any deposit or the detention of any vessel, vehicle or other goods under this article.

(5) The expression "responsible officer" in this article means and includes the master, mates and engineers of any vessel, and in the case of a vessel carrying a passenger certificate, the purser or chief steward.

(6) The expression "neglect" includes cases where goods unowned by any of the crew are discovered in a place or places in which they could not reasonably have been put if the responsible officers having supervision of such place or places had exercised proper care, at the time of the loading of the ship or subsequently.

**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.

(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 twenty-five thousand euro (€25,000).

**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 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.

**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

Powers of excise officers.

*Amended by:*

*XXV. 1997.4;*

*II. 2002.23.*

*Substituted by:*

*IX. 2003.82.*

*Amended by:*

*L.N. 425 of 2007;*

*I. 2010.59.*

Issue of a search warrant.

*Added by:*

*IX. 2003.82.*

Power to stop vehicles.

*Added by:*

*IX. 2003.82.*

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.

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

**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 -

- (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.

**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,

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

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 -

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

- (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.

**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.

Power to detain.  
*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 -

Detention of goods and vehicles.  
*Added by:*  
*XI. 2003.82.*  
*Amended by:*  
*I. 2010.60.*

- (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,

shall 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.*

*Amended by:*

*I. 2010.61.*

**26.** (1) Any goods or vehicles that are liable to forfeiture under the Act shall 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.

Notice of claim.

*Added by:*

*XI. 2003.82.*

**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.

(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.

**29A.** (1) The Comptroller may grant to, refuse to grant or withdraw an authorization from a person to act as a registered excise trader or authorized warehouse keeper.

Power to grant,  
refuse or withdraw  
authorization.  
*Added by:*  
*I. 2010.62.*

(2) The Comptroller may refuse to grant or withdraw an

authorization according to subarticle (1) if in the opinion of the Comptroller:

- (a) where the applicant is a natural person, the applicant is not a fit and proper person;
- (b) where the applicant is a partnership, any of the partners are not fit and proper persons;
- (c) where the applicant is a company, any director, shareholder or officer of the company who would be involved in the direction or control of the company is not a fit and proper person.

(3) A natural person, partnership or company shall be deemed to be unfit and proper, if amongst others:

- (a) they lack honesty, integrity or competence in their dealings with the Comptroller of Customs; or
- (b) they lack financial soundness; or
- (c) such person has contravened any of the dispositions of this Act or any other Act relating to customs; or
- (d) such person has been found guilty of committing a criminal offence or any other offence relating to property and public security, public trust, government revenue or financial services.

(4) Any person who feels aggrieved by a decision taken by the Comptroller according to subarticle (3), may appeal under article 31 to the Excise Duty Appeals Board.

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 articles 29A and 30 shall lie to the Administrative Review Tribunal.

(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 -

Appeal to  
Administrative  
Review Tribunal.  
*Added by:*  
*XI. 2003.82.*  
*Amended by:*  
*I. 2010.63;*  
*L.N. 336 of 2010.*

- (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.

Appeal.  
 Added by:  
 XI. 2003.82.  
 Amended by:  
 L.N. 425 of 2007.  
 Substituted by:  
 L.N. 336 of 2010.  
 Cap. 490.

**32.** (1) When any person is dissatisfied with any decision of the Comptroller taken in his regard, he may appeal to the Administrative Review Tribunal established by article 5 of the [Administrative Justice Act](#) against such decision.

(2) The Administrative Review Tribunal may, in its determination on any appeal entered in accordance with subarticle (1), confirm, reverse or vary, in whole or in part, the original decision.

(3) The Administrative Review Tribunal shall carry out such functions as are assigned to it in terms of this Act.

Cap. 490.

(4) The provisions of the Administrative Justice Act, in so far as they apply to the Administrative Review Tribunal, shall apply to any proceedings before the said Tribunal and the words "public administration" in the said enactment shall be construed as a reference to the Comptroller.

Cap. 490.

(5) The provisions of article 25 of the [Administrative Justice Act](#) shall apply to any proceedings pending before the Excise Duty Appeals Board and any such proceedings shall be assigned to the Administrative Review Tribunal in terms of the aforesaid article 25 with effect from 1st June, 2010.

(6) The Tribunal 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).

(7) No appeal shall lie to Administrative Review Tribunal where the duty in dispute does not exceed three hundred and fifty euro (€350).

(8) After considering the matter referred to it, and any submissions which may have been made to it by the Comptroller and the appellant, the Administrative Review Tribunal shall determine whether the principles set out in article 30 have been followed by the Comptroller in the assessment made by him.

(9) Where the said Tribunal decides that the principles referred to in subarticle (8) have been followed, the determination made by the Comptroller in accordance with the provisions of article 30(6), shall be confirmed; where the Tribunal decides that the said principles have not been followed, the Tribunal shall direct the Comptroller to make a fresh determination, which direction shall contain the principles which in the opinion of the Tribunal had been overlooked by the Comptroller.

(10) 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 in terms of the [Administrative Justice Act](#).

Cap. 490.

**33.** Unless the Administrative Review Tribunal 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 Administrative Review Tribunal, 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.*

*Amended by:*

*L.N. 336 of 2010.*

**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

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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.  
*Substituted by:*  
L.N. 425 of 2007.  
*Amended by:*  
II. 2009.33.

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>€0.75 per hectolitre per degree Plato</p> <p>€0.37 per hectolitre per degree Plato</p> <p>€0.19 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"> <li>- 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</li> <li>- 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.</li> </ul> <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"> <li>- 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,</li> </ul>	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

€150.00 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, excluding Spirit based flavoured beverages of an alcoholic content over 1.2% but not exceeding 7%

€0.14 per % vol. per litre

Spirit based flavoured beverages of an alcoholic content over 1.2% but not exceeding 7%

€0.40 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 naptha, and
- 0.5% vol. crude pyridine

To each 1,000 litres of which is added:

- 3.75 litres of mineral naptha (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 naptha

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

<ul style="list-style-type: none"> <li>- 10% vol isopropyl alcohol (This type of denatured alcohol is normally used in pharmaceutical industrial plants) or:</li> <li>- 95% vol ethanol</li> <li>- 5% vol wood naphta To each 100 litres of which is added</li> <li>- 0.5% vol methyl salicylate</li> <li>- 2.0% vol diethyl phthalate</li> <li>- 2.5% castor oil (This type of denatured alcohol is commercially referred to as Surgical Spirit)</li> </ul>	
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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.  
*Substituted by:*  
L.N. 425 of 2007.  
*Amended by:*  
II. 2009.34;  
I. 2010.64.

Description of excise goods	Rate of Excise Duty
<p>Cigarettes</p> <p>1. a. The following shall be deemed to be cigarettes:</p> <p style="padding-left: 40px;">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;</p>	<p>50.0% of the retail price plus €22.00 per 1000 cigarettes but not less than €117.00 per 1000 cigarettes</p>

<p>ii. rolls of tobacco which, by simple non-industrial handling, are inserted into cigarette-paper tubes;</p> <p>iii. rolls of tobacco which, by simple non-industrial handling, are wrapped in cigarette paper;</p> <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.</p> <p>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.</p> <p>2. For the purpose of the <i>ad valorem</i> 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.</p>	
<p>Cigars and Cigarillos</p> <p>The following shall be deemed to be cigars or cigarillos if they can be smoked as they are:</p> <p>i. rolls of tobacco made entirely of natural tobacco;</p> <p>ii. rolls of tobacco with an outer wrapper of natural tobacco;</p> <p>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;</p>	<p>€16.25 per 1000 units</p>

- 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
- a wrapper and binder of tobacco, both of reconstituted tobacco, or
- a wrapper of reconstituted tobacco.

Hand-rolling Tobacco

€72.50 per kg.

Other Smoking Tobacco

€72.50 per kg.

The following shall be deemed to be smoking tobacco:

- 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.

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.

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.

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.

Pipe Tobacco

€23.40 per kg

Chewing Tobacco and Snuff

€31.56 per kg



<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> <p>Tobacco products to be sold for immediate consumption on board ships or aircraft travelling to another EU country.</p>	
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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.*  
*Amended by:*  
*IV. 2007.33.*  
*Substituted by:*  
*L.N. 425 of 2007.*  
*Amended by:*  
*XXXII. 2007.80;*  
*L.N. 105 of 2008;*  
*II. 2009.35;*  
*I. 2010.65.*

## FOURTH SCHEDULE

## ENERGY PRODUCTS

Description of excise goods	Rate of Excise Duty
<b>Leaded petrol</b> falling within CN Codes 2710.11.31, 2710.11.51 and 2710.11.59.	€558.18 per 1000 litres
<b>Unleaded petrol</b> falling within CN Codes 2710.11.41, 2710.11.45 and 2710.11.49.	€439.38 per 1000 litres
<b>Gas oil</b> falling within CN Codes 2710.19.41 to 2710.19.49 excluding gas oil falling within 2710.19.49 if used for heating purposes.	€352.40 per 1000 litres

<p>If used in the following maritime commercial activities:</p> <ul style="list-style-type: none"> <li>- Bunkering operations</li> <li>- Conveyance of passengers and goods between shore and ocean-going vessels</li> <li>- Dredging operations</li> <li>- Harbour Cruises</li> <li>- Inland Navigation between Malta and Gozo by vessels of a tonnage less than 3,500 tons</li> <li>- Sea farming activities</li> <li>- Tugging activities</li> <li>- Navigation for commercial purposes within Maltese territorial waters</li> </ul> <p>If used in the following maritime commercial activity:</p> <ul style="list-style-type: none"> <li>- Inland Navigation between Malta and Gozo by vessels of a tonnage of 3,500 tons or more</li> </ul> <p>If used for electric power generation</p> <p>If used for fishing purposes as laid down by Department of Fisheries</p> <p>If used by pleasure sea-craft for direct voyages to destinations outside the European Union</p> <p><b>Gas Oil</b> falling within CN Code 2710.19.49 if used for heating purposes</p> <p><b>Biodiesel (a mixture of biomass and gas oil)</b></p> <p><b>Heavy fuel oil</b> falling within CN Codes 2710.19.61 to 2710.19.69.</p> <p>If used for electric power generation</p> <p><b>Natural gas</b> falling within CN Codes 2711.11.00 and 2711.21.00</p> <p>If used as motor fuel</p> <p>If used for heating purposes</p> <p><b>Liquid petroleum gas</b> falling within CN Codes 2711.12 to 2711.13, except when used for heating purposes</p> <p><b>Liquid petroleum gas</b> falling within CN Codes 2711.12 to 2711.13, when used for heating purposes</p> <p><b>Methane</b> falling within CN Code 2711.29.00</p> <p><b>Kerosene</b> falling within CN Codes 2710.19.21 and 2710.19.25</p> <p>If used for the following purposes:</p>	<p>€142.09 per 1000 litres</p> <p>€21.20 per 1000 litres</p> <p>0</p> <p>0</p> <p>0</p> <p>€96.79 per 1000 litres</p> <p>€352.40 per 1000 litres</p> <p>€15.02 per 1000 Kgs</p> <p>0</p> <p>€2.60 per 1 gigajoule, gross calorific value</p> <p>€0.84 per 1 gigajoule, gross calorific value</p> <p>€125.00 per 1000 Kgs</p> <p>€34.94 per 1000 Kgs</p> <p>€34.94 per 1000 Kgs</p> <p>€352.40 per 1000 litres</p> <p>€72.21 per 1000 litres</p>
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<ul style="list-style-type: none"> <li>- for air navigation between Malta and Gozo</li> <li>- for testing and maintenance of aircraft engines</li> </ul> <p>If used by private pleasure aircraft for direct voyages to destinations outside the European Union</p> <p><b>Electricity</b> falling under CN Code 2716</p> <p><b>Coal and Coke</b> falling within CN Codes 2701, 2702 and 2704</p> <p>The term 'energy products' shall cover:</p> <ul style="list-style-type: none"> <li>(a) products falling within CN Codes 1507 to 1518, if these are intended for use as heating fuel or motor fuel;</li> <li>(b) products falling within CN Codes 2701, 2702 and 2704 to 2715;</li> <li>(c) products falling within CN Codes 2901 and 2902;</li> <li>(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;</li> <li>(e) products falling within CN Code 3403;</li> <li>(f) products falling within CN Code 3811;</li> <li>(g) products falling within CN Code 3817;</li> <li>(h) products falling within CN Code 3824.90.99 if these are intended for use as heating fuel or motor fuel;</li> <li>(i) electricity falling within CN Code 2716.</li> </ul> <p>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.</p> <p>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.</p> <p>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.</p> <p><b>EXEMPTIONS</b></p>	<p>0</p> <p>€1.00 per MWh</p> <p>€0.30 per 1 gigajoule, gross calorific value</p>
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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).

"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.

#### FIFTH SCHEDULE

*Added by:  
II. 2005.40.*

#### MOBILE TELEPHONY SERVICES

Description of excise goods	Rate of Excise Duty
<b>Mobile Telephony Services</b> (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;*  
*L.N. 425 of 2007;*  
*L.N. 96 of 2010;*  
*L.N. 284 of 2010.*

## 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: <ul style="list-style-type: none"> <li>(a) the name and address of the applicant;</li> <li>(b) the status (sole proprietor, partnership, limited liability company or other status) of the applicant's business;</li> <li>(c) the address of the premises to be registered;</li> <li>(d) an architect's plan of the premises indicating its boundaries and exact location;</li> <li>(e) the nature and description of excise goods that are intended to be produced;</li> <li>(f) the date on which the applicant intends to begin production of excise goods;</li> <li>(g) an estimate of the maximum yearly productive capacity of the intended tax warehouse.</li> </ul> |
| Comptroller to keep electronic register of authorised warehouse keepers as well as tax warehouses. | <p>(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.</p> <p>(ii) This register shall contain the following information:</p> <ul style="list-style-type: none"> <li>(a) the identification number issued by the competent authorities in respect of the person or premises;</li> <li>(b) the name and address of the person or premises;</li> <li>(c) the category of goods which may be held or received by the person or on the premises;</li> <li>(d) the address of the competent authorities which</li> </ul>                                                                                                                                  |

may be contacted for further information;

- (e) the date of issue and, where appropriate, the date 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

Notification to Comptroller.

production at any tax warehouse registered in his name.

(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

1. The title of these regulations is Alcohol and Alcoholic Beverages Regulations. Title.
2. These regulations shall apply to alcohol and alcoholic products excluding beer and wine specified as excise goods by the Excise Duty Act. Scope.
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. Definitions.
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. Conformity with the Spirits Ordinance. Cap. 41.
- (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. S.L.41.02 Cap. 41.
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. Registration. Cap. 41.
- (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. Cap. 41.
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. Applicant to conform to Spirits Ordinance. Cap. 41.
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.
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. Tax point.

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 twenty-five thousand euro (€25,000).

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 twenty-five thousand euro (€25,000).

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,

Returns.



as bunkering fuel, as merchandise for export, or for any other 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 twenty-five thousand euro (€25,000).

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.

Fiscal marking of  
gas oils and  
kerosene.

17A. (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, shall be fiscally marked.

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

(i) for gas oils, excluding gas oils intended to be used for heating purposes -

(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;

(ii) for gas oils intended to be used for heating purposes and 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.

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

(i) for gas oils, excluding gas oils intended to be used for heating purposes -

(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

(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;

(ii) for gas oils intended to be used for heating purposes and kerosene -

(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

(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.

17B. (1) There shall be added a national chemical marker, hereinafter referred to as "the marker", to all mineral oils identified by the Comptroller of Customs by means of an order in the Gazette and intended for release for consumption.

(2) The marker shall be supplied to the tax warehouse keepers by the Department of Customs against compensation. The compensation charged shall cover the costs of the product to the Department.

(3) The marker shall be added to such mineral oils utilising dosing pumps in the proportions as directed by the Comptroller of Customs.

(4) No such mineral oils may be released for consumption unless so marked.

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 17A(1). Time of marking.

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 17A(2)(b). Use of composite solution.

20. (1) The warehousekeeper of any premises where marking occurs must keep any marker - Storage of markers.

- (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. Storage of 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. Labelling of delivery points for marked oil.

23. Any person who supplies - Particulars to be recorded on delivery notes.

- (a) gas oil marked under regulation 17A; or
- (b) a quantity not exceeding two hundred and fifty litres of kerosene, marked under regulation 17A,

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.	<p>24. (1) No oil may be marked except in the circumstances prescribed by regulation 17.</p> <p>(2) No marker may be removed from any oil.</p> <p>(3) No substance calculated to impede the identification of any marker may be added to any oil.</p>
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.	<p>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 (<i>multa</i>) 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.</p> <p>(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 (<i>multa</i>) as prescribed under article 16 of the Act and any oil shall be liable to forfeiture as prescribed under article 17 of the Act.</p>
Registration of means of transport.	<p>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.</p> <p>(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.</p>
Marking of means of transport.	<p>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.</p> <p>(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.</p>
Definitions for the purposes of regulations 31 to 33.	<p>30. Unless the context requires otherwise in regulations 31 to 33 hereof -</p> <p>"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 -</p>

- (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.

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.

Relief from the payment of excise duty.

(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.

Requests for the provisioning of either duty-free or duty-paid fuel.

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:

- (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.

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.

(2) In all cases the fuel is to be fiscally marked as provided for in regulation 17.

Operator to inform Fuel Section.

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 -

- (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.

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,

- (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.

38. Every person or entity that produces and, or offers for sale biodiesel or biofuel shall - Production and sale of biodiesel.

- (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

STA 1

(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

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 &amp; 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 &amp; Date of Return \_\_\_\_\_ Date \_\_\_\_/\_\_\_\_/\_\_\_\_

	Stamp & Signature of Customs Official In Malta
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
## FOR OFFICE USE ONLY

Malta Port of Departure \_\_\_\_\_


Expected time of sailing \_\_\_\_\_

Time supplies embarked @ \_\_\_\_\_


Customs Form No. \_\_\_\_\_ Date \_\_\_\_/\_\_\_\_/\_\_\_\_

	_____ <i>Stamp &amp; Signature of Customs Official</i>
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Foreign Port of Arrival \_\_\_\_\_ Date \_\_\_\_/\_\_\_\_/\_\_\_\_

	_____ <i>Stamp &amp; Signature of Official at Port of Arrival</i>
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Time &amp; Date of Return \_\_\_\_\_ Date \_\_\_\_/\_\_\_\_/\_\_\_\_


	_____ <i>Stamp &amp; 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 &amp; Signature of Customs Official</i>
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Foreign Port of Arrival \_\_\_\_\_ Date \_\_\_\_/\_\_\_\_/\_\_\_\_

	_____ <i>Stamp &amp; Signature of Official at Port of Arrival</i>
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Time &amp; Date of Return \_\_\_\_\_ Date \_\_\_\_/\_\_\_\_/\_\_\_\_

	_____ <i>Stamp &amp; Signature of Customs Official In Malta</i>
-------------------------------------------------------------------------------------	------------------------------------------------------------------------


**FOR OFFICE USE ONLY***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
-----------------------------------------------------------------------------------	---------------------------------------------------


*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
-------------------------------------------------------------------------------------	---------------------------------------------------

Continuation Sheet No. _____	 Stamp & Signature of Customs Official
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 \_\_\_\_/\_\_\_\_/\_\_\_\_

	_____
	Stamp & Signature of Customs Official

Foreign Port of Arrival \_\_\_\_\_ Date \_\_\_\_/\_\_\_\_/\_\_\_\_

	_____
	Stamp & Signature of Official at Port of Arrival

Time &amp; 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 &amp; Date of Return \_\_\_\_\_ Date \_\_\_\_/\_\_\_\_/\_\_\_\_

	_____
	Stamp & Signature of Customs Official In Malta

SAL 1 Cont

Continuation Sheet No. _____	 Stamp & Signature of Customs Official
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 \_\_\_\_/\_\_\_\_/\_\_\_\_

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

Foreign Port of Arrival \_\_\_\_\_ Date \_\_\_\_/\_\_\_\_/\_\_\_\_

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

Time &amp; 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 &amp; Date of Return \_\_\_\_\_ Date \_\_\_\_/\_\_\_\_/\_\_\_\_

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



(FORMOLA SSAD 1)

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		<b>Bunkered by;</b>
<div style="border: 1px solid black; width: 100px; height: 50px; margin: 10px auto; text-align: center;">Stamp of Vessel</div>		<i>Name of Barge:</i> _____
		<i>Reg. No. Of Road Tanker:</i> _____
		<i>Meter Readings –</i>
		<i>After:</i> _____
		<i>Before:</i> _____
		<i>Amount –</i>
		<i>Delivered:</i> _____ 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: _____		<div style="display: flex; align-items: center; justify-content: center;"> <div style="border: 1px solid black; width: 40px; height: 40px; border-radius: 50%; margin-right: 10px;"></div> <div style="border-top: 1px solid black; width: 150px;"></div> </div> <p style="text-align: center; margin-top: 5px;"><i>Stamp &amp; Signature of Customs Official</i></p>
Signature of Captain / Chief Engineer: _____		

SSAD 1

White Copy - for Customs Official during bunker


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		<b>Bunkered by;</b>
<div style="border: 1px solid black; width: 100px; height: 100px; margin: 10px auto; text-align: center;">Stamp of Vessel</div>		<i>Name of Barge:</i> _____
		<i>Reg. No. Of Road Tanker:</i> _____
		<i>Meter Readings –</i>
		<i>After:</i> _____
		<i>Before:</i> _____
		<i>Amount –</i> _____ Litres
		<i>Delivered:</i> _____ 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:		<div style="display: flex; align-items: center; justify-content: center;"> <div style="border: 1px solid black; width: 40px; height: 40px; border-radius: 50%; margin-right: 10px;"></div> <div style="border-bottom: 1px solid black; width: 150px; text-align: center;"> <i>Stamp &amp; Signature of Customs Official</i> </div> </div>
Signature of Captain / Chief Engineer:		


SSAD 1

Blue Copy 1 - for Bunker Operator

Simplified SAD for Bunkering purposes only		N0. 0000000000
Bunker Operator: _____  <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;">VAT No: MT _____</div> <div style="width: 45%;">SEED No: MT0 _____</div> </div>		Document Ref. No: _____  Identification of Warehouse: _____  <b>Bunkered by;</b> <i>Name of Barge:</i> _____  <i>Reg. No. Of Road Tanker:</i> _____  <i>Meter Readings –</i> After: _____ Before: _____ Amount - _____ Delivered: _____ Litres
Consignee / Receiving Vessel   <div style="border: 1px solid black; width: 100px; height: 50px; margin: 10px auto; text-align: center; font-size: 0.8em;">Stamp of Vessel</div>		
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> <div style="text-align: center; margin-top: 5px;">           _____  <i>Stamp &amp; Signature of Customs Official</i> </div>

SSAD 1

Blue Copy 2 - for Bunker Operator to be attached to monthly SAD for Customs Control purposes

Simplified SAD for Bunkering purposes only		N0. 0000000000
Bunker Operator: _____  <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;">VAT No: MT _____</div> <div style="width: 45%;">SEED No: MT0 _____</div> </div> <div style="border: 1px solid black; padding: 5px; margin-top: 5px; text-align: center;">             Stamp of Vessel           </div>		Document Ref. No: _____  Identification of Warehouse: _____  <b>Bunkered by;</b> <i>Name of Barge:</i> _____  <i>Reg. No. Of Road Tanker:</i> _____  <i>Meter Readings –</i> After: _____ Before: _____ Amount – _____ Delivered: _____ Litres
Consignee / Receiving Vessel          		
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> <div style="text-align: center; margin-top: 5px;">             _____  <i>Stamp &amp; Signature of Customs Official</i> </div>


SSAD 1

Pink Copy - Receipt for Vessel

Simplified SAD for Bunkering purposes only		Nº. 00000000000
Bunker Operator: _____  <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;">VAT No: MT _____</div> <div style="width: 45%;">SEED No: MT0 _____</div> </div> <div style="border: 1px solid black; padding: 5px; margin-top: 5px; text-align: center;">             Stamp of Vessel           </div>		Document Ref. No: _____  Identification of Warehouse: _____  <b>Bunkered by;</b> <i>Name of Barge:</i> _____  <i>Reg. No. Of Road Tanker:</i> _____  <i>Meter Readings –</i> After: _____ Before: _____ Amount – _____ Delivered: _____ Litres
Consignee / Receiving Vessel		
<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;">Product Description: _____</div> <div style="width: 45%;">Commodity Code: _____</div> </div> <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;">Observed Volume: _____</div> <div style="width: 45%;">Observed Temp: _____ ° C. Dens.@15: _____</div> </div> <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;">VCF: _____ Volume @ 15° C. _____</div> <div style="width: 45%;">WCF _____ Weight: _____ MT.</div> </div> <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;">Value: Lm _____</div> <div style="width: 45%;">Country of Origin: _____ Preference: _____</div> </div>		
<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;">Product Description: _____</div> <div style="width: 45%;">Commodity Code: _____</div> </div> <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;">Observed Volume: _____</div> <div style="width: 45%;">Observed Temp: _____ ° C. Dens.@15: _____</div> </div> <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;">VCF: _____ Volume @ 15° C. _____</div> <div style="width: 45%;">WCF _____ Weight: _____ MT.</div> </div> <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;">Value: Lm _____</div> <div style="width: 45%;">Country of Origin: _____ Preference: _____</div> </div>		
<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;">Product Description: _____</div> <div style="width: 45%;">Commodity Code: _____</div> </div> <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;">Observed Volume: _____</div> <div style="width: 45%;">Observed Temp: _____ ° C. Dens.@15: _____</div> </div> <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;">VCF: _____ Volume @ 15° C. _____</div> <div style="width: 45%;">WCF _____ Weight: _____ MT.</div> </div> <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;">Value: Lm _____</div> <div style="width: 45%;">Country of Origin: _____ Preference: _____</div> </div>		
Signature of Bunker Operator: _____  Signature of Captain / Chief Engineer: _____		<div style="display: flex; align-items: center; justify-content: center;"> <div style="border-top: 1px solid black; width: 150px; margin-top: 10px;"> <i>Stamp &amp; Signature of Customs Official</i> </div> </div>

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: _____
<div style="display: flex; justify-content: space-between;"> <span>VAT No: MT _____</span> <span>SEED No: MT0 _____</span> </div>		Identification of Warehouse: _____
Consignee / Receiving Vessel  <div style="border: 1px solid black; width: 100px; height: 50px; margin: 10px auto; text-align: center; line-height: 50px;">Stamp of Vessel</div>		<b>Bunkered by;</b>  <i>Name of Barge:</i> _____  <i>Reg. No. Of Road Tanker:</i> _____  <i>Meter Readings –</i> <i>After:</i> _____ <i>Before:</i> _____ <i>Amount –</i> _____ <i>Litres</i> <i>Delivered:</i> _____ <i>Litres</i>
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: _____		 _____ <i>Stamp &amp; Signature of Customs Official</i>
Signature of Captain / Chief Engineer: _____		
SSAD 1		White Copy - for Counterfoil Book "

## PART E

## Beer Regulations

## PART I

1. The title of these regulations is Beer Regulations. Title.
2. These regulations apply to beer as defined in the Second Schedule. Applicability.
3. In these regulations, except where the context otherwise requires - Definitions.

"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

Breweries as tax  
warehouses.

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.

(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.

Applications for  
registering a  
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.

Certificate of  
registration.

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.

(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.

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.

Cessation of production.

(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

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.

Payment of duty and security.

(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

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

Manner in which beer is to be produced.



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

Keeping and moving of beer under duty suspension.

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

(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

Chargeability, assessment and payment of duty.

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.

(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

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.

Keeping of records and accounts.

13. The brewer shall produce to the Comptroller -

Production of statements.

- (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.

Surplus.

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:

- (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.

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#### 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.
13. 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 twenty-five

thousand euro (25,000).

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, °BRIX 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

1. The title of these regulations is Wine Regulations. Title.
2. These regulations apply to wines and wine mixed with non-alcoholic beverages specified as excise goods by the Excise Duty Act. Scope.
3. In these regulations, unless the context otherwise requires - Definition.  
 "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.  
 Cap. 436.
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. Registration of production establishment. 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. Cap. 436.
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. Assessment of duty.
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 imported wines.

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.

Keeping of records  
and accounts.  
Cap. 436.

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.

(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.

Statements.

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

- (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 twenty-five thousand euro (€25,000).

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## PART G

### Mobile Telephony Services Regulations

Title.

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





requires:

Cap. 382.

"the Act" means the Excise Duty Act;

"computerised system" means the computerised system referred to in Article 1 of Decision No. 1152/2003/EC for the movement and surveillance of excisable goods;

"electronic administrative document" means the document mentioned in regulation 3.

(2) The definitions contained in article 2 of the Act shall, unless the context otherwise requires and subject to the provisions of sub-regulation (1) hereof, apply to these regulations.

Annexes.

3. (1) The messages exchanged for the purposes of regulations 4 to 11 shall comply with Annex 1 to these regulations.

(2) Where codes are required for the completion of certain data fields in those messages, the codes listed in Annex II shall be applied.

Draft electronic document.

4. (1) When excise goods are moving under a duty suspension arrangement and are dispatched from Malta, the consignor shall submit to the Comptroller a draft electronic administrative document, no earlier than seven days before the date indicated on that document as the date of dispatch of the excise goods concerned, by using the computerised system.

(2) The Comptroller shall carry out an electronic verification of the data in the draft electronic administrative document and where these data are not valid, the Comptroller shall inform the consignor without undue delay:

Provided that where the data are valid, the Comptroller shall assign to the document a unique administrative reference code and shall communicate it to the consignor.

(3) The draft electronic administrative document and the electronic administrative document to which an administrative reference code has been assigned in terms of sub-regulations (1) and (2) shall comply with the requirements set out in Table 1 of Annex 1.

Document movements.

5. (1) In the instances referred to in articles 8B(1)(a)(i), (ii), (iv) and (2) of the Act, the Comptroller shall forward the electronic administrative document to the competent authorities of the Member State of destination without delay:

Provided that when the Comptroller, in the cases referred to in these regulations, receives an electronic administrative document from a competent authority of another Member State, he shall forward it to the consignee where the consignee is an authorised warehousekeeper or a registered consignee.

(2) Where the excise goods are intended for an authorised warehousekeeper in Malta, the Comptroller shall forward the electronic administrative document directly to him.

(3) In the case referred to in article 8B(1)(a)(iii) of the Act, the

Comptroller shall forward the electronic administrative document to the competent authorities of the Member State where the export declaration is lodged in application of Article 161(5) of [Regulation \(EEC\) No 2913/92](#).

(4) The consignor shall provide the person accompanying the excise goods with a printed version of the electronic administrative document or any other commercial document mentioning, in a clearly identifiable manner, the unique administrative reference code. The Comptroller, throughout the movement of the excise goods under an excise duty suspension arrangement, may request the presentation of the document.

(5) The consignor may cancel the electronic administrative document as long as the movement has not initiated under article 8B of the Act.

(6) The consignor wanting to cancel the electronic administrative document as referred to in sub-regulation (5) shall complete the fields of the draft cancellation message and submit it to the Comptroller. The draft cancellation message shall comply with the requirements set out in Table 2 of Annex I.

(7) The Comptroller shall carry out an electronic verification of the data in the draft cancellation message, and where these data are valid, the Comptroller shall:

- (a) add the date and time of validation to the cancellation message;
- (b) communicate that information to the consignor; and
- (c) forward the cancellation message to the competent authorities of the Member State of destination:

Provided that where those data are not valid, the consignor shall be informed without delay.

(8) When the Comptroller receives a cancellation message as mentioned in this regulation, for excise goods whose place of destination is Malta and the consignee is an authorised warehousekeeper or a registered consignee, the Comptroller shall forward the cancellation message to the warehousekeeper or consignee as the case may be.

(9) During the movement under a duty suspension arrangement, the consignor may, using the computerised system, amend the destination to show a new destination which must be one of the destinations referred to in article 8B(1)(a)(i), (ii), (iii) or, where applicable, in article 8B(2) of the Act.

6. (1) The consignor wanting to amend the destination as provided for in regulation 5(9), or to complete the destination as provided for in the proviso of regulation 7, shall complete the fields of the draft change of destination message and submit it to the Comptroller. The draft change of destination message shall comply with the requirements set out in Table 3 of Annex I.

Amendment of destination.

(2) The Comptroller shall carry out an electronic verification of the data in the draft change of destination message. Where those

data are valid, the Comptroller shall:

- (a) add the date and time of validation and a sequence number to the change of destination message and inform the consignor thereof;
- (b) update the original electronic administrative document according to the information in the change of

destination message:

Provided that if the update includes a change of Member State of destination or a change of consignee, regulation 4(1) and (3) shall apply in respect of the updated electronic administrative document.

(3) If the update referred to in sub-regulation (2)(b) includes a change of Member State of destination, the Comptroller shall forward the change of destination message to the competent authorities of the Member State of destination mentioned in the original electronic administrative document.

(4) If the Comptroller receives a change of destination message from a competent authority of another Member State, the Comptroller shall inform the consignee mentioned in the original electronic administrative document of the change of destination by using the “notification of change of destination” that shall comply with the requirements set out in Table 4 of Annex I. 4.

(5) If the update referred to in sub-regulation (2)(b) includes a change of the place of delivery mentioned in data group 7 of the electronic administrative document, but not a change of the Member State of destination nor a change of the consignee, the Comptroller shall forward the change of destination message to the competent authorities of the Member State of destination mentioned in the original electronic administrative document.

(6) When the Comptroller receives a change of destination message from a competent authority of another Member State, the Comptroller shall forward the change of destination message to the consignee.

(7) Where the data in the draft change of destination message are not valid, the consignor shall be informed without delay.

(8) If the updated electronic administrative document includes a new consignee in Malta as in the original electronic administrative document, the Comptroller shall inform the consignee mentioned in the original electronic administrative document of the change of destination using the “notification of a change of destination” that shall comply with the requirements set out in Table 4 of Annex I.

Movement of  
energy products.

7. In the case of movement of energy products under a duty suspension arrangement by sea to a consignee who is not definitely known at the time when the consignor submits the draft electronic administrative document, the Comptroller may authorise the consignor to omit the data concerning the consignee in that document:

Provided that as soon as the data concerning the consignee are known, and at the latest at the end of the movement, the consignor shall, using the procedure referred to in regulation 5(9), transmit them to the Comptroller.

8. The Comptroller may allow, under the conditions fixed by the Comptroller, that the consignor splits a movement of energy products under suspension of excise duty into two or more movements provided that:

Splitting  
movement of  
energy products.

- (a) the total quantity of excise goods does not change;
- (b) the splitting is carried out in the territory of a Member State which permits such a procedure;
- (c) the Comptroller shall inform the competent authorities of other Member States of the place where the splitting is carried out.

9. (1) The consignor wanting to split the movement of excise goods as provided for in regulation 8 shall complete the fields of the draft splitting operation message for each destination and submit it to the Comptroller. The draft splitting operation message shall comply with the requirements set out in Table 5 of Annex I.

Consignor wanting  
to split movement.

(2) The Comptroller shall carry out an electronic verification of the data in the draft splitting operation messages and where those data are valid, the Comptroller shall:

- (a) generate a new electronic administrative document for each destination, which shall replace the original electronic administrative document;
- (b) generate, for the original electronic administrative document, a 'notification of splitting' which shall comply with the requirements set out in Table 4 of Annex I; and
- (c) send the notification of splitting to the consignor and to the competent authorities of the Member State of destination mentioned in the original electronic administrative document.

(3) The proviso of regulation 4(2) and regulation 5(1), (3) and (4) shall apply in respect of each new electronic administrative document referred to in sub-regulation (2)(a).

(4) If the place of destination mentioned in the original electronic administrative document is Malta, the Comptroller shall forward the notification of splitting to the consignee mentioned in the original electronic administrative document where the consignee is an authorised warehousekeeper or a registered consignee.

(5) Where the data in the draft splitting operation message are not valid, the Comptroller shall inform the consignor thereof without any undue delay.

10. (1) On receipt of excise goods at any of the destinations referred to in article 8B(1)(a)(i), (ii), (iv), (b) and (2) of the Act,

Receipt of goods at  
any destination.

the consignee shall, without delay and no later than five working days after the end of the movement, and except in cases duly justified to the satisfaction of the Comptroller, submit a report of their receipt using the computerised system.

(2) The Comptroller shall determine the procedures for presentation of the report of receipt of the goods by the consignees referred to in article 14 of the Act.

(3) The Comptroller, for excise goods imported into Malta, shall carry out an electronic verification of the data in the report of receipt and if the data is not valid, the Comptroller, without undue delay, shall inform the consignee.

(4) Where the data is valid, the Comptroller shall confirm to the consignee the registration of the report of receipt and send it to the competent authorities of the Member State of dispatch.

(5) When excise goods are dispatched from Malta, the Comptroller shall forward the report of receipt to the consignor:

Provided that if Malta is the same place of dispatch and destination of excise goods, the Comptroller shall forward the report of receipt directly to the consignor.

(6) The report of receipt submitted in accordance with this regulation shall comply with the requirements set out in Table 6 of Annex 1.

Report of export.

11. (1) In the cases referred to in article 8B(1)(a)(iii) and where applicable, article 8B(1)(b) of the Act, a report of export shall be completed by the Comptroller on the basis of the endorsement drawn up by the Comptroller as referred to in Article 793(2) of Commission Regulation (EEC) No 2454/93.

(2) The Comptroller shall carry out an electronic verification of the data resulting from the endorsement referred to in the previous sub-regulation, and once these data have been verified and excise goods have been exported from Malta, the comptroller shall send the report of export to the competent authorities of the Member State of dispatch.

(3) When the Comptroller receives a report of export from another Member State for excise goods which were dispatched from Malta, the Comptroller shall forward the report of export to the consignor.

(4) The report of export submitted in accordance with this regulation shall comply with the requirements set out in Table 6 of Annex 1.

Duty suspension arrangement.

12. (1) Without prejudice to regulation 4(1), where the computerised system is unavailable, the consignor may start a movement of excise goods under a duty suspension arrangement provided that:

- (a) the goods are accompanied by a paper document containing the same data as the draft electronic administrative document; and

- (b) he informs the Comptroller before the beginning of the movement:

Provided further that the paper document referred to in paragraph (a) shall carry the title “Fallback Accompanying Document for movements of excise goods under suspension of excise duty” and the data required shall be displayed in the form of data elements, expressed in the same manner as in the electronic administrative document. All the data elements, as well as the data groups and data subgroups to which they belong, shall be identified by means of the numbers and letters in column A and column B of Table 1 of Annex I.

(2) The Comptroller may also require a copy of the document referred to in sub-regulation (1)(a), the verification of the data contained in that copy and, if the consignor is responsible for the unavailability, appropriate information on the reasons for that unavailability before the beginning of the movement.

(3) When the computerised system is restored and available, the consignor shall submit a draft electronic administrative document:

Provided that when the data in the electronic administrative document have been validated in accordance with regulation 4(2), that document shall replace the paper document mentioned in this regulation, and regulations 5(1)(3), 10 and 11 shall apply *mutatis mutandis*.

(4) Until such time as the data in the electronic administrative document have been validated, the movement shall be regarded as taking place under a duty suspension arrangement under cover of the paper document.

(5) A copy of the paper document referred to in subregulation (1)(a) shall be kept by the consignor to back up his records.

(6) When the computerised system is unavailable, the consignor shall communicate the information referred to in regulation 5(9) or regulation 8 using alternative means of communication as directed by the Comptroller. Furthermore the consignor shall inform the Comptroller before the change of destination or splitting of the movement is initiated and subregulations (3), (4) and (5) shall apply *mutatis mutandis*.

(7) The information referred to in the previous subregulation which is to be communicated by the consignor to the Comptroller shall be displayed in the form of data elements, expressed in the same manner as in the change of destination message or the splitting operation message, as the case may be. All the data elements, as well as the data groups and data subgroups to which they belong, shall be identified by means of the numbers and letters in column A and column B of Table 3 or, as the case may be, Table 5 of Annex I.

13. (1) When in the cases referred to in article 8B(1)(a)(i), (ii), (iv), (b) and (2) of the Act, the report of receipt provided for in regulation 10 cannot be submitted at the end of a movement of

When report of receipt cannot be submitted.

excise goods within the deadline provided for in that regulation, either because the computerised system is unavailable or because, in the situation referred to in regulation 12(1), the procedures referred to in regulation 12(3) have not yet been carried out, the consignee shall submit to the Comptroller, except when according to the Comptroller a case is duly justified, a paper document containing the same data as the report of receipt and stating that the movement has ended.

(2) Except where the report of receipt can be submitted promptly by the consignee via the computerised system, or in duly justified cases, the Comptroller shall send a copy of the paper document referred to in sub-regulation (1) to the competent authorities of the Member State of dispatch.

(3) When the Comptroller receives the paper document referred to in sub-regulation (1) for excise goods dispatched from Malta, from the competent authorities of the Member State of destination, the Comptroller shall forward the paper document to the consignor or keep it available for him.

(4) As soon as the computerised system is available and restored, or the procedures referred to in regulation 12(3) have been carried out, the consignee shall submit a report of receipt, in accordance with regulation 10(1) and regulation 10(3), (4) and (5) shall apply *mutatis mutandis*.

(5) When in the cases referred to in article 8B(1)(a)(iii) of the Act, the report of export provided for in regulation 8(1) cannot be completed at the end of a movement of excise goods either because the computerised system is unavailable or because, in the situation referred to in regulation 9(1), the procedures referred to in regulation 9(2) have not yet been carried out, the Comptroller shall send to the competent authorities of the Member State of dispatch a paper document containing the same data as the report of export and certifying that the movement has ended, except where the report of export provided for in regulation 8 can be completed via the computerised system, or in duly justified cases.

(6) When excise goods have been dispatched from Malta, and the Comptroller receives from the competent authority of the Member State of export, the paper document mentioned in the previous sub-regulation, he shall forward a copy of the paper document to the consignor or keep it available for him.

(7) As soon as the computerised system is available and restored or the procedures referred to in regulation 12(3) have been carried out, and the excise goods have been exported from Malta, the Comptroller shall send a report of export, in accordance with regulation 11(1) and regulation 11(2) and (3) shall apply *mutatis mutandis*.

(8) The paper documents referred to in sub-regulations (1) and (5) shall carry the title “Fallback Report of Receipt/Report of Export for movements of excise goods under suspension of excise duty”. The data required shall be displayed in the form of data elements, expressed in the same manner as in the report of receipt or the report of export, as the case may be. All the data elements, as

well as the data groups and data subgroups to which they belong, shall be identified by means of the numbers and letters in column A and column B of Table 6 of Annex I.

14. (1) Notwithstanding regulation 13, the report of receipt referred to in regulation 10(1) or the report of export referred to in regulation 11(1), shall constitute proof that a movement of excise goods has ended, in accordance with article 8A of the Act.

Report of receipt or report of export to constitute proof.

(2) Without prejudice to sub-regulation (1), in the absence of the report of receipt or the report of export for reasons other than those mentioned in regulation 13, alternative proof of the end of a movement of excise goods under a duty suspension arrangement may be provided, in the cases referred to in article 8B(1)(a)(i), (ii), (iv) and (b) and (2) of the Act, through an endorsement by the Comptroller, based on appropriate evidence, that the excise goods dispatched have reached their stated destination or, in the case referred to in article 8B(1)(a)(iii) of the Act, through an endorsement by the Comptroller, certifying that the excise goods have left the territory of the Community from Malta.

(3) A document submitted by the consignee containing the same data as the report of receipt or the report of export shall constitute appropriate evidence for the purposes of sub-regulation (1).

(4) Where appropriate evidence has been accepted by the Comptroller, it shall end the movement in the computerised system.

15. (1) The Comptroller may establish simplified procedures in respect of movements of excise goods under a duty suspension arrangement which take place within Maltese territory, including the possibility to waive the requirement of electronic supervision of such movement.

Simplified procedures.

The Minister, after consulting the Comptroller, may enter into an agreement with other Member States, to establish more simplified procedures for excise goods that move under a duty suspension arrangement and their movement between Malta and any other two or more Member States occurs frequently and regularly.

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Table 1  
(referred to in Article 3(1) and Article 8(1))  
Draft electronic administrative document  
and electronic administrative document

A	B	C	D	E	F	G
		Message Type	R		The possible values are: 1 = Standard submission (to be used in all cases except where submission concerns export with local clearance) 2 = Submission for export with local clearance (Application of Article 283 of Commission Regulation (EEC) No 2454/93) The message type must not occur in the e-AD to which an ARC has been assigned, nor in the paper document referred to in Article 8(1) of this Regulation	n1
1		e-AD Header	R			
	a	Destination Type Code	R		Provide the destination of the movement using one of the following values: 1 = Tax warehouse (point (i) of Article 17(1)(a) of Directive 2008/118/EC) 2 = Registered consignee (point (ii) of Article 17(1)(a) of Directive 2008/118/EC) 3 = Temporary registered consignee (point (ii) of Article 17(1)(a) and Article 19(3) of Directive 2008/118/EC) 4 = Direct delivery (Article 17(2) of Directive 2008/118/EC) 5 = Exempted consignee (point (iv) of Article 17(1)(a) of Directive 2008/118/EC) 6 = Export (point (iii) of Article 17(1)(a) of Directive 2008/118/EC) 8 = Unknown destination (consignee unknown; Article 22 of Directive 2008/118/EC)	n1
	b	Journey time	R		Provide the normal period of time necessary for the journey taking into account the means of transport and the distance involved, expressed in hours (H) or days (D) followed by a two digits number. (Examples: H12, or D04). Indication for 'H' should be less or equal to 24. Indication for 'D' should be less or equal to 92	an3
	c	Transport Arrangement	R		Identify the person responsible for arranging the first transport using one of the following values: 1 = Consignor 2 = Consignee 3 = Owner of goods 4 = Other	n1
	d	ARC	R	To be provided by the competent authorities of the Member State of dispatch upon validation of the draft e-AD	See Annex II, Code list 2	an21
	e	Date and Time of Validation of e-AD	R	To be provided by the competent authorities of the Member State of dispatch upon validation of the draft e-AD	The addressed time is local time	date Time

A	B	C	D	E	F	G
	<i>f</i>	Sequence Number	R	To be provided by the competent authorities of the Member State of dispatch upon validation of the draft e-AD and for each change of destination	Set to 1 at initial validation and then incremented by 1 in each e-AD generated by the competent authorities of the Member State of dispatch upon each change of destination	n..5
	<i>g</i>	Date and Time of Update Validation	C	Date and Time of validation of the Change of destination message in Table 3, to be provided by the competent authorities of the Member State of dispatch in case of change of destination	The addressed time is local time	date Time
	<i>h</i>	Deferred submission flag	D	'R' for submission of an e-AD for a movement that has begun under cover of the paper document referred to in Article 8(1)	Possible values: 0 = false 1 = true The value is 'false' by default. This data element must not occur in the e-AD to which an ARC has been assigned, nor in the paper document referred to in Article 8(1)	n1
2		TRADER Consignor	R			
	<i>a</i>	Trader Excise Number	R		Provide a valid SEED registration number of the authorised warehousekeeper or registered consignor	an13
	<i>b</i>	Trader Name	R			an..182
	<i>c</i>	Street Name	R			an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	R			an..10
	<i>f</i>	City	R			an..50
	<i>g</i>	NAD_LNG	R		Provide the language code presented in Annex II, Code list 1 to define the language used in this data group	a2
3		TRADER Place of Dispatch	C	'R' if Origin Type Code in box 9d is '1'		
	<i>a</i>	Tax Warehouse Reference	R		Provide a valid SEED registration number of the tax warehouse of dispatch	an13
	<i>b</i>	Trader Name	O			an..182
	<i>c</i>	Street Name	O			an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	O			an..10
	<i>f</i>	City	O			an..50
	<i>g</i>	NAD_LNG	O		Provide the language code presented in Annex II, Code list 1 to define the language used in this data group	a2
4		OFFICE of Dispatch - Import	C	'R' if Origin Type Code in box 9d is '2'		
	<i>a</i>	Office Reference Number	R		Provide the Code of the Customs office of import. See Annex II Code list 5	an8

A	B	C	D	E	F	G
5		TRADER Consignee	C	'R', except for message type '2 - Submission for export with local clearance' or for Destination Type Code 8 (See Destination Type Codes in box 1a)		
	a	Trader Identification	C	- 'R' for Destination Type Code 1, 2, 3 and 4 - 'O' for Destination Type Code 6 - This data element does not apply for Destination Type Code 5 (See Destination Type Codes in box 1a)	For Destination Type Code: - 1, 2, 3 and 4: provide a valid SEED registration number of the authorised warehousekeeper or registered consignee - 6: provide the VAT identification number of the person representing the consignor at the office of export	an..16
	b	Trader Name	R			an..182
	c	Street Name	R			an..65
	d	Street Number	O			an..11
	e	Postcode	R			an..10
	f	City	R			an..50
	g	NAD_LNG	R		Provide the language code presented in Annex II, Code list 1 to define the language used in this data group	a2
6		TRADER COMPLEMENT Consignee	C	'R' for Destination Type Code 5 (See Destination Type Codes in box 1a)		
	a	Member State Code	R		Provide the Member State of destination using the Member State Code in Annex II, Code list 3	a2
	b	Serial Number of Certificate of Exemption	D	'R' if a Serial Number is mentioned on the excise duty exemption certificate established in Commission Regulation (EC) No 31/96 of 10 January 1996 on the excise duty exemption certificate		an..255
7		TRADER Place of Delivery	C	- 'R' for Destination Type Code 1 and 4 - 'O' for Destination Type Code 2, 3 and 5 (See Destination Type Codes in box 1a)	Provide the actual place of delivery of the excise goods	
	a	Trader Identification	C	- 'R' for Destination Type Code 1 - 'O' for Destination Type Code 2, 3, and 5 (See Destination Type Code in box 1a)	For Destination Type Code: - 1: provide a valid SEED registration number of the tax warehouse of destination - 2, 3 and 5: provide the VAT identification number or any other identifier	an..16
	b	Trader Name	C	- 'R' for Destination Type Code 1, 2, 3 and 5 - 'O' for Destination Type Code 4 (See Destination Type Codes in box 1a)		an..182

A	B	C	D	E	F	G
	<i>c</i>	Street Name	C	For box 7c, 7e and 7f: - 'R' for Destination Type		an..65
	<i>d</i>	Street Number	O	Code 2, 3, 4 and 5		an..11
	<i>e</i>	Postcode	C	- 'O' for Destination Type		an..10
	<i>f</i>	City	C	Code 1 (See <i>Destination Type Codes in box 1a</i> )		an..50
	<i>g</i>	NAD_LNG	C	'R' if corresponding text field is used	Provide the language code presented in Annex II, Code list 1 to define the language used in this data group	a2
8		OFFICE Place of Delivery-Customs	C	'R' in case of export (Destination Type Code 6) (See <i>Destination Type Codes in box 1a</i> )		
	<i>a</i>	Office Reference Number	R		Provide the code of the office of export at which the export declaration will be lodged in accordance with Article 161(5) of Council Regulation (EEC) No 2913/92). See Annex II, Code list 5	an8
9		e-AD	R			
	<i>a</i>	Local Reference Number	R		A unique serial number assigned to the e-AD by the consignor which identifies the consignment in the records of the consignor	an..22
	<i>b</i>	Invoice Number	R		Provide the number of the invoice relating to the goods. If the invoice has not yet been prepared, the number of the delivery note or any other transport document should be given	an..35
	<i>c</i>	Invoice Date	O	The Member State of dispatch may decide to make this data 'R'	The date of the document shown in box 9b	Date
	<i>d</i>	Origin Type Code	R		The possible values for the origin of the movement are: 1 = Origin - Tax warehouse (in the situations referred to in Article 17(1)(a) of Directive 2008/118/EC) 2 = Origin - Import (in the situation referred to in Article 17(1)(b) of Directive 2008/118/EC)	n1
	<i>e</i>	Date of Dispatch	R		The date at which the movement begins in accordance with Article 20(1) of Directive 2008/118/EC. This date cannot be later than 7 days after the date of submission of the draft e-AD. The Date of Dispatch can be a date in the past in the case referred to of Article 26 of Directive 2008/118/EC	Date
	<i>f</i>	Time of Dispatch	O	The Member State of dispatch may decide to make this data 'R'	The time at which the movement begins in accordance with Article 20(1) of Directive 2008/118/EC. The addressed time is local time	Time
	<i>g</i>	Upstream ARC	D	To be provided by the competent authorities of the Member State of dispatch upon validation of new e-ADs following the validation of the message 'Splitting operation' (Table 5)	The ARC to be provided is the ARC of the replaced e-AD	an21
9.1		IMPORT SAD	C	'R' if origin type code in box 9d is '2' (import)		9X

A	B	C	D	E	F	G
	<i>a</i>	Import SAD Number	R	The SAD Number shall be provided either by the consignor at the time of submission of the draft e-AD or by the competent authorities of the Member State of dispatch upon validation of the draft e-AD	Provide the number(s) of the Single Administrative Document(s) used for the release for free circulation of the goods concerned	an..21
10		OFFICE Competent Authority at Dispatch	R			
	<i>a</i>	Office Reference Number	R		Provide the code of the office of the competent authorities in the Member State of dispatch responsible for excise control at the place of dispatch. See Annex II, Code list 5	an8
11		MOVEMENT GUARANTEE	R			
	<i>a</i>	Guarantor Type Code	R		Identify the person(s) responsible for providing the guarantee using Guarantor Type Code in Annex II, Code list 6	n..4
12		TRADER Guarantor	C	'R' if one of the following Guarantor Type Codes applies: 2, 3, 12, 13, 23, 24, 34, 123, 124, 134, 234 or 1234 (See <i>Guarantor Type Code in Annex II, Code list 6</i> )	Identify the transporter and/or the owner of the goods if they provide the guarantee	2X
	<i>a</i>	Trader Excise Number	O	The Member State of dispatch may decide to make this data 'R'	Provide a valid SEED registration number or VAT identification number of the transporter or owner of the excise goods	an13
	<i>b</i>	VAT Number	O			an..35
	<i>c</i>	Trader Name	C	For 12 <i>c, d, f</i> and <i>g</i> : 'O' if Trader Excise Number is provided, otherwise 'R'		an..182
	<i>d</i>	Street Name	C			an..65
	<i>e</i>	Street Number	O			an..11
	<i>f</i>	Postcode	C			an..10
	<i>g</i>	City	C			an..50
	<i>h</i>	NAD_LNG	C	'R' if corresponding text field is used	Provide the language code presented in Annex II, Code list 1 to define the language used in this data group	a2
13		TRANSPORT	R			
	<i>a</i>	Transport Mode Code	R		Provide the mode of transport at the time of the start of the movement, using the codes in Annex II, Code list 7	n..2
14		TRADER Transport Arranger	C	'R' to identify the person responsible for arranging the first transport if value in box 1 <i>c</i> is '3' or '4'		
	<i>a</i>	VAT Number	O	The Member State of dispatch may decide to make this data 'R'		an..35
	<i>b</i>	Trader Name	R			an..182
	<i>c</i>	Street Name	R			an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	R			an..10

A	B	C	D	E	F	G
	<i>f</i>	City	R			an..50
	<i>g</i>	NAD_LNG	R		Provide the language code presented in Annex II, Code list 1 to define the language used in this data group	a2
15		TRADER First Transporter	O	The Member State of dispatch may decide to make this data 'R'	Identification of the person carrying out the first transport	
	<i>a</i>	VAT Number	O			an..35
	<i>b</i>	Trader Name	R			an..182
	<i>c</i>	Street Name	R			an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	R			an..10
	<i>f</i>	City	R			an..50
	<i>g</i>	NAD_LNG	R		Provide language code, see Annex II, Code list 1 to define the language used in this data group	a2
16		TRANSPORT DETAILS	R			99X
	<i>a</i>	Transport Unit Code	R		Provide Transport Unit Code(s) related to the transport mode indicated in box 13a. See Annex II Code list 8	n..2
	<i>b</i>	Identity of Transport Units	R		Enter the registration number of the transport unit(s)	an..35
	<i>c</i>	Identity of Commercial Seal	D	'R' if commercial seals are used	Provide the identification of the commercial seals, if used to seal the transport unit	an..35
	<i>d</i>	Seal Information	O		Provide any additional information concerning these commercial seals (e.g. type of seals used)	an..350
	<i>e</i>	Seal Information_LNG	C	'R' if corresponding text field is used	Provide language code, see Annex II, Code list 1 to define the language used in this data group	a2
	<i>f</i>	Complementary Information	O		Provide any additional information concerning the transport, e.g. identity of any subsequent transporter, information concerning subsequent transport units	an..350
	<i>g</i>	Complementary Information_LNG	C	'R' if corresponding text field is used	Provide the language code presented in Annex II, Code list 1 to define the language used in this data group	a2
17		E-AD Body	R		A separate data group must be used for each product composing the consignment	999x
	<i>a</i>	Body Record Unique Reference	R		Provide a unique sequential number, starting with 1	n..3
	<i>b</i>	Excise Product Code	R		Provide the applicable excise product code, see Annex II, Code list 11	an4
	<i>c</i>	CN Code	R		Provide the CN Code applicable at the date of dispatch	n8

A	B	C	D	E	F	G
	<i>d</i>	Quantity	R		Provide quantity (expressed in the unit of measurement associated with the product code - See Annex II, tables 11 and 12) For a movement to a registered consignee referred to in Article 19(3) of Directive 2008/118/EC, the quantity shall not exceed the quantity which he is authorised to receive For a movement to an exempted organisation referred to in Article 12 of Directive 2008/118/EC, the quantity shall not exceed the quantity registered in the excise duty exemption certificate	n.. 15,3
	<i>e</i>	Gross Weight	R		Provide the gross weight of the consignment (the excise goods with packaging)	n.. 15,2
	<i>f</i>	Net Weight	R		Provide the weight of the excise goods without packaging (for alcohol and alcoholic beverages, energy products and for all tobacco products except cigarettes)	n.. 15,2
	<i>g</i>	Alcoholic strength	C	'R' if applicable for the excise good in question	Provide the alcoholic strength (percentage by volume at 20 °C) if applicable in accordance with Annex II, Code list 11	n..5,2
	<i>h</i>	Degree Plato	D	'R' if the Member State of dispatch and/or the Member State of destination tax beer on the basis of degree Plato	For beer, provide the degree Plato if the Member State of dispatch and/or the Member State of destination tax beer on that basis. See Annex II, Code list 11	n..5,2
	<i>i</i>	Fiscal Mark	O		Provide any additional information concerning the fiscal marks required by the Member State of destination	an.. 350
	<i>j</i>	Fiscal Mark _LNG	C	'R' if corresponding text field is used	Provide the language code presented in Annex II, Code list 1 to define the language used in this data group	a2
	<i>k</i>	Fiscal Mark Used flag	D	'R' if fiscal marks are used	Provide '1' if the goods carry or contain fiscal marks or '0' if the goods do not carry or contain fiscal marks	n1
	<i>l</i>	Designation of Origin	O		This box can be used to give certification: 1. in the case of certain wines, relating to the protected designation of origin or geographical indication, in accordance with the relevant Community legislation 2. in the case of certain spirits drinks, relating to the place of production in accordance with the relevant Community legislation 3. for beer brewed by an independent small brewery, as defined in Council Directive 92/83/EEC, for which it is intended to claim a reduced rate of excise duty in the Member State of destination. Certification should be given in the following terms: 'It is hereby certified that the product described has been brewed by an independent small brewery' 4. for ethyl alcohol distilled by a small distillery, as defined in Council Directive 92/83/EEC, for which it is intended to claim a reduced rate of excise duty in the Member State of destination. Certification should be given in the following terms: 'It is hereby certified that the product described has been produced by a small distillery'	an.. 350

A	B	C	D	E	F	G
	<i>m</i>	Designation of Origin_LNG	C	'R' if corresponding text field is used	Provide the language code presented in Annex II, Code list 1 to define the language used in this data group	a2
	<i>n</i>	Size of Producer	O		For beer or spirits, for which certification is given in the field 17l (Designation of origin), provide the annual production of the previous year in hectolitres of beer or in hectolitres pure alcohol respectively	n..15
	<i>o</i>	Density	C	'R' if applicable for the excise good in question	Provide the density at 15°C, if applicable in accordance with the table in Annex II, Code list 11	n..5,2
	<i>p</i>	Commercial Description	O	The Member State of dispatch may decide to make this data required 'R' for the bulk transport of the wines referred to in paragraphs 1 to 9, 15 and 16 of Annex IV to Council Regulation (EC) No 479/2008, for which the product description shall contain the optional particulars set out in Article 60 of that Regulation provided that they are shown on the labelling or that it is planned to show them on the labelling	Provide the commercial description of the goods in order to identify the products transported	an..350
	<i>q</i>	Commercial Description_LNG	C	'R' if corresponding text field is used	Provide language code, see Annex II, Code list 1 to define the language used in this data group	a2
	<i>r</i>	Brand Name of Products	D	'R' if the excise goods have a brand name. The Member State of dispatch may decide that the brand name of the products transported must not be provided if it is given in the invoice or other commercial document referred to in box 9b	Provide the brand name of the goods, if applicable	an..350
	<i>s</i>	Brand Name of Products_LNG	C	'R' if corresponding text field is used	Provide language code, see Annex II, Code list 1 to define the language used in this data group	a2
17.1		PACKAGE	R			99x
	<i>a</i>	Kind of Packages Code	R		Provide the kind of package, using one of the codes in Annex II, Code list 9	a2
	<i>b</i>	Number of Packages	C	'R' if marked 'Countable'	Provide the number of packages if the packages are countable in accordance with Annex II, Code list 9	n..15
	<i>c</i>	Identity of Commercial Seal	D	'R' if commercial seals are used	Provide the identification of the commercial seals, if used to seal the packages	an..35
	<i>d</i>	Seal Information	O		Provide any additional information concerning these commercial seals (e.g. type of seals used)	an..350
	<i>e</i>	Seal Information_LNG	C	'R' if corresponding text field is used	Provide the language code presented in Annex II, Code list 1 to define the language used in this data group	a2
17.2		WINE PRODUCT	D	'R' for wine products included in Part XII of Annex I to Regulation (EC) No 1234/2007		



A	B	C	D	E	F	G
	<i>a</i>	Category of Wine Product	R		For wine products included in Part XII of Annex I to Regulation (EC) No 1234/2007, provide one of the following values: 1 = Wine without PDO/PGI 2 = Varietal wine without PDO/PGI 3 = Wine with PDO or PGI 4 = Imported wine 5 = Other	n1
	<i>b</i>	Wine-Growing Zone Code	D	'R' for wine products in bulk (nominal volume of more than 60 litres)	Provide the wine-growing zone in which the product transported originates in accordance with Annex IX to Regulation (EC) No 479/2008	n..2
	<i>c</i>	Third Country of Origin	C	'R' if Category of Wine Product in box 17.2a is '4' (imported wine)	Provide a 'Country Code' listed in Annex II, Code list 4	a2
	<i>d</i>	Other Information	O			an.. 350
	<i>e</i>	Other Information _LNG	C	'R' if corresponding text field is used	Provide the language code presented in Annex II, Code list 1 to define the language used in this data group	a2
17.2	.1	WINE OPERATION Code	D	'R' for wine products in bulk (nominal volume of more than 60 litres)		99x
	<i>a</i>	Wine Operation Code	R		Provide one or several 'Wine operation Code(s)' in accordance with list 1.4. b) in point B of Annex VI to Commission Regulation (EC) No 436/2009	n..2
18		DOCUMENT Certificate	O			9x
	<i>a</i>	Short Description of Document	C	'R', unless data field 18c is used	Provide a description of any certificate that relates to the transported goods, for instance certificates related to the Designation of Origin referred to in box 171	an.. 350
	<i>b</i>	Short Description of Document _LNG	C	'R' if corresponding text field is used	Provide the language code presented in Annex II, Code list 1 to define the language used in this data group	a2
	<i>c</i>	Reference of Document	C	'R', unless data field 18a is used	Provide a reference to any certificate that relates to the transported goods	an.. 350
	<i>d</i>	Reference of Document _LNG	C	'R' if corresponding text field is used	Provide the language code presented in Annex II, Code list 1 to define the language used in this data group	a2

Table 2  
(referred to in Article 4(1))  
Cancellation

A	B	C	D	E	F	G
1		EXCISE MOVEMENT e-AD	R			
	<i>a</i>	ARC	R		Provide the ARC of the e-AD for which cancellation is requested	an21
2		CANCELLATION	R			

A	B	C	D	E	F	G
	<i>a</i>	Cancellation Reason	R		Provide the reason for cancelling the e-AD, using the codes in Annex II, Code list 10	n1
3		ATTRIBUTE	R			
	<i>a</i>	Date and Time of Validation of Cancellation	C	To be provided by the competent authorities of the Member State of dispatch upon validation of the draft cancellation message	The addressed time is local time	date Time

Table 3  
(referred to in Article 5(1) and 8(2))  
Change of destination

A	B	C	D	E	F	G
1		ATTRIBUTE	R			
	<i>a</i>	Date and Time of Validation of Change of Destination	C	To be provided by the competent authorities of the Member State of dispatch upon validation of the draft Change of destination message	The addressed time is local time	date Time
2		e-AD Update	R			
	<i>a</i>	Sequence Number	C	To be provided by the competent authorities of the Member State of dispatch upon validation of the draft Change of destination message	Set to 1 at initial validation of the e-AD and then incremented by 1 upon each change of destination	n..5
	<i>b</i>	ARC	R		Provide the ARC of the e-AD of which the destination is changed	an21
	<i>c</i>	Journey time	D	'R' when the journey time changes following the change of destination	Provide the normal period of time necessary for the journey taking into account the means of transport and the distance involved, expressed in hours (H) or days (D) followed by a two digits number. (Examples: H12, or D04). Indication for 'H' should be less or equal to 24. Indication for 'D' should be less or equal to 92	an3
	<i>d</i>	Changed Transport Arrangement	D	'R' when the person responsible for arranging the transport changes following the change of destination	Identify the person responsible for arranging the transport using one of the following values: 1 = Consignor 2 = Consignee 3 = Owner of goods 4 = Other	N1
	<i>e</i>	Invoice Number	D	'R' when the invoice changes following the change of destination	Provide the number of the invoice relating to the goods. If the invoice has not yet been prepared, the number of the delivery note or any other transport document should be given	an..35
	<i>f</i>	Invoice Date	O	The Member State of dispatch may decide to make this data 'R' when the Invoice Number has changes following the change of destination	The date of the document shown in box 2e	date

A	B	C	D	E	F	G
	g	Transport Mode Code	D	'R' when the Transport Mode changes following the change of destination	Provide the mode of transport using the codes in Annex II, Code list 7	n..2
3		CHANGED Destination	R			
	a	Destination Type Code	R		Provide the new destination of the movement using one of the following values: 1 = Tax warehouse (point (i) of Article 17(1)(a) of Directive 2008/118/EC) 2 = Registered consignee (point (ii) of Article 17(1)(a) of Directive 2008/118/EC) 3 = Temporary registered consignee (point (ii) of Article 17(1)(a) and Article 19(3) of Directive 2008/118/EC) 4 = Direct delivery (Article 17(2) of Directive 2008/118/EC) 6 = Export (point (iii) of Article 17(1)(a) of Directive 2008/118/EC)	n1
4		TRADER New Consignee	D	'R' when the consignee changes following the change of destination		
	a	Trader Identification	C	- 'R' for Destination Type Code 1, 2, 3 and 4 - 'O' for Destination Type Code 6 (See Destination Type Codes in box 3a)	For Destination Type Code: - 1, 2, 3 and 4: provide a valid SEED registration number of the authorised warehousekeeper or registered consignee - 6: provide the VAT identification number of the person representing the consignor at the office of export	an..16
	b	Trader Name	R			an..182
	c	Street Name	R			an..65
	d	Street Number	O			an..11
	e	Postcode	R			an..10
	f	City	R			an..50
	g	NAD_LNG	R		Provide the language code presented in Annex II, Code list 1 to define the language used in this data group	a2
5		TRADER Place of Delivery	C	- 'R' for Destination Type Code 1 and 4 - 'O' for Destination Type Code 2 and 3. (See Destination Type Codes in box 3a)	Provide the actual place of delivery of the excise goods	
	a	Trader Identification	C	- 'R' for Destination Type Code 1 - 'O' for Destination Type Code 2 and 3 (See Destination Type Codes in box 3a)	For Destination Type Code: - 1: provide a valid SEED registration number of the tax warehouse of destination - 2 and 3: provide the VAT identification number or any other identifier	an..16
	b	Trader Name	C	- 'R' for Destination Type Code 1, 2 and 3 - 'O' for Destination Type Code 4 (See Destination Type Codes in box 3a)		an..182
	c	Street Name	C	For box 5c, 5e and 5f: - 'R' for Destination Type Code 2, 3 and 4 - 'O' for Destination Type Code 1 (See Destination Type Codes in box 3a)		an..65

A	B	C	D	E	F	G
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	C			an..10
	<i>f</i>	City	C			an..50
	<i>g</i>	NAD_LNG	C	'R' if corresponding text field is used	Provide the language code presented in Annex II, Code list 1 to define the language used in this data group	a2
6		OFFICE Place of Delivery - Customs	C	'R' in case of export (Destination Type Code 6) (See <i>Destination Type Codes in box 3a</i> )		
	<i>a</i>	Office Reference Number	R		Provide the code of the office of export at which the export declaration will be lodged in accordance with Article 161(5) of Regulation (EEC) No 2913/92. See Annex II, Code list 5	an8
7		TRADER New Transport Arranger	C	'R' to identify the person responsible for arranging the transport if the value in box 2d is '3' or '4'		
	<i>a</i>	VAT Number	O	The Member State of dispatch may decide to make this data 'R'		an..35
	<i>b</i>	Trader Name	R			an..182
	<i>c</i>	Street Name	R			an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	R			an..10
	<i>f</i>	City	R			an..50
	<i>g</i>	NAD_LNG	R		Provide the language code presented in Annex II, Code list 1 to define the language used in this data group	a2
8		TRADER New Transporter	O	The Member State of dispatch may decide to make this data 'R' when the transporter changes following the change of destination	Identification of the new person carrying out the transport	
	<i>a</i>	VAT Number	O			an..35
	<i>b</i>	Trader Name	R			an..182
	<i>c</i>	Street Name	R			an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	R			an..10
	<i>f</i>	City	R			an..50
	<i>g</i>	NAD_LNG	R		Provide the language code presented in Annex II, Code list 1 to define the language used in this data group	a2
9		TRANSPORT DETAILS	D	'R' when the transport details have changed following the change of destination		99x
	<i>a</i>	Transport Unit Code	R		Provide Transport Unit Code(s), related to the transport mode indicated in box 2g, see Annex II Code list 8	n..2
	<i>b</i>	Identity of Transport Units	R		Enter the registration number of the transport unit(s)	an..35

A	B	C	D	E	F	G
	c	Identity of Commercial Seal	D	'R' if commercial seals are used	Provide the identification of the commercial seals, if used to seal the transport unit	an..35
	d	Seal Information	O		Provide any additional information concerning these commercial seals (e.g. type of seals used)	an..350
	e	Seal Information _LNG	C	'R' if corresponding text field is used	Provide language code, see Annex II, Code list 1	a2
	f	Complementary Information	O		Provide any additional information concerning the transport, e.g. identity of any subsequent transporter, information concerning subsequent transport units	an..350
	g	Complementary Information _LNG	C	'R' if corresponding text field is used	Provide the language code presented in Annex II, Code list 1 to define the language used in this data group	a2

Table 4

(referred to in the second subparagraph of Article 5(3), Article 5(6) and in point (b) of Article 6(2))

Notification of change of destination/  
Notification of splitting

A	B	C	D	E	F	G
	1	EXCISE MOVEMENT	R			
	a	Notification Type	R	To be provided by the competent authorities of the Member State of destination (in the case of Notification of Change of Destination) or of the Member State of dispatch (in the case of Notification of splitting)	Provide the reason for the notification using one of the following values: 1 = Change of destination 2 = Splitting	n1
	b	Notification Date and Time	R	To be provided by the competent authorities of the Member State of destination (in the case of Notification of Change of Destination) or of the Member State of dispatch (in the case of Notification of splitting)	The addressed time is local time	date Time
	c	ARC	R	To be provided by the competent authorities of the Member State of destination (in the case of Notification of Change of Destination) or of the Member State of dispatch (in the case of Notification of splitting)	Provide the ARC of the e-AD for which the notification is provided	an21
	2	DOWN-STREAM ARC	C	'R' if the Notification Type is 2 in box 1a To be provided by the competent authorities of the Member State of dispatch		9x

A	B	C	D	E	F	G
	a	ARC	R	To be provided by the competent authorities of the Member State of dispatch		an21

Table 5  
(referred to in Article 6(1) and Article 8(2))  
Splitting operation

A	B	C	D	E	F	G
1		e-AD Splitting	R			
	a	Upstream ARC	R		Provide the ARC of the e-AD to be split See Annex II, Code list 2	an21
2		CHANGED Destination	R			
	a	Destination Type Code	R		Provide the destination of the movement using one of the following values: 1 = Tax warehouse (point (i) of Article 17(1)(a) of Directive 2008/118/EC) 2 = Registered consignee (point (ii) of Article 17(1)(a) of Directive 2008/118/EC) 3 = Temporary registered consignee (point (ii) of Article 17(1)(a) and Article 19(3) of Directive 2008/118/EC) 4 = Direct delivery (Article 17(2) of Directive 2008/118/EC) 6 = Export (point (iii) of Article 17(1)(a) of Directive 2008/118/EC) 8 = Unknown destination (consignee unknown; Article 22 of Directive 2008/118/EC)	n1
3		e-AD Split Details	R			9x
	a	Local Reference Number	R		A unique serial number assigned to the e-AD by the consignor which identifies the consignment in the records of the consignor	an..22
	b	Journey time	D	'R' when the journey time changes following the splitting operation	Provide the normal period of time necessary for the journey taking into account the means of transport and the distance involved, expressed in hours (H) or days (D) followed by a two digits number. (Examples: H12, or D04). Indication for 'H' should be less or equal to 24. Indication for 'D' should be less or equal to 92	an3
	c	Changed Transport Arrangement	D	'R' when the the person responsible for arranging the transport changes following the splitting operation	Identify the person responsible for arranging the first transport using one of the following values: 1 = Consignor 2 = Consignee 3 = Owner of goods 4 = Other	n1
4		TRADER New Consignee	D	'R' when the consignee changes following the splitting operation		

A	B	C	D	E	F	G
	a	Trader Identification	C	- 'R' for Destination Type Code 1, 2, 3 and 4 - 'O' for Destination Type Code 6 (See Destination Type Codes in box 2a)	For Destination Type Code: - 1, 2, 3 and 4: provide a valid SEED registration number of the authorised warehousekeeper or registered consignee - 6: provide the VAT identification number of the person representing the consignor at the office of export	an..16
	b	Trader Name	R			an..182
	c	Street Name	R			an..65
	d	Street Number	O			an..11
	e	Postcode	R			an..10
	f	City	R			an..50
	g	NAD_LNG	R		Provide the language code presented in Annex II, Code list 1 to define the language used in this data group	a2
5		TRADER Place of Delivery	C	- 'R' for Destination Type Code 1 and 4 - 'O' for Destination Type Code 2 and 3 (See Destination Type Codes in box 2a)		
	a	Trader Identification	C	- 'R' for Destination Type Code 1 - 'O' for Destination Type Code 2 and 3 (See Destination Type Codes in box 2a)	For Destination Type Code: - 1: provide a valid SEED registration number of the tax warehouse of destination - 2 and 3: provide the VAT identification number or any other identifier	an..16
	b	Trader Name	C	- 'R' for Destination Type Code 1, 2 and 3 - 'O' for Destination Type Code 4 (See Destination Type Codes in box 2a)		an..182
	c	Street Name	C	For box 5c, 5e and 5f: - 'R' for Destination Type Code 2, 3 and 4		an..65
	d	Street Number	O	- 'R' for Destination Type Code 2, 3 and 4		an..11
	e	Postcode	C	- 'O' for Destination Type Code 1 (See Destination Type Codes in box 2a)		an..10
	f	City	C	- 'R' for Destination Type Code 1 (See Destination Type Codes in box 2a)		an..50
	g	NAD_LNG	C	'R' if corresponding text field is used	Provide the language code presented in Annex II, Code list 1 to define the language used in this data group	a2
6		OFFICE Place of Delivery - Customs	C	'R' in case of export (Changed Destination Type Code 6) (See Destination Type Codes in box 2a)		
	a	Office Reference Number	R		Provide the code of the office of export at which the export declaration will be lodged in accordance with Article 161(5) of Regulation (EEC) No 2913/92 See Annex II, Code list 5	an8
7		TRADER New Transport Arranger	C	'R' to identify the person responsible for arranging the transport if the value in box 3c is '3' or '4'		
	a	VAT Number	O	The Member State of dispatch may decide to make this data 'R'		an..35
	b	Trader Name	R			an..182

A	B	C	D	E	F	G
	<i>c</i>	Street Name	R			an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	R			an..10
	<i>f</i>	City	R			an..50
	<i>g</i>	NAD_LNG	R		Provide the language code presented in Annex II, Code list 1 to define the language used in this data group	a2
8		TRADER New Transporter	O	The Member State of dispatch may decide to make this data 'R' when the transporter changes following the splitting operation	Identification of the person carrying out the new transport	
	<i>a</i>	VAT Number	O			an..35
	<i>b</i>	Trader Name	R			an..182
	<i>c</i>	Street Name	R			an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	R			an..10
	<i>f</i>	City	R			an..50
	<i>g</i>	NAD_LNG	R		Provide the language code presented in Annex II, Code list 1 to define the language used in this data group	a2
9		TRANSPORT DETAILS	D	'R' when the transport details have changed following the splitting operation		99X
	<i>a</i>	Transport Unit Code	R		Provide the Transport Unit Code(s). See Annex II Code list 8	n..2
	<i>b</i>	Identity of Transport Units	R		Enter the registration number of the transport unit(s)	an..35
	<i>c</i>	Identity of Commercial Seal	D	'R' if commercial seals are used	Provide the identification of the commercial seals, if used to seal the transport unit	an..35
	<i>d</i>	Seal Information	O		Provide any additional information concerning these commercial seals (e.g. type of seals used)	an..350
	<i>e</i>	Seal Information_LNG	C	'R' if corresponding text field is used	Provide the language code presented in Annex II, Code list 1 to define the language used in this data group	a2
	<i>f</i>	Complementary Information	O		Provide any additional information concerning the transport, e.g. identity of any subsequent transporter, information concerning subsequent transport units	an..350
	<i>g</i>	Complementary Information_LNG	C	'R' if corresponding text field is used	Provide the language code presented in Annex II, Code list 1 to define the language used in this data group	a2
10		E-AD Body	R		A separate data group must be used for each product composing the consignment	999x
	<i>a</i>	Body Record Unique Reference	R		Provide a unique sequential number, starting with 1	n..3
	<i>b</i>	Excise Product Code	R		Provide the applicable excise product code, see Annex II, Code list 11	an..4
	<i>c</i>	CN Code	R		Provide the CN Code applicable at the date of submission of the splitting operation	n8



A	B	C	D	E	F	G
	<i>d</i>	Quantity	R		Provide quantity (expressed in the unit of measurement associated with the product code - See Annex II, tables 11 and 12) For a movement to a registered consignee referred to in Article 19(3) of Directive 2008/118/EC, the quantity shall not exceed the quantity which he is authorised to receive For a movement to an exempted organisation referred to in Article 12 of Directive 2008/118/EC, the quantity shall not exceed the quantity registered in the excise duty exemption certificate	n..15,3
	<i>e</i>	Gross Weight	R		Provide the gross weight of the consignment (the excise goods with packaging)	n..15,2
	<i>f</i>	Net Weight	R		Provide the weight of the excise goods without packaging	n..15,2
	<i>i</i>	Fiscal Mark	O		Provide any additional information concerning the fiscal marks required by the Member State of destination	an..350
	<i>j</i>	Fiscal Mark _LNG	C	'R' if corresponding text field is used	Provide the language code presented in Annex II, Code list 1 to define the language used in this data group	a2
	<i>k</i>	Fiscal Mark Used flag	D	'R' if fiscal marks are used	Provide '1' if the goods contain or carry fiscal marks or '0' if the goods do not contain or carry fiscal marks	n1
	<i>o</i>	Density	C	'R' if applicable for the excise good in question	Provide the density at 15°C, if applicable in accordance with the table in Annex II, Code list 11	n..5,2
	<i>p</i>	Commercial Description	O	The Member State of dispatch may decide to make this data required	Provide the commercial description of the goods in order to identify the products transported	an..350
	<i>q</i>	Commercial Description _LNG	C	'R' if corresponding text field is used	Provide the language code presented in Annex II, Code list 1 to define the language used in this data group	a2
	<i>r</i>	Brand Name of Products	D	'R' if the excise goods have a brand name	Provide the brand name of the goods, if applicable	an..350
	<i>s</i>	Brand Name of Products _LNG	C	'R' if corresponding text field is used	Provide the language code presented in Annex II, Code list 1 to define the language used in this data group	a2
11		PACKAGE				99x
	<i>a</i>	Kind of Packages Code	R		Provide the kind of package, using one of the codes in Annex II, Code list 9	a2
	<i>b</i>	Number of Packages	C	'R' if marked 'Countable'	Provide the number of packages if the packages are countable in accordance with Annex II, Code list 9	n..15
	<i>c</i>	Identity of Commercial Seal	D	'R' if commercial seals are used	Provide the identification of the commercial seals, if used to seal the packages	an..35
	<i>d</i>	Seal Information	O		Provide any additional information concerning these commercial seals (e.g. type of seals used)	an..350
	<i>e</i>	Seal Information _LNG	C	'R' if corresponding text field is used	Provide the language code presented in Annex II, Code list 1 to define the language used in this data group	a2

Table 6  
(referred to in Article 7 and Article 8(3))  
Report of receipt/Report of export

A	B	C	D	E	F	G
1		ATTRIBUTE	R			
	a	Date and Time of Validation of Report of Receipt/Export	C	To be provided by the competent authorities of the Member State of destination/export upon validation of the Report of receipt/Report of export	The addressed time is local time	date Time
2		EXCISE MOVEMENT e-AD	R			
	a	ARC	R		Provide the ARC of the e-AD See Annex II, Code list 2	an21
	b	Sequence Number	R		Provide the sequence number of the e-AD	n..5
3		TRADER Consignee	R			
	a	Trader Identification	C	- 'R' for Destination Type Code 1, 2, 3 and 4 - 'O' for Destination Type Code 6 - Does not apply for Destination Type Code 5 (See Destination Type Codes in box 1a of Table I)	For Destination Type Code: - 1, 2, 3 and 4: provide a valid SEED registration number of the authorised warehousekeeper or registered consignee - 6: provide the VAT identification number of the person representing the consignor at the office of export	an..16
	b	Trader Name	R			an..182
	c	Street Name	R			an..65
	d	Street Number	O			an..11
	e	Postcode	R			an..10
	f	City	R			an..50
	g	NAD_LNG	R		Provide the language code presented in Annex II, Code list 1 to define the language used in this data group	a2
4		TRADER Place of Delivery	C	- 'R' for Destination Type Code 1 and 4 - 'O' for Destination Type Code 2, 3 and 5 (See Destination Type Codes in box 1a of Table I)	Provide the actual place of delivery of the excise goods	
	a	Trader Identification	C	- 'R' for Destination Type Code 1 - 'O' for Destination Type Code 2, 3 and 5 (See Destination Type Codes in box 1a of Table I)	For Destination Type Code: - 1: provide a valid SEED registration number of the tax warehouse of destination - 2, 3 and 5: provide the VAT identification number or any other identifier	an..16
	b	Trader Name	C	- 'R' for Destination Type Code 1, 2, 3 and 5 - 'O' for Destination Type Code 4 (See Destination Type Codes in box 1a of Table I)		an..182

A	B	C	D	E	F	G
	c	Street Name	C	For box 4c, 4e and 4f: - 'R' for Destination Type		an..65
	d	Street Number	O	Code 2, 3, 4 and 5		an..11
	e	Postcode	C	- 'O' for Destination Type		an..10
	f	City	C	Code 1 (See Destination Type Codes in box 1a of Table I)		an..50
	g	NAD_LNG	C	'R' if corresponding text field is used	Provide the language code presented in Annex II, Code list 1 to define the language used in this data group	a2
5		OFFICE of Destination	C	'R' for Destination Type Code 1, 2, 3, 4, 5 and 8 (See Destination Type Codes in box 1a of Table I)		
	a	Office Reference Number	R		Provide the code of the office of the competent authorities in the Member State of destination responsible for excise control at the place of destination. See Annex II, Code list 5.	an8
6		REPORT of Receipt/Export	R			
	a	Date of arrival of the excise goods	R		The date at which the movement ends in accordance with Article 20(2) of Directive 2008/118/EC	Date
	b	Global Conclusion of Receipt	R		The possible values are: 1 = Receipt accepted and satisfactory 2 = Receipt accepted although unsatisfactory 3 = Receipt refused 4 = Receipt partially refused 21 = Exit accepted and satisfactory 22 = Exit accepted although unsatisfactory 23 = Exit refused	n..2
	c	Complementary information	O		Provide any additional information concerning the receipt of the excise goods	an..350
	d	Complementary information_LNG	C	'R' if corresponding text field is used	Provide the language code presented in Annex II, Code list 1 to define the language used in this data group	a2
7		REPORT of Receipt/Export BODY	C	'R' if the value of the Global Conclusion of Receipt is other than 1 and 21 (see box 6b)		999X
	a	Body Record Unique Reference	R		Provide the Body Record Unique Reference of the associated e-AD (box 17a of Table 1) related to the excise product for which one of the codes other than 1 and 21 is applicable	n..3
	b	Indicator of Shortage or Excess	D	'R' when a shortage or excess is detected for the Body Record concerned	Possible values are: S = Shortage E = Excess	a1
	c	Observed Shortage or Excess	C	'R' if Indicator in box 7b is given	Provide quantity (expressed in the unit of measurement associated with the product code - See Annex II, tables 11 and 12)	n..15,3
	d	Excise Product Code	R		Provide the applicable excise product code, see Annex II, Code list 11	an4
	e	Refused Quantity	C	'R' if the Global Conclusion of Receipt code is 4 (see box 6b)	Provide quantity for each body record for which excise goods are refused (expressed in the unit of measurement associated with the product code — See Annex II, tables 11 and 12)	n..15,3

A	B	C	D	E	F	G
7.1		UNSATISFACTORY REASON	D	'R' for each body record for which the Global Conclusion of Receipt code 2, 3, 4, 22 or 23 applies ( <i>see box 6b</i> )		9X
	<i>a</i>	Unsatisfactory Reason	R		Possible values are: 0 = Other 1 = Excess 2 = Shortage 3 = Goods damaged 4 = Broken seal 5 = Reported by ECS (Export Control System) 6 = One or more body records with incorrect values	n1
	<i>b</i>	Complementary Information	C	- 'R' if Unsatisfactory Reason Code is 0 - 'O' if Unsatisfactory Reason Code is 3, 4 or 5 ( <i>see box 7.1a</i> )	Provide any additional information concerning the receipt of the excise goods	an.. 350
	<i>c</i>	Complementary Information _LNG	C	'R' if corresponding text field is used	Provide the language code presented in Annex II, Code list 1 to define the language used in this data group	a2

## ANNEX II

(referred to in Article 2)

## Lists of codes

## 1. LANGUAGE CODES

These codes are extracted from the standard ISO 639.1 (Alpha-2 codes); in addition, two out-of-standard codes have been added to be used in conjunction with a Latin character version of languages using a non-Latin character set, i.e.:

- bt - Bulgarian (Latin character)
- gr - Greek (Latin character)

Code	Description
bg	Bulgarian
bt	Bulgarian (Latin character)
cs	Czech
da	Danish
nl	Dutch
en	English
et	Estonian
fi	Finnish
fr	French
ga	Gaelic
gr	Greek (Latin character)
de	German
el	Greek
hu	Hungarian
it	Italian
lv	Latvian

Code	Description
lt	Lithuanian
mt	Maltese
pl	Polish
pt	Portuguese
ro	Romanian
sk	Slovak
sl	Slovenian (Slovene)
es	Spanish
sv	Swedish

## 2. ADMINISTRATIVE REFERENCE CODE

Field	Content	Field type	Examples
1	Year	Numeric 2	05
2	Identifier of the MS where the e-AD was initially submitted	Alphabetic 2	ES
3	Nationally assigned, unique code	Alphanumeric 16	7R19YTE17UIC8J45
4	Check digit	Numeric 1	9

Field 1 is last two digits of year of formal acceptance of movement.

Field 3 must be filled with a unique identifier per EMCS movement. The way this field is used is under the responsibility of the Member States, but each EMCS movement must have a unique number.

Field 4 gives the check digit for the whole ARC that will help detect an error when keying the ARC.

## 3. MEMBER STATES

Must be identical to the codes of the standard ISO Alpha 2 code <sup>(1)</sup> (ISO 3166), limited to the Member States, except:

- For Greece, where EL instead of GR must be used.
- For the United Kingdom, where GB instead of UK must be used.

<sup>(1)</sup> UN/ECE Trade Facilitation Recommendation No 3, third edition, adopted by the Working Party on Facilitation of International Trade Procedures, Geneva, January 1996, ECE/TRADE/201.

## 4. COUNTRY CODES

Use the codes of the standard ISO Alpha 2 code (ISO 3166).

## 5. CUSTOMS OFFICE REFERENCE NUMBER (COR)

The COR is composed of an identifier of the Member State (see Code list 3) followed by a 6-digit alphanumeric national number, example IT0830AB.

## 6. GUARANTOR TYPE CODE

Code	Description
1	Consignor
2	Transporter
3	Owner of the Excise products
4	Consignee
12	Joint guarantee of the consignor and of the transporter
13	Joint guarantee of the consignor and of the owner of the Excise products
14	Joint guarantee of the consignor and of the consignee
23	Joint guarantee of the transporter and of the owner of the Excise products
24	Joint guarantee of the transporter and of the consignee
34	Joint guarantee of the owner of the Excise products and of the consignee

Code	Description
123	Joint guarantee of the consignor, of the transporter and of the owner of the Excise products
124	Joint guarantee of the consignor, of the transporter and of the consignee
134	Joint guarantee of the consignor, of the owner of the Excise products and of the consignee
234	Joint guarantee of the transporter, of the owner of the Excise products and of the consignee
1234	Joint guarantee of the consignor, of the transporter, of the owner of the Excise products and of the consignee

## 7. TRANSPORT MODE CODE

Code	Description
0	Other
1	Sea Transport
2	Rail transport
3	Road transport
4	Air transport
5	Postal consignment
7	Fixed transport installations
8	Inland waterway transport

## 8. TRANSPORT UNIT CODE

Code	Description
1	Container
2	Vehicle
3	Trailer
4	Tractor

## 9. PACKAGING CODES

Use the codes of Annex 38, box 31 of Regulation (EEC) No 2454/93

## 10. CANCELLATION REASON CODE

Code	Description
0	Other
1	Typing error
2	Commercial transaction interrupted
3	Duplicate e-AD
4	The movement has not begun at the date of dispatch

## 11. EXCISE PRODUCT

EPC	CAT	UNIT	Description	A	P	D
T200	T	4	Cigarettes, as defined in Articles 4(1) and 7(2) of Council Directive 95/59/EC	N	N	N
T300	T	4	Cigars and cigarillos, as defined in Articles 3 and 7(1) of Directive 95/59/EC	N	N	N
T400	T	1	Fine-cut tobacco for the rolling of cigarettes, as defined in Article 6 of Directive 95/59/EC	N	N	N
T500	T	1	Other smoking tobacco, as defined in accordance with Articles 5 and 7(2) of Directive 95/59/EC	N	N	N
B000	B	3	Beer, as defined in Article 2 of Directive 92/83/EEC	Y	Y	N

EPC	CAT	UNIT	Description	A	P	D
W200	W	3	Still wine and still fermented beverages other than wine and beer, as defined in Articles 8(1) and 12(1) of Directive 92/83/EEC	Y	N	N
W300	W	3	Sparkling wine and sparkling fermented beverages other than wine and beer, as defined in Article 8(2) and 12(2) of Directive 92/83/EEC	Y	N	N
I000	I	3	Intermediate products, as defined in Article 17 of Directive 92/83/EEC	Y	N	N
S200	S	3	Spiritous beverages, as defined in Article 20, first, second and third indent of Directive 92/83/EEC	Y	N	N
S300	S	3	Ethyl alcohol, as defined in Article 20, first indent of Directive 92/83/EEC, falling within CN codes 2207 and 2208, other than spirituous beverages (S200)	Y	N	N
S400	S	3	Partially denatured alcohol, falling within Article 20 of Directive 92/83/EEC, being alcohol which has been denatured but which does not yet fulfil the conditions to benefit from the exemption foreseen in Article 27(1)(a) or (b) of that Directive, other than spirituous beverages (S200)	Y	N	N
S500	S	3	Products containing ethyl alcohol, as defined in Article 20, first indent of Directive 92/83/EEC, falling within CN codes other than 2207 and 2208	Y	N	N
E200	E	2	Vegetable and animal oils - Products falling within CN codes 1507 to 1518, if these are intended for use as heating fuel or motor fuel (Article 20(1)(a) of Council Directive 2003/96/EC)	N	N	Y
E300	E	2	Mineral oils (energy products) - Products falling within CN codes 2707 10, 2707 20, 2707 30, and 2707 50 (Article 20(1)(b) of Directive 2003/96/EC)	N	N	Y
E410	E	2	Leaded petrol falling within CN codes 2710 11 31, 2710 11 51 and 2710 11 59 (Article 20(1)(c) of Directive 2003/96/EC)	N	N	Y
E420	E	2	Unleaded petrol falling within CN codes 2710 11 31, 2710 11 41, 2710 11 45 and 2710 11 49 (Article 20(1)(c) of Directive 2003/96/EC)	N	N	Y
E430	E	2	Gasoil, unmarked falling within CN codes 2710 19 41 to 2710 19 49 (Article 20(1)(c) of Directive 2003/96/EC)	N	N	Y
E440	E	2	Gasoil, marked falling within CN codes 2710 19 41 to 2710 19 49 (Article 20(1)(c) of Directive 2003/96/EC)	N	N	Y
E450	E	2	Kerosene, unmarked falling within CN codes 2710 19 21 and 2710 19 25 (Article 20(1)(c) of Directive 2003/96/EC)	N	N	Y
E460	E	2	Kerosene, marked falling within CN codes 2710 19 21 and 2710 19 25 (Article 20(1)(c) of Directive 2003/96/EC)	N	N	Y
E470	E	1	Heavy fuel oil falling within CN codes 2710 19 61 to 2710 19 69 (Article 20(1)(c) of Directive 2003/96/EC)	N	N	N
E480	E	2	Products falling within CN codes 2710 11 21, 2710 11 25, 2710 19 29 in bulk commercial movements (Article 20(1)(c) of Directive 2003/96/EC)	N	N	Y
E490	E	2	Products falling within CN codes 2710 11 to 2710 19 69, not specified above, except products falling within CN codes 2710 11 21, 2710 11 25, 2710 19 29 other than in bulk commercial movements (Article 20(1)(c) of Directive 2003/96/EC)	N	N	Y

EPC	CAT	UNIT	Description	A	P	D
E500	E	1	Liquefied petroleum gases and other gaseous hydrocarbons (LPG) of CN codes 2711 12 11 to 2711 19 00 (Article 20(1)(d) of Directive 2003/96/EC)	N	N	N
E600	E	1	Saturated acyclic hydrocarbons falling within CN code 2901 10 (Article 20(1)(e) of Directive 2003/96/EC)	N	N	N
E700	E	2	Cyclic hydrocarbons falling within CN codes 2902 20, 2902 30, 2902 41, 2902 42, 2902 43 and 2902 44 (Article 20(1)(f) of Directive 2003/96/EC)	N	N	Y
E800	E	2	Products falling within CN code 2905 11 00 (methanol (methyl alcohol)), which are not of synthetic origin, if these are intended for use as heating fuel or motor fuel (Article 20(1)(g) of Directive 2003/96/EC)	N	N	Y
E910	E	2	Fatty-acid mono-alkyl esters, containing by volume 96,5% or more of esters (FAMAE) falling within CN code 3824 90 99 (Article 20(1)(h) of Directive 2003/96/EC)	N	N	Y
E920	E	2	Products falling within CN code 3824 90 99, if these are intended for use as heating fuel or motor fuel - others than Fatty-acid mono-alkyl esters, containing by volume 96,5% or more of esters (FAMAE) (Article 20(1)(h) of Directive 2003/96/EC)	N	N	Y

Note: The CN Codes used in the table for energy products are those of Commission Regulation (EC) No 2031/2001 (OJ L 279, 23.10.2001)

Legend of columns:

EPC Excise Product Code

CAT Excise product category

UNIT Unit of measurement (from the list 12)

A: Alcoholic strength must be given (Yes/No)

P: Degree Plato may be given (Yes/No)

D: Density at 15°C must be given (Yes/No)

12. UNITS OF MEASUREMENT

Unit of measurement code	Description
1	Kg
2	Litre (temperature of 15°C)
3	Litre (temperature of 20°C)
4	1 000 items



## 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.		
		7. Consignee	Vat Number	4. Consignee's excise No.	5. Invoice No.		
				6. Invoice date			
				8. Competent authority at dispatch			
				10. Guarantee			
		7a. Place of delivery		12.		13.	
9. Transporter		11. Other transport details		14. Proprietor			
1		15.	16. Date of Dispatch	17.			
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?	
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?	
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?	
			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  
DOCUMENT  
PRODUCTS SUBJECT TO EXCISE DUTY

VALID FOR MOVEMENTS WITHIN MALTA ONLY

2	1. Consignor	Vat Number	2. Consignor's excise No.		3. Reference No.		
			4. Consignee's excise No.		5. Invoice No.		
			6. Invoice date				
	Copy for the consignee	7. Consignee	Vat Number	8. Competent authority at dispatch			
				10. Guarantee			
		7a. Place of delivery		12.		13.	
9. Transporter		14. Proprietor					
2	11. Other transport details		17.				
	15.	16. Date of Dispatch					
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?		
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?		
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?		
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  
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VALID FOR MOVEMENTS WITHIN MALTA ONLY

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

MALTA  
INTERNAL ADMINISTRATIVE ACCOMPANYING  
DOCUMENT  
PRODUCTS SUBJECT TO EXCISE DUTY

VALID FOR MOVEMENTS WITHIN MALTA ONLY

3	Copy for return to 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					
3		15.	16. Date of Dispatch	17.			
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?	
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?	
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?	
		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  
PRODUCTS SUBJECT TO EXCISE DUTY

VALID FOR MOVEMENTS WITHIN MALTA ONLY

<b>B AUTHORISATION FOR CHANGE OF PLACE OF DELIVERY</b>			
New name/address:		Authorised by (competent authority):	
Request by: name/address of company:		Reference No.	
Name and signatory:                      Signature		Signature	
Place and date:		Stamp	
<b>C CERTIFICATION OF RECEPTION OR EXPORTATION</b>			
? 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)*		Means of transport .....	
date .....			
? Name of signatory .....		Place/date .....	
Signatory's company		Signature	
.....			
? Fiscal authority or Customs office		Endorsement by fiscal authority (if required) or Customs office	
Name			
Address			
*delete inapplicable			
<b>A Record of control (continued)</b>			