81(f) tal-Kodiċi ta' Organizzazzjoni u Proċedura Ċivili u biex teżerċita bħala Prokuratur Legali skont l-Artikolu 87(e) tal-imsemmi Kodiċi se jsiru f'dawn id-dati:

Is-Sibt, 30 ta' April, 2022 (ħin u data tal-għeluq tal-applikazzjonijiet – f'nofsinhar, l-1 ta' April, 2022); u

Is-Sibt, 24 ta' Settembru, 2022 (ħin u data tal-għeluq tal-applikazzjonijiet – f'nofsinhar, is-26 ta' Awwissu, 2022)

Applikazzjonijiet flimkien mad-dokumenti li jsostnu r-rekwiżiti mitluba mil-liġi għandhom jiġu sottomessi lir-Reġistratur tal-Qrati Ċivili u Tribunali sad-dati tal-għeluq tal-applikazzjonijiet fuq imsemmija. Kull kandidat jingħata aktar tagħrif dwar l-eżami mir-Reġistratur.

Il-kandidati huma mfakkra li fi żmien dovut huma meħtieġa jissottomettu l-kandidatura tagħhom lill-Kumitat għall-Avukati u Prokuraturi Legali għall-assessjar dwar jekk humiex persuni tajbin u xierqa biex jiġu ammessi għall-prattika tal-professjoni legali.

L-1 ta' Marzu, 2022

81(f) of the Code of Organisation and Civil Procedure and for the Warrant to practice as a Legal Procurator in terms of Article 87(e) of the said Code will be held on the following dates:

On Saturday, 30th April, 2022 (closing time and date for applications – at noon, 1st April, 2022); and

On Saturday, 24th September, 2022 (closing time and date for applications – at noon, 26th August, 2022).

Applications together with the documents in support of the legal requirements are to be submitted to the Registrar, Civil Courts and Tribunals by the closing dates for applications listed above. More information can be obtained from the office of the Registrar.

Candidates are reminded that in due course they shall be required to submit themselves to the Committee for Advocates and Legal Procurators for an assessment as to whether they are fit and proper persons to be admitted to the practice of the legal profession.

1st March, 2022

DIPARTIMENT TAD-DWANA

Avviż ta' Struzzjoni mid-Dipartiment tad-Dwana lill-Operaturi tax-Xorb taħt il-Kategoriji tal-Ethyl Alcohol, Fermented Beverages u Intermediate Products minn 10% ABV u Aktar

(Dan ma japplikax għal birra u nbid magħmul minn għeneb frisk).

(NOTA BENE – is-cider mhux meqjus taħt il-kategorija tal-birra).

Id-Dipartiment tad-Dwana ġentilment qiegħed jinforma li kull kontenitur li jesa' 50cl jew iktar, kemm jekk huwa magħmul minn ħġieġ, kartun jew kwalunkwe materjal ieħor, u għandu fih livell ta' alkoħol attwali ta' 10% ABV jew aktar, sew jekk jaqa' taħt il-kappa ta' ethyl alcohol, fermented beverages u intermediate products kif imfissra fit-Tieni Skeda fl-Att tad-Dazju tas-Sisa (Kap.382), GĦANDU jkollu bolla tas-sisa mwaħħla miegħu li tindika dan il-persentaġġ ta' alkoħol, kif qed jiġi muri hawn taħt:

CUSTOMS DEPARTMENT

Notice of Instruction from the Customs Department to Operators of Beverages falling under the Categories of Ethyl Alcohol, Fermented Beverages and Intermediate Products from 10% ABV and Over

(This does not apply to beer and wine made from fresh grapes).

(NOTE – cider is not considered under the beer category).

The Customs Department is kindly informing that any container with a capacity of 50cl or more, whether made of glass, cardboard or any other material, and containing an actual alcohol level of 10% ABV or more, whether it falls under the category of ethyl alcohol, fermented beverages and intermediate products as defined in the Second Schedule of the Excise Duty Act (Chapter 382), SHOULD have an excise stamp affixed which indicates the percentage of alcohol, as shown below:



Dan qed isir biex il-Gvern jipproteġi lil dawk l-operaturi ġenwini li jħallsu t-taxxi dovuti kollha u biex l-ebda xorb fil-kategoriji msemmija hawn fuq ma jidħlu fis-suq tagħna b'mod illeċtu. Din il-miżura qed tiġi applikata wara ħafna studju minnaħa tad-Direttorat tas-Sisa fi ħdan id-Dipartiment tad-Dwana.

Għalhekk, biex dan il-messaġġ jintlaħaq minn kulħadd, l-infurzar ta' dan il-pass jiġi fis-seħħ mill-Ġimgħa, l-1 ta' April, 2022. Dan ifisser li dak ix-xorb imsemmi hawn fuq, sew jekk ikun importat, immanifatturat, ipproċessat, ippreparat għall-bejgħ, jiġi muri jew offrut għall-bejgħ, jiġi mibjugħ jew xort'oħra, irid ikollu l-bolla tas-sisa mwaħħla mal-kontenitur.

Fejn hu applikabbli, il-parti t-tonda tal-bolla għandha titwaħħal fuq it-tapp u l-parti rettangolari għandha titniżżel għal mal-kontenitur, b'tali mod li meta l-kontenitur jinfetaħ, il-bolla tas-sisa tiġi mqattgħa.

Magazzinier awtorizzat li jżomm prodotti tas-sisa taħt is-sospensjoni tat-taxxi

L-operatur tal-maħżen li jżomm prodotti taħt sospensjoni ta' taxxi m'għandux għalfejn iwaħħal il-bolla tas-sisa fil-ħamest (5) ijiem ta' xogħol stipulati bil-liġi, iżda huwa meħtieġ li jwaħħal il-bolla tas-sisa qabel joħroġ ix-xorb mill-maħżen tiegħu għas-suq lokali. Jekk ix-xorb ikun se jitlaq mill-maħżen għal maħżen ieħor li jkun awtorizzat, il-bolla tas-sisa għandha tiġi trasferita (mhux imwaħħla) mal-kontenitur.

Hemm marbuta konfiska tax-xorb u pieni/multi skont il-liġi jekk xi xorb jinħareġ bla bolla mill-maħżen awtorizzat. Skont il-każ, anke bolol tas-sisa jistgħu jiġu konfiskati, u multa marbuta mal-konfiska.

Destinarju/Konsenjaturi reġistrati mad-Direttorat tas-sisa

Kull operatur li jaqa' fil-kategorija msemmija f'dan it-titlu, għandu jwaħħal il-bolla tas-sisa mal-kontenitur rispettiv kif spjegat hawn fuq fi żmien ħamest (5) ijiem ta' xogħol mix-xiri tal-istess bolla.

Hemm marbuta konfiska tax-xorb u pieni/multi skont il-liġi jekk xi xorb jinbiegħ bla bolla mid-destinarju/konsenjatur reġistrat. Skont il-każ, anke bolol tas-sisa jistgħu jiġu konfiskati, b'multa marbuta mal-konfiska.

Operatur li joffri għall-bejgħ xorb taħt il-kategoriji tal-ethyl alcohol, fermented beverages u intermediate products

Meta dawn l-operaturi jirċievu xorb li jaqa' taħt il-kategoriji msemmija, għandhom jaraw li kull kontenitur li se jixtru mingħand il-magazzinier awtorizzat jew destinarju/konsenjaru reġistrat, irid ikollu l-bolla tas-sisa mwaħħla miegħu. F'każ li xi kontenitur ma jkollux bolla tas-sisa

This is being done so that the Government will protect those genuine operators who pay all the taxes due and so that no beverages in the aforementioned categories will enter our market illegally. This measure is being applied after a thorough study by the Excise Directorate within the Customs Department.

Therefore, to make this message accessible to all, the enforcement of this measure will come into effect on Friday, 1st April, 2022. This means that the above-mentioned beverages, whether these will be imported, manufactured, processed, prepared for sale, displayed or offered for sale, sold or otherwise, must have the excise stamp affixed to the container.

Where applicable, the round part of the stamp shall be affixed to the cap and the rectangular part shall be lowered over the container, so that when the container is opened, the excise stamp is torn.

Authorised Warehouse Keeper to keep excise goods under duty suspension

The operator of the warehouse holding products under duty suspension does not have to affix the excise stamp within five (5) working days stipulated by law but is required to affix the excise stamp before the beverage leaves the warehouse for the local market. If the beverage is to leave the warehouse for another authorised warehouse, the excise stamp must be transferred (not affixed) with the container.

Seizure of beverages and penalties will be applied according to the law, if any beverage is released without a stamp from the authorised warehouse. Depending on the case, even excise stamps may be confiscated and a fine will be imposed.

Consignee/Consignors Registered with the Excise Directorate

Each operator falling into this category referred to in this title shall affix the excise stamp to the respective container as described above within five (5) working days of its purchase.

Seizure of beverages and penalties/fines will be applied according to the law if any of these mentioned beverages are offered for sale without an excise duty stamp affixed by the registered consigner or consignee. Depending on the case, even the excise stamp will be confiscated and a fine will be imposed.

Operator offering for sale beverages under the categories of ethyl alcohol, fermented beverages and intermediate products

When these operators receive the beverages referred to in this title, they must check that any container they purchase from the authorised warehouse keeper or registered consignee/consignor must have the excise stamp affixed. If a container does not have an excise stamp affixed, this should

mwaħħla, dan m'għandux jiġi aċċettat. Dawn l-operaturi ma jistgħux jaċċettaw bolol tas-sisa sfużi biex iwaħħluhom huma.

Hemm marbuta konfiska tax-xorb u pieni/multi skont il-liġi jekk xi xorb jinbiegħ bla bolla mill-operatur li joffri għall-bejgħ dan ix-xorb. Il-bolol tas-sisa jiġu konfiskati u b'multi marbutin magħhom.

Proċeduri aġġornati biex niffaċilitaw il-kummerċ lill-operaturi

Kif jinxtraw il-bolol tas-sisa għall-prodotti li qegħdin taħt sospensjoni ta' taxxa jinsabu fuq (https://go.opsecsecurity.com/malta)

1. MAGAZZINIER AWTORIZZAT MAD-DIRETTORAT TAS-SISA

Kif jinxtraw il-bolol tas-sisa għall-prodotti li qegħdin taħt sospensjoni ta' taxxa

Importazzjoni tal-Kunsinna skont il-fattura

Kopja tal-fattura tal-Kunsinna għandha tiġi mtellgħa elettronikament fil-formola provduta waqt li tkun qed tiġi pproċessata d-dikjarazzjoni tad-Dwana. Il-fattura tibqa' kunfidenzjali u mhix se tiġi mgħoddija lil terzi persuni.

L-importatur jibgħat id-dikjarazzjoni tad-Dwana lil OpSec Security Limited biex b'hekk jiskatta l-proċess tal-ordni tal-bolol tas-sisa.

Id-Dipartiment tad-Dwana se jivverifika u jikkomunika ma' OpSec Security Limited u jawtorizza l-kwantità ordnata.

L-importatur iħallas u jiġbor il-faxex tad-dazju tas-sisa minn OpSec Security Limited.

Importazzjoni ta' kunsinna koperta b'aktar minn traġitt wieħed (kwantitajiet li mhux neċessarjament jaqblu fuq il-fattura)

Kopja ta' kull fattura relatata mal-kunsinna, flimkien mar-Rapport tat-Tagħbija li ġiet magħha l-istess kunsinna għandha tkun imtellgħa elettronikament fil-formola provduta waqt li tkun qed tiġi pproċessata d-dikjarazzjoni tad-Dwana. Il-fattura tibqa' kunfidenzjali u mhix se tiġi mgħoddija lil terzi persuni.

L-importatur jibgħat id-dikjarazzjoni tad-Dwana lil OpSec Security Limited biex b'hekk jiskatta l-proċess tal-ordni tal-bolol tas-sisa. Importanti li jkun fih biss il-kwantitajiet attwali li ġew importati.

Id-Dipartiment tad-Dwana se jikkomunika ma' OpSec Security Limited u jawtorizza li jirrilaxxa l-kwantità ordnata skont id-dikjarazzjoni tad-Dwana.

not be accepted. These operators cannot accept loose excise stamps to affix themselves.

Seizure of beverages and penalties/fines will be applied according to the law if any of these mentioned beverages are offered for sale without an excise duty stamp affixed by the operator. The excise stamp will be confiscated and a fine will be imposed.

Updated procedures to facilitate trade for the operators

The procedure to procure excise duty stamps for beverages under duty suspension can be found on (https://go.opsecsecurity.com/malta).

1. AUTHORISED WAREHOUSE KEEPER REGISTERED WITH THE EXCISE DIRECTORATE

Procedure to purchase tax stamps for items under suspension of tax

Importation of consignment as per invoice

A copy of the invoice of the shipment has to be uploaded electronically in the field provided, when processing the Customs declaration. The invoice will remain confidential and will not be passed on to third parties.

The importer will forward the warehousing entry to OpSec to start the process of tax stamp ordering.

Customs will communicate with OpSec and authorize to release the quantity ordered.

The Importer will pay and collect the tax stamps from OpSec.

Importation of part-consignment covered by multiple invoices (quantities not necessarily matching)

A copy of each invoice related to the shipment together with the relative Loading Report has to be uploaded in the field provided when processing the Customs declaration. The invoice will remain confidential and will not be passed on to third parties.

The importer will forward to OpSec, the warehousing entry which will contain only the actual quantities which have been imported.

Customs will communicate with OpSec and authorise release the quantity as per the warehousing entry.

L-importatur iħallas u jiġbor il-faxex tad-dazju tas-sisa mingħand OpSec Security Limited.

Sussegwentament, importazzjonijiet tal-bqija tal-kunsinna li ma ġietx fl-ewwel traġitt se ssegwi l-istess kriterji ta' hawn fuq, bl-unika differenza tkun li d-Dwana tagħmel referenza għall-fattura li kienet ġiet ippreżentata qabel matul l-ewwel parti tat-traġitt u tagħti struzzjonijiet lil OpSec Security Limited biex tipprovdi lill-importatur il-kwantitajiet ta' bolol li jkun fadal.

Trasferiment minn maħżen għal maħzen (operaturi ta' mħażen li jżommu prodotti taħt sospensjoni ta' taxxi)

Huwa meħtieġ li -importatur, li jimporta l-kunsinna lejn Malta, isegwi l-proċeduri msemmija 1-4 aktar 'il fuq u jixtri l-bolol tas-sisa.

Meta operatur ta' mħażen li jżomm prodotti taħt sospensjoni ta' taxxi qed jittrasferixxi (ibigħ) prodotti impurtati, lill-operatur ta' maħżen (li jżomm prodotti taħt sospensjoni ta' taxxi) lokali ieħor, il-bolla tas-sisa għandha tiġi trasferita (mhux imwaħħla) mal-flixkun.

L-importatur għandu jibgħat id-dokumentazzjoni tat-trasferiment mingħajr Dazju lid-Dipartiment tad-Dwana (IAAD – Dokument Amministrattiv ta' Akkumpanjament Intern) u fuqha jniżżel ukoll l-ammont ta' bolol tas-sisa li jkun ittrasferixxa.

Is-sisa għandha titħallas minn dak l-operatur li jkun se joħroġ il-prodott mill-maħżen għas-suq.

Riesportazzjoni/Bejgħ Mingħajr Dazju

L-importatur għandu jibgħat id-dokumentazzjoni tal-esportazzjoni jew ta' bejgħ mingħajr Dazju lid-Dipartiment tad-Dwana (IAAD – Dokument Amministrattiv ta' Akkumpanjament Intern).

Id-Dipartiment tad-Dwana għandu jimmarka l-kwantità ta' bolol tas-sisa mhux użati bħala negattivi fuq reġistru.

Mal-ewwel importazzjoni ta' kunsinna ġdida, id-Dipartiment tad-Dwana se jnaqqas il-bolol negattivi mill-ordni ta' bolol għall-kunsinna l-ġdida u jagħti struzzjonijiet lil OpSec Security Limited biex tipprovdi lill-importatur il-kwantitajiet aġġustati ta' bolol tas-sisa.

Importazzjoni ta' kunsinni b'bolol tas-sisa diġà mwaħħla mill-fornitur

Huwa permissibbli li jitwaħħlu bolol tas-sisa fuq il-prodotti mill-fornitur tal-prodotti.

L-importatur obbligat jgħarraf lid-Dipartiment tad-Dwana bil-kwantità ta' bolol tas-sisa meħtieġa. Id-Dwana tinforma lil OpSec Security Limited b'dawn il-kwantitajiet u l-importatur jiġbor u jħallas il-faxex tad-dazju tas-sisa.

The importer will pay and collect the tax bands from OpSec.

The subsequent importation of the remaining consignment will follow the same criteria as above, with the only difference being that Customs will make reference to the invoice which had been previously presented during the first part shipment and instruct OpSec to provide the Importer with only the remaining quantities.

Bond to bond transfer (tax warehouse operators)

The Importer, importing the shipment to Malta will follow procedures above 1-4, and purchase the tax stamps.

When a tax operator is transferring (selling) imported products to another local tax operator under a duty suspension agreement, the tax stamp must be transferred (not affixed) with the bottle.

The Importer shall forward the transfer documentation to Customs (IAAD – Internal Administrative Accompanying Document) and shall also include the amount of tax stamps transferred.

Excise will be paid by whoever will be taking the stock out of the tax warehouse and placing it on the market.

Re-Export/Duty-Free

The Importer will forward the Export or Duty-Free documentation to Customs (IAAD – Internal Administrative Accompanying Document).

Customs will mark the quantity of Tax Stamps as negative.

Upon the first importation of a new consignment Customs will deduct the negative stamps from the new order and instruct OpSec to provide the Importer with the adjusted quantities of tax stamps.

Importation of consignments with tax stamps already affixed by the supplier

It is permissible to have tax stamps already affixed on the importation of products.

The importer will have to inform Customs of the quantity needed. Customs will inform OpSec of such quantities and the importer will collect and pay for the tax stamps.

L-importatur jista' jibgħat bolol tas-sisa lill-fornitur tiegħu biex jitwaħħlu mal-prodotti qabel mal-kunsinna tintbagħat lejn Malta.

Kollezzjonijiet ta' Preġju

Bolol tas-sisa għal Kollezzjonijiet ta' Preġju jistgħu jitwaħħlu fuq l-ippakkjar/kaxxi dekorattivi ta' barra minflok jitwaħħlu mal-kontenitur.

2. DESTINATARJI/KONSENJATURI REĠISTRATI MAD-DIRETTORAT TAS-SISA

Wara l-importazzjoni, il-proċedura ta' kif jinxtraw il-bolol tas-sisa se tkun kif ġej:

Importazzjoni tal-Kunsinna skont il-fattura

Kopja tal-fattura tal-Kunsinna għandha tiġi mtellgħa elettronikament fil-formola provduta waqt li tkun qed tiġi pproċessata d-dikjarazzjoni tad-Dwana. Il-fattura tibqa' kunfidenzjali u mhix se tiġi mgħoddija lil terzi persuni;

L-importatur jibgħat id-dikjarazzjoni tad-Dwana lil OpSec Security Limited biex b'hekk jiskatta l-proċess tal-ordni tal-bolol tas-sisa;

Id-Dipartiment tad-Dwana se jivverifika u jikkomunika ma' OpSec Security Limited u jawtorizza l-kwantità ordnata;

L-importatur iħallas u jiġbor il-faxex tad-dazju tas-sisa minn OpSec Security Limited.

Kollezzjonijiet ta' preġju

Bolol tas-sisa għall-Kollezzjonijiet ta' Preġju jistgħu jitwaħħlu fuq l-ippakkjar/kaxxi dekorattivi ta' barra minflok jitwaħħlu mal-kontenitur.

L-1 ta' Marzu, 2022

UFFIĊĊJU TAL-KUMMISSARJU TAT-TAXXI
MINISTERU GĦALL-FINANZI U X-XOGĦOL

Skont ir-Regolamenti dwar il-Kuntratti Pubbliċi (S.L. 174.04), l-Uffiċċju tad-Direct Orders qed jagħti approvazzjoni lill-Kummissarju tat-Taxxi fi ħdan il-Ministeru għall-Finanzi u x-Xogħol biex jidħol f'kuntratt ta' servizz mas-Sa Claudine Frendo għall-provvista ta' dmirijiet klerikali u ta' kaxxier fis-CTD għal perjodu ta' 12-il xahar li jibda mill-1 ta' Marzu, 2022 sat-28 ta' Frar, 2023, imħallsa b'rata ta' €9.99 VAT eskluża fis-siegħa għall-prezz ta' €18,701.28 eskluża l-VAT.

L-1 ta' Marzu, 2022

The importer will ship the tax stamps to his supplier to be affixed prior to being shipped to Malta.

Luxury Items

Tax Stamps for Luxury items can be affixed to the outer packaging instead of affixing it to the container.

2. EXCISE REGISTERED CONSIGNEES/ CONSIGNORS

Upon importation, the procedure to purchase tax stamp for items will be as follows:

Importation of consignment as per invoice

A copy of the invoice of the shipment has to be uploaded electronically in the field provided, when processing the Customs declaration. The invoice will remain confidential and will not be passed on to third parties.

The importer will forward the warehousing entry to OpSec to start the process of tax stamp ordering.

Customs will communicate with OpSec and authorize to release the quantity ordered.

The Importer will pay and collect the tax stamps from OpSec.

Luxury items

Tax Stamps for Luxury items can be affixed to the outer packaging instead of affixing it to the container.

1st March, 2022

OFFICE FOR THE COMMISSIONER FOR REVENUE
MINISTRY FOR FINANCE AND EMPLOYMENT

In terms and for the purposes of the Public Procurement Regulations (S.L. 174.04), the Direct Orders office is granting approval to the Commissioner for Revenue within the Ministry for Finance and Employment to enter into a contract for service with Ms Claudine Frendo for the provision of clerical and cashier duties at CTD for a period of 12 months starting from 1st March, 2022 up to 28th February, 2023, paid at the rate of €9.99 excluding VAT per hour for the cost of €18,701.28 excluding VAT.

1st March, 2022