

A.L. 395 ta' l-2004**ATT TA' L-2004 DWAR L-EKO-KONTRIBUZZJONI
(ATT NRU XII TA' L-2004)****Regolamenti ta' l-2004 dwar l-Eko-Kontribuzzjoni**

BIS-SAHHA tas-setgħat mogħtija bl-artikolu 13 ta' l-Att ta' l-2004 dwar l-Eko-Kontribuzzjoni, hawnhekk iżjed il quddiem imsejjah "l-Att", il-Ministru ta' l-Affarijiet Rurali u l-Ambjent, bi ftehim mal-Prim Ministru u Ministru tal-Finanzi, għamel dawn ir-regolamenti li ġejjin:

1. (1) It-titolu ta' dawn ir-regolamenti hu Regolamenti ta' l-2004 dwar l-Eko-Kontribuzzjoni.

Titolu, bidu fis-sehh u kamp ta' applikazzjoni.

(2) Dawn ir-regolamenti għandhom jidhlu fis-sehh fl-1 ta' Settembru, 2004.

(3) Dawn ir-regolamenti jipprovdu miżuri addizzjonali, proċeduri u gwida għall-amministrazzjoni ahjar ta' l-Att u biex jipprovdu aktar dwar il-proċeduri li għandhom jiġu adottati mill-Awtorità Kompetenti sabiex tinforza id-disposizzjonijiet ta' l-Att u kwistjonijiet oħra relatati.

2. (1) Bla hsara għad-disposizzjonijiet tas-subartikolu (2) ta' dan l-artikolu, meta prospett mibgħut minn persuna reġistrata skond l-Att għal xi perjodu, ikun fih dikjarazzjoni bin-nieqes ta' l-eko-kontribuzzjoni dovuta għal dak il-perjodu, dik il-persuna tista' tehel penali amministrattiva f'ammont ekwivalenti għal għaxra fil-mija ta' l-eċċess ta' l-ammont korrett ta' eko-kontribuzzjoni fuq il-kontribuzzjoni dikjarata fil-prospett.

Penali amministrattiva għal dikjarazzjoni bin-nieqes fil-prospett.

(2) Meta persuna tikkoreġi d-dikjarazzjoni bin-nieqes imsemija fil-paragrafu (1) skond id-disposizzjonijiet tar-regolament 6 ta' dawn ir-regolamenti, dik il-persuna tista' tehel penali amministrattiva f'ammont ekwivalenti għal hamsa fil-mija ta' l-eċċess ta' l-ammont korrett ta' eko-kontribuzzjoni fuq il-kontribuzzjoni dikjarata fil-prospett.

Penali amministrattiva għal prospett li ma jkunx shih jew li ma jkunx korrett.

3. Meta prospett mibghut għal perjodu ma jkunx fih dikjarazzjoni shiha u korretta tat-taghrif mehtieg li jiġi dikjarat minn dik il-persuna, skond il-partita 2 tat-Tieni Skeda li tinsab ma' l-Att u dik il-persuna ma tikkoregix dak il-prospett skond id-disposizzjonijiet tar-regolament 6 ta' dawn ir-regolamenti, dik il-persuna għandha, sakemm dik il-persuna ma tkunx wehlet minhabba dak in-nuqqas xi penali amministrattiva oghla taht id-disposizzjonijiet ta' dawn ir-regolamenti, tehel penali amministrattiva ta' mitt lira.

Penali amministrattiva fin-nuqqas li jintbagħat prospett.

4. Kull persuna reġistrata taht l-Att li, meta tkun mehtieġa li tibgħat prospett għal xi perjodu, ma tibgħatx dak il-prospett sa mhux aktar tard mill-hmistax-il jum tat-tieni xahar li jiġi wara x-xahar li matulu jintemm il-perjodu tista' tehel penali amministrattiva f'ammont ta' hamsa u ghoxrin lira għal kull xahar jew parti minnu li jiskadi mid-data sa meta kellu jintbagħat il-prospett u d-data li fiha dan jintbagħat lill-Awtorità.

Penali amministrattiva fin-nuqqas ta' applikazzjoni għar-reġistrazzjoni.

5. Kull persuna li, tkun mehtieġa li tapplika għal reġistrazzjoni taht it-Tieni Skeda li tinsab ma' l-Att, tonqos milli tapplika fit-terminu ta' żmien preskritt fl-imsemmija Skeda, tista' tehel penali amministrattiva f'ammont ta' hamsa u ghoxrin lira għal kull xahar jew parti minnu li jiskadi mid-data li fiha kellha ssir l-applikazzjoni u d-data li fiha l-applikazzjoni għar-reġistrazzjoni tintbagħat lill-Awtorità.

Aġġustamenti tal-prospetti.

6. Persuna reġistrata taht l-Att li tkun għamlet xi forma ta' dikjarazzjoni mhux korretta fi prospett mibghut lill-Awtorità għal xi perjodu tista' tikkoreġi l-imsemmi prospett billi tippreżenta prospett korrett mhux aktar tard minn ghaxart ijiem minn meta il-prospett li kien fih id-dikjarazzjoni mhux korretta kien intbagħat lill-Awtorità, u tindika b'mod ċar li l-prospett aġġustat ikun qieghed jissostitwixxi l-prospett mibghut qabel:

Izda l-Awtorità tista', meta ċ-ċirkostanzi hekk jitolbu u fid-diskrezzjoni assoluta tagħha, testendi l-perjodu indikat hawn qabel u taċċetta prospett aġġustat mibghut minn persuna wara li jkun għadda l-perjodu ta' żmien stipulat.

Persuni responsabbli għall-penali amministrattiva.

7. Kull ammont ta' penali amministrattiva dovut minn persuna ma għandux jehles lil dik il-persuna minn xi penali oghla jew addizzjonali li setgħet wehlet jew tista' tehel skond xi disposizzjonijiet ta' l-Att jew regolamenti magħmulin taht l-Att.

Perjodu ta' transitorji.

8. (1) Mar-reġistrazzjoni skond it-Tieni Skeda li tinsab ma' l-Att, sew jekk dik il-persuna tkun meqjusa li tkun għet reġistrata jew xorta ohra, l-Awtorità għandha talloka perjodu ta' rapportaġġ ta' eko-kontribuzzjoni lil kull persuna li tkun hekk reġistrata.

(2) Hlief kif jista' jiġi provdut mod iehor, il-perjodu ta' rapportaġġ ta' eko-kontribuzzjoni ghandu jkun perjodu ta' tlett xhur kalendarji li jibda ghaddej fl-ewwel jum li jiġi minnufih wara t-tmien tal-perjodu ta' rapportaġġ ta' eko-kontribuzzjoni ta' qabel.

(3) L-ewwel perjodu ta' rapportaġġ ta' eko-kontribuzzjoni ghandu jibda ghaddej fid-data li fiha dik il-persuna tkun reġistrata jew titqies li tkun reġistrata skond l-Att u ghandu jtemm f'dik id-data li tista' tiġi stabbilita mill-Awtorità.

(4) L-Awtorità tista', b'avviż bil-miktub notifikat lil persuna reġistrata, tvarja l-perjodu ta' rapportaġġ ta' eko-kontribuzzjoni b'dak il-mod li jista' jiġi speċifikat fl-avviż.

9. (1) Hlief kif mod iehor provdut hawn taht, l-eko-kontribuzzjoni dovuta fuq prodotti ghandha tiġi rapportata u mhallsa lill-Awtorità Kompetenti mal-prospett dovut għall-perjodu minnufih wara ż-żmien meta l-prodott jew prodotti, skond il-każ, għall-ewwel darba jinbieghu jew jiġu trasferiti, jew xort oħra jsir minnhom jew jiġu meqrudin, jew meta ssehh xi grajja li biha l-prodotti ma jibqgħux aktar fil-pussess jew taht il-kontroll tal-produttur. Żmien ta' hlas.

(2) Produtturi rikonoxxuti ta' prodotti li jaqgħu taht il-Kodiċi HS Numri 2201 sa 2206, inklużi, u 2208 fl-Ewwel Skeda ghandhom jirrapportaw u jhallsu lill-Awtorità Kompetenti l-eko-kontribuzzjoni dovuta fuq il-kontenituri li jistgħu jerġgħu jimtlew relattivi mal-prospett dovut għall-perjodu li jiġi minnufih wara ż-żmien meta l-prodott jingiebb f'Malta:

Iżda mad-dhul fis-sehh ta' l-Att, l-eko-kontribuzzjoni fuq il-hażniet tal-bidu stabbilita skond id-disposizzjonijiet tat-Tieni Skeda li tinsab ma' l-Att dovuta minn dawk il produtturi rikonoxxiti ghandha tithallas fi żmien tnax-il xahar kalendarji f'erba' pagamenti ugwali u konsekuttivi li jibdew ghaddejjin ma' l-ewwel prospett mibghut wara dik id-data jew f'pagament wiehed imhallas ma' l-ewwel prospett li jkun ikopri l-ammont shih ta' eko-kontribuzzjoni dovut fuqhom.

(3) Għall-finijiet tal-paragrafu (2) ta' dan ir-regolament u tat-Tieni Skeda li tinsab ma' l-Att, "produtturi rikonoxxuti" tfisser bottiljaturi ta' xarbiet li joperaw fuq bażi ta' flixken li jerġgħu jimtlew li jkunu applikaw għand l-Awtorità Kompetenti għal dak ir-rikonoxximent abbażi ta' kull prodott għalih. Ir-rikonoxximent ghandu jinghata biss mill-Awtorità malli din tircievi applikazzjoni magħmula mill-produttur u wara li tissodisfa l-kriterji stipulati mill-Awtorità.

Hlas amministrattiv.

10. Ghandu jsir hlas amministrattiv ta' ghoxrin lira lill-Awtorità malli jsir appell quddiem il-Bord ta' l-Appelli skond l-artikolu 20 ta' l-Att.

Dispożizzjonijiet

11. Meta, fl-esekuzzjoni ta' kuntratt magħmul qabel id-data tad-dhul fis-seħh ta' l-Att, jiġu furnuti prodotti f'dik id-data jew wara dik id-data u dawk il-prodotti jkunu soġġetti għall-eko-kontribuzzjoni, dak il-kuntratt għandu, għall-ghanijiet kollha ta' kull liġi jiftiehem daqslikieku il-partijiet kontraenti kienu ftehm u żjieda fil-korrispettiv hemm stipulat biex jirrifletti l-eko-kontribuzzjoni dovuta.

L.N. 395 of 2004

**ECO-CONTRIBUTION ACT, 2004
(ACT NO. XII OF 2004)**

Eco-Contribution Regulations, 2004

IN exercise of the powers conferred by article 13 of the Eco-Contribution Act, hereinafter referred to as “the Act”, the Minister for Rural Affairs and the Environment with the concurrence of the Prime Minister and Minister of finance, has made the following regulations:

1. (1) The title of these regulations is the Eco-Contribution Regulations, 2004. Citation, commencement and scope.

(2) These regulations shall come into force on the 1st September, 2004.

(3) These regulations provide additional measures, procedures and guidance for the better administration of the Act and to provide further for the procedure to be adopted by the Competent Authority in order to enforce the provisions of the Act and other related matters.

2. (1) Saving the provisions of sub-article (2) of this article, when a return, furnished by a registered person in terms of the Act for a period, contains an understatement of the eco-contribution due for that period, that person becomes liable to an administrative penalty in an amount equivalent to ten per cent of the excess of the correct amount of eco-contribution over the contribution declared in the return. Administrative penalty for understatement in the return.

(2) Where a person corrects the understatement of contribution referred to in paragraph (1) in accordance with the provisions of regulation 6 of these regulations, that person becomes liable to an administrative penalty in an amount equivalent to five per cent of the excess of the correct amount of eco-contribution over the contribution declared in the return.

3. Where a return furnished for a period does not contain a full and correct statement of the data required to be declared by that person, in terms of item 2 of the Second Schedule to the Act and that person does not correct such return in accordance with the provisions of regulation 6 of these regulations, such person shall, unless the said person has in virtue of that default become liable to a higher administrative Administrative penalty for incomplete or incorrect return.

penalty under the provisions of these regulations, be liable to an administrative penalty of one hundred liri.

Administrative penalty for default in furnishing a return.

4. Any registered person under the Act who, being required to furnish a return for a period, does not furnish that return by not later than the fifteenth day of the second month following the month during which the period ends, becomes liable to an administrative penalty in an amount of twenty-five liri for every month or part thereof that elapses from the date by which the return should have been furnished and the date when it is furnished to the Authority.

Administrative penalty for default in applying for registration.

5. Any person who, being required to apply for registration under the Second Schedule to the Act, does not make an application within the prescribed time limit laid down in the said Schedule, shall become liable to an administrative penalty in an amount of twenty-five liri for every month or part thereof that elapses from the date on which the application should have been made and the date on which the application for registration is furnished to the Authority.

Adjustments to returns.

6. A registered person under the Act who has made any form of incorrect statement in a return furnished to the Authority for any period may correct the said return by the delivery of a corrected return within not later than ten days from when the return containing the incorrect statement was furnished to the Authority, clearly indicating that the adjusted return replaces the return furnished earlier:

Provided that the Authority may, where circumstances so warrant and in its absolute discretion, extend the period indicated above and accept an adjusted return furnished by a person beyond the stipulated time period.

Liability for administrative penalties.

7. Any amount of administrative penalty due by a person shall not relieve that person from a higher or a further penalty to which he may have become or may become liable in terms of any provisions of the Act or regulations made thereunder.

Reporting period.

8. (1) Upon registration in terms of the Second Schedule to the Act, whether such person is deemed to have been registered or otherwise, the Authority shall allocate an eco-contribution reporting period to every person so registered.

(2) Except as may be otherwise provided, an eco-contribution reporting period shall be a period of three calendar months commencing on the first day immediately following the end of the preceding eco-contribution reporting period.

(3) The first eco-contribution reporting period shall commence on the date that person is registered or deemed to be registered in terms of the Act and shall end on such date as may be determined by the Authority.

(4) The Authority may, by means of a notice served on a registered person, vary any eco-contribution reporting period in such manner as shall be specified in the notice.

9. (1) Saving as otherwise provided hereunder, the eco-contribution due on products shall be reported and paid to the Competent Authority with the return due for the period immediately following the time when the product or products, as the case may be, are first sold or transferred, or otherwise disposed of or destroyed, on the happening of any event whereby the products no longer remain in the possession or under the control of the producer. Time of payment.

(2) Recognised producers of products falling under HS Code Numbers 2201 to 2206, inclusive, and 2208 in the First Schedule shall report and pay to the Competent Authority the eco-contribution due on the relative refillable containers with the return due for the period immediately following the time when the product is brought into Malta:

Provided that on the coming into force of the Act, the eco-contribution on the opening stock determined in terms of the provisions of the Second Schedule to the Act due by such recognised producers shall be paid within twelve calendar months in four equal consecutive instalments commencing with the first return submitted after such date or in one instalment paid with the first return covering the full amount of eco-contribution due thereon.

(3) For the purposes of paragraph (2) of this regulation and the Second Schedule to the Act “recognised producers” shall mean bottlers of beverages that operate on a bottle-refillable basis who have applied to the Competent Authority for such recognition on a product by product basis. Recognition shall only be granted by the Authority on receipt of an application made by the producer and after satisfying the criteria stipulated by the Authority.

10. There shall be an administrative fee of twenty liri payable to the Authority on lodging an appeal before the Appeals Board in terms of article 20 of the Act. Administrative fee.

11. Where, in the execution of a contract made before the date of the coming into force of the Act, any products are supplied on or after such date and such products are subject to eco-contribution, that contract shall, for all the purposes of any law be interpreted as if the parties to the contract had agreed to an increase in the consideration stipulated therein to reflect the eco-contribution due. Transitory provisions.