

## **Nru. 173**

20. 10. 2020

### **MALTA**

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#### **KAMRA TAD-DEPUTATI**

#### **HOUSE OF REPRESENTATIVES**

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ABBOZZ ta' Ligi mressaq mill-Onorevoli Edward Scicluna, M.P., Ministru għall-Finanzi u s-Servizzi Finanzjarji, u moqri għall-Ewwel darba fis-Seduta tad-19 ta' Ottubru 2020.

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A BILL introduced by the Honourable Edward Scicluna, M.P., Minister for Finance and Financial Services, and read the First time at the Sitting of the 19th October 2020.

**ATT sabiex jimplimenta Miżuri tal-Estimi Finanzjarji għas-Sena 2021 u miżuri amministrattivi oħra.**

**AN ACT to implement Budget Measures for the Financial Year 2021 and other administrative measures.**

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RAYMOND SCICLUNA  
*Skrivan tal-Kamra tad-Deputati*

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RAYMOND SCICLUNA  
*Clerk of the House of Representatives*



**ABBOZZ TA' LIĠI**  
**msejjah**

*ATT sabiex jimplimenta Miżuri tal-Estimi Finanzjarji għas-Sena 2021 u miżuri amministrattivi oħra.*

IL-PRESIDENT, bil-parir u l-kunsens tal-Kamra tad-Deputati, imlaqqgħa f'dan il-Parlament, u bl-awtorità tal-istess, hareġ b'liġi dan li ġej:-

**ARRANGAMENT TAL-ATT**

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# VERŻJONI ELETTRONIKA

C 4900

Titolu fil-qosor. **1.** It-titolu fil-qosor ta' dan l-Att hu l-Att tal-2020 li Jimplimenta Mizuri tal-Estimi.

## TAQSIMA I PRELIMINARI

Bidu fis-seħħ ta' din it-Taqsima. **2.** Id-dispożizzjonijiet ta' din it-Taqsima għandhom jitqiesu li gew fis-seħħ fl-1 ta' Jannar, 2021.

Tifsir. Kap. 601. **3.** Għall-finijiet ta' din it-Taqsima, "dħul" għandha l-istess tifsira bħal dik assenjata lilha fl-artikolu 2 tal-Att dwar il-Ġestjoni tal-Finanzi Pubbliċi, imma ma tinkludix dħul li jkun ġej minn self.

Awtorità li jingabar self. **4.** (1) Bla ħsara għad-dispożizzjonijiet ta' dan l-Att, il-Gvern ta' Malta jista' jiġbor, b'self, somma ta' flus ta' mhux iżjed minn biljun u mitt miljun euro (€1,100,000,000).

Kap. 575. (2) Għall-fini li tingabar dik is-somma hawn qabel imsemmija, il-Ministru għall-Finanzi u s-Servizzi Finanzjarji hu b'dan awtorizzat li jiġbor dak is-self taht id-dispożizzjonijiet tal-Att dwar Self tal-Gvern u l-Amministrazzjoni tad-Dejn Pubbliku, b'dawk il-pattijiet u kondizzjonijiet hekk kif l-istess Ministru jista' japprova.

Skop. **5.** Flejjes imselfin taht l-awtorità ta' din it-Taqsima għandhom ikunu approprjati u applikati għall-iskop li:

(a) jithallsu l-ispejjeż li jeċċedu d-dħul li jsiru fil-Fond Konsolidat matul is-sena 2021; u

(b) jiġu mifdija stocks registrati li għandhom jiġu mifdija matul is-sena 2021; u

(c) jsiru kontribuzzjonijiet fil-fondi ta' ammortizzament; u

(d) jiġu effettwati bidliet fil-portfolio fir-rigward ta' ammonti li jingabru permezz ta' Bills tat-Teżor, ammonti miġbura permezz ta' Stocks tal-Gvern, u rigward self li jingabar minn barra minn Malta hekk kif u meta dan ikun meħtieġ b'konformità mal-politika tal-Gvern dwar l-immaniġġar tad-dejn.

## TAQSIMA II EMENDI GĦALL-ORDINANZA TAD-DWANA

Emendi għall-Ordinanza tad-Dwana. Kap. 37. **6.** Din it-Taqsima temenda l-Ordinanza tad-Dwana u għandha tinqara u tintfieh hemm haġa waħda mal-Ordinanza tad-Dwana, hawn iżjed 'il quddiem f'din it-Taqsima msejha "l-Ordinanza".

7. Fis-subartikolu (2) tal-artikolu 3 tal-Ordinanza, minnufih wara l-kliem "il-kaptan jehel" għandhom jiġu miżjuda l-kliem "meta jinstab hati".

Emenda tal-artikolu 3 tal-Ordinanza.

8. Is-subartikolu (1) tal-artikolu 6 għandu jiġi emendat kif ġej:

Emenda tal-artikolu 6 tal-Ordinanza.

(a) fil-paragrafu (a) tiegħu, il-kliem "għandu jagħmel rapport regolari ta' dan il-bastiment lill-awtorità tal-port" għandhom jiġu sostitwiti bil-kliem "għandu jinforma lill-awtorità tal-port dwar il-bastiment";

(b) fil-paragrafu (b) tiegħu, il-kliem "għandu, jagħmel ukoll rapport regolari tat-tagħbija ta' fuqu lill-awtorità tal-port" għandhom jiġu sostitwiti bil-kliem "għandu jinforma lill-awtorità tal-port dwar it-tagħbija ta' fuqu"; u

(ċ) minnufih wara l-paragrafu (b) tiegħu, għandu jiġi miżjud il-paragrafu ġdid li ġej:

"(ċ) Mingħajr preġudizzju għal kull obbligu ieħor taħt xi liġi oħra, il-kaptan ta' kull bastiment, bit-tagħbija jew bis-saborra, għandu jagħmel rapport regolari tal-bastiment lill-Kummissarju, kif il-Ministru jista' b'regolamenti jippreskrivi, mhux iktar tard mill-mument li l-bastiment isorgi, jirmiġġa jew jankra fl-ibħra territorjali ta' Malta. Dan l-obbligu ma għandux japplika meta l-bastiment ikun diġa dikjarat lill-awtorità tal-port."

9. L-artikolu 62 tal-Ordinanza għandu jiġi emendat kif ġej:

Emenda tal-artikolu 62 tal-Ordinanza.

(a) il-proviso tal-paragrafu (m) tiegħu, għandu jiġi sostitwit bil-proviso ġdid li ġej:

"Izda persuna li tagħmel dikjarazzjoni skorretta u tinforma lill-Kummissarju bil-miktub dwar din id-dikjarazzjoni skorretta:

(i) qabel mal-Kummissarju jgħarraf lill-persuna li d-dettalji tad-dikjarazzjoni doganali mhumiex korretti; u

(ii) (aa) fil-perjodu meta ma jkunx għad magħruf fis-sistemi ta' proċessar ta' dikjarazzjonijiet doganali, kemm manwali u kemm elettronici, jekk għandux ikun hemm kontroll tal-merkanzija; jew

(bb) fi żmien għaxart (10) ijiem tax-xogħol mid-data tar-rilaxx tal-merkanzija,

liema merkanzija kienet rilaxxata mingħajr kontroll, u tali skorrettezza ma tittentax tagħmel id-dikjarazzjoni applikabbli għal merkanzija oħra barra dik orġinarjament dikjarata, fis-sens li ma ssirx applikabbli għal merkanzija differenti minn dik orġinarjament dikjarata,

din il-persuna għandha titqies li ma tkunx wettqet reat taħt dan il-paragrafu; jew"; u

(b) fil-proviso tal-paragrafu (r) tiegħu, il-kliem minn "Iżda meta persuna li tagħmel dikjarazzjoni skorretta" sal-kliem "din il-persuna għandha titqies li ma tkunx wettqet reat taħt dan il-paragrafu," għandhom jiġu sostitwiti bil-proviso ġdid li ġej:

"Iżda persuna li tagħmel dikjarazzjoni skorretta u tinforma lill-Kummissarju bil-miktub dwar din id-dikjarazzjoni skorretta:

(i) qabel mal-Kummissarju jgħarraf lill-persuna li d-dettalji tad-dikjarazzjoni doganali mhumiex korretti; u

(ii) (aa) fil-perjodu meta ma jkunx għad magħruf fis-sistemi ta' proċessar ta' dikjarazzjonijiet doganali, kemm manwali u kemm elettronici, jekk għandux ikun hemm kontroll tal-merkanzija; jew

(bb) fi żmien għaxart (10) ijiem tax-xogħol mid-data tar-rilaxx tal-merkanzija, liema merkanzija kienet rilaxxata mingħajr kontroll, u tali skorrettezza ma tittentax tagħmel id-dikjarazzjoni applikabbli għal merkanzija oħra barra dik orġinarjament dikjarata, fis-sens li ma ssirx applikabbli għal merkanzija differenti minn dik orġinarjament dikjarata,

din il-persuna għandha titqies li ma tkunx wettqet reat taħt dan il-paragrafu,".

Emenda tal-artikolu 62A tal-Ordinanza.

**10.** It-tieni proviso tal-artikolu 62A għandu jiġi sostitwit bil-proviso ġdid li ġej:

"Iżda wkoll, fiċ-ċirkostanzi msemmija fil-paragrafi (a), (b) u (ċ) ta' hawn fuq, persuna li tagħmel dikjarazzjoni skorretta u tinforma lill-Kummissarju bil-miktub dwar din id-dikjarazzjoni

skorretta:

(i) qabel mal-Kummissarju jgħarraf lill-persuna li d-dettalji tad-dikjarazzjoni doganali mhumiex korretti; u

(ii) (aa) fil-perjodu meta ma jkunx għad magħruf fis-sistemi ta' proċessar ta' dikjarazzjonijiet doganali, kemm manwali u kemm elettronici, jekk għandux ikun hemm kontroll tal-merkanzija; jew

(bb) fi żmien għaxart (10) ijiem tax-xogħol mid-data tar-rilaxx tal-merkanzija, liema merkanzija kienet rilaxxata mingħajr kontroll, u tali skorrettezza ma tittentax tagħmel id-dikjarazzjoni applikabbli għal merkanzija oħra barra dik oriġinarjament dikjarata, fis-sens li ma ssirx applikabbli għal merkanzija differenti minn dik oriġinarjament dikjarata,

din il-persuna għandha titqies li ma tkunx wettqet reat taht dan l-artikolu."

**11.** Minnufih wara l-artikolu 88 tal-Ordinanza, għandu jiġi miżjud dan l-artikolu għdid li ġej:

Żieda ta' artikolu 89 għdid fl-Ordinanza.

"Gbir tal-oġġetti.

89. (1) Jekk f'xi sentenza tal-Qorti, kemm ta' natura ċivili kif ukoll ta' natura kriminali, il-Qorti tirrilaxxa favur persuna oġġetti maqbuda mill-Kummissarju, u l-persuna tonqos li tiġbor dawk l-oġġetti mingħand id-Dwana fi żmien sittin (60) jum mid-data tas-sentenza, il-Kummissarju jista' jibgħat ittra reġistrata jew iħalli ittra lill-persuna fl-aħħar indirizz magħruf u jimponi żmien ta' sittin (60) jum mid-data tal-ittra, f'liema żmien il-persuna għandha tiġbor l-oġġetti mingħand il-Kummissarju. Jekk il-persuna tonqos li tiġbor l-oġġetti mingħand il-Kummissarju fiż-żmien mogħti, l-oġġetti jsiru proprjetà tal-Kummissarju.

(2) Jekk l-ittra ma tkunx notifikata b'xi mod speċifikat fis-subartikolu (1), il-Kummissarju għandu jippubblika avviż fil-Gazzetta bil-kontenut tal-ittra, u jekk il-persuna ma tiġborx l-oġġetti mingħand id-Dwana fi żmien sittin (60) jum mill-pubblikazzjoni, l-oġġetti jsiru proprjetà tal-Kummissarju.

(3) Il-dispożizzjonijiet tas-subartikoli (1) u (2) japplikaw ukoll f'ċirkostanza fejn il-Kummissarju jrodd lura oġġetti li kienu miżmuma minnu taħt xi dispożizzjoni ta' liġi iżda l-persuna tonqos li tigborhom."

TAQSIMA III

EMENDI GHALL-ATT DWAR IT-TAXXA FUQ L-*INCOME*

Emendi għall-Att dwar it-Taxxa fuq l-*Income*. Kap. 123.

**12.** Din it-Taqsima temenda l-Att dwar it-Taxxa fuq l-*Income* u għandha tinqara u tinftiehem haġa waħda mal-Att dwar it-Taxxa fuq l-*Income*, hawn iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".

Emenda tal-artikolu 12 tal-Att prinċipali.

**13.** Fl-aħħar proviso għas-subparagrafu (1) tal-paragrafu (u) tas-subartikolu (1) tal-artikolu 12 tal-Att prinċipali, il-kliem "taħt l-artikolu 5(1)(b);" għandhom jiġu sostitwiti bil-kliem "taħt l-artikolu 5(1)(b):" u minnufih wara, għandu jiġi miżjud dan il-proviso ġdid li ġej:

"Izda wkoll illi l-eżenzjoni maħsuba f'dan il-paragrafu m'għandiex tapplika għal dividendi miksuba minn sehem parteċipanti f'korp ta' persuni residenti għall-finijiet ta' taxxa f'ġurisdizzjoni li hija inkluża fil-lista tal-UE ta' ġurisdizzjonijiet mhux ko-operattivi għal perjodu minimu ta' tliet (3) xhur matul is-sena minnufih qabel is-sena ta' stima. Fejn dawn it-tliet (3) xhur huma konsekuttivi u jaqgħu fuq żewġ (2) sena bażi konsekuttivi ohra, l-eżenzjoni m'għandiex tapplika fir-rigward ta' kull dividendi bħal dan li ġej f'xi waħda (1) mis-sentejn (2);".

Emenda tal-artikolu 26 tal-Att prinċipali.

**14.** Fis-subparagrafu (ii) tal-paragrafu (h) tal-artikolu 26 tal-Att prinċipali, il-kliem "dik il-persuna tkun is-sid, direttament jew indirettament, ta' iżjed minn 10% tas-sehem kapital ordinarju jew drittijiet ta' vot tal-persuna mhux residenti f'Malta." għandhom jiġu sostitwiti bil-kliem "dik il-persuna tkun is-sid, direttament jew indirettament, ta' iżjed minn 10% tas-sehem kapital ordinarju jew drittijiet ta' vot tal-persuna mhux residenti f'Malta;" u minnufih wara, għandu jiġi miżjud dan il-paragrafu ġdid li ġej:

"(i) kull pagament li l-ħlas tiegħu jikkostitwixxi reat kriminali jew, f'każ ta' pagament magħmul barra minn Malta, li kien jikkostitwixxi reat kriminali kieku sar f'Malta."

Żieda ta' artikolu 31F ġdid fl-Att prinċipali.

**15.** Minnufih wara l-artikolu 31E tal-Att prinċipali, għandu jiġi miżjud dan l-artikolu ġdid li ġej:



"Tassazzjoni ta' royalties fuq xoghlijiet letterarji kwalifikanti.

Kap. 415.

31F. (1) Minkejja kull dispożizzjoni oħra fl-Atti dwar it-Taxxi, id-dispożizzjonijiet ta' dan l-artikolu għandhom japplikaw għal royalties derivati fl-1 ta' Jannar 2021 jew wara minn individwu fil-kapaċità tiegħu ta' awtur ta' xogħol letterarju kwalifikanti bis-saħħa tat-titolu tiegħu għad-drittijiet tal-awtur fuq dak ix-xogħol mogħti bl-Att dwar id-Drittijiet tal-Awtur.

(2) It-taxxa fuq ir-royalties li japplika għalihom dan l-artikolu għandha tithallas, fl-għażla tal-individwu li jidderiva dawk ir-royalties, bir-rata ta' hmistax-il ċenteżmu (€0.15) fuq kull euro tal-ammont gross tar-royalties. Dik it-taxxa għandha tkun waħda finali u m'għandha tingħata l-ebda tpaċija jew rifużjoni lil kwalunkwe persuna fir-rigward tat-taxxa hekk imħallsa.

(3) L-għażla msemmija fis-subartikolu (2) għandha tiġi eżerċitata permezz tas-sottomissjoni ta' avviż lill-Kummissarju u l-ħlas tat-taxxa kalkolata skont dak is-subartikolu mhux aktar tard mit-30 ta' April tas-sena ta' stima relevanti, jew data oħra bħal dik kif jista' jiġi preskritt, fuq dik il-formola u b'dak il-mod li l-Kummissarju jista' japprova.

(4) Individwu li, f'xi sena, jidderiva royalties li japplika għalihom dan l-artikolu jista' jeżerċita l-għażla msemmija fis-subartikolu (2) dwar l-ammont sħiħ biss ta' dawk ir-royalties u għażla li tirreferi biss għal parti minn dawk ir-royalties m'għandiex tkun valida.

(5) Meta individwu jeżerċita l-għażla msemmija fis-subartikolu (2), ir-royalties li tirreferi għalihom dik l-għażla għandhom jitqiesu li jikkostitwixxu income taxxabli separatament u m'għandhomx jiformaw parti mill-income totali ta' dak l-individwu u l-imsemmi individwu m'għandux ikun meħtieġ jiddikjara dawk ir-royalties fi kwalunkwe prospett magħmul skont l-Atti dwar it-Taxxi ħlief kif dispost f'dan l-artikolu.

(6) F'dan l-artikolu:

(a) il-kliem "awtur" u "ISBN" għandhom it-tifsiriet mogħtija lilhom fl-Ordni għat-Twaqqif tal-Kunsill Nazzjonali tal-Ktieb"; u

L.S. 327.580.

(b) "xogħol letterarju kwalifikanti" tfisser pubblikazzjoni li gġib ISBN u li tkun rumanz, rakkont, xogħol poetiku, ktieb ta' test, trattat, storja, bijografija, enċiklopedija jew dizzzjunarju li tkun eliġibbli għad-drittijiet tal-awtur fit-termini tal-Att dwar id-Drittijiet tal-Awtur."

Kap. 415.

#### TAQSIMA IV EMENDI GĦALL-ATT DWAR IS-SIGURTÀ SOĊJALI

Emendi għall-Att dwar is-Sigurtà Soċjali. Kap. 318.

**16.** Din it-Taqsima temenda l-Att dwar is-Sigurtà Soċjali u għandha tinqara u tinftiehem haġa waħda mal-Att dwar is-Sigurtà Soċjali, hawn iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".

Emenda tal-artikolu 2 tal-Att prinċipali.

**17.** Fil-proviso tat-tifsira "armla" tal-artikolu 2 tal-Att prinċipali, il-kliem "tfisser konjuġi li jibqa' jgħix, sew armla sew armel, ta' koppja miżżewġa li minnufih qabel ma jormol kien miżżewweġ mal-konjuġi li jmut u kellu jedd legali għall-manteniment mill-konjuġi l-ieħor u għar-rigward ta' armla attwali, kull fejn din tidher, raġel tinkludi mara;" għandhom jiġu sostitwiti bil-kliem "tfisser:

(a) konjuġi li jibqa' jgħix, sew armla sew armel, ta' koppja miżżewġa, li minnufih qabel ma jormol kien miżżewweġ mal-konjuġi li jmut u kellu jedd legali għall-manteniment mill-konjuġi l-ieħor;

(b) koabitant li jibqa' jgħix, li minnufih qabel il-mewt tal-koabitant l-ieħor kien f'koabitazzjoni reġistrata skont id-dispożizzjonijiet tal-Att dwar il-Koabitazzjoni;

Kap. 614.

(ċ) sieheb li jibqa' jgħix, li minnufih qabel il-mewt tas-sieheb l-ieħor kien f'unjoni ċivili reġistrata skont id-dispożizzjonijiet tal-Att dwar l-Unjonijiet Ċivili; u

Kap. 530.

(d) persuni li juru għas-sodisfazzjon tad-Direttur, abbażi ta' dokumenti meħtieġa li jkunu għexu flimkien f'ċirkostanzi simili għal żwieġ, unjoni ċivili jew koabitazzjoni għal mill-anqas għaxar (10) snin minnufih qabel il-mewt ta' waħda (1) mill-partijiet li kienet tgħix f'ċirkostanzi simili għal żwieġ, unjoni ċivili jew koabitazzjoni u li ż-żwieġ, unjoni ċivili jew koabitazzjoni ma kienx kuntrattat u reġistrat minhabba dak il-mewt ta' waħda (1) mill-partijiet liema mewt trid tkun seħħet bejn l-1 ta' Jannar 2017 u l-31 ta' Diċembru 2020, għar-rigward ta' armla attwali, kull fejn din tidher, raġel għandha tinkludi mara;"

18. Is-subartikolu (3) tal-artikolu 27 tal-Att prinċipali, għandu jiġi emendat kif ġej:

Emenda tal-artikolu 27 tal-Att prinċipali.

(a) fil-paragrafu (b) tiegħu, minnufih wara l-kliem "*palsy* ċerebrali" għandhom jiġu miżjuda l-kliem "u assolutament ma' tistax taħdem"; u

(b) fit-tieni proviso ta' mal-paragrafu (ċ) tiegħu, il-kliem "106(f); u" għandhom jiġu sostitwiti bil-kliem "106(f): jew" u minnufih wara, għandhom jiġu miżjuda dawn l-provisos godda li ġejjin:

"Izda li, minkejja d-dispożizzjonijiet ta' dan il-paragrafu (ċ), b'effett mill-1 ta' Jannar 2021, persuna li tissodisfa l-punteġġi ta' Barthel Index 0 - 9, wara li d-Direttur għandu jaġixxi fuq il-parir mogħti mill-panel multidixxiplinarju maħtur taħt l-artikolu 106(f): jew

L.S. 318.21.

Izda li, b'effett mill-1 ta' Jannar 2021, jekk persuna tikseb punteġġ ta' tlethax (13) jew aktar skont it-Tabella 10 tar-Regolamenti dwar Tabelli għal Valutazzjoni ta' Indeboliment wara li d-Direttur għandu jaġixxi fuq il-parir mogħti mill-panel multidixxiplinarju maħtur taħt l-artikolu 106(f); u".

19. L-artikolu 68 tal-Att prinċipali, għandu jiġi emendat kif ġej:

Emenda tal-artikolu 68 tal-Att prinċipali.

(a) in-nota marginali tiegħu, għandha tigi sostitwita bin-nota marginali ġdida li ġejja: "*Allowance* għal *Carer* u *Allowance* Miżjuda għal *Carer* u Għotja għal *Carer*"; u

(b) minnufih wara l-paragrafu (b) tas-subartikolu (1) tiegħu, għandhom jiġu miżjuda dawn il-paragrafi godda li ġejjin:

"(ċ) Bla ħsara għad-dispożizzjonijiet ta' dan l-Att, b'effett mill-1 ta' Jannar 2021, persuna miżżewġa jew persuna mhux miżżewġa li tkun laħqet l-età tal-pensjoni u li ma tkunx qiegħda tirċievi pensjoni, benefiċċju, assistenza jew *allowance* taħt id-dispożizzjonijiet ta' dan l-Att, u li tkun ċertifikata medikament b'saħħitha u li tipprowa għas-sodisfazzjon tad-Direttur li tkun ċittadin ta' Malta jew ta' pajjiż tal-Unjoni Ewropea u tkun tirisjedi b'mod permanenti f'Malta, għandha ikollha d-dritt għall-*Allowance* għal *Carer* jew *Allowance* Miżjuda għal *Carer* skont il-paragrafi (a) u (b) tas-subartikolu (2), jekk dik il-persuna tipprowa għas-sodisfazzjon tad-Direttur li hi tkun qed tieġu ħsieb, waħedha, fuq bażi full-time u regolarment tal-ġenitur tagħha, ħuha, oħtha, nannitha, zijuha, zijitha,

missier jew omm tar-rispett jew huha jew oħtha tar-rispett u li tkun qieghda tgħix fl-istess dar ta' abitazzjoni ta' dik il-persuna.

(d) Bla ħsara għad-dispożizzjonijiet ta' dan l-Att, b'effett mill-1 ta' Jannar 2021, ġenitur li ma jkunx jaħdem u li jkun għadu ma laħaqx l-età tal-pensjoni u li jipprova għas-sodisfazzjon tad-Direttur li jkun ċittadin ta' Malta jew ta' pajjiż tal-Unjoni Ewropea u jkun jirrisjedi b'mod permanenti f'Malta, għandu ikollu dritt għall-Għotja għal *Carer* ta' tlett mitt euro (€300) fis-sena, jekk dak il-ġenitur jipprova għas-sodisfazzjon tad-Direttur li hu jkun qed jieħu ħsieb, waħdu, fuq bażi full-time u regolament tal-iben jew bint li jkun jirċievi jew tirċievi l-Assistenza Miżjuda għal Dizabilità Severa, taħt il-dispożizzjonijiet ta' dan l-Att."

Emenda tal-artikolu 85 tal-Att prinċipali.

**20.** Is-subartikolu (7) tal-artikolu 85 tal-Att prinċipali, għandu jiġi rinumerat mill-ġdid bħala s-subartikolu (8) tiegħu u minnufih wara s-subartikolu (6) tiegħu, għandu jiġi miżjud dan is-subartikolu ġdid li ġej:

"(7) Minkejja d-dispożizzjonijiet tas-subartikoli (4), (5) u (6), b'effett mill-1 ta' Jannar 2021, ir-rata dovuta għandha tkun ta' mitejn u ħamsin euro (€250) fis-sena għal persuni li jilhqqu l-età tal-pensjoni skont it-tifsira "età tal-pensjoni" fl-artikolu 2, li huma rtirati mix-xogħol u li ma għandhomx dritt għall-Pensjoni Kontributorja, iżda ħallsu bejn ħamsin (50) u mitejn u disgħa u ħamsin (259) kontribuzzjoni tas-sigurtà soċjali, filwaqt illi għal persuni li laħqu l-età tal-pensjoni skont it-tifsira "età tal-pensjoni" fl-artikolu 2, li huma rtirati mix-xogħol u li ma għandhomx dritt għall-Pensjoni Kontributorja, iżda ħallsu iżjed minn mitejn u sittin (260) kontribuzzjoni tas-sigurtà soċjali, ir-rata dovuta għandha tkun ta' tlett mija u ħamsin euro (€350) fis-sena:

Minkejja d-dispożizzjonijiet tas-subartikolu (6), b'effett mill-1 ta' Jannar 2020, ir-rata dovuta hekk kif provdut fis-subartikolu (6) għandha tibqa' tithallas anke meta l-persuna tilhaq l-età ta' ħamsa u sebgħin (75) sena."

Emenda tal-Ħdax-il Skeda li tinsab mal-Att prinċipali.

**21.** Fil-paragrafu (ċ) tal-proviso għall-partita 2 tal-Ħdax-il Skeda li tinsab mal-Att prinċipali, il-kliem "Pensjoni Minima Nazzjonali Miżjuda." għandhom jiġu sostitwiti bil-kliem "Pensjoni Minima Nazzjonali Miżjuda;" u minnufih wara, għandu jiġi miżjud dan il-paragrafu ġdid li ġej:

"(d) b'effett mill-1 ta' Jannar 2021, persuna li twieldet qabel il-31 ta' Dicembru 1961, u li ma tikkwalifikax għal

Pensjoni Minima Nazzjonali permezz tal-medja tal-kontribuzzjonijiet imħallsa wara li tkun laħqet l-età ta' dsatax(19)-il sena, għandhom jiżdedu l-kontribuzzjonijiet imħallsa qabel l-għeluq tad-dsatax(19)-il sena, u jekk u meta jintlaħaq il-minimu preċiż ta' kontribuzzjonijiet meħtieġa, jingħata skont id-disposizzjonijiet ta' dan l-Att, ħlas imnaqqas tal-Pensjoni Minima Nazzjonali, li jirriżulta minn dak il-minimu."

**TAQSIMA V**  
**EMENDI GHALL-ATT DWAR IT-TAXXA FUQ**  
**DOKUMENTI U TRASFERIMENTI**

**22.** (1) Din it-Taqsima temenda l-Att dwar it-Taxxa fuq Dokumenti u Trasferimenti u għandha tinqara u tinftiehem haġa waħda mal-Att dwar it-Taxxa fuq Dokumenti u Trasferimenti, hawn iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".

Emendi għall-Att dwar it-Taxxa fuq Dokumenti u Trasferimenti. Kap. 364.

(2) Id-dispożizzjonijiet kollha ta' din it-Taqsima għandhom jitqiesu li ġew fis-seħħ fl-1 ta' Jannar, 2021.

**23.** Fl-artikolu 2 tal-Att prinċipali, it-tifsira "dokument" għandha tiġi sostitwita bit-tifsira ġdida li ġeja:

Emenda tal-artikolu 2 tal-Att prinċipali.

" "dokument" tfisser li tinkludi polza ta' assigurazzjoni, fattura, att nutarili, ċedola ta' fidwa ta' ċens preżentata fil-qorti, u sentenza, digriet, jew ordni ta' xi qorti jew awtorità oħra legittima li bihom kwalunkwe haġa immobbli jew xi dritt reali fuq xi immobbli jiġi trasferit;"

**24.** L-artikolu 35 tal-Att prinċipali, għandu jiġi emendat kif ġej:

Emenda tal-artikolu 35 tal-Att prinċipali.

(a) fil-paragrafu (b) tas-subartikolu (1) tiegħu, minnufih wara l-kelma "konjugu" għandhom jiġu miżjuda l-kliem "jew koabitant";

(b) fil-paragrafu (iii) tas-subartikolu (2) tiegħu, minnufih wara l-kelma "konjuġi" għandhom jiġu miżjuda l-kliem "jew koabitanti";

(ċ) is-subparagrafu (ċ) tal-paragrafu (v) tas-subartikolu (2) tiegħu, għandu jiġi sostitwit bis-subparagrafu ġdid li ġej:

"(ċ) l-imsemmija dar ta' abitazzjoni kienet ir-residenza ordinarja tal-persuna li minnha joriġina t-trasferiment,"; u

(d) minnufih wara s-subartikolu (7) tiegħu, għandu jiġi

mizjud is-subartikolu ġdid li ġejj:

"(8) Meta l-persuna li minnha joriġina t-trasferiment *causa mortis* tkun rikoverata l-isptar jew qed tirisjed f'dar tal-anzjani fi żmien it-trasferiment, ir-residenza ordinarja li kienet tokkupa dik il-persuna qabel ġiet rikoverata l-isptar jew marret tirisjed fid-dar tal-anzjani għandha titqies bħala r-residenza ordinarja tagħha għall-finijiet ta' dan l-artikolu."

Emenda tal-artikolu 51 tal-Att prinċipali.

**25.** Fil-proviso tas-subartikolu (1) tal-artikolu 51 tal-Att prinċipali, il-kliem "u fil-każ ta' trasferimenti msemmija fl-artikolu 32(3) bl-esklużjoni ta' trasferimenti ta' valuri negozjabbli msemmija fl-artikolu 32(3)" għandhom jiġu mħassra.

Emenda tal-artikolu 52 tal-Att prinċipali.

**26.** L-artikolu 52 tal-Att prinċipali, għandu jiġi emendat kif ġejj:

(a) is-subartikolu (1) tiegħu, għandu jiġi sostitwit b'dan li ġejj:

"(1) Meta l-Kummissarju jkun sodisfatt li l-prezz jew dak li jkollu jingħata bi ħlas, jew valur kif dikjarat f'dokument li bih kwalunkwe haġa immobbli jew xi dritt reali fuq xi immobbli jiġi trasferit, jew f'dikjarazzjoni ta' trasferiment *causa mortis* magħmula skont l-artikolu 33, ikun inqas minn ħamsa u tmenin fil-mija (85%) tal-valur reali jew ta' dak li jkollu jingħata bi ħlas kif stabbilit mill-Kummissarju, jew ikun inqas minn dak li jkollu jingħata bi ħlas li jirriżulta lill-Kummissarju li jkun fil-fatt tħallas, jew meta dikjarazzjoni li kellha ssir skont l-artikolu 33 ma tkunx saret, huwa għandu jgħaddi sabiex jiddeċiedi b'ordni bil-miktub l-ammont ta' taxxa dovuta fuq id-differenza bejn il-valur jew dak li jkollu jingħata bi ħlas dikjarat u l-valur jew dak li jkollu jingħata bi ħlas għall-immobbli kif stabbilit jew kif jirriżulta lill-Kummissarju li jkun attwalment tħallas jew it-taxxa li kellha tithallas, skont il-każ, u għandu jagħmel stima skont il-każ:

Iżda li, meta dikjarazzjoni ma tkunx saret kif imsemmi qabel, ebda haġa f'dan is-subartikolu ma għandha titqies li teżenta lil min jirċievi *causa mortis* minn kull obbligazzjoni sabiex jagħmel id-dikjarazzjoni relattiva skont l-artikolu 33 iżda kull taxxa mħallsa wara li ssir stima għandha wkoll titqies f'kull dikjarazzjoni oħra li ssir warajha:

Iżda wkoll li, meta dikjarazzjoni ma tkunx saret kif imsemmi qabel il-Kummissarju ma jistax iwettaq is-

setgħat tiegħu taħt dan l-artikolu wara li jiskadu tletin (30) sena mis-sehħ tat-trasferiment *causa mortis*.";

(b) fis-subartikolu (2) tiegħu, il-kliem "t-taxxa mħallsa fuq il-kuntratt" għandhom jiġu sostitwiti bil-kliem "t-taxxa mħallsa fuq it-trasferiment"; u

(ċ) fil-paragrafu (a) tas-subartikolu (4) tiegħu, il-kliem "fl-att ta' trasferiment" għandhom jiġu sostitwiti bil-kliem "fid-dokument ta' trasferiment" u l-kliem "l-kuntratt ta' trasferiment" għandhom jiġu sostitwiti bil-kliem "id-dokument ta' trasferiment".

TAQSIMA VI  
EMENDI GĦALL-ATT DWAR IR-REGISTRAZZJONI U  
L-LIĊENZJAR TA' VETTURI BIL-MUTUR

27. (1) Din it-Taqsima temenda l-Att dwar ir-Registrazzjoni u l-Liċenzjar ta' Vetturi bil-Mutur u għandha tinqara u tinftiehem haġa waħda mal-Att dwar ir-Registrazzjoni u l-Liċenzjar ta' Vetturi bil-Mutur, hawn iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".

Emendi għall-Att dwar ir-Registrazzjoni u l-Liċenzjar ta' Vetturi bil-Mutur. Kap. 368.

(2) Id-dispożizzjonijiet kollha ta' din it-Taqsima għandhom jitqiesu li ġew fis-sehħ fl-1 ta' Jannar, 2021.

28. L-artikolu 2 tal-Att prinċipali, għandu jiġi emendat kif ġej:

Emenda tal-artikolu 2 tal-Att prinċipali.

(a) fit-tifsira "kumitat għall-klassifikazzjoni ta' vettura *vintage*" tiegħu, il-kliem "u tliet membri" għandhom jiġu sostitwiti bil-kliem ", segretarju u sitt (6) membri";

(b) minnufih wara t-tifsira "*motor route bus*" tiegħu, għandha tiġi miżjuda din it-tifsira ġdida li ġejja:

" "*New European Driving Cycle (NEDC)*" tfisser metodu ta' ittestjar imfassal sabiex, fost affarijiet oħra, ikejjel il-livell ta' emissjonijiet ta' magni tal-karozzi;" u

(ċ) fit-tifsira "VR" tiegħu, il-kliem "id-dispożizzjonijiet tal-artikolu 9." għandhom jiġu sostitwiti bil-kliem "id-dispożizzjonijiet tal-artikolu 9;" u minnufih wara, għandha tiġi miżjuda din it-tifsira ġdida li ġejja:

" "*Worldwide Harmonized Light Vehicle Test Procedure (WLTP)*" tfisser standard globali u armonizzat sabiex, fost affarijiet oħra, jiġu mkejla l-livell ta' emissjonijiet CO<sub>2</sub> f'vetturi tradizzjonali u ibridi illi ġie

żviluppat mill-Kummissjoni Ekonomika għall-Ewropa tal-Ġnus Magħquda biex jissostitwixxi in-*New European Driving Cycle (NEDC)* bhala l-proċedura Ewropea għall-omologazzjoni tal-vetturi."

Emenda tal-artikolu 8 tal-Att prinċipali.

**29.** L-artikolu 8 tal-Att prinċipali, għandu jiġi emendat kif ġej:

(a) fis-subartikolu (4) tiegħu, il-kliem minn "Vetturi bil-mutur M1" sal-kliem "btajjel pubbliċi." għandhom jiġu sostitwiti bil-kliem "Vetturi bil-mutur M1 b'livelli ta' emissjonijiet CO<sub>2</sub> li jkunu ekwivalenti jew oġġla minn mitejn (200) skont standard NEDC jew mitejn u għoxrin (220) jew oġġla skont standard WLTP (u jkollhom livell ta' emissjonijiet li jkun ekwivalenti għall-*iStandard* Ewropew l-aktar reċenti jew l-*iStandard* Ewropew l-aktar reċenti nieqes wieħed jew l-*iStandard* Ewropew l-aktar reċenti nieqes tnejn) u *motor cycles* b'qawwa tal-magna li tkun ugwali għal tmien mija u wieħed (801cc) jew aktar li jkunu se jiġu reġistrati għall-ewwel darba mal-Awtorità skont dan l-Att jistgħu jiġu reġistrati biex jintużaw fit-triq f'Malta unikament u esklussivament nhar ta' Ġimgħa minn 18.00hrs 'il quddiem, nhar ta' Sibt, fil-Ħdud, fil-festi nazzjonali u fil-btajjel pubbliċi oħra.";

(b) fis-subartikolu (6) tiegħu, minnufih wara l-kliem "ma tkunx" għandhom jiġu miżjuda l-kliem "il-Ġimgħa minn 18.00hrs 'il quddiem,";

(ċ) fis-subartikolu (7) tiegħu, minnufih wara l-kliem "nhar ta'" għandhom jiġu miżjuda l-kliem "il-Ġimgħa minn 18.00hrs 'il quddiem,"; u

(d) minnufih wara s-subartikolu (10) tiegħu, għandhom jiġu miżjuda dawn is-subartikoli ġodda li ġejjin:

"(11) Sabiex jiġi determinat il-livell ta' emissjonijiet CO<sub>2</sub> ta' kwalunkwe vettura bil-mutur, għandu jiġi applikat il-livell kombinat ta' dijossidu tal-karbonju standard.

(12) Kull meta tinholq diskrepanza bejn it-taxxa ta' reġistrazzjoni applikabbli u, jew id-dritt applikabbli għal liċenzja ta' ċirkolazzjoni relattivi għal kull vettura skont kwalunkwe differenza bejn il-komputazzjoni ta' tali taxxa u, jew dritt konsegwenza tal-applikazzjoni tal-*iStandard* NEDC jew WLTP, l-Awtorità għandha tapplika dawk il-miżuri korrettorji meħtieġa sabiex tistabbilixxi rata uniformi ta' taxxa jew dritt kemm jekk jiġi applikat l-*iStandard* NEDC jew WLTP u sabiex telimina d-diskrepanza illi kienet altrimenti se tinholq."



**30.** L-artikolu 8A tal-Att prinċipali għandu jiġi rinumerat mill-ġdid bħala l-artikolu 8B tal-Att prinċipali u minnufih wara l-artikolu 8 tal-Att prinċipali, għandu jiġi miżjud dan l-artikolu ġdid li ġej:

Rinumerazzjoni mill-ġdid tal-artikolu 8A tal-Att prinċipali u żieda ta' artikolu 8A ġdid fl-Att prinċipali.

"Tibdil tar-reġim tal-liċenzja tal-vettura.

8A. (1) Kull proprjetarju ta' vettura bil-mutur M1 u ta' *motor cycles* li diġa hija reġistrata mal-Awtorità sabiex tintuża fit-triq f'Malta jista' japplika mal-Awtorità sabiex jibdel ir-reġim tal-liċenzja tal-vettura tiegħu għall-użu fit-triq f'Malta biss u esklussivament nhar ta' Ġimgħa minn 18.00hrs 'il quddiem, nhar ta' Sibt, fil-Ħdud, fil-festi nazzjonali u fil-btajjel pubbliċi oħra.

(2) L-applikazzjoni għandha ssir b'dik il-forma u skont dawk il-proċeduri li jistgħu jiġu stabbiliti mill-Awtorità minn żmien għal żmien.

(3) Id-dritt tal-liċenzja taċ-ċirkolazzjoni pagabbli għal dawk il-vetturi bil-mutur, inkluż *motor cycles*, li r-reġim tal-liċenzja tagħhom jiġi mibdul skont is-subartikolu (1) għandu jkun ikkalkulat bħala ħamsa u tletin fil-mija (35%) tar-rata stabbilita fir-Raba' Skeda.

(4) L-ebda rifużjoni tat-taxxa tar-reġistrazzjoni, jew xi parti minnha, imħallsa mar-reġistrazzjoni tal-vettura għall-użu fit-triq f'Malta ma tista' tintalab fir-rigward ta' kwalunkwe vettura bil-mutur, inkluż *motor cycle*, mat-tibdil tar-reġim tal-liċenzja tagħha skont is-subartikolu (1).

(5) Kull vettura bil-mutur u *motor cycle*, li r-reġim tal-liċenzja tiegħu jiġi mibdul skont is-subartikolu (1) għandu jinżamm ġo garaxx u ma jistax jiġi użat jew parkeggjat fit-triq f'Malta f'kwalunkwe jum ħlief nhar ta' Ġimgħa minn 18.00hrs 'il quddiem, nhar ta' Sibt, fil-Ħdud, fil-festi nazzjonali u fil-btajjel pubbliċi oħra.

(6) Il-proprjetarju ta' kwalunkwe vettura bil-mutur jew *motor cycle* li r-reġim tal-liċenzja tiegħu jiġi mibdul skont is-subartikolu (1) jista' japplika mal-Awtorità, fuq dik il-formola u skont dawk il-proċeduri kif jista' jiġi stabbilit mill-Awtorità minn żmien għal żmien, sabiex l-użu fit-triq ta' tali vettura bil-mutur jew *motor cycle* ma jibqax limitat biss għal nhar ta' Ġimgħa minn 18.00hrs 'il quddiem, nhar ta' Sibt, fil-Ħdud, fil-festi nazzjonali u fil-btajjel pubbliċi oħra. F'dak il-każ, l-applikant għandu ikun obligat li jhallas somma ekwivalenti għad-dritt tal-liċenzja taċ-ċirkolazzjoni skont ir-rata sħiħa stabbilita fir-Raba' Skeda għall-perjodu mid-data li fiha tiġi milqugħa tali applikazzjoni sad-data tat-tiġdid tad-dritt tal-liċenzja taċ-ċirkolazzjoni wara li tnaqqas is-

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somma mħallsa għal dak il-perjodu skont ir-rata mnaqqsa stabbilita fis-subartikolu (3) kkalkulata *pro rata* fuq bażi *per diem*."

Emenda tal-artikolu 21 tal-Att prinċipali.

**31.** Fil-paragrafu (i) tas-subartikolu (1) tal-artikolu 21 tal-Att prinċipali, il-kliem "unikament u esklussivament is-Sibt," għandhom jiġu sostitwiti bil-kliem "unikament u esklussivament nhar ta' Ġimgħa minn 18.00hrs 'il quddiem, is-Sibt,".

Emenda tal-artikolu 25 tal-Att prinċipali.

**32.** L-artikolu 25 tal-Att prinċipali, għandu jiġi emendat kif ġej:

(a) fis-subartikolu (22) tiegħu, il-kliem "fir-Raba' Skeda." għandhom jiġu sostitwiti bil-kliem "fir-Raba' Skeda:" u minnufih wara, għandhom jiġu miżjudha l-provisos ġodda li ġejjin:

"Iżda f'każ li, mat-tigdid tal-liċenzja taċ-ċirkolazzjoni tagħha wara li tkun għamlet test sabiex jiġi ċertifikat li l-vettura hija tajba għat-triq, jirriżulta illi vettura *vintage* tkun għamlet tlett elef kilometru (3,000 km) jew iżjed fuq l-odometru tagħha f'sena waħda (1) minn meta tkun giet imġedda l-aħħar il-liċenzja taċ-ċirkolazzjoni tagħha, jew medja ta' tlett elef kilometru (3,000 km) jew iżjed fis-sena fir-rigward ta' dawk il-vetturi li jsirilhom it-test biex jiġu ċertifikati tajba għat-triq darba kull sentejn (2), b'żieda mad-dritt amministrattiv stabbilit fir-Raba' Skeda, il-proprjetarju ta' tali vettura għandu jkun obligat ukoll li jhallas id-dritt tal-liċenzja taċ-ċirkolazzjoni kif stabbilit fir-Raba' Skeda għal dik is-sena jew snin matul liema dik l-vettura tkun irregiżtrat tlett elef kilometru (3,000 km) jew iżjed fuq l-odometru tagħha f'sena waħda (1) jew medja ta' tlett elef kilometru (3,000 km) jew iżjed fis-sena fir-rigward ta' dawk il-vetturi li jsirilhom it-test biex jiġu ċertifikati tajba għat-triq darba kull sentejn (2):

Iżda li, minkejja dan, tali vettura ma għandiex tiflew l-istat tagħha bħala vettura *vintage* u għandha tibqa' soġġetta biss għall-ħlas tad-dritt amministrattiv stabbilit fir-Raba' Skeda sakemm, mat-tigdid tal-liċenzja taċ-ċirkolazzjoni, ma jirriżultax illi l-proprjetarju tagħha għandu jkun obligat ukoll li jhallas id-dritt tal-liċenzja taċ-ċirkolazzjoni kif stabbilit fir-Raba' Skeda b'riżultat tal-fatt li tali vettura *vintage* tkun għamlet tlett elef kilometru (3,000 km) jew iżjed f'sena waħda (1) jew medja ta' tlett elef kilometru (3,000 km) jew iżjed fis-sena fil-każ ta' vettura li jsirilha t-test biex tiġi ċertifikata tajba għat-triq

darba kull (2) sentejn."; u

(b) minnufih wara s-subartikolu (22) tiegħu, għandu jiġi miżjud dan is-subartikolu ġdid li ġej:

"(23) *Motor cycles* li jkunu ġew klassifikati bħala *vintage* mill-kumitat għall-klassifikazzjoni ta' vetturi *vintage* għandhom, minkejja kwalunkwe ammont ta' mili li jkunu għamlu, jibqgħu eżentati mill-ħlas tad-dritt tal-liċenzja taċ-ċirkolazzjoni u għandhom jibqgħu soġġetti li jhallsu biss id-dritt amministrattiv stabbilit fir-Raba' Skeda."

33. Fl-Ewwel Skeda li tinsab mal-Att prinċipali, it-Tabella bl-intestatura "Tabella Euro *Standard* għall-finijiet ta' Registrazzjoni li tindika s-Sena ta' registrazzjoni u/jew tal-manifattura tal-vettura bil-mutur" għandha tiġi sostitwita bit-Tabella ġdida li ġejja:

Emenda tal-Ewwel Skeda li tinsab mal-Att prinċipali.

"

Tabella Euro <i>Standard</i> għall-Finijiet ta' Registrazzjoni li tindika s-Sena ta' Registrazzjoni u/jew tal-Manifattura tal-Vettura bil-Mutur								
Kategorija			Riferenza Massa/ Massa fis-Servizz (kg)	Sa Euro 3/III	Euro 4/IV	Euro 5/V	Euro 6/ VI	Euro standard l-aktar reċenti
N1	Massimu Awtorizzat Massa	0 - 3,500 Kg	Klassi 1 (0 - 1305kg)	qabel 2000 - 2005	2006-2010	2011-2014	2015 'il quddiem	Euro 6
			Klassi 2 (1306 - 1760kg)	qabel 2000 - 2005	2006-2011	2012-2016	2013 - 2017	Euro 6
			Klassi 3 (1761 - 2610kg)	qabel 2000 - 2005	2006-2011	2012-2016	2013 - 2017	Euro 6
N2	Massimu Awtorizzat Massa	3,501 - 12,000		qabel 2001 - 2005	2006-2008	2009 - 2013	2014 'il quddiem	Euro 6
N3	Massimu Awtorizzat Massa	12,001 >		qabel 2001 - 2005	2006-2008	2009 - 2013	2014 'il quddiem	Euro 6

".

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Emenda tat-Tieni Skeda li tinsab mal-Att prinċipali.

**34.** It-Tieni Skeda li tinsab mal-Att prinċipali, għandha tiġi emendata kif ġej:

(a) minnufih wara l-kliem minn "Kategorija A:" sal-kliem "u t-tul tal-vettura):" tagħha u qabel it-tabelli, għandhom jiġu miżjuda l-kliem "Taħt Kategorija A, id-*data* tal-emissjonijiet CO<sub>2</sub> huma mkejla skont *standard* NEDC";

(b) minnufih qabel it-tabella bl-intestaturi "Tul" u "Rati" tagħha, għandu jiġi miżjud dan li ġej:

"Fejn t-taxxa ta' registrazzjoni kkalkulata għall-istess vettura skont il-valuri stipulati taħt Kategorija AA tirriżulta li tkun oġġha mit-taxxa ta' registrazzjoni pagabbli meta kkalkulata skont il-valuri stipulati taħt Kategorija A, għandha tiġi applikata t-taxxa ta' registrazzjoni pagabbli meta kkalkulata skont il-valuri stipulati taħt Kategorija A.

Kategorija AA: Vetturi bil-mutur M1 (komprizi vetturi li jaħdmu bl-*autogas*, vetturi li jiġu registrati sabiex jintużaw bħala *taxicars*, vetturi għall-kiri u vetturi misjuqa mix-xufier) minbarra dawk il-vetturi klassifikati taħt il-Kategorija H, sew jekk godda sew jekk użati (ir-rati bbażati fuq is-CO<sub>2</sub> u t-tul tal-vettura).

Taħt Kategorija AA, id-*data* tal-emissjonijiet CO<sub>2</sub> huma mkejla skont *standard* WLTP:

<b>Magna Petrol jew Diesel</b>	<b>Euro Standard l-Aktar Reċenti</b>
<b>CO<sub>2</sub></b>	
0g/km - 120g/km	CO <sub>2</sub> x RV x 0.040%
121g/km - 140g/km	CO <sub>2</sub> x RV x 0.045%
141g/km - 150g/km	CO <sub>2</sub> x RV x 0.050%
151g/km - 160g/km	CO <sub>2</sub> x RV x 0.060%
161g/km - 190g/km	CO <sub>2</sub> x RV x 0.070%
191g/km - 230g/km	CO <sub>2</sub> x RV x 0.100%
231g/km - 260g/km	CO <sub>2</sub> x RV x 0.110%
Aktar minn 260g/km	CO <sub>2</sub> x RV x 0.143%

"; u

(ċ) il-partita (6) tal-parti intitolata "Formula tar-rata tat-taxxa" tagħha, għandha tiġi sostitwita b'dan li ġej:

"(6) Għall-vetturi bil-mutur M1 b'livelli ta'

emissjonijiet CO<sub>2</sub> li jkunu ekwivalenti jew oġġla minn mitejn (200) skont *standard* NEDC jew mitejn u għoxrin (220) jew oġġla skont *standard* WLTP (u jkollhom livell ta' emissjonijiet li jkun ekwivalenti għall-*iStandard* Ewropew l-aktar reċenti jew l-*iStandard* Ewropew l-aktar reċenti nieqes wieħed (1) jew l-*iStandard* Ewropew l-aktar reċenti nieqes tnejn (2)) u *motor cycles* b'qawwa tal-magna li tkun ugwali għal tmien mija u wieħed (801cc) jew aktar li jkunu se jiġu registrati sabiex jintużaw fit-triq f'Malta unikament u esklussivament nhar ta' Ġimgħa minn 18.00hrs 'il quddiem, nhar ta' Sibt, fil-Ħdud, fil-festi nazzjonali u fil-btajjel pubbliċi oħra, ir-rata tat-taxxa tar-reġistrazzjoni pagabbli għandha tkun erbgħin fil-mija (40%) tar-rata sħiħa pagabbli skont din l-Iskeda. Livell minimu ta' taxxa tar-reġistrazzjoni ugwali għal elfejn euro (€2,000) fir-rigward ta' vetturi M1 u elf euro (€1,000) fir-rigward ta' *motor cycles* għandu jkun applikabbli kemm għal vetturi ġodda u wkoll għal vetturi użati li jkunu qegħdin jiġu registrati skont l-artikolu 8(4).".

**35.** Ir-Raba' Skeda li tinsab mal-Att prinċipali, għandha tiġi emendata kif ġej:

Emenda tar-Raba' Skeda li tinsab mal-Att prinċipali.

(a) il-partita 1 tagħha, għandha tiġi rinumerata mill-ġdid bħala l-partita 1A;

(b) fil-partita 1A tagħha, kif rinumerata mill-ġdid, minnufih wara il-kliem minn "Drittijiet fis-sena għal liċenza" sal-kliem "qabel l-1 ta' Jannar, 2010." u qabel it-tabelli, għandhom jiġu miżjudha l-kliem "Taħt Kategorija 1A, id-*data* tal-emissjonijiet CO<sub>2</sub> huma mkejla skont *standard* NEDC";

(ċ) l-aħħar paragrafu tal-partita 1A tagħha, kif rinumerata mill-ġdid, li jidher wara t-tabelli, għandu jiġi sostitwit b'dan li ġej:

"Fejn vettura tiġi maqluba sabiex taħdem bl'*autogas*, id-dritt annwali tal-liċenzja taċ-ċirkolazzjoni għandu jitnaqqas awtomatikament b'għaxra fil-mija (10%).

1B. Id-drittijiet tal-liċenzja taċ-ċirkolazzjoni annwali għal vetturi ġodda M1 (vetturi għall-passiġġieri) registrati skont Kategorija AA tat-Tieni Skeda fi jew wara l-1 ta' Jannar, 2021.

Taħt Kategorija 1B, id-*data* tal-emissjonijiet CO<sub>2</sub> huma mkejla skont *standard* WLTP:

<b>Magni Petrol u Diesel</b>								
Sena	0	1	2	3	4	5	6	7
0g/km - 125g/km	100	100	100	100	100	125	138	151
126g/km sa 175g/km	125	125	125	125	125	153	166	181
176g/km sa 200g/km	140	140	140	140	140	170	185	202
201g/km sa 225g/km	160	160	160	160	160	195	213	232
226g/km sa 250g/km	205	205	205	205	205	250	273	297
251g/km sa 275g/km	275	275	275	275	275	338	369	403
276g/km sa 300g/km	375	375	375	375	375	463	506	554
Iżjed minn 300g/km	525	525	525	525	525	650	713	781

8	9	10	11	12	13	14+
166	183	201	221	244	268	295
198	216	236	259	283	310	339
220	240	262	286	312	342	374
253	276	302	330	361	395	433
324	354	387	424	463	507	556
441	483	528	579	634	695	762
607	666	730	800	878	963	1057
857	940	1032	1125	1125	1125	1125

Fejn vettura tigi maqluba sabiex taħdem bl'*autogas*, id-dritt annwali tal-liċenzja taċ-ċirkolazzjoni għandu jitnaqqas awtomatikament b'għaxra fil-mija (10%).";

(d) fil-partita 2 tagħha, minnufih wara t-tabelli, għandhom jiġu miżjuda l-kliem "Fejn vettura tigi maqluba sabiex taħdem bl'*autogas*, id-dritt annwali tal-liċenzja taċ-ċirkolazzjoni għandu jitnaqqas awtomatikament b'għaxra fil-mija (10%).";

(e) it-tabelli fil-partita 3 tagħha, għandhom jiġu sostitwiti b'din it-tabella ġdida li ġejja:

"

Sena	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14 +
Kapaċità tal-Magna	€	€	€	€	€	€	€	€	€	€	€	€	€	€	€
Mhux iżjed minn 50cc	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
51cc imma mhux iżjed minn 125cc	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
126cc imma mhux iżjed minn 250cc	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
251cc imma mhux iżjed minn 500cc	70	70	70	70	70	77	85	93	102	113	124	136	150	165	182
501cc imma mhux iżjed minn 800cc	75	75	75	75	75	83	91	100	110	121	133	146	161	177	195
Iżjed minn 800cc	80	80	80	80	80	88	97	106	117	129	142	156	171	189	207
<i>Motorcy cle</i> li jaħdem bil-Batteriji/ bl-elettriku	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Quad bikes	100	100	100	100	100	110	121	133	146	161	177	195	214	236	259

”;

(f) il-partita 6 tagħha, għandha tiġi sostitwita b’dan li ġej:

"6. Soġġett għad-dispożizzjonijiet tal-artikolu 25(22), għall-użu privat ta' vetturi bil-mutur *vintage* (kompriżi *motor cycles*) li jkollhom tletin (30) sena mid-data tal-manifattura u li jkunu ċertifikati bħala awtentiċi mill-kumitat għall-klassifikazzjoni ta' vetturi *vintage*.....0";

(g) fil-partita 8.2 tagħha, minnufih wara t-tabella, għandhom jiġu miżjuda l-kliem:

"Fejn vettura tigi maqluba sabiex taħdem bl'*autogas*, id-dritt annwali tal-liċenzja taċ-ċirkolazzjoni għandu jitnaqqas awtomatikament b'għaxra fil-mija (10%).";

(h) fil-partita 9.2.2 tagħha, minnufih wara t-tabelli, għandhom jiġu miżjuda l-kliem:

"Fejn vettura tigi maqluba sabiex taħdem bl'*autogas*, id-dritt annwali tal-liċenzja taċ-ċirkolazzjoni għandu jitnaqqas awtomatikament b'għaxra fil-mija (10%)."; u

(i) fil-partita 10 tagħha, minnufih wara t-tabella, għandhom jiġu miżjuda l-kliem:

"Fejn vettura tigi maqluba sabiex taħdem bl'*autogas*, id-dritt annwali tal-liċenzja taċ-ċirkolazzjoni għandu jitnaqqas awtomatikament b'għaxra fil-mija (10%).".

## TAQSIMA VII

### EMENDA GĦALL-ATT DWAR L-AMMINISTRAZZJONI TAT-TAXXA

Emenda għall-Att dwar l-Amministrazzjoni tat-Taxxa. Kap. 372.

**36.** Din it-Taqsima temenda l-Att dwar l-Amministrazzjoni tat-Taxxa u għandha tinqara u tinftiehem haġa waħda mal-Att dwar l-Amministrazzjoni tat-Taxxa, hawn iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".

Emenda tal-artikolu 13 tal-Att prinċipali.

**37.** Fis-subartikolu (4) tal-artikolu 13 tal-Att prinċipali, il-kliem "ta' dik is-sena ta' stima." għandhom jiġu sostitwiti bil-kliem "ta' dik is-sena ta' stima:" u minnufih wara, għandu jiġi miżjud dan il-proviso



ġdid li ġej:

Kap. 123.

"Iżda li, dan is-subartikolu m'għandux japplika meta jiġi ppreżentat prospett iehor mal-Kummissarju għall-iskopijiet ta' implimentazzjoni ta' ftehim milhuq skont Proċedura ta' Ftehim Reċiproku skont arrangament skont l-artikolu 76 tal-Att dwar it-Taxxa fuq l-*Income* inkluża l-Konvenzjoni 90/436/KEE tat-23 ta' Lulju 1990 dwar l-eliminazzjoni tal-ħlas għat-taxxa doppja f'konnessjoni mat-tiswija ta' profitti ta' intrapriżi assoċjati."

### TAQSIMA VIII

#### EMENDI GHALL-ATT DWAR DAZJU TAS-SISA

**38.** (1) Din it-Taqsima temenda l-Att dwar Dazju tas-Sisa u għandha tinqara u tintfiehem haġa waħda mal-Att dwar Dazju tas-Sisa, hawn iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".

Emendi għall-Att dwar Dazju tas-Sisa. Kap. 382.

(2) Id-dispożizzjoni ta' din it-Taqsima li tirreferi għall-artikolu li jemenda t-Tieni Skeda li tinsab mal-Att prinċipali, għandha tidhol fis-seħħ f'dik id-data jew dati li l-Ministru responsabbli għad-Dwana u Sisa, jista' b'avviż fil-Gazzetta, jistabbilixxi.

**39.** L-artikolu 16 tal-Att prinċipali, għandu jiġi emendat kif ġej:

Emenda tal-artikolu 16 tal-Att prinċipali.

(a) il-paragrafu (i) tas-subartikolu (1) tiegħu, għandu jiġi sostitwit b'dan il-paragrafu ġdid li ġej:

"(i) xjentement jagħmel xi dikjarazzjoni jew jissottometti dokumentazzjoni jew informazzjoni li, biddehen tiegħu jaf li tkun falza f'xi dettall sostanzjali, jew b'mod bla kont jagħmel dikjarazzjoni li tkun falza f'dettall sostanzjali, jew xjentement jew b'negligenza jagħmel jew jagħti, jew ikun kaġun li ssir jew tinghata, xi dikjarazzjoni, dokument jew informazzjoni lill-Kummissarju li ma tkunx veru f'xi dettall sostanzjali:

Iżda persuna li tagħmel dikjarazzjoni skorretta u tinforma lill-Kummissarju bil-miktub dwar din id-dikjarazzjoni skorretta:

(i) qabel mal-Kummissarju jgħarraf lill-persuna li d-dettalji tad-dikjarazzjoni doganali mhumiex korretti; u

(ii) (aa) fil-perjodu meta ma jkunx għad magħruf fis-sistemi ta' proċessar ta' dikjarazzjonijiet

doganali, kemm manwali u kemm elettronici, jekk għandux ikun hemm kontroll tal-merkanzija; jew

(bb) fi żmien għaxart (10) ijiem tax-xogħol mid-data tar-rilaxx tal-merkanzija, liema merkanzija kienet rilaxxata minghajr kontroll, u tali skorrettezza ma tittentax tagħmel id-dikjarazzjoni applikabbli għal merkanzija oħra barra dik originarjament dikjarata, fis-sens li ma ssirx applikabbli għal merkanzija differenti minn dik originarjament dikjarata,

din il-persuna għandha titqies li ma tkunx wettqet reat taht dan il-paragrafu; jew";

(b) il-paragrafu (p) tas-subartikolu (1) tiegħu, għandu jiġi sostitwit b'dan il-paragrafu ġdid li ġej:

"(p) jaħżen u, jew joffri għall-bejgħ kontenituri ta' alkoħol jew inbid li jkollhom imwaħħla fuqhom bolla tas-sisa li kienet diġà mwahħla ma' kontenitur ieħor ta' alkoħol jew inbid; jew";

(ċ) minnufih wara l-paragrafu (p) tas-subartikolu (1) tiegħu, għandhom jiġu miżjuda ż-żewġ paragrafi ġodda li ġejjin:

"(q) jimporta għal skop ta' bejgħ jew jaħżen għal skop ta' bejgħ jew jipprepara għal skop ta' bejgħ jew joffri għall-bejgħ jew joffri bla ħlas tabakk tal-pipa tal-ilma (magħruf ukoll bħala tabakk tas-shisha) meta mhux awtorizzat bħala konsenjatur reġistrat, destinatarju reġistrat jew magazinnier awtorizzat:

Iżda persuna li turi li tkun akkwistat t-tabakk tal-pipa tal-ilma mingħand konsenjatur reġistrat, destinatarju reġistrat jew magazinnier awtorizzat ma għandiex titqies li twettqet reat; jew

(r) jaħżen għal skop ta' bejgħ jew jipprepara għal skop ta' bejgħ jew joffri għal skop ta' bejgħ jew joffri bla ħlas, tabakk tal-pipa tal-ilma (magħruf ukoll bħala tabakk tas-shisha) waqt li t-tabakk la jkun fil-kaxxa, pakkett jew kontenitur tiegħu bil-faxxa jew bolla tas-sisa għadha mwahħla miegħu, u lanqas ikun fil-pipa tal-ilma nnifisha,";  
u

(d) fir-raba' proviso tas-subartikolu (1) tiegħu, il-kelma "sentejn" għandha tiġi sostitwita bil-kliem "tliet (3) snin".

40. It-Tieni Skeda li tinsab mal-Att prinċipali, għanda tiġi emendata kif ġej:

Emenda tat-Tieni Skeda li tinsab mal-Att prinċipali.

(a) fl-ewwel kolonna taħt l-intestatura "Description of excise goods" fit-titolu "Wine of Fresh Grapes" tagħha, il-partiti 1 u 2 għandhom jiġu rinumerati mill-ġdid bħala l-partiti 2 u 3 rispettivament;

(b) fl-ewwel kolonna taħt l-intestatura "Description of excise goods" fit-titolu "Wine of Fresh Grapes" tagħha, minnufih qabel l-partita 2 kif rinumerata mill-ġdid, għandu jiġi miżjud il-paragrafu ġdid li ġej:

"1. If produced by independent small wine producers which produce on average less than twenty-thousand (20,000) hl of wine per year"; u

(ċ) fit-tieni kolonna taħt l-intestatura "Rate of Excise Duty" fit-titolu "Wine of Fresh Grapes" fil-istess linja mar-ringiela tal-partita 1 tagħha, għandhom jiġu miżjuda dawn il-kliem il-ġodda li ġejjin "ir-rata stabbilita mill-Ministru permezz ta' regolamenti".

41. Is-Sitt Skeda li tinsab mal-Att prinċipali, għandha tiġi emendata kif ġej:

Emenda tat-Sitt Skeda li tinsab mal-Att prinċipali.

(a) fir-regolament 7A tat-Taqsima Ċ tagħha, is-subregolament (5) għandu jiġi rinumerat mill-ġdid bħala s-subregolament (7) u minnufih wara s-subregolament (4), għandhom jiġu miżjuda s-subregolamenti ġodda li ġejjin:

"(5) Ebda persuna m'għandha timporta għal skop ta' bejgħ, taħzen għal skop ta' bejgħ, tipprepara għall-bejgħ, toffri għall-bejgħ jew toffri bla ħlas ebda tabakk tal-pipa tal-ilma (magħruf ukoll bħala tabakk tas-shisha) kemm-il darba min jimportah, jaħżnu, jippreparah jew joffrih għall-konsum jew bla ħlas ma jkunx konsenjatur reġistrat, destinatarju reġistrat jew magazinnier awtorizzat:

Iżda persuna li turi li tkun xtrat t-tabakk tal-pipa tal-ilma mingħand konsenjatur reġistrat, destinatarju reġistrat jew magazinnier awtorizzat ma għandiex titqies li tikser dan l-obbligu impost b'dan is-subregolament.

(6) Ebda persuna m'għandha taħzen għal skop ta' bejgħ, tipprepara għal skop ta' bejgħ, toffri għal skop ta' bejgħ jew toffri bla ħlas ebda tabakk tal-pipa tal-ilma (magħruf ukoll bħala tabakk tas-shisha) kemm-il darba dan ma jkunx jew fil-pakkett, kaxxa jew kontenitur tiegħu bil-faxxa jew bolla tas-sisa għadha mwahhla miegħu, jew inkella fil-pipa tal-ilma nnifisha."; u

(b) ir-regolament 11A tat-Taqsima Ċ tagħha, għandu jiġi sostitwit b'dan ir-regolament ġdid li ġej:

"11A.(1) Kull importatur tat-tabakk, manifattur tat-tabakk jew negozjant tat-tabakk għandu jirreġistra mas-sistema ta' *Track and Trace* kif stabbilita mil-liġijiet tal-Unjoni Ewropea u għandu jzomm mar-regoli u prattiċi tagħha u dan bħala waħda (1) mill-kondizzjonijiet tal-awtorizzazzjoni maħruġa lilu mill-Kummissarju, u fin-nuqqas ta' reġistrazzjoni, għandu jitqies li mhux awtorizzat li jimmanifattura, jopera, ibiġħ jew joffri t-tabakk fis-suq.

(2) (a) Il-Kummissarju għandu jhassar ir-reġistrazzjoni fis-sistema ta' *Track and Trace* ta' kull importatur tat-tabakk, kull manifattur tat-tabakk jew kull negozjant tat-tabakk li b'mod irregolari jopera barra mis-sistema ta' *Track and Trace*, joħroġ tabakk mis-sistema ta' *Track and Trace* jew iqarraq bis-sistema ta' *Track and Trace*.

(b) Din ir-reġistrazzjoni għandha tibqa' mhassra għal perjodu ta' tliet (3) snin mid-data tal-irregolarità f'każ tal-ewwel irregolarità, u għal perjodu ta' sitt (6) snin mid-data tat-tieni irregolarità, wara liema perjodi l-persuna għandha terġa' tirreġistra. Fil-każ tat-tielet irregolarità jew iktar, din il-persuna ma għandiex tithalla terġa' tirreġistra."

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### Għanijiet u Raġunijiet

L-għanijiet u r-raġunijiet ta' dan l-Abbozz ta' Liġi huma sabiex jiġu implimentati l-Miżuri tal-Estimu għas-Sena Finanzjarja 2021 u miżuri amministrattivi oħra.

**A BILL**  
**entitled**

*AN ACT to implement Budget Measures for the Financial Year 2021  
and other administrative measures.*

BE IT ENACTED by the President, by and with the advice and consent of the House of Representatives, in this present Parliament assembled, and by the authority of the same, as follows:-

**ARRANGEMENT OF THE ACT**

		Articles
Part I	Preliminary	2 - 5
	Amendments to the Customs Ordinance.	
Part II	Cap. 37.	6 - 11
	Amendments to the Income Tax Act.	
Part III	Cap. 123.	12 - 15
	Amendments to the Social Security Act.	
Part IV	Cap. 318.	16 - 21
	Amendments to the Duty on Documents and Transfers Act.	
Part V	Cap. 364.	22 - 26
	Amendments to the Motor Vehicles Registration and Licensing Act.	
Part VI	Cap. 368.	27 - 34
	Amendment to the Income Tax Management Act.	
Part VII	Cap. 372.	35 - 36
	Amendments to the Excise Duty Act.	
Part VIII	Cap. 382.	37 - 40

# VERŻJONI ELETTRONIKA

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Short title. **1.** The short title of this Act is the Budget Measures Implementation Act, 2020.

## PART I PRELIMINARY

Coming into force of this Part. **2.** The provisions of this Part shall be deemed to have come into force on the 1st January, 2021.

Interpretation. **3.** For the purpose of this Part, "revenue" has the same meaning as is assigned to it in article 2 of the Public Finance Management Act, but does not include proceeds from loans.

Authority to raise loan. **4.** (1) Subject to the provisions of this Act, the Government of Malta may raise, by way of loan, a sum of money not exceeding one billion and one hundred million euro (€1,100,000,000).

Cap. 575. (2) For the purpose of raising the aforesaid loan the Minister for Finance and Financial Services is hereby authorised to raise such loans under the provisions of the Government Borrowing and Management of Public Debt Act, on such terms and conditions as the said Minister may approve.

Purpose. **5.** Any money borrowed under the authority of this Part shall be appropriated and applied for the purpose of:

(a) meeting excess expenditure over revenue incurred in the Consolidated Fund during the year 2021; and

(b) redeeming registered stocks which shall be due for redemption during the year 2021; and

(c) contributing funds in the sinking funds; and

(d) effecting portfolio changes in relation to amounts raised through Treasury Bills, amounts raised through Government Stocks, and in respect of loans raised outside Malta as and when required in line with Government's debt management policies.

## PART II AMENDMENTS TO THE CUSTOMS ORDINANCE

Amendments to the Customs Ordinance. Cap. 37. **6.** This Part amends the Customs Ordinance and it shall be read and construed as one with the Customs Ordinance, hereinafter in this Part referred to as "the Ordinance".

Amendment of article 3 of the Ordinance. **7.** In sub-article (2) of article 3 of the Ordinance, immediately after the words "master shall" there shall be added the words "on

conviction".

**8.** Sub-article (1) of article 6 shall be amended as follows:

Amendment of  
article 6 of the  
Ordinance.

(a) in paragraph (a) thereof, the words "shall make due report of such vessel to the port authority" shall be substituted by the words "shall inform the port authority about the vessel";

(b) in paragraph (b) thereof, the words "shall also make due report of such ladened goods to the port authority" shall be substituted by the words "shall inform the port authority about such ladened goods"; and

(c) immediately after paragraph (b) thereof, there shall be added the following new paragraph:

"(c) Without prejudice to any other obligation under any other law, the master of every vessel, whether laden or in ballast, shall make due report of the vessel to the Commissioner, as the Minister may by regulations prescribe, not later than the moment that the vessel berths, moors or anchors in Maltese territorial waters. This obligation shall not apply when the vessel has already been declared to the port authority."

**9.** Article 62 of the Ordinance shall be amended as follows:

Amendment of  
article 62 of the  
Ordinance.

(a) the proviso to paragraph (m) thereof, shall be substituted by the following new proviso:

"Provided that, a person who makes an incorrect declaration and informs the Commissioner in writing about the said incorrect declaration:

(i) before the Commissioner informs the person that the particulars of the customs declaration are not correct; and

(ii) (aa) during the period when it is not yet established in the systems relating to the processing of customs declarations, whether manual or electronic, if control of the goods shall be exercised; or

(bb) within ten (10) working days from the date of release of the goods, which goods were released without control, and the incorrectness does not tend to make the

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declaration applicable to goods other than those which were originally declared, in the sense that it does not make it applicable to different goods from those which were originally declared,

such person shall be deemed not to have committed an offence under this paragraph; or"; and

(b) in the proviso to paragraph (r) thereof, the words from "Provided that a person who makes an incorrect declaration" till the words "such person shall be deemed not to have committed an offence under this paragraph," shall be substituted by the following new proviso:

"Provided that, a person who makes an incorrect declaration and informs the Commissioner in writing about the said incorrect declaration:

(i) before the Commissioner informs the person that the particulars of the customs declaration are not correct; and

(ii) (aa) during the period when it is not yet established in the systems relating to the processing of customs declarations, whether manual or electronic, if control of the goods shall be exercised; or

(bb) within ten (10) working days from the date of release of the goods, which goods were released without control, and the incorrectness does not tend to make the declaration applicable to goods other than those which were originally declared, in the sense that it does not make it applicable to different goods from those which were originally declared,

such person shall be deemed not to have committed an offence under this paragraph,".

Amendment of article 62A of the Ordinance.

**10.** The second proviso to article 62A shall be substituted by the following new proviso:

"Provided also that, in the circumstances mentioned in paragraphs (a), (b) and (c) above, a person who makes an incorrect declaration and informs the Commissioner in writing



about the said incorrect declaration:

(i) before the Commissioner informs the person that the particulars of the customs declaration are not correct; and

(ii) (aa) during the period when it is not yet established in the systems relating to the processing of customs declarations, whether manual or electronic, if control of the goods shall be exercised; or

(bb) within ten (10) working days from the date of release of the goods, which goods were released without control, and the incorrectness does not tend to make the declaration applicable to goods other than those which were originally declared, in the sense that it does not make it applicable to different goods from those which were originally declared,

such person shall be deemed not to have committed an offence under this article."

**11.** Immediately after article 88 of the Ordinance, there shall be added the following new article:

Addition of new article 89 to the Ordinance.

"Collection of objects.

89. (1) If in any Court judgment, whether of a civil or a criminal nature, the Court releases in favour of a person objects that are seized by the Commissioner, and the person fails to collect those objects from Customs within sixty (60) days from the date of judgment, the Commissioner may send a registered letter or leave a letter at the person's last known address and impose a time limit of sixty (60) days from the date of the letter, within which the person shall collect the objects from the Commissioner. If the person fails to collect the objects from the Commissioner within the given time limit, the objects become the property of the Commissioner.

(2) If the letter is not notified in a way specified in sub-article (1), the Commissioner shall publish a notice in the Gazette with the content of the letter and if the person does not collect the objects from Customs within sixty (60) days from publication, the objects become the property of the Commissioner.

(3) The provisions of sub-articles (1) and (2) also apply in circumstances where the Commissioner returns the objects that were withheld by him under any provision of the law but the person fails to collect them."

PART III  
AMENDMENTS TO THE INCOME TAX ACT

Amendments to the Income Tax Act.  
Cap. 123.

**12.** This Part amends the Income Tax Act and it shall be read and construed as one with the Income Tax Act, hereinafter in this Part referred to as "the principal Act".

Amendment of article 12 of the principal Act.

**13.** In the last proviso to sub-paragraph (1) of paragraph (u) of sub-article (1) of article 12 of the principal Act, the words "under article 5(1)(b);" shall be substituted by the words "under article 5(1)(b):" and immediately thereafter, there shall be added the following new proviso:

"Provided further that the exemption contemplated by this paragraph shall not apply to a dividend derived from a participating holding in a body of persons resident for tax purposes in a jurisdiction that is included in the EU list of non-cooperative jurisdictions for a minimum period of three (3) months during the year immediately preceding the year of assessment. Where such three (3) months are consecutive and fall in two (2) subsequent consecutive basis years, the exemption shall not apply in respect of any such dividend derived in any one (1) of the two (2) years;"

Amendment of article 26 of the principal Act.

**14.** In sub-paragraph (ii) of paragraph (h) of article 26 of the principal Act, the words "that person owns, directly or indirectly, more than 10% of the ordinary share capital or voting rights of the person not resident in Malta." shall be substituted by the words "that person owns, directly or indirectly, more than 10% of the ordinary share capital or voting rights of the person not resident in Malta;" and immediately thereafter, there shall be added the following new paragraph:

"(i) any payment the making of which constitutes a criminal offence or, in the case of a payment made outside Malta, would constitute a criminal offence if made in Malta."

Addition of new article 31F to the principal Act.

**15.** Immediately after article 31E of the principal Act, there shall be added the following new article:

"Taxation of royalties on qualifying literary works.

Cap. 415.

31F. (1) Notwithstanding any other provision of the Income Tax Acts, the provisions of this article shall apply to royalties derived on or after 1 January 2021 by an individual in his capacity as author of a qualifying literary work by virtue of his title to the copyright on that work conferred by the Copyright Act.

(2) The tax on the royalties to which this article applies shall be chargeable, at the option of the individual who derives those royalties, at the rate of fifteen cents (€0.15) on every euro of the gross amount of the royalties. Such tax shall be final and no set-off or refund shall be granted to any person in respect of the tax so charged.

(3) The option referred to in sub-article (2) shall be exercised by means of the submission of a notice to the Commissioner and the payment of the tax calculated in accordance with that sub-article by not later than the 30th of April of the relative year of assessment, or such other date as may be prescribed, on such form and in such manner as the Commissioner may approve.

(4) An individual who, in any year, derives royalties to which this article applies may only exercise the option referred to in sub-article (2) in respect of the full amount of those royalties and an option that refers only to a part of those royalties shall be invalid.

(5) When an individual exercises the option referred to in sub-article (2), the royalties to which the option refers shall be deemed to constitute separate chargeable income and shall not form part of the total income of that individual and the said individual shall not be required to declare such royalties in any return made pursuant to the Income Tax Acts except as provided in this article.

(6) In this article:

(a) the terms "author" and "ISBN" have the meanings assigned to them in the National Book Council (Establishment) Order; and

(b) "qualifying literary work" means a publication which bears an ISBN and which is a novel, story, poetical work, text book, treatise, history, biography, encyclopaedia or dictionary that is eligible for copyright in terms of the Copyright Act."

S.L. 327.580.

Cap. 415.

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PART IV  
AMENDMENTS TO THE SOCIAL SECURITY ACT

Amendments to  
the Social  
Security Act.  
Cap. 318.

**16.** This Part amends the Social Security Act and it shall be read and construed as one with the Social Security Act, hereinafter in this Part referred to as "the principal Act".

Amendment of  
article 2 of the  
principal Act.

**17.** In the proviso to the definition "widow" of article 2 of the principal Act, the words "means the surviving spouse, whether a widow or a widower, of a married couple who immediately prior to widowhood was married to the deceased spouse and had a legal right to be maintained by the other spouse, and in relation to an actual widow, wherever it appears, husband shall include wife." shall be substituted by the words "means:

(a) the surviving spouse, whether a widow or a widower, of a married couple who immediately prior to widowhood was married to the deceased spouse and had a legal right to be maintained by the other spouse;

(b) surviving cohabitant who immediately prior to the death of the other cohabitant was in a cohabitation registered under the provisions of the Cohabitation Act;

(c) surviving partner who immediately prior to the death of the other partner was in a civil union registered under the provisions of the Civil Unions Act; and

(d) persons who prove to the satisfaction of the Director, by providing the necessary documentation, that they have been living together in similar circumstances to marriage, civil union or cohabitation for at least ten (10) years immediately prior to the death of one (1) of the couple living in similar circumstances to marriage, civil union or cohabitation and that the marriage, civil union or cohabitation was not contracted and registered because of such death of one (1) of the couple, which death occurred between 1st January 2017 and 31st December 2020, and in relation to an actual widow, wherever it appears, husband shall include wife."

Amendment of  
article 27 of the  
principal Act.

**18.** Sub-article (3) of article 27 of the principal Act, shall be amended as follows:

(a) in paragraph (b) thereof, immediately after the words "cerebral palsy" there shall be added the words "and absolutely cannot work"; and

(b) in the second proviso to paragraph (c) thereof, the

words "106(f); and" shall be substituted by the words "106(f): or" and immediately thereafter, there shall be added the following new provisos:

"Provided that, notwithstanding the provisions of this paragraph (c), with effect from 1st January 2021, a person who satisfies the Barthel Index score 0 - 9, after the Director shall have acted in accordance with the advice given by the multi-disciplinary panel appointed under article 106(f): or

S.L. 318.21.

Provided that, with effect from 1st January 2021, if the person achieves a score of thirteen (13) or more in accordance with Table 10 of the Impairment Tables Regulations, after the Director shall have acted in accordance with the advice given by the multi-disciplinary panel appointed under article 106(f); and".

**19.** Article 68 of the principal Act, shall be amended as follows:

Amendment of article 68 of the principal Act.

(a) the marginal note thereof, shall be substituted by the following new marginal note "Carer's Allowance and Increased Carer's Allowance and Carer's Grant"; and

(b) immediately after paragraph (b) of sub-article (1) thereof, there shall be added the following new paragraphs:

"(c) Subject to the provisions of this Act, with effect from 1st January 2021, a single or a married person who has reached pension age and not in receipt of a pension, benefit, assistance or allowance under the provisions of this Act, and certified medically fit and who proves to the satisfaction of the Director that he is a citizen of Malta or of the European Union and is regularly residing in Malta, shall be entitled to a Carer's Allowance or an Increased Carer's Allowance in accordance with paragraphs (a) and (b) of sub-article (2), if such person proves to the satisfaction of the Director that he is taking care, all by himself, on a full-time basis and regularly of his parent, brother, sister, grandparent, uncle, aunt, father or mother-in-law, or brother or sister-in-law and who is living in the same household as that of such person.

(d) Subject to the provisions of this Act, with effect from 1st January 2021, a parent who is not in employment or self-occupation and has not yet reached pensionable age and who proves to the satisfaction of the Director that he is a citizen of Malta or of the European Union and is

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regularly residing in Malta, shall be entitled to a Carer's Grant of three hundred euro (€300) annually, if such parent proves to the satisfaction of the Director that he is taking care, all by himself, on a full-time basis and regularly of a child in receipt of an Increased Severe Disability Assistance under the provisions of this Act."

Amendment of article 85 of the principal Act.

**20.** Sub-article (7) of article 85 of the principal Act, shall be renumbered as sub-article (8) thereof and immediately after sub-article (6) thereof, there shall be added the following new sub-article:

"(7) Notwithstanding the provisions of sub-articles (4), (5) and (6), with effect from 1st January 2021, the rate due to persons who have reached pension age according to the definition "pension age" in article 2, who have retired from employment and are not entitled to a Contributory Pension, but have paid between fifty (50) and two-hundred and fifty-nine (259) social security contributions shall be two-hundred and fifty euro (€250) per year, whereas the rate due to persons who have reached pension age according to the definition "pension age" in article 2, who have retired from employment and are not entitled to a Contributory Pension, but have paid more than two-hundred and sixty (260) social security contributions shall be three-hundred and fifty euro (€350) per year:

Notwithstanding the provisions of sub-article (6), with effect from 1st January 2020, the rate due as provided for in sub-article (6) shall not cease to be paid even when the person reaches the age of seventy-five (75) years."

Amendment of the Eleventh Schedule to the principal Act.

**21.** In paragraph (c) of the proviso to item 2 of the Eleventh Schedule to the principal Act, the words "Increased National Minimum Pension." shall be substituted by the words "Increased National Minimum Pension;" and immediately thereafter, there shall be added the following new paragraph:

"(d) with effect from the 1st January 2021, a person born before the 31st December 1961, and is not eligible to the National Minimum Pension due to the average of contributions paid after attaining the age of nineteen (19), there shall be added the contributions paid prior to the attainment of age nineteen (19), and if and when the minimum contribution requirements are precisely reached, a reduced payment of the National Minimum Pension, resulting from such minimum, is granted in accordance with the provisions of this Act."

PART V  
AMENDMENTS TO THE DUTY ON  
DOCUMENTS AND TRANSFERS ACT

**22.** (1) This Part amends the Duty on Documents and Transfers Act and it shall be read and construed as one with the Duty on Documents and Transfers Act, hereinafter in this Part referred to as "the principal Act".

Amendments to the Duty on Documents and Transfers Act. Cap. 364.

(2) All the provisions of this Part shall be deemed to have come into force on the 1st January, 2021.

**23.** In article 2 of the principal Act, the definition "document" shall be substituted by the following new definition:

Amendment of article 2 of the principal Act.

"document" means that it includes a policy of insurance, a bill of sale, a notarial deed, a schedule of redemption of ground rent filed in court, and a judgment, decree or order of any court or other lawful authority whereby any immovable or any real right over an immovable is transferred;"

**24.** Article 35 of the principal Act, shall be amended as follows:

Amendment of article 35 of the principal Act.

(a) in paragraph (b) of sub-article (1) thereof, immediately after the words "surviving spouse" there shall be added the words "or cohabitant";

(b) in paragraph (iii) of sub-article (2) thereof, immediately after the words "surviving spouse" there shall be added the words "or cohabitant";

(c) sub-paragraph (c) of paragraph (v) of sub-article (2) thereof, shall be substituted by the following new sub-paragraph:

"(c) the said dwelling house was the ordinary residence of the person from whom the transfer originates,"; and

(d) immediately after sub-article (7) thereof, there shall be added the following new sub-article:

"(8) When the person from whom the transfer *causa mortis* originates is hospitalized or residing in an old people's home at the time of the transfer, the ordinary residence occupied by that person before being hospitalized or going to reside in an old people's home shall be considered as that person's ordinary residence for the purposes of this article."

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Amendment of article 51 of the principal Act.

**25.** In the proviso to sub-article (1) of article 51 of the principal Act, the words "and in the case of transfers referred to in article 32(3) with the exclusion of transfers of transferable securities mentioned in article 32(3)" shall be deleted.

Amendment of article 52 of the principal Act.

**26.** Article 52 of the principal Act, shall be amended as follows:

(a) sub-article (1) thereof, shall be substituted by the following:

"(1) When the Commissioner is satisfied that the price or consideration, or the value as declared in a document whereby any immovable or any real right over an immovable is transferred, or in a declaration of a transfer *causa mortis* made in accordance with article 33, is less than eighty-five per centum (85%) of the real value or consideration as established by the Commissioner, or is less than the consideration that results to the Commissioner to have been actually paid, or when a declaration that ought to be made in terms of article 33 has not been made, he shall proceed to determine by order in writing the amount of duty chargeable on the difference between the value or consideration declared and the value or consideration of the immovable as established or as results to the Commissioner to have been actually paid or the duty that would have been payable, as the case may be, and shall raise an assessment accordingly:

Provided that, when a declaration has not been made as aforesaid, nothing in this sub-article shall be construed as exempting the transferee *causa mortis* from any obligation to make the relative declaration in accordance with article 33 but any duty paid following an assessment shall also be taken into account in any other declaration made subsequent thereto:

Provided further that, when a declaration has not been made as aforesaid the Commissioner may not exercise his powers under this article after the lapse of thirty (30) years from the happening of the transfer *causa mortis*.";

(b) in sub-article (2) thereof, the words "duty paid on the deed" shall be substituted by the words "duty paid on the transfer"; and

(c) in paragraph (a) of sub-article (4) thereof, the words "in a deed of transfer" shall be substituted by the words "in a



document of transfer" and the words "the deed of transfer" shall be substituted by the words "the document of transfer".

PART VI  
AMENDMENTS TO THE MOTOR VEHICLES REGISTRATION  
AND LICENSING ACT

**27.** (1) This Part amends the Motor Vehicles Registration and Licensing Act and it shall be read and construed as one with the Motor Vehicles Registration and Licensing Act, hereinafter in this Part referred to as "the principal Act".

Amendments to the Motor Vehicles Registration and Licensing Act. Cap. 368.

(2) All the provisions of this Part shall be deemed to have come into force on the 1st January, 2021.

**28.** Article 2 of the principal Act, shall be amended as follows:

Amendment of article 2 of the principal Act.

(a) immediately after the definition "national holidays" thereof, there shall be added the following new definition:

" "New European Driving Cycle (NEDC)" means a driving cycle designed, *inter alia*, to assess the emission levels of car engines;"

(b) in the definition "vintage vehicle classification committee" thereof, the words "and three members" shall be substituted by the words ", a secretary and six (6) members"; and

(c) in paragraph (c) of the definition of "vintage vehicle classification committee" thereof, the words "if applicable." shall be substituted by the words "if applicable;" and immediately thereafter, there shall be added the following new definition:

" "Worldwide Harmonized Light Vehicle Test Procedure (WLTP)" means a global, harmonized standard for the measurement of, *inter alia*, CO<sub>2</sub> emissions in traditional and hybrid cars which was developed by the United Nations Economic Commission for Europe to replace the New European Driving Cycle (NEDC) as the European vehicle homologation procedure."

**29.** Article 8 of the principal Act, shall be amended as follows:

Amendment of article 8 of the principal Act.

(a) in sub-article (4) thereof, the words from "M1 motor vehicles" till the words "public holidays." shall be substituted by the words "M1 motor vehicles with CO<sub>2</sub> emission levels equal to or higher than two-hundred (200) according to NEDC standard or two-hundred and twenty (220) or higher according to WLTP

standard (and having an emission level equivalent to the latest European Standard or latest European Standard minus one or latest European Standard minus two) and motor cycles with an engine capacity equal to or higher than eight-hundred and one (801cc) which are to be registered for the first time with the Authority in terms of this Act may be registered to be used on the road in Malta solely and exclusively on Fridays as from 18.00hrs onwards, Saturdays, Sundays, national holidays and other public holidays.";

(b) in sub-article (6) thereof, immediately after the words "other than" there shall be added the words "Fridays as from 18.00hrs onwards,";

(c) in sub-article (7) thereof, immediately after the words "only to" there shall be added the words "Fridays as from 18.00hrs onwards,"; and

(d) immediately after sub-article (10) thereof, there shall be added the following new sub-articles:

"(11) In the determination of the CO2 emission levels of any motor vehicle, the combined level of carbon dioxide standard shall apply.

(12) Whenever a discrepancy may arise between the applicable registration tax and, or the applicable circulation licence fee relative to any vehicle as a result of any difference between the computation of such tax and, or fee consequent to the application of the NEDC standard or the WLTP standard, the Authority shall apply such correctory measures as may be necessary in order to establish a uniform rate of tax or fee irrespective of the applicable NEDC or WLTP standard and to cancel out the discrepancy which would otherwise result."

Re-numeration of article 8A of the principal Act and addition of new article 8A to the principal Act.

**30.** Article 8A of the principal Act shall be re-numbered as article 8B of the principal Act and immediately after article 8 of the principal Act, there shall be added the following new article:

"Conversion of  
licensing regime of  
the vehicle.

8A. (1) All the owners of M1 motor vehicles as well as motor cycles which are already registered with the Authority for use on the road in Malta may apply with the Authority in order to convert the licensing regime of their vehicle for use on the road in Malta solely and exclusively on Fridays as from 18.00hrs onwards, Saturdays, Sundays, national holidays and other public holidays.

(2) The application shall be submitted by means of such form and according to such procedures as may be established by the Authority from time to time.

(3) The circulation licence fee payable in respect of motor vehicles, including motor cycles, whose licensing regime is converted in terms of sub-article (1) shall be calculated at thirty-five per cent (35%) of the rate specified in the Fourth Schedule.

(4) No refund of the registration tax, or any part thereof, paid upon the registration of the vehicle for use on the road in Malta may be claimed in respect of any motor vehicle, including motor cycle, upon conversion of its licensing regime in terms of sub-article (1).

(5) All motor vehicles and motor cycles whose licensing regime is converted in terms of sub-article (1) shall be kept in a garage and may not be used nor parked on the road in Malta on any day other than Fridays as from 18.00hrs onwards, Saturdays, Sundays, national holidays and other public holidays.

(6) The owner of any motor vehicle or motor cycle whose licensing regime is converted in terms of sub-article (1) may apply with the Authority, on such form and according to such procedures as may be established by the Authority from time to time, in order for the use in the road of such motor vehicle or motor cycle not to remain limited only to Fridays as from 18.00hrs onwards, Saturdays, Sundays, national holidays and other public holidays. In such an event, the applicant shall be obliged to pay a sum equivalent to the circulation licence fee at the full rate specified in the Fourth Schedule for the period from the date when such application is accepted until the date of renewal of the circulation licence fee less the sum paid for such period at the reduced rate established in sub-article (3) to be calculated *pro rata* on a *per diem* basis."

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Amendment of  
article 21 of the  
principal Act.

**31.** In paragraph (i) of sub-article (1) of article 21 of the principal Act, the words “solely and exclusively on Saturdays,” shall be substituted by the words “solely and exclusively on Friday as from 18.00hrs onwards, Saturdays,”.

Amendment of  
article 25 of the  
principal Act.

**32.** Article 25 of the principal Act, shall be amended as follows:

(a) in sub-article (22) thereof, the words "shall apply." shall be substituted by the words "shall apply:" and immediately thereafter, there shall be added the following new provisos:

"Provided that, in the event that, upon the renewal of its circulation licence after having undergone a vehicle roadworthiness test, it results that a vintage vehicle has registered three-thousand kilometres (3,000 km) or more on its odometer in one (1) year since the last renewal of its circulation licence, or an average of three-thousand kilometres (3,000 km) or more per year with regard to such vehicles which undergo a vehicle roadworthiness test once every two (2) years, then, in addition to the administrative fee established in the Fourth Schedule, the owner of the said vehicle shall also be obliged to pay the circulation licence fee established in the Fourth Schedule for such year or years during which the said vehicle had registered three-thousand kilometres (3,000 km) or more on its odometer in one (1) year or an average of three-thousand kilometres (3,000 km) or more per year with regard to such vehicles which undergo a vehicle roadworthiness test once every two (2) years:

Provided that, nevertheless, such vehicle shall not lose its status as a vintage vehicle and shall continue to pay solely the administration fee established in the Fourth Schedule unless, upon renewal of the circulation licence, it results that the owner thereof shall also be obliged to pay the circulation licence fee established in the Fourth Schedule as a result of the fact that such vintage vehicle has registered three-thousand kilometres (3,000 km) or more in one (1) year or an average of three-thousand kilometres (3,000 km) or more per year if it is a vehicle which undergoes a road worthiness test once every two (2) years."; and

(b) immediately after sub-article (22) thereof, there shall be added the following new sub-article:

"(23) Motor cycles which have been classified as

vintage by the vintage vehicle classification committee shall continue to be exempt from the payment of a circulation licence fee and shall only be subject to the payment of the administrative fee established in the Fourth Schedule irrespective of any mileage considerations."

33. In the First Schedule to the principal Act, the Table with the heading "Euro Standard Table for Registration Purposes indicating Year of registration and/or manufacture of the vehicle" shall be substituted by the following new Table:

Amendment of the First Schedule to the principal Act.

"

Euro Standard Table for Registration Purposes indicating Year of Registration and/or Manufacture of the Motor Vehicle								
Category			Reference Mass/ Mass in Service (kg)	Up to Euro 3/III	Euro 4/IV	Euro 5/V	Euro 6/VI	Latest Euro standard
N1	Max Authorised Mass	0 - 3,500 Kg	Class 1 (0 - 1305kg)	pre 2000 -2005	2006 - 2010	2011- 2014	2015 onwards	Euro 6
			Class 2 (1306 - 1760kg)	pre 2000 -2005	2006 - 2011	2012- 2016	2013 - 2017	Euro 6
			Class 3 (1761 - 2610kg)	pre 2000 -2005	2006 - 2011	2012- 2016	2013 - 2017	Euro 6
N2	Max Authorised Mass	3,501 - 12,000		pre 2001 - 2005	2006 - 2008	2009 - 2013	2014 onwards	Euro 6
N3	Max Authorised Mass	12,001 >		pre 2001 - 2005	2006 - 2008	2009 - 2013	2014 onwards	Euro 6

".

34. The Second Schedule to the principal Act, shall be amended as follows:

Amendment of the Second Schedule to the principal Act.

(a) immediately after the words from "Category A:" to the words "and length of the vehicle):" thereof and prior to the tables, there shall be added the words "Under Category A, CO<sub>2</sub> emissions data are measured according to NEDC standard";

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(b) immediately prior to the table with the headings "Length" and "Rates" thereof, there shall be added the following:

"Where the registration tax calculated for the same vehicle according to the values stipulated under Category AA results to be higher than the registration tax payable when calculated according to the values stipulated under Category A, the registration tax payable when calculated according to the values stipulated under Category A shall apply.

Category AA: M1 motor vehicles (including autogas vehicles, vehicles to be registered to be used as taxicars, hired or leased vehicles and chauffeur driven vehicles), other than those vehicles classified under Category H, whether new or used (rates based on the CO<sub>2</sub> and length of the vehicle).

Under Category AA, CO<sub>2</sub> emissions data are measured according to WLTP standard:

<b>Petrol or Diesel Engine</b>	
<b>CO<sub>2</sub></b>	<b>Latest Euro Standard</b>
0g/km - 120g/km	CO <sub>2</sub> x RV x 0.040%
121g/km - 140g/km	CO <sub>2</sub> x RV x 0.045%
141g/km - 150g/km	CO <sub>2</sub> x RV x 0.050%
151g/km - 160g/km	CO <sub>2</sub> x RV x 0.060%
161g/km - 190g/km	CO <sub>2</sub> x RV x 0.070%
191g/km - 230g/km	CO <sub>2</sub> x RV x 0.100%
231g/km - 260g/km	CO <sub>2</sub> x RV x 0.110%
More than 260g/km	CO <sub>2</sub> x RV x 0.143%

"; and

(c) item (6) of the part entitled "Tax rate formula" thereof, shall be substituted by the following:

"(6) For M1 motor vehicles with CO<sub>2</sub> emission levels equal to or higher than two-hundred (200) according to NEDC standard or two-hundred and twenty (220) or higher according to WLTP standard (and having an emission level equivalent to the latest European Standard or latest European Standard minus one (1) or latest European Standard minus two (2)) and motor cycles with an engine capacity equal to or higher than eight-hundred and one (801cc) which are to be registered for use on the

road in Malta solely and exclusively on Fridays as from 18.00hrs onwards, Saturdays, Sundays, national holidays and other public holidays, the rate of registration tax payable shall be forty per cent (40%) of the full rate payable in terms of this Schedule. A minimum level of registration tax equal to two-thousand euro (€2,000) for M1 vehicles and one-thousand euro (€1,000) for motor cycles shall be applicable to both new and used vehicles being registered in accordance with article 8(4).".

35. The Fourth Schedule to the principal Act, shall be amended as follows:

Amendment of the Fourth Schedule to the principal Act.

(a) item 1 thereof, shall be renumbered as item 1A;

(b) in item 1A thereof, as renumbered, immediately after the words from "Annual Circulation Licence fees" till the words "registered prior to the 1st January, 2010." and prior to the tables, there shall be added the words "Under Category 1A, CO<sub>2</sub> emissions data are measured according to NEDC standard";

(c) the last paragraph of item 1A thereof, as renumbered, featuring subsequent to the tables, shall be substituted by the following:

"Where a vehicle has been converted to run on autogas, the annual circulation licence fee shall be automatically reduced by ten percent (10%).

1B. Annual circulation licence fees for new M1 (passenger vehicles) registered as per the Second Schedule Category AA on or after 1<sup>st</sup> January, 2021.

Under Category 1B, the CO<sub>2</sub> emissions data are measured according to WLTP standard:

<b>Petrol and Diesel Engines</b>								
Year	0	1	2	3	4	5	6	7
0g/km - 125g/km	100	100	100	100	100	125	138	151
126g/km up to 175g/km	125	125	125	125	125	153	166	181
176g/km up to 200g/km	140	140	140	140	140	170	185	202
201g/km up to 225g/km	160	160	160	160	160	195	213	232
226g/km up to 250g/km	205	205	205	205	205	250	273	297
251g/km up to 275g/km	275	275	275	275	275	338	369	403
276g/km up to 300g/km	375	375	375	375	375	463	506	554
More than 300g/km	525	525	525	525	525	650	713	781

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8	9	10	11	12	13	14+
166	183	201	221	244	268	295
198	216	236	259	283	310	339
220	240	262	286	312	342	374
253	276	302	330	361	395	433
324	354	387	424	463	507	556
441	483	528	579	634	695	762
607	666	730	800	878	963	1057
857	940	1032	1125	1125	1125	1125

Where a vehicle has been converted to run on autogas, the annual circulation licence fee shall be automatically reduced by ten percent (10%).";

(d) in item 2 thereof, immediately after the tables, there shall be added the words "Where a vehicle has been converted to run on autogas, the annual circulation licence fee shall be automatically reduced by ten percent (10%).";

(e) the tables in item 3 thereof, shall be substituted by the following new table:

"

Year	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14+
Engine Capacity	€	€	€	€	€	€	€	€	€	€	€	€	€	€	€
Not exceeding 50cc	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
51cc but not exceeding 125cc	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
126cc but not exceeding 250cc	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
251cc but not exceeding 500cc	70	70	70	70	70	77	85	93	102	113	124	136	150	165	182



501cc but not exceeding 800cc	75	75	75	75	75	83	91	100	110	121	133	146	161	177	195
Exceeding 800cc	80	80	80	80	80	88	97	106	117	129	142	156	171	189	207
Battery / Electric Motor cycle	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Quad bikes	100	100	100	100	100	110	121	133	146	161	177	195	214	236	259

”;

(f) item 6 thereof, shall be substituted by the following:

”6. Subject to the provisions of article 25(22), for the private use of vintage motor vehicles (including motor cycles) with an age of thirty (30) years from date of manufacture, certified as authentic by the vintage vehicle classification committee.....0”;

(g) in item 8.2 thereof, immediately after the table, there shall be added the following:

”Where a vehicle has been converted to run on autogas, the annual circulation licence fee shall be automatically reduced by ten percent (10%).”;

(h) in item 9.2.2 thereof, immediately after the tables, there shall be added the following:

”Where a vehicle has been converted to run on autogas, the annual circulation licence fee shall be automatically reduced by ten percent (10%).”; and

(i) in item 10 thereof, immediately after the table, there shall be added the following:

”Where a vehicle has been converted to run on autogas, the annual circulation licence fee shall be automatically reduced by ten percent (10%).”.

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PART VII  
AMENDMENT TO THE INCOME TAX MANAGEMENT ACT

Amendment to  
the Income Tax  
Management  
Act.  
Cap. 372.

**36.** This Part amends the Income Tax Management Act and it shall be read and construed as one with the Income Tax Management Act, hereinafter in this Part referred to as "the principal Act".

Amendment of  
article 13 of the  
principal Act.

**37.** In sub-article (4) of article 13 of the principal Act, the words "that year of assessment." shall be substituted by the words "that year of assessment:" and immediately thereafter, there shall be added the following new proviso:

Cap. 123.  
"Provided that, this sub-article shall not apply when a further return is filed with the Commissioner for the purposes of implementing an agreement reached pursuant to a Mutual Agreement Procedure in terms of an arrangement in terms of article 76 of the Income Tax Act including Convention 90/436/EEC of 23 July 1990 on the elimination of double taxation in connection with the adjustment of profits of associated enterprises."

PART VIII  
AMENDMENTS TO THE EXCISE DUTY ACT

Amendments to  
the Excise Duty  
Act.  
Cap. 382.

**38.** (1) This Part amends the Excise Duty Act and it shall be read and construed as one with the Excise Duty Act, hereinafter in this Part referred to as "the principal Act".

(2) The provision of this Part relating to the article which amends the Second Schedule to the principal Act, shall come into force on such date or dates as the Minister responsible for Customs and Excise may establish by notice in the Gazette.

Amendment of  
article 16 of the  
principal Act.

**39.** Article 16 of the principal Act, shall be amended as follows:

(a) paragraph (i) of sub-article (1) thereof, shall be substituted by the following new paragraph:

"(i) knowingly makes a declaration or submits documentation or information which he knows to be false in any material particular, or recklessly makes a declaration which is false in a material particular, or knowingly or negligently makes or gives, or suffers to be done or given to the Commissioner, any declaration, document or information which is false in any material particular:

Provided that, a person who makes an incorrect declaration and informs the Commissioner in writing about the said incorrect declaration:

(i) before the Commissioner informs the person that the particulars of the customs declaration are not correct; and

(ii) (aa) during the period when it is not yet established in the systems relating to the processing of customs declarations, whether manual or electronic, if control of the goods shall be exercised; or

(bb) within ten (10) working days from the date of release of the goods, which goods were released without control, and the incorrectness does not tend to make the declaration applicable to goods other than those which were originally declared, in the sense that it does not make it applicable to different goods from those which were originally declared,

such person shall be deemed not to have committed an offence under this paragraph; or";

(b) paragraph (p) of sub-article (1) thereof, shall be substituted by the following new paragraph:

"(p) stores and, or offers for sale containers of alcohol or wine to which there is affixed an excise stamp that was already affixed to another alcohol or wine container; or";

(c) immediately after paragraph (p) of sub-article (1) thereof, there shall be added the following two new paragraphs:

"(q) imports for the purpose of sale or stores for the purpose of sale or prepares for the purpose of sale or offers for sale or offers for free water-pipe tobacco (also known as shisha tobacco) when not authorised as a registered consignor, registered consignee or authorised warehouse keeper:

Provided that, a person who shows that he acquired water-pipe tobacco from a registered consignor,

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registered consignee or authorised warehouse keeper shall not be deemed to have committed an offence; or

(r) stores for the purpose of sale or prepares for the purpose of sale or offers for the purpose of sale or offers for free, water-pipe tobacco (also referred to as shisha tobacco) while the tobacco is neither in its box, packet or container with the band or excise stamp still affixed to it, nor is in the water-pipe itself,"; and

(d) in the fourth proviso to sub-article (1) thereof, the words "two years" shall be substituted by the words "three (3) years".

Amendment of the Second Schedule to the principal Act.

**40.** The Second Schedule to the principal Act, shall be amended as follows:

(a) in the first column beneath the heading "Description of excise goods" in the title "Wine of Fresh Grapes" thereof, items 1 and 2 shall be renumbered as items 2 and 3 respectively;

(b) in the first column beneath the heading "Description of excise goods" in the title "Wine of Fresh Grapes" thereof, immediately before item 2 as renumbered, there shall be added the following new paragraph:

"1. If produced by independent small wine producers which produce on average less than twenty-thousand (20,000) hl of wine per year"; and

(c) in the second column beneath the heading "Rate of Excise Duty" in the title "Wine of Fresh Grapes" in line with the row of item 1 thereof, there shall be added the following new words "the rate as established by the Minister by means of regulations".

Amendment of the Sixth Schedule to the principal Act.

**41.** The Sixth Schedule to the principal Act, shall be amended as follows:

(a) in regulation 7A of Part C thereof, sub-regulation (5) shall be renumbered as sub-regulation (7) and immediately after sub-regulation (4), there shall be added the following new sub-regulations:

"(5) No person shall import for the purpose of sale, store for the purpose of sale, prepare for sale, offer for sale or offer for free any water-pipe tobacco (also known as shisha tobacco) unless the person who imports, stores,

prepares or offers for consumption or for free is a registered consignor, registered consignee or an authorised warehouse keeper:

Provided that, a person who shows that he purchased water-pipe tobacco from a registered consignor, registered consignee or authorised warehouse keeper shall not be held to be in breach of the obligation imposed by this sub-regulation.

(6) No person shall store for the purpose of sale, prepare for the purpose of sale, offer for the purpose of sale or offer for free any water-pipe tobacco (also known as shisha tobacco) unless it is in its packet, box or container with the band or excise stamp still affixed to it, or it is in the water-pipe itself."; and

(b) regulation 11A of Part C thereof, shall be substituted by the following new regulation:

"11A.(1) Every tobacco importer, tobacco manufacturer or tobacco trader shall register with the Track and Trace System established by European Union legislation and shall adhere to its rules and practices, and this as one (1) of the conditions of the authorisation issued to him by the Commissioner, and in default of registration, he shall be deemed not to be authorised to manufacture, operate, sell or offer tobacco on the market.

(2) (a) The Commissioner shall revoke the registration in the Track and Trace system of every tobacco importer, tobacco manufacturer or tobacco trader who operates in an irregular way outside the Track and Trace system, removes tobacco from the Track and Trace system or deceives the Track and Trace system.

(b) This registration shall be revoked for a period of three (3) years from the date of the irregularity in the case of the first irregularity, and for a period of six (6) years from the date of the second irregularity, after which periods the person has to re-apply for registration. In the case of a third irregularity or more, such person shall not be permitted to re-register."

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### **Objects and Reasons**

The objects and reasons of this Bill are to implement Budget Measures for the Financial Year 2021 and other administrative measures.