

MEMORANDUM BY THE MINISTER OF JUSTICE
AND PARLIAMENTARY AFFAIRS.

The attached is a Bill to amend the Revenue (Safeguard) Act, Chapter 99.

Its necessity is due to the fact that, as the law now stands, an order made by the Minister of Finance, Customs and Port to restrict the release of goods from Customs Bonds, owing to the presentation before the House of Representatives of a Bill imposing a new duty or increasing an existing duty, has no effect as regards Excise duty.

The amendments contained in the attached Bill seek to make such an order effective not only in respect of Customs duty but also in respect of Excise duty.

25th June, 1966.
CAG/381/66

A B I L L

entitled

AN ACT further to amend the Revenue
(Safeguard) Act, Cap. 99.

BE IT ENACTED by the Queen's most Excellent
Majesty, by and with the advice and consent of the
House of Representatives of Malta, in this present
Parliament assembled, and with the authority of the
same, as follows:-

Short title.

1. This Act may be cited as the Revenue
(Safeguard) (Amendment) Act, 1966, and shall be read
and construed as one with the Revenue (Safeguard) Act,
hereinafter referred to as "the principal Act".

Amendment
of section
3 of the
principal
Act.

2. In section 2 of the principal Act, for
the words "Customs duty" wherever they occur there
shall be substituted in each case the words "Customs
or Excise duty".

Amendment
of section
4 of the
principal
Act.

3. In subsection (2) of section 4 of the
principal Act, for the words "in either case" there
shall be substituted the words "and bands or
certificates in terms of the Excise Duty (Crown
Corks and Non-alcoholic Concentrates) Ordinance,
1961 or of the Wine (Excise Duty) Act, 1966, in
each case".

OBJECTS AND REASONS

The object of this Bill is to extend the
application of the provisions of the Revenue
(Safeguard) Act to all cases where the new duty
imposed is an Excise duty or the increase of duty
relates to such duty.