

MALTA

ATT Nru IX tal-2025

ATT maħruġ b'ligi mill-Parlament ta' Malta.

ATT sabiex jimplimenta Miżuri tal-Estimi għas-Sena Finanzjarja 2025 u miżuri amministrattivi oħra.

ACT No. IX of 2025

AN ACT enacted by the Parliament of Malta.

AN ACT to implement Budget Measures for the Financial Year 2025 and other administrative measures.

Nagħti l-kunsens tiegħi.

(L.S.)

MYRIAM SPITERI DEBONO
President

17 ta' April, 2025

ATT Nru IX tal-2025

ATT sabiex jimplimenta Miżuri tal-Estimi għas-Sena Finanzjarja 2025 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, ħarġet b'ligi dan li ġej:-

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Titolu fil-qosor. **1.** It-titolu fil-qosor ta' dan l-Att hu l-Att tal-2025 li jimplementa Miżuri tal-Estim.

TAQSIMA I PRELIMINARI

Data tad-dhul fis-seħh ta' din it-Taqsima.

2. Id-dispożizzjonijiet ta' din it-Taqsima għandhom jitqiesu li daħlu fis-seħh fl-1 ta' Jannar, 2025.

Tifsir.
Kap. 601.

3. Għall-finijiet ta' din it-Taqsima, "dhul" għandu jkollha l-istess tifsira kif assenjata lilha fl-artikolu 2 tal-Att dwar il-Ġestjoni tal-Finanzi Pubbliċi, iżda ma tinkludix dhul 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 ħames mitt miljun euro (€1,500,000,000).

Kap. 575.

(2) Għall-fini li jingabar dak is-self hawn qabel imsemmi, il-Ministru responsabbli għall-finanzi hu b'dan awtorizzat li jiġbor dak is-self taħt 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. Kwalunkwe flejjes imsellfa taħt l-awtorità ta' din it-Taqsima għandhom ikunu appropjati u applikati għall-iskop li:

(a) jithallsu l-ispejjeż li jeċċedu d-dhul li jsir fil-Fond Konsolidat matul is-sena 2025;

(b) jiġu mifdija stocks registrati, strumenti ta' dejn u self minn barra minn Malta li għandhom jiġu mifdija matul is-sena 2025;

(ċ) isiru 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-immanigġjar tad-dejn.

TAQSIMA II EMENDI GHALL-KODIĊI TA' ORGANIZZAZZJONI U PROĊEDURA ĊIVILI

6. Din it-taqsima temenda l-Kodiċi ta' Organizzazzjoni u Proċedura Ċivili u għandha tinqara u tinftiehem haġa waħda mal-Kodiċi ta' Organizzazzjoni u Proċedura Ċivili, hawn iżjed 'il quddiem f'din it-Taqsima msejjaħ il-"Kodiċi".

Emendi għall-Kodiċi ta' Organizzazzjoni u Proċedura Ċivili.
Kap. 12.

7. Fil-paragrafu (i) tal-artikolu 253 tal-Kodiċi l-kliem "Kirjiet Residenzjali Privati." għandhom jiġu sostitwiti bil-kliem "Kirjiet Residenzjali Privati;" u minnufih wara għandu jiġi miżjud il-paragrafu ġdid li ġej:

Emenda tal-artikolu 253 tal-Kodiċi.

"(j) strument uniformi li jippermetti l-infurzar skont id-Direttiva tal-Kunsill 2010/24/UE tas-16 ta' Marzu 2010 dwar l-assistenza reċiproka għall-irkupru ta' talbiet relatati ma' taxxi, dazji u miżuri oħra."

TAQSIMA III EMENDI GHALL-ORDINANZA TAD-DWANA

8. Din it-Taqsima temenda l-Ordinanza tad-Dwana u għandha tinqara u tinftiehem haġa waħda mal-Ordinanza tad-Dwana, hawn iżjed 'il quddiem f'din it-Taqsima msejjaħ l-"Ordinanza".

Emendi għall-Ordinanza tad-Dwana.
Kap. 37.

9. Is-subartikolu (5) tal-artikolu 72 tal-Ordinanza għandu jiġi sostitwit bis-subartikolu ġdid li ġej:

Emenda tal-artikolu 72 tal-Ordinanza.

"(5)(a) L-oġġetti maqbuda skont din l-Ordinanza għandhom jitqiesu kkonfiskati *ipso jure* u l-Kummissarju jista' jiddisponi minnhom skont il-liġi, kemm-il darba l-persuna li mingħandha l-oġġetti jkunu ġew maqbuda, jew sidhom, jew kwalunkwe persuna awtorizzata minnu, fi żmien tletin (30) jum mid-data tan-nota ta' qbid, ma tagħtix avviż bil-miktub lill-Kummissarju, fejn titlob lura l-oġġetti maqbuda jew tindika li bihsiebha titlobhom lura, u fi żmien tletin (30) jum minn tali avviż, ma tibdiex il-proċeduri meħtieġa quddiem it-Tribunal ta'

Reviżjoni Amministrattiva permezz ta' rikors kontra l-Kummissarju.

(b) Il-Kummissarju għandu jkollu tletin (30) jum min-notifika sabiex iwieġeb għar-rikors miġjub quddiem it-Tribunal ta' Reviżjoni Amministrattiva. It-Tribunal għandu jisma' r-rikors b'mod spedit.

(ċ) Fin-nuqqas ta' tali kontestazzjoni skont il-paragrafu (a), il-jedd fuq l-oġġett maqbud għandu jitqies abbandunat:

Iżda fejn il-qbid ikun sar skont din l-Ordinanza u ma ssirx kontestazzjoni mill-persuna li mingħandha l-oġġetti jkunu ġew maqbuda, jew minn sidhom, jew kwalunkwe persuna awtorizzata minnu, għall-finijiet ta' dan l-artikolu, fil-każ ta' sentenza liberatorja mill-Qorti kompetenti skont l-artikolu 66 li tkun saret *res judicata*, il-proċess ta' kontestazzjoni kif provdut fil-paragrafu (a) jista' jingieb fi żmien tletin (30) jum mid-data li s-sentenza ssir *res judicata*. Kemm-il darba ma ssirx il-kontestazzjoni, il-jedd fuq l-oġġett għandu jitqies abbandunat:

Iżda wkoll il-proviso preċedenti ma għandux japplika għall-konfiska ta' kwalunkwe oġġett illegali jew projbit minn kwalunkwe liġi u kif ukoll għall-konfiska ta' kwalunkwe oġġett ristrett sakemm dawk ir-restrizzjonijiet ikunu ġew osservati."

TAQSIMA IV EMENDI GHALL-ATT DWAR IT-TAXXA FUQ L-INCOME

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

10. (1) Din it-Taqsima temenda l-Att dwar it-Taxxa fuq l-Income u għandha tinqara u tintfiehem haġa waħda mal-Att dwar it-Taxxa fuq l-Income, hawn iżjed 'il quddiem f'din it-Taqsima msejjaħ l-"Att prinċipali".

(2) (a) L-artikoli 13 u 15 ta' dan l-Att għandhom ikunu applikabbli mis-sena ta' stima 2026;

(b) l-artikolu 14 ta' dan l-Att għandu jkun applikabbli mis-sena ta' stima 2025; u

(ċ) l-artikolu 16 ta' dan l-Att għandu jkun applikabbli mill-1 ta' Jannar 2025.

Emenda tal-artikolu 5A tal-Att prinċipali.

11. Minnufih wara l-paragrafu (vi) tal-proviso għall-paragrafu (ċ) tas-subartikolu (4) tal-artikolu 5A tal-Att prinċipali għandu jiġi miżjud dan il-paragrafu ġdid li ġejj:

"(vii) meta min qed jittrasferixxi u l-konjuġi tiegħu kienu s-sidien tal-proprjetà u kienet okkupata minnhom bħala r-residenza tagħhom għal perjodu ta' mill-inqas tliet (3) snin u, bħala konsegwenza ta' divorzju jew ta' separazzjoni personali legali jew *de facto*, wieħed (1) mill-konjuġi ma jibqax jikkupa l-proprjetà, il-proprjetà għandha biss tiġi meqjusa li tbatlet jekk u meta l-konjuġi l-ieħor ukoll ma jibqax jikkupa l-proprjetà bħala r-residenza ordinarja unika tiegħu;"

12. Minnufih wara l-paragrafu (m) tas-subartikolu (1) tal-artikolu 14 tal-Att prinċipali għandu jiġi miżjud dan il-paragrafu ġdid li ġej:

Emenda tal-artikolu 14 tal-Att prinċipali.

"(ma) kwalunkwe spiża ta' natura kapitali magħmula fl-1 ta' Jannar 2025 jew sussegwenti minn persuna li jkollha sengħa, negozju, professjoni jew vokazzjoni bħala korrispettiv għall-akkwist ta' permess ta' negozju jew konċessjoni, jew kirja kummerċjali, fejn il-permess ta' negozju jew il-konċessjoni jew il-kirja kummerċjali inkwistjoni tkun użata jew impjegata fil-produzzjoni ta' income li fuqu għandha tithallas taxxa skont l-artikolu 4(1)(a):

Iżda:

(i) f'dan il-paragrafu, u bla ħsara għad-dispożizzjonijiet l-oħra tiegħu:

"awtorità pubblika" tfisser il-gvern, ministeru tal-gvern, dipartiment jew aġenzija tal-gvern, jew kwalunkwe entità oħra li fiha l-gvern għandu, direttament jew indirettament, interess ta' kontroll;

"permess ta' negozju" tfisser permess sabiex jitmexxa jew jiġi operat negozju li jkun maħruġ minn awtorità pubblika skont kwalunkwe liġi applikabbli u għandu jitqies li jkun ġie akkwistat minn persuna jekk u meta tali persuna tiġi registrata bħala d-detentriċi tiegħu mal-awtorità pubblika rilevanti;

"konċessjoni" tfisser il-privileġġ sabiex titmexxa attività ta' negozju mogħti minn awtorità pubblika li jkollha drittijiet esklussivi fuq tali attività;

"kirja kummerċjali" tfisser twellija ta' azjenda kummerċjali jew kirja ta' proprjetà immobbli għall-fini li titmexxa fiha sengħa, negozju, professjoni jew vokazzjoni u tinkludi sullokazzjoni ta' kirja kummerċjali;

(ii) it-tnaqqis ma għandux jinkludi kwalunkwe somma mħallsa, jew attribwibbli għall-akkwist totali b'titolu definittiv ta' negozju jew avvjament ta' negozju, jew drittijiet skont konċessjoni enfitewtika, jew xi proprjetà intellettuali jew drittijiet li japplika għalihom il-paragrafu (m), jew kwalunkwe attiv ieħor tangibbli jew intangibbli għajr il-permess ta' negozju, il-konċessjoni jew il-kirja kummerċjali inkwistjoni;

(iii) ma għandu jingħata l-ebda tnaqqis fir-rigward tal-akkwist ta' permess, konċessjoni jew kirja għal żmien indefinit jew għal żmien ta' aktar minn hmistax (15)-il sena;

(iv) it-tnaqqis għandu jingħata biss jekk l-akkwist inkwistjoni, inkluż il-ħlas tal-korrispettiv, jirriżulta permezz ta' dokument bil-miktub;

(v) it-tnaqqis għandu jiġi mifruq f'ammonti ugwali fuq perjodu ta' hmistax (15)-il sena jew fuq il-perjodu, jekk ikun iqsar, li għalih il-permess jew il-konċessjoni jew il-kirja tkun giet akkwistata mill-persuna li qed titlob tali tnaqqis;

(vi) fejn it-tul taż-żmien ta' permess jew konċessjoni jew kirja kummerċjali inkwistjoni jkun jista' jiġi estiż jew imġedded fuq għażla tal-persuna li takkwistahom jew mingħajr il-ħtieġa għal ħlas ta' natura kapitali bħala korrispettiv ulterjuri, il-perjodi li għalihom jistgħu jiġu hekk estiżi jew imġedda għandhom jitqiesu li jkunu parti mit-tul taż-żmien tagħhom, u d-dispożizzjonijiet tas-subparagrafi (iii) u (v) għandhom japplikaw kif xieraq;

(vii) meta matul is-sena li tiġi minnufih qabel xi sena ta' stima, persuna li tkun akkwistat permess ta' negozju jew konċessjoni jew kirja kummerċjali tittrasferixxi, tassenja jew iċċedi dak il-permess, konċessjoni jew kirja, jew tissulloka l-proprjetà mikrija inkwistjoni, jew ma tkomplex tuża jew timpjega dak il-permess, konċessjoni jew lokazzjoni fil-produzzjoni ta' income li għandha tithallas it-taxxa fuqu skont l-artikolu 4(1)(a), hija ma għandhiex tibqa' intitolata li titlob kwalunkwe tnaqqis ulterjuri skont dan il-paragrafu, minn tali sena ta' stima, fir-rigward ta' tali permess, konċessjoni jew kirja, anke jekk hija tkun għadha ma bbenefikatx mit-tnaqqis sħiħ li xort'oħra kienet tkun tista' tingħata skont

dan il-paragrafu;

(viii) meta persuna li tkun talbet tnaqqis taht dan il-paragrafu tittrasferixxi l-permess, konċessjoni jew kirja inkwistjoni, kwalunkwe tnaqqis li hija tista' tkun intitolata titlob fir-rigward tal-prezz tal-akkwist ("tnaqqis għall-prezz tal-akkwist") skont id-dispożizzjonijiet rilevanti ta' dan l-Att sabiex tiġi stabbilita t-taxxa li għandha tithallas fuq tali trasferiment jew fuq il-qligħ jew profitti derivati minnu, għandu jiġi ridott bl-ammont totali li huwa jkun talab bhala tnaqqis skont dan il-paragrafu fir-rigward tal-imsemmi permess, konċessjoni jew kirja, iżda r-riduzzjoni ma għandhiex teċċedi l-prezz tal-akkwist;

(ix) l-ebda tnaqqis ma għandu jingħata skont dan il-paragrafu fir-rigward tal-akkwist ta' permess ta' negozju, konċessjoni jew kirja kummerċjali mingħand parti relatata u għal dan il-għan:

- żewġ (2) individwi għandhom jitqiesu bhala partijiet relatati jekk ikunu jiġu minn xulxin fil-grad msemija fl-artikolu 5A(4)(a)(i);

- individwu u kumpanija jew persuna ġuridika oħra għandhom jitqiesu li jkunu partijiet relatati jekk tali individwu jkun, direttament jew indirettament, waħdu jew flimkien ma' parti jew partijiet oħra relatati, detentur ta' iktar minn hamsa u għoxrin fil-mija (25%) tal-ishma jew drittijiet tal-vot jew interess fit-tali kumpanija jew il-persuna ġuridika l-oħra;

- żewġ (2) persuni ġuridiċi għandhom jitqiesu li jkunu partijiet relatati jekk iktar minn hamsa u għoxrin fil-mija (25%) tal-ishma jew drittijiet tal-vot jew interess f'kull waħda minn dawk il-persuni ġuridiċi jkunu miżmuma, direttament jew indirettament, mill-istess persuni;

(x) spiża kapitali li tkun saret bhala korrispettiv għall-estensjoni, tiġdid jew modifika tat-termini u l-kondizzjonijiet tal-akkwist ta' permess ta' negozju, konċessjoni jew kirja kummerċjali għandha tingħata skont dan il-paragrafu u bla hsara għad-dispożizzjonijiet tiegħu sal-istess miżura u bl-istess mod daqslikieku l-imsemmija estensjoni, tiġdid jew modifika kienet tikkostitwixxi akkwist ġdid;

(xi) il-Ministru jista' b'regoli jimmodifika u jżid il-kondizzjonijiet u limitazzjonijiet għad-dritt għal tnaqqis skont dan il-paragrafu u jista' jimmodifika l-mod kif jista' jintalab it-tnaqqis."

Emenda tal-artikolu 14B tal-Att prinċipali.

13. Il-paragrafu (b) tas-subartikolu (1) tal-artikolu 14B tal-Att prinċipali għandu jiġi sostitwit bil-paragrafu ġdid li ġej:

"(b) sitt elef u ħames mitt euro (€6,500) fir-rigward ta' kull tifel jew tifla li jkunu attendew tali skola sekondarja, jew erbat elef u sitt mitt euro (€4,600) fir-rigward ta' kull tifel jew tifla li jkunu attendew tali skola primarja, jew tlett elef u ħames mitt euro (€3,500) fir-rigward ta' kull tifel jew tifla li jkunu attendew tali kindergarten:".

Żieda ta' artikolu ġdid fl-Att prinċipali.

14. Minnufih wara l-artikolu 22A tal-Att prinċipali għandu jiġi miżjud dan l-artikolu ġdid li ġej:

"Taxxa Elettiva.

22B. Il-Ministru responsabbli għall-finanzi jista' jagħmel regolamenti sabiex fuq bażi elettiva jimponi u jiġbor taxxa oġġla minn dik stabbilita fir-rigward tal-profitti ta' entitajiet ta' Malta kif imfissra b'tali regolamenti, u jista', b'mod partikolari, permezz ta' dawn ir-regolamenti, jipprovdi għal:

(a) l-iskop, l-applikabbiltà u l-ammont ta' tali taxxa;

(b) il-mod li bih it-taxxa dovuta skont dan l-artikolu għandha tiġi kkalkolata, titħallas u tingabar u l-obbligi dwar il-ħlas ta' tali taxxa; u

(ċ) tali kondizzjonijiet u konsegwenzi oħra fir-rigward tal-applikazzjoni ta' tali taxxa."

Emenda tal-artikolu 56 tal-Att prinċipali.

15. L-artikolu 56 tal-Att prinċipali għandu jiġi emendat kif ġej:

(a) is-subartikolu (1) tiegħu għandu jiġi emendat kif ġej:

(i) is-subparagrafi (i), (ii), (iii), (iv) u (v) tal-paragrafu (a) tiegħu għandhom jiġu sostitwiti bis-subparagrafi ġodda li ġejjin:

"(i) fejn l-income taxxabbli ma jeċċedix €15,000, it-taxxa għandha tiġi kkalkolata billi l-income taxxabbli jiġi multiplikat b'0%;

(ii) fejn l-income taxxabbli jeċċedi €15,000 iżda huwa inqas minn €23,000, it-taxxa għandha tiġi kkalkolata billi l-income taxxabbli jiġi multiplikat bi 15% u mbagħad jitnaqqsu €2,250 mir-riżultat;

(iii) fejn l-income taxxabli jeċċedi €23,000 izda huwa inqas minn €60,000, it-taxxa għandha tiġi kkalkulata billi l-income taxxabli jiġi multiplikat b'25% u mbagħad jitnaqqsu €4,550 mir-rizultat;

(iv) fejn l-income taxxabli jeċċedi €60,000, it-taxxa għandha tiġi kkalkulata billi l-income taxxabli jiġi multiplikat b'35% u mbagħad jitnaqqsu €10,550 mir-rizultat:";

(ii) is-subparagrafi (i), (ii), (iii), (iv) u (v) tal-paragrafu (b) tiegħu għandhom jiġu sostitwiti bis-subparagrafi godda li ġejjin:

"(i) fejn l-income taxxabli ma jeċċedix €12,000, it-taxxa għandha tiġi kkalkulata billi l-income taxxabli jiġi multiplikat b'0%;

(ii) fejn l-income taxxabli jeċċedi €12,000 izda huwa inqas minn €16,000, it-taxxa għandha tiġi kkalkulata billi l-income taxxabli jiġi multiplikat bi 15% u mbagħad jitnaqqsu €1,800 mir-rizultat;

(iii) fejn l-income taxxabli jeċċedi €16,000 izda huwa inqas minn €60,000, it-taxxa għandha tiġi kkalkulata billi l-income taxxabli jiġi multiplikat b'25% u mbagħad jitnaqqsu €3,400 mir-rizultat;

(iv) fejn l-income taxxabli jeċċedi €60,000, it-taxxa għandha tiġi kkalkulata billi l-income taxxabli jiġi multiplikat b'35% u mbagħad jitnaqqsu €9,400 mir-rizultat:";

(iii) fit-tieni proviso għall-paragrafu (b) tiegħu l-kliem "u ma jkunux qed jaħdmu bi qligħ, jew jekk ikunu qed jaħdmu bi qligħ ma jkunux kisbu income ta' aktar minn €3,400," għandhom jiġu mħassra, u s-subparagrafi (i), (ii), (iii), (iv) u (v) tiegħu għandhom jiġu sostitwiti bis-subparagrafi godda li ġejjin:

"(i) fejn l-income taxxabli ma jeċċedix €13,000, it-taxxa għandha tiġi kkalkulata billi l-income taxxabli jiġi multiplikat b'0%;

(ii) fejn l-income taxxabli jeċċedi €13,000 izda huwa inqas minn €17,500, it-taxxa għandha tiġi kkalkulata billi l-income taxxabli jiġi multiplikat bi

15% u mbagħad jitnaqqsu €1,950 mir-riżultat;

(iii) fejn l-income taxxabbli jeċċedi €17,500 iżda huwa inqas minn €60,000, it-taxxa għandha tiġi kkalkulata billi l-income taxxabbli jiġi multiplikat b'25% u mbagħad jitnaqqsu €3,700 mir-riżultat;

(iv) fejn l-income taxxabbli jeċċedi €60,000, it-taxxa għandha tiġi kkalkulata billi l-income taxxabbli jiġi multiplikat b'35% u mbagħad jitnaqqsu €9,700 mir-riżultat;"

(b) fil-paragrafu (a) tas-subartikolu (26A) tiegħu l-kliem "fuq kull euro tal-ammont gross tal-income li jkun hekk qala" għandhom jiġu sostitwiti bil-kliem "fuq kull euro tal-ammont nett tal-income li jkun hekk derivat wara t-tnaqqis li jista' jingħata skont l-artikolu 14 dwar spejjeż li jkunu ntefqu fil-produzzjoni ta' dak l-income".

Emenda tal-Iskeda li tinsab mal-Att prinċipali.

16. Fit-tifsira "taxxa perikolata" fil-partita 1 tal-Iskeda li tinsab mal-Att prinċipali, il-kliem "taxxa addizzjonali;" għandhom jiġu sostitwiti bil-kliem "taxxa addizzjonali:" u minnufih wara għandu jiġi miżjud dan il-proviso ġdid li ġej:

L.S. 372.14.

"Izda fejn il-Kummissarju jkun sodisfatt illi t-taxxa li hija fil-fatt dovuta jew xi parti minnha giet imħallsa taht ir-Regoli dwar Final Settlement System (FSS), l-ammont hekk imħallas ma għandux jiġi meqjus bħala taxxa perikolata minkejja li seta' ma kienx ġie dikjarat;"

TAQSIMA V EMENDI GHALL-ATT DWAR IT-TRANSAZZJONIJIET ESTERNI

Emendi għall-Att dwar it-Transazzjonijiet Esterni.
Kap. 233.

17. Din it-Taqsima temenda l-Att dwar it-Transazzjonijiet Esterni u għandha tinqara u tinftiehem haġa waħda mal-Att dwar it-Transazzjonijiet Esterni, hawn iżjed 'il quddiem f'din it-Taqsima msejjaħ l-"Att prinċipali".

Emenda tal-artikolu 10 tal-Att prinċipali.

18. Is-subartikolu (1) tal-artikolu 10 tal-Att prinċipali għandu jiġi emendat kif ġej:

(a) fil-paragrafu (b) tiegħu minnufih wara l-kliem "dwar il-konfiska ta' kull flejjes," għandu jiġi miżjud il-kliem "totali jew parzjali,";

(b) fil-paragrafu (ċ) tiegħu l-kliem "għaldaqstant kif" għandu jiġi sostitwit bil-kliem "għaldaqstant, kif".

**TAQSIMA VI
EMENDI GHALL-ATT DWAR IS-SIGURTÀ SOĊJALI**

19. 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".

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

20. Fl-artikolu 2 tal-Att prinċipali t-tifsira "persuna gravement diżabilitata" għandha tiġi emendata kif ġej:

Emenda tal-artikolu 2 tal-Att prinċipali.

(a) il-kliem "minhabba disabilità permanenti" għandhom jiġu sostitwiti bil-kliem "minhabba diżabilità";

(b) fil-paragrafu (e) tiegħu il-kliem "*Amyotrophic Lateral Sclerosis (ALS)*; je" għandhom jiġu sostitwiti bil-kliem "Amyotrophic Lateral Sclerosis (ALS);" u minnufih wara għandhom jiġu miżjuda l-kliem "Immotile Cilia Syndrome; jew";

(ċ) fil-paragrafu (e) tagħha l-kliem "liċenza tas-sewqan" għandhom jiġu sostitwiti bil-kliem "liċenzja tas-sewqan; jew";

(d) fil-paragrafu (f) tagħha l-kliem "indifferenza kongenitali lejn l-uġiġħ;" għandhom jiġu sostitwiti bil-kliem "indifferenza kongenitali lejn l-uġiġħ; jew" u minnufih wara dan il-paragrafu għandu jiġi miżjud il-paragrafu ġdid li ġej:

"(g) indeboliment jew kundizzjoni mhux elenkati f'xi wieħed mill-paragrafi preċedenti, u li flimkien ma' kull diffikultà eżistenti fit-termini tat-tifsira ta' diżabilità kif mogħti f'dan l-artikolu, tipproduċi effett diżabilitanti ekwivalenti għal, jew akbar mill-persentaġġ speċifikat fil-*Hmistax-il Skeda*, u kif konfermat mill-panel interprofessjonali stabbilit bl-artikolu 106(g);".

21. Fil-proviso għas-subartikolu (6) tal-artikolu 15 tal-Att prinċipali l-kliem "li tbatu minn diżabilità" għandhom jiġu sostitwiti bil-kliem "li għandha diżabilità".

Emenda tal-artikolu 15 tal-Att prinċipali.

22. L-artikolu 16 tal-Att prinċipali għandu jiġi emendat kif ġej:

Emenda tal-artikolu 16 tal-Att prinċipali.

(a) il-paragrafu (d) tas-subartikolu (2) tiegħu għandu jiġi emendat kif ġej:

(i) il-kliem "għal dak il-perjodu li għalih qed jintalab il-kreditu, kienu jbatu minn xi diżabilità gravi jew kondizzjoni jew mard rari" għandhom jiġu sostitwiti bil-

kliem "għal dak il-perjodu li għalih qed jintalab il-kreditu kellhom xi diżabilità serja, jew kienu jbatu minn xi kundizzjoni jew mard rari";

(ii) fit-tieni proviso tiegħu l-kliem "kienu jbatu minn xi diżabilità gravi" għandhom jiġu sostitwiti bil-kliem "kellhom xi diżabilità serja";

(b) fil-paragrafu (g) tas-subartikolu (2) tiegħu l-kliem "ikunu iżjed minn mija u erba' (104) kontribuzzjonijiet." għandhom jiġu sostitwiti bil-kliem "ikunu iżjed minn mija u erba' (104) kontribuzzjonijiet:" u minnufih wara għandu jiġi miżjud il-proviso ġdid li ġej:

"Izda t-totali ta' tali kontribuzzjonijiet akkreditati li jistgħu jingħataw għal tali perjodu, ma għandhomx ikunu iżjed minn mija u erba' (104) kontribuzzjonijiet f'każ ta' persuna li tkun temmet b'suċċess programm f'centru komunitarju terapewtiku għar-rijabilitazzjoni ta' dawk li jabbużaw mid-droga jew mill-alkoħol f'Malta, hekk kif jista' minn żmien għal żmien ikun rikonoxxut mill-Ministru u tibda tipparteċipa fid-dinja tax-xogħol.";

(ċ) fil-proviso tal-paragrafu (a) tas-subartikolu (3) tiegħu l-kliem "għandha jkollha d-dritt għal massimu ta' mitejn u tmien (208) kontribuzzjonijiet akkreditati;" għandhom jiġu sostitwiti bil-kliem "għandu jkollha d-dritt għal massimu ta' mitejn u tmien (208) kontribuzzjonijiet akkreditati:" u minnufih wara għandu jiġi miżjud dan il-proviso ġdid li ġej:

"Izda wkoll b'effett mill-1 ta' Jannar 2025, id-dispożizzjonijiet ta' dan is-subartikolu għandhom ukoll japplikaw għal persuni intitolati għall-Għotja għal Carer skont id-dispożizzjonijiet tal-artikolu 68.".

Emenda tal-artikolu 30 tal-Att prinċipali.

23. Fis-subartikolu (4)(a) tal-artikolu 30 tal-Att prinċipali l-kliem "tal-Att dwar is-Servizzi ta' Impjieg u Taħriġ; jew" għandhom jiġu sostitwiti bil-kliem "tal-Att dwar is-Servizzi ta' Impjieg u Taħriġ:" u minnufih wara għandu jiġi miżjud il-proviso ġdid li ġej:

"Izda kemm-il darba tali diżabilità jew kundizzjoni tkun giet konfermata mill-panel mediku maħtur skont id-dispożizzjonijiet tal-artikolu 106 skont ir-Regolamenti dwar Tabelli għal Valutazzjoni ta' Indeboliment, il-pagament għandu jiżdied skont id-dispożizzjonijiet tat-Taqsima I tas-Sitt Skeda; jew".

L.S. 318.21.

24. L-artikolu 53 tal-Att prinċipali għandu jiġi emendat kif ġej:

Emenda tal-artikolu 53 tal-Att prinċipali.

(a) il-paragrafu (v) tas-subartikolu (1) tiegħu għandu jiġi sostitwit bil-paragrafu ġdid li ġej:

"(v) ta' tnejn u erbgħin sena fil-każ ta' persuna mwielda fl-1 ta' Jannar 1976 jew sussegwentement;"

(b) is-subartikolu (5) tiegħu għandu jiġi sostitwit bis-subartikolu ġdid li ġej:

"(5) Fil-każ ta' persuna li twieldet bejn l-1 ta' Jannar 1969 u l-31 ta' Diċembru 1975, bil-għan li tiġi kalkolata medja fis-sena ta' kontribuzzjonijiet skont is-subartikolu (1), il-medja ta' kontribuzzjonijiet fis-sena meħtieġa skont dan l-Att għall-finijiet li tingħata Pensjoni ta' Żewġ Terzi għandha tiġi stmata fuq kwalunkwe perjodu ta' wieħed u erbgħin sena bejn l-ewwel ġurnata tas-sena ta' kontribuzzjoni li fiha hija tagħlaq l-età ta' tmintax-il sena u l-aħħar ġurnata tal-aħħar sena ta' kontribuzzjoni tagħha kompluta qabel il-bidu tas-sena ta' benefiċċju tagħha li tinkludi l-ġurnata meta jkunu meħtieġa li jiġu sodisfatti l-kundizzjonijiet.";

(ċ) minnufih wara s-subartikolu (5) tiegħu, kif emendat, għandu jiġi miżjud is-subartikolu ġdid li ġej:

"(6) Fil-każ ta' persuna li twieldet fl-1 ta' Jannar 1976 jew sussegwentement, bil-għan li tiġi kalkolata medja fis-sena ta' kontribuzzjonijiet skont is-subartikolu (1), il-medja ta' kontribuzzjonijiet fis-sena meħtieġa skont dan l-Att għall-finijiet li tingħata Pensjoni ta' Żewġ Terzi għandha tiġi stmata fuq kwalunkwe perjodu ta' tnejn u erbgħin sena bejn l-ewwel ġurnata tas-sena ta' kontribuzzjoni li fiha hija tagħlaq l-età ta' tmintax-il sena u l-aħħar ġurnata tal-aħħar sena ta' kontribuzzjoni tagħha kompluta qabel il-bidu tas-sena ta' benefiċċju tagħha li tinkludi l-ġurnata meta jkunu meħtieġa li jiġu sodisfatti l-kundizzjonijiet.".

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

Emenda tal-artikolu 68 tal-Att prinċipali.

(a) minnufih wara l-paragrafu (f) tas-subartikolu (1) tiegħu għandu jiġi miżjud dan il-paragrafu ġdid li ġej:

"(g) Bla ħsara għad-dispożizzjonijiet ta' dan l-Att, b'effett mill-1 ta' Jannar 2025, ġenitur li ma jkunx f'impjeg jew jaħdem għalih innifsu u li jkun għadu ma

laħaqx l-età tal-pensjoni u li jipprova għas-sodisfazzjon tad-Direttur li hu ċittadin ta' Malta jew ta' pajjiż tal-Unjoni Ewropea u jkun jirrisjedi b'mod permanenti f'Malta, għandu jkollu d-dritt għall-Għotja għal Carer ekwivalenti għal persentaġġ ta' ħamsin fil-mija (50%) tal-Paga Minima Nazzjonali netta annwali, fejn tali ġenitur jipprova għas-sodisfazzjon tad-Direttur li hu jkun qed jieħu ħsieb waħdu, fuq bażi full-time u regolarment ta' wild jew ulied li jkunu jirċievu l-Allowance għal Tfal b'Diżabilità u li r-riżultat tal-evalwazzjoni bbażata fuq il-mudell tal-World Health Organisation International Classification of Functioning, Disability, and Health (ICF) dwar talbiet skont id-dispożizzjonijiet tal-artikolu 77, ikun ekwivalenti għal, jew jeċċedi l-persentaġġ ta' ħamsa u sebgħin fil-mija (75%) skont id-dispożizzjonijiet tal-Ħmistax-il Skeda.";

(b) fit-tieni proviso tal-paragrafu (b) tas-subartikolu (2) tiegħu l-kliem "jekk ir-rata tal-Allowance għal Carer tkun inqas." għandhom jiġu sostitwiti bil-kliem "jekk ir-rata tal-Allowance għal Carer tkun inqas:" u minnufih wara għandu jiġi miżjud il-proviso ġdid li ġej:

"Izda wkoll tali persuna għandha tkun intitolata għal Allowance għal Carer jew Allowance Miżjuda għal Carer ekwivalenti għal persentaġġ ta' mija u ħamsin fil-mija (150%) tal-ogħla rata li tali persuna hi intitolata għaliha skont kif hemm speċifikat fit-Taqsima IV tas-Sitt Skeda, skont id-dispożizzjonijiet tas-subartikoli (1)(a) u (b), jekk tali persuna tkun qiegħda tiegħu ħsieb waħedha, fuq bażi full-time u regolarment ta' aktar minn qarib wieħed.".

Emenda tal-artikolu 85 tal-Att prinċipali.

26. L-artikolu 85 tal-Att prinċipali għandu jiġi emendat kif ġej:

(a) fis-subartikolu (4) tiegħu minnufih wara l-kliem "B'effett mill-1 ta' Jannar, 2015, persuni" għandhom jiġu miżjuda l-kliem "residenti f'Malta jew f'pajjiż tal-Unjoni Ewropea";

(b) minnufih wara s-subartikolu (8B) tiegħu għandu jiġi miżjud dan is-subartikolu ġdid li ġej:

"(8Ċ) Minkejja d-dispożizzjonijiet tas-subartikoli (4), (5), (6), (7), (8), (8A) u (8B), b'effett mill-1 ta' Jannar 2025, ir-rati dovuti fis-sena għal persuni li jilħqu l-età tal-pensjoni skont it-tifsira "età tal-pensjoni" fl-artikolu 2, li rtiraw mix-xogħol u li ma għandhomx dritt għall-Pensjoni

Kontributorja, iżda li ħallsu bejn ħamsin (50) u ħames mija u dsatax (519)-il kontribuzzjoni tas-sigurtà soċjali għandhom ikunu r-rati mfissra fil-Partita M tat-Tnax-il Skeda.";

(ċ) minnufih wara t-tieni proviso għas-subartikolu (9) tiegħu għandu jiġi miżjud il-proviso ġdid li ġej:

"Iżda wkoll bla ħsara għad-dispożizzjonijiet ta' dan l-Att, b'effett mill-1 ta' Jannar 2025, għandu jkun id-dritt ta' ġenitur li jithallas bonus ta' darba għat-twelid tal-wild jew għall-ewwel adożzjoni ta' ħames mitt euro (€500) meta jitwieled il-wild jew f'każ ta' adożzjoni għal dak it-twelid, jew tali twelid jew adożzjonijiet li jiġu reġistrati mar-Reġistru Pubbliku, ħlas ta' bonus ta' darba ta' elf euro (€1,000) għat-twelid tat-tieni wild jew adożzjoni li jiġu reġistrati mar-Reġistru Pubbliku, u ħlas ta' bonus ta' darba ta' elf u ħames mitt euro (€1,500) għal kull twelid jew adożzjoni ta' wlied sussegwenti li jkollu dak il-ġenitur u li jiġu reġistrati mar-Reġistru Pubbliku:".

27. Fil-paragrafu (ċ) tal-artikolu 90 tal-Att prinċipali l-kliem "ma laħqet l-età ta' sittin sena:" għandhom jiġu sostitwiti bil-kliem "ma laħqet l-età ta' sittin sena;" u minnufih wara għandu jiġi miżjud il-paragrafu ġdid li ġej:

Emenda tal-artikolu 90 tal-Att prinċipali.

"(d) b'effett mill-1 ta' Jannar 2025, fil-każ ta' persuna li hija eliġibbli għall-pensjoni għal min jirtira taħt id-dispożizzjonijiet tat-Taqsima V u minnufih qabel kienet tirċievi assistenza mħallsa taħt id-dispożizzjonijiet tal-artikolu 27 jew Pensjoni għall-Korriment skont id-dispożizzjonijiet tal-artikolu 29, il-pensjoni tal-irtirar għandha tiżdied sal-Paga Minima Nazzjonali, iżda ż-żieda qatt ma tkun anqas minn 10% tar-rata tal-Assistenza jew Pensjoni għall-Korriment li l-persuna kienet tirċievi taħt id-dispożizzjonijiet tal-artikoli 27 u 29, minnufih qabel ma rtirat:".

28. L-artikolu 106 tal-Att prinċipali għandu jiġi emendat kif ġej:

Emenda tal-artikolu 106 tal-Att prinċipali.

(a) fil-paragrafu (a) tal-proviso tiegħu l-kliem "Assistenza għal Persuna b'Vista Batuta, Assistenza Miżjuda għal Disabilità Severa, Assistenza għal Disabilità Severa, Assistenza għal Disabilità" għandhom jiġu mħassra;

(b) il-paragrafu minnufih wara s-subparagrafu (vi) tal-paragrafu (g) tal-proviso tiegħu għandu jiġi sostitwit b'dan li ġej:

"Iżda kull applikant li jkun deher quddiem

panel interprofessjonali jista' jappella lid-Direttur, skont id-dispożizzjonijiet tal-artikolu 108, mid-deċiżjoni ta' tali panel fi żmien ghoxrin (20) gurnata mid-data li fiha tali deċiżjoni tkun giet ikkomunikata lill-imsemmi applikant. Appell ulterjuri minn tali deċiżjoni jista' jsir quddiem il-Qorti tal-Appell (Kompetenza Inferjuri), fuq it-talba tal-applikant jew tad-Direttur, skont l-istess proċedura prevista fl-artikolu 109 tal-Att:";

(ċ) minnufih wara l-paragrafu (g) tal-proviso tiegħu għandu jiġi miżjud dan il-paragrafu ġdid li ġej:

"(h) il-Ministru flimkien mal-Ministru responsabbli mill-persuni b'diżabilità għandu jahtar panel interprofessjonali wiehed (1) jew iktar, bil-għan li jagħti parir lid-Direttur fuq l-evalwazzjoni bbażata fuq il-mudell tal-World Health Organisation International Classification of Functioning, Disability, and Health (ICF for Children and Youths), dwar talbiet skont id-dispożizzjonijiet tal-artikolu 77 li jagħmlu referenza għal dan il-panel. Kull panel interprofessjonali għandu jikkonsisti f'dawn il-membri li ġejjin, u l-applikazzjonijiet għandhom jiġu assenjati lill-panels varji abbażi ta' rotazzjoni:

(i) konsulent pedjatriku sabiex jikkonferma dijanjosi;

(ii) professjonist b'għarfien fl-assessjar tal-komponenti tal-ICF;

(iii) haddiem soċjali;

(iv) occupational therapist."

Emenda tal-artikolu 134 tal-Att prinċipali.

29. Fis-subartikolu (2) tal-artikolu 134 tal-Att prinċipali l-kliem "Pensjoni għal Diżabilità jew Pensjoni għal Persuna b'Vista Batuta" għandhom jiġu sostitwiti bil-kliem "Assistenza għal Diżabilità, Assistenza għal Diżabilità Severa, Assistenza Miżjudata għal Diżabilità Severa jew Assistenza għal Persuna b'Vista Batuta".

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

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

(a) fil-partita 1(a)(i) tat-Taqsima II tagħha l-ammont ta' "€14,000" għandu jiġi sostitwit bl-ammont ta' "€16,000";

(b) fil-partita 1(a)(ii) tat-Taqsima II tagħha l-ammont ta' "€23,300" għandu jiġi sostitwit bl-ammont ta' "€26,000";

(c) fil-partita 1(a)(i) tat-Taqsima III tagħha l-ammont ta' "€14,000" għandu jiġi sostitwit bl-ammont ta' "€16,000";

(d) fil-partita 1(a)(ii) tat-Taqsima III tagħha l-ammont ta' "€23,300" għandu jiġi sostitwit bl-ammont ta' "€26,000";

(e) fil-partita 1 tat-Taqsima IV tagħha l-kliem "Izda fil-kalkolu tal-mezzi skont dan il-paragrafu, minflok il-limiti stipulati fil-proviso li hemm mal-paragrafu 1(a) tat-Taqsima I ta' din l-Iskeda, għandhom minflok jitqiesu fil-kalkolu tal-mezzi €14,000 fil-każ ta' persuna waħedha jew ta' armel jew armla jew €23,300 fil-każ ta' persuna miżżewġa:" għandhom jiġu sostitwiti bil-kliem "Izda fil-kalkolu tal-mezzi skont dan il-paragrafu, minflok il-limiti stipulati fil-proviso li hemm mal-paragrafu 1(a) tat-Taqsima I, għandhom jitqiesu fil-kalkolu tal-mezzi €16,000 fil-każ ta' persuna waħedha jew ta' armel jew armla jew €26,000 fil-każ ta' persuna miżżewġa".

31. Minnufih wara l-paragrafu (g) tal-partita 2 tat-Taqsima II tal-Hames Skeda li tinsab mal-Att prinċipali għandu jiġi miżjud dan il-paragrafu ġdid li ġej:

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

"(h) Mard Tromboemboliku tal-Vini".

32. Fit-Taqsima I tas-Sitt Skeda li tinsab mal-Att prinċipali l-kliem "Meta l-għadd ta' membri eliġibbli fil-familja jkun iżjed mill-għadd li jidher fit-Tabella ta' fuq, ir-rata fil-ġimgħa rispettiva indikata hemm għandha tiżdied bi €8.15 fil-ġimgħa fir-rigward ta' kull membru ieħor eliġibbli f'dik il-familja." għandhom jiġu sostitwiti bil-kliem "Meta l-għadd ta' membri eliġibbli fil-familja jkun iżjed mill-għadd li jidher fit-Tabella ta' hawn fuq, ir-rata fil-ġimgħa rispettiva hemm indikata għandha tiżdied bi €8.15 fil-ġimgħa fir-rigward ta' kull membru ieħor eliġibbli f'dik il-familja:" u minnufih wara għandu jiġi miżjud dan il-proviso l-ġdid li ġej:

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

"Izda wkoll b'effett mill-1 ta' Jannar 2025, meta l-panel mediku jasal għal deċiżjoni skont id-dispożizzjonijiet tas-subartikolu (4) tal-artikolu 30, ir-rata fil-ġimgħa rispettiva hemm indikata għandha tiżdied b'€5.00 fil-ġimgħa fir-rigward ta' kull membru ieħor eliġibbli f'tali familja".

33. Minnufih wara l-partita L tat-Tnax-il Skeda li tinsab mal-Att prinċipali għandha tiġi miżjudha l-partita ġdida li ġejja:

Emenda tat-Tnax-il Skeda li tinsab mal-Att prinċipali.

"M. Ghotja lill-Persuni li ma jikkwalifikawx għall-Pensjoni Kontributorja										
Numru ta' Kontribuzzjonijiet tas-Sigurtà Soċjali mħallsa	50 - 99	100 - 149	150 - 199	200 - 249	250 - 299	300 - 349	350 - 399	400 - 449	450 - 499	500 - 519
Pagament	€550	€600	€650	€700	€800	€850	€900	€950	€1000	.

Emenda tat-Tleltax-il Skeda li tinsab mal-Att prinċipali.

34. Fit-tielet proviso għall-paragrafu (a) tal-partita (7) tat-Tleltax-il Skeda li tinsab mal-Att prinċipali l-kliem "mill-ammont ta' €22,000." għandhom jiġu sostitwiti bil-kliem "mill-ammont ta' €22,000:" u minnufih wara għandu jiġi miżjud il-proviso ġdid li ġej:

"Izda minkejja d-dispożizzjonijiet ta' din il-partita, b'effett mill-1 ta' Jannar 2025, fil-każ ta' persuna mwielda fil-31 ta' Diċembru 1961 jew qabel, id-dhul pensjonabbli massimu għandu jiżdied b'mod gradwali sakemm jilhaq id-dhul pensjonabbli massimu ta' persuna li twieldet fl-1 ta' Jannar 1962 jew sussegwentement. Id-dhul massimu pensjonabbli li jirriżulta mill-kalkolu għas-sena 2025 ma għandux jeċċedi l-ammont ta' €23,500."

Żieda ta' Skeda ġdida fl-Att prinċipali.

35. Minnufih wara l-Erbatax-il-Skeda li tinsab mal-Att prinċipali għandha tiġi miżjuda l-Iskeda ġdida li ġejja:

"IL-HMISTAX-IL SKEDA

(artikolu 27)

Percentwali kwalifikanti għall-ghoti ta' pagamenti ta' assistenzi għal diżabilità

Assistenza għal Diżabilità
Minn 45% sa 59%
Assistenza għal Diżabilità Severa
Minn 60% sa 74%
Assistenza Miżjuda għal Diżabilità Severa
Mhux anqas minn 75%
Assistenza għal Persuna b'Vista Batuta
Mhux anqas minn 50%

".

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

36. 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.

37. Fis-subartikolu (6) tal-artikolu 19 tal-Att prinċipali minnufih wara l-kliem "għal xi reat rilevanti" għandhom jiġu miżjuda l-kliem ", jew matul kwalunkwe proċeduri ġudizzjarji jew kważi ġudizzjarji meta tiġi ordnata minn qorti jew tribunal sabiex tiżvela informazzjoni".

Emenda tal-artikolu 19 tal-Att prinċipali.

**TAQSIMA VIII
EMENDI GHALL-ATT DWAR IR-REGISTRAZZJONI U
L-LIĊENZJAR TA' VETTURI BIL-MUTUR**

38. 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.

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

Emenda tal-artikolu 2 tal-Att prinċipali.

(a) minnufih qabel it-tifsira "ambulanza" għandha tiġi miżjuda t-tifsira ġdida li ġejja:

L.S. 595.14. " "Aġenzija" tfisser l-Aġenzija għas-Sistema ta' Infurzar Lokali mwaqqfa bl-artikolu 5 tal-Ordni dwar it-Twaqqif tal-Aġenzija għas-Sistema ta' Infurzar Lokali;"

(b) minnufih wara t-tifsira "impriza tal-kiri tal-vetturi" għandhom jiġu miżjuda t-tifsiriet godda li ġejjin:

" "kategoriji L5e, L6e and L7e" għandu jkollha l-istess tifsira kif mogħti lilha fl-Anness I tar-Regolament (UE) Nru 168/2013 tal-Parlament Ewropew u tal-Kunsill tal-15 ta' Jannar 2013 dwar l-approvazzjoni u s-sorveljanza tas-suq ta' vetturi b'żewġ jew tliet roti u kwadriċikli;

"kategorija T" tinkludi t-tractors kollha bir-roti kif deskritti fir-Regolament (UE) Nru 167/2013 tal-Parlament Ewropew u tal-Kunsill tal-5 ta' Frar 2013 dwar l-approvazzjoni u s-sorveljanza tas-suq ta' vetturi għall-agrikoltura u għall-forestrija:

Iżda kull kategorija ta' tractor bir-roti għandha tkun supplimentata fit-tarf b'indiċi 'a' jew 'b' skont il-veloċità skont id-disinn:

(a) 'a' għal tractors bir-roti b'veloċità massima skont id-disinn inqas jew ekwivalenti għal 40 km fis-siegħa;

(b) 'b' għal tractors bir-roti b'veloċità massima skont id-disinn 'il fuq minn 40 km fis-siegħa;"

(c) it-tifsira "pajjiż terz" għandha tiġi sostitwita bit-tifsira ġdida li ġejja:

" "pajjiż terz" tfisser pajjiż għajr Stat Membru, iċ-Channel Islands (Guernsey u Jersey), l-Isle of Man, Monaco, Andorra, San Marino, in-Norveġja, l-Iżlanda, il-Liechtenstein u l-Irlanda ta' Fuq (b'eċċezzjoni għall-ibhra territorjali tal-Irlanda ta' Fuq skont l-Artikolu 5(3) tal-Protokoll dwar l-Irlanda/l-Irlanda ta' Fuq) fl-1 ta' Jannar 2021 iżommu l-istatus tagħhom ta' oġġetti tal-Unjoni anke jekk ikunu reġistrati fir-Renju Unit;"

(d) it-tifsira "*quad bikes*" għandha tiġi sostitwita bit-tifsira ġdida li ġejja:

" "*quad bikes*" tfisser bike b'erba' roti li l-veloċità massima skont id-disinn tagħha jkun aktar minn 45 km fis-siegħa u għall-fini ta' dan l-Att tinkludi tractors bir-roti tal-kategorija T li huma supplimentati b'indiċi 'b', kategorija L6e, u kategorija L7e;"

(e) minnufih wara t-tifsira "*quad bikes*", kif sostitwita, għandhom jiġu miżjuda t-tifsiriet ġodda li ġejjin:

" "Regolament (UE) Nru 167/2013" tfisser ir-Regolament (UE) Nru 167/2013 tal-Parlament Ewropew u tal-Kunsill tal-5 ta' Frar 2013 dwar l-approvazzjoni u s-sorveljanza tas-suq ta' vetturi għall-agrikoltura u għall-forestrija;

"Regolament (UE) Nru 168/2013" tfisser ir-Regolament (UE) Nru 168/2013 tal-Parlament Ewropew u tal-Kunsill tal-15 ta' Jannar 2013 dwar l-approvazzjoni u s-sorveljanza tas-suq ta' vetturi b'żewġ jew tliet roti u kwadriċikli;"

(f) it-tifsira "vettura L5e" għandha tiġi mħassra.

40. L-artikolu 8 tal-Att prinċipali għandu jiġi emendat kif ġej:

Emenda tal-
artikolu 8 tal-
Att prinċipali.

(a) fil-paragrafu (b) tas-subartikolu (6) tiegħu l-kliem "l-artikolu 21(1)." għandhom jiġu sostitwiti bil-kliem "l-artikolu 21(1):" u minnufih wara għandu jiġi miżjud il-proviso ġdid li ġej:

"Iżda kwalunkwe persuna li mingħajr ma tagħmel użu minnha, fir-rigward ta' vettura M1 jew *motor cycle* li tkun ġiet irregistrata mal-Awtorità għall-użu fit-triq f'Malta biss u esklussivament nhar ta' Ġimgħa mis-18:00 'il quddiem, is-Sibtijiet, il-Ħdud, festi nazzjonali u festi pubbliċi oħra, tonqos milli żżomm tali vettura M1 jew *motor cycle* iggaraxxjata fi kwalunkwe ġurnata oħra għandha tkun hatja wkoll ta' reat u għandha tehel ukoll il-piena stipulata fl-artikolu 21(2a).";

(b) l-ewwel proviso għas-subartikolu (8) tiegħu għandu jiġi emendat kif ġej:

(i) il-paragrafu (a) tiegħu għandu jiġi sostitwit bil-paragrafu ġdid li ġej:

"(a) tkun qed tinzamm mill-Pulizija jew mid-Dwana jew mill-Awtorità jew mill-Aġenzija, jew";

(ii) fil-paragrafu (e) tiegħu l-kliem "sentenza ta' priġunerija:" għandhom jiġu sostitwiti bil-kliem "sentenza ta' priġunerija; jew" u minnufih wara għandu jiġi miżjud il-paragrafu ġdid li ġej:

"(f) sidha qiegħed jiġi rikoverat l-isptar fit-tul jew kien qiegħed ibati minn kundizzjoni medika li zammitu milli jġedded il-liċenzja ta' ċirkolazzjoni tagħha:".

41. Minnufih wara s-subartikolu (3) tal-artikolu 18 tal-Att

Emenda tal-
artikolu 18 tal-
Att prinċipali.

prinċipali għandu jiġi miżjud is-subartikolu ġdid li ġej:

"(3a) Fejn vettura li ma tkunx soġġetta għall-eżenzjonijiet stipulati fis-subartikolu (1) tiddaħhal f'Malta u tintuża fit-triq mingħajr il-ħlas tat-taxxa fuq ir-reġistrazzjoni ta' vettura, l-imsemmija vettura għandha tiġi ssekwestrata u s-sid għandu jkun responsabbli għall-ħlas tat-taxxa fuq ir-reġistrazzjoni tal-vettura flimkien ma' kwalunkwe spiża u penalitajiet amministrattivi li jistgħu jiġu stabbiliti mill-Awtorità u, wara tali ħlas, għandu jkun obligat li jirreġistra l-vettura jew joħroġ l-imsemmija vettura barra minn Malta f'dak iż-żmien li jista' jiġi preskritt mill-Awtorità, minn żmien għal żmien:

Iżda s-sid jista', minflok il-ħlas tat-taxxa fuq ir-reġistrazzjoni ta' vettura, iħallas lill-Awtorità penali amministrattiva ta' elfejn euro (€2,000) u jipproċedi sabiex joħroġ l-imsemmija vettura minn Malta f'dak iż-żmien li jista' jiġi preskritt mill-Awtorità."

Emenda tal-artikolu 21 tal-Att prinċipali.

42. Minnufih wara s-subartikolu (2) tal-artikolu 21 tal-Att prinċipali għandu jiġi miżjud is-subartikolu ġdid li ġej:

"(2a) Kwalunkwe persuna li, mingħajr ma tagħmel użu minnha, fir-rigward ta' vettura M1 jew motor cycle li tkun giet irregistrata mal-Awtorità għall-użu fit-triq f'Malta biss u esklussivament nhar ta' Ġimgħa mis-18:00 'il quddiem, is-Sibtijiet, il-Ħdud, festi nazzjonali u festi pubbliċi oħra, tonqos milli żżomm tali vettura M1 jew motor cycle ggaraxxjata fi kwalunkwe ġurnata oħra għandha tkun hatja ta' reat u meta tinstab hatja, għandha tehel multa ta' elfejn u ħames mitt euro (€2,500)."

Emenda tal-artikolu 25 tal-Att prinċipali.

43. Is-subartikolu (8) tal-artikolu 25 tal-Att prinċipali għandu jiġi sostitwit bis-subartikolu ġdid li ġej:

"(8) Il-valur tar-reġistrazzjoni ta' kwalunkwe tali vettura għall-fini tal-kalkolu tat-taxxa fuq ir-reġistrazzjoni għandu jkun ibbażat fuq il-valur medju fis-suq ta' vetturi bil-mutur identiċi, ekwivalenti jew simili fis-suq internazzjonali:

Iżda l-valur tar-reġistrazzjoni ma għandux fi kwalunkwe każ ikun inqas mill-valur tal-fattura."

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

44. Fit-Tieni Skeda li tinsab mal-Att prinċipali t-tabella fil-Kategorija D għandha tiġi sostitwita bit-tabella ġdida li ġejja:

"Kapaċità tal-magna	Rata
Mhux aktar minn 250cc	cc x 0.085% x RV
Aktar minn 250cc iżda mhux aktar minn 500cc	cc x 0.090% x RV
Aktar minn 500cc iżda mhux aktar minn 800cc	cc x 0.095% x RV
Aktar minn 800cc	cc x 0.10% x RV
<i>Quad bikes</i> li jaħdmu bl-elettriku jew bil-batterija	0%".

**TAQSIMA IX
EMENDI GHALL-ATT DWAR L-AMMINISTRAZZJONI TAT-TAXXA**

45. 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".

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

46. Fis-subartikolu (2) tal-artikolu 4 tal-Att prinċipali minnufih wara l-kliem "sabiex id-dispożizzjonijiet tal-Atti dwar it-Taxxi jiġu fis-sehħ," għandhom jiġu miżjuda l-kliem "jew fil-kors ta' xi proċeduri ġudizzjarji jew kważi ġudizzjarji meta tiġi ordnata tiżvela l-informazzjoni minn qorti jew tribunal".

Emenda tal-artikolu 4 tal-Att prinċipali.

47. Fil-paragrafu (b) tas-subartikolu (1) tal-artikolu 51 tal-Att prinċipali l-kliem "jew ta' soċjetà," għandhom jiġu sostitwiti bil-kliem "jew ta' soċjetà; jew" u minnufih wara għandu jiġi miżjud dan il-paragrafu ġdid li ġej:

Emenda tal-artikolu 51 tal-Att prinċipali.

"(ċ) tonqos milli tibgħat prospett li hija meħtieġa li tibgħat skont l-Atti dwar it-Taxxi,".

48. Fil-paragrafu (a) tas-subartikolu (1) tal-artikolu 52 tal-Att prinċipali l-kliem "thalli barra minn prospett" għandhom jiġu sostitwiti bil-kliem "tonqos milli tibgħat prospett jew xi dokument jew dikjarazzjoni oħra li hija meħtieġa li tibgħat skont l-Atti dwar it-Taxxi jew li thalli barra minn prospett".

Emenda tal-artikolu 52 tal-Att prinċipali.

49. L-artikolu 56 tal-Att prinċipali għandu jiġi mħassar.

Thassir tal-artikolu 56 tal-Att prinċipali.

TAQSIMA X
EMENDI GHALL-ATT DWAR DAZJU TAS-SISA

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

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

(2) Id-dispożizzjonijiet ta' din it-Taqsima, għajr l-artikoli 52, 53, 54 u r-regolamenti 6(3), 8(4), 8(5) u 8(6) tat-Taqsima K tas-Sitt Skeda tal-Att prinċipali, għandhom jitqiesu li daħlu fis-seħħ fl-1 ta' Jannar 2025.

Emenda tal-artikolu 10Ċ tal-Att prinċipali.

51. Is-subartikolu (1) tal-artikolu 10Ċ tal-Att prinċipali għandu jiġi sostitwit bis-subartikolu ġdid li ġej:

"10Ċ. (1) Minkejja d-dispożizzjonijiet tal-artikolu 10, il-merkant reġistrat għandu jkun negozjant professjonali bla status ta' kustodju ta' maħżen tas-sisa awtorizzat. Dan in-negozjant jista', fil-kors tan-negozju tiegħu, jibgħat u, jew jircievi l-oġġetti soġġetti għad-dazju tas-sisa msemmija fit-Taqsima B tar-Raba' Skeda u fl-Iskeda Hamsa A, Hamsa B, Hamsa Ċ, Hamsa D, Hamsa E, Hamsa F, Hamsa G, Hamsa H u Hamsa I."

Emenda tal-artikolu 16A tal-Att prinċipali.

52. Fis-subartikolu (1) tal-artikolu 16A tal-Att prinċipali minnufih wara l-kliem "erbat elef euro (€4,000)" għandhom jiġu miżjuda l-kliem "għal prodotti tat-tabakk u hamsa u għoxrin elf euro (€25,000) fil-każijiet ta' kwalunkwe oġġetti tad-dazju tas-sisa oħra".

Emenda tal-artikolu 27 tal-Att prinċipali.

53. Fis-subartikolu (4) tal-artikolu 27 tal-Att prinċipali l-kliem "ta' dan l-artikolu" għandhom jiġu sostitwiti bil-kliem "tal-artikolu 28".

Emenda tal-artikolu 28 tal-Att prinċipali.

54. Is-subartikolu (1) tal-artikolu 28 tal-Att prinċipali għandu jiġi sostitwit bis-subartikolu ġdid li ġej:

"28. (1)(a) L-oġġetti maqbuda skont dan l-Att għandhom jitqiesu kkonfiskati *ipso jure* u l-Kummissarju jista' jiddisponi minnhom skont il-liġi, kemm-il darba l-persuna li mingħandha l-oġġetti jkunu ġew maqbuda, jew sidhom, jew kwalunkwe persuna awtorizzata minnu, fi żmien tletin (30) jum mid-data tan-nota ta' qbid, ma tagħtix avviż bil-miktub lill-Kummissarju, fejn titlob lura l-oġġetti hekk maqbuda jew tindika li biħsiebha titlobhom lura, u fi żmien tletin (30) jum minn tali avviż, ma tibdiex il-proċeduri meħtieġa quddiem it-Tribunal ta' Reviżjoni Amministrattiva permezz ta' rikors kontra l-Kummissarju.

(b) Il-Kummissarju għandu jkollu tletin (30) jum min-

notifika sabiex iwieġeb għar-rikors miġjub quddiem it-Tribunal ta' Revizjoni Amministrattiva. It-Tribunal għandu jisma' r-rikors b'mod spedit.

(ċ) Fin-nuqqas ta' tali kontestazzjoni skont il-paragrafu (a), il-jedd fuq l-oġġett maqbud għandu jitqies abbandunat:

Iżda fejn il-qbid ikun sar skont dan l-Att u ma ssirx kontestazzjoni mill-persuna li mingħandha l-oġġetti jkunu ġew maqbuda, jew minn sidhom, jew kwalunkwe persuna awtorizzata minnu, għall-finijiet ta' dan l-artikolu, fil-każ ta' sentenza liberatorja mill-Qorti kompetenti skont l-artikolu 36 li tkun saret *res judicata*, il-proċess ta' kontestazzjoni kif provdut fil-paragrafu (a) jista' jingiebb fi żmien tletin (30) jum mid-data li fiha s-sentenza ssir *res judicata*. Kemm-il darba ma ssirx il-kontestazzjoni, il-jedd fuq l-oġġett għandu jitqies abbandunat:

Iżda wkoll il-proviso preċedenti ma għandux japplika għall-konfiska ta' kwalunkwe oġġett illegali jew projbit minn kwalunkwe liġi u kif ukoll għall-konfiska ta' kwalunkwe oġġett ristrett sakemm dawk ir-restrizzjonijiet ikunu ġew osservati."

55. Fl-Ewwel Skeda li tinsab mal-Att prinċipali minnufih wara l-partita "Construction components and other fixtures to the extent as shown in the relevant schedule to this Act Schedule Five H" għandha tiġi miżjuda l-partita ġdida li ġejja:

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

"Electronic cigarettes and refill containers Schedule Five I".

56. It-Tieni Skeda li tinsab mal-Att prinċipali għandha tiġi emendata kif ġejj:

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

(a) il-partita "Beer" tagħha għandha tiġi sostitwita bil-partita ġdida li ġejja:

"BEER €4.60 per hectolitre by the actual alcoholic strength by volume expressed as percentage

If produced by small and independent breweries with an annual production not exceeding two-hundred thousand (200,000) hL of beer. €2.30 per hectolitre by the actual alcoholic strength by volume expressed as percentage

Products containing a mixture of beer with non-alcoholic drinks and beers not exceeding 3.5% of the actual alcoholic strength by volume. €0.54 per hectolitre by the alcoholic strength by volume expressed as percentage";

The term "beer" covers any product falling within Customs Tariff Heading No. 2203 or any product containing a mixture of beer with non-alcoholic drinks falling within Customs Tariff Heading No. 2206, in either case with an actual alcoholic strength by volume exceeding 0.5% vol.

(b) il-partita "Wine of Fresh Grapes" tagħha għandha tigi sostitwita bil-partita ġdida li ġejja:

"WINE OF FRESH GRAPES	€0.205 per litre
1. If produced by independent small wine producers which produce on average less than twenty-thousand (20,000) hL of wine per year	€0.1025 per litre

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

2. The term "still wine" covers all products falling within Customs Tariff Heading Nos. 2204, 2205 and 2206 except sparkling wine as defined in paragraph 2 below:

- which have an actual alcoholic strength by volume exceeding 1.2% vol., but not exceeding 15% vol., provided that the alcohol contained in the finished product is entirely of fermented origin;

- which have an actual alcoholic strength by volume exceeding 15% vol., and not exceeding 18% vol., provided they have been produced without any enrichment and that the alcohol contained in the finished product is entirely of fermented origin.

3. The term "sparkling wine" covers all products falling within CN codes 2204 10, 2204 21 06, 2204 21 07, 2204 21 08, 2204 21 09, 2204 29 10 and 2205 which:

- are contained in bottles with "mushroom stoppers" held in place by ties or fastenings, or they have an excess pressure due to carbon dioxide in solution of three (3) bar or more;

- have an actual alcoholic strength by volume exceeding one point two per cent (1.2%) vol., but not exceeding fifteen per cent (15%) vol., provided that the alcohol contained in the finished product is entirely of fermented origin."

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

57. It-Tielet Skeda li tinsab mal-Att prinċipali għandha tigi emendata kif ġej:

(a) il-partita "Other Smoking Tobacco" tagħha għandha tiġi sostitwita bil-partita ġdida li ġejja:

"Other Smoking Tobacco €36.40 per kg

The following shall be deemed to be smoking tobacco:

i. tobacco which has been cut or otherwise split, twisted or pressed into blocks and is capable of being smoked without further industrial processing;

ii. tobacco refuse put up for retail sale which does not fall under the definition of cigars and cigarillos or cigarettes and which can be smoked. For the purpose of this paragraph, "tobacco refuse" shall be deemed to be remnants of tobacco leaves and by-products obtained from tobacco processing or the manufacture of tobacco products.

Smoking tobacco as defined above in which more than 25% by weight of the tobacco particles have a cut width of less than 1.5 mm shall be deemed to be fine-cut tobacco for the rolling of cigarettes.

Smoking tobacco in which more than 25% by weight of the tobacco particles have a cut width of 1.5 mm or more and which was sold or intended to be sold for the rolling of cigarettes may also be deemed to be fine-cut tobacco for rolling of cigarettes.

Products consisting in whole or in part of substances other than tobacco but otherwise conforming to the criteria set out in sub-paragraphs i. and ii. above shall be treated as smoking tobacco.";

(b) il-kliem "Pipe and Shisha Tobacco €36.40 per kg." għandhom jiġu mħassra.

58. Fir-Raba' Skeda li tinsab mal-Att prinċipali l-kliem "CN Codes 2710.19.43" għandhom jiġu sostitwiti bil-kliem "CN Codes 2710.19.42".

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

59. Minnufih wara l-Iskeda Hamsa H tal-Hames Skeda li tinsab mal-Att prinċipali għandha tiġi mizjuda l-Iskeda ġdida li ġejja:

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

"Skeda Hamsa I

Electronic cigarettes and refill containers

Description of excisable goods	Rate of Excise Duty
Cartridges and refills, filled, for electronic cigarettes, preparations for use in cartridges and refills for electronic cigarettes containing nicotine classified under HS Codes 2404120010 and 2404120090	€0.13 per mL
Cartridges and refills, filled, for electronic cigarettes, preparations for use in cartridges and refills for electronic cigarettes not containing nicotine classified under HS Code 2404199000	€0.13 per mL".

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

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

(a) It-Taqsima E – "Regolamenti dwar il-Birra" tagħha għandha tiġi emendata kif ġej:

(i) ir-regolament 11 tat-Taqsima VI tagħha għandu jiġi emendat kif ġej:

(ia) is-subregolament (4) tiegħu għandu jiġi sostitwit bis-subregolament ġdid li ġej:

"(4) Għall-finijiet ta' dazju tas-sisa, il-kontenut alkoħoliku tal-prodott finali għandu jiġi espress bħala persentaġġ tal-qawwa alkoħolika attwali skont il-volum.";

(ib) is-subregolament (6) tiegħu għandu jiġi sostitwit bis-subregolament ġdid li ġej:

"(6) Għall-finijiet tal-ħlas ta' dazju fuq il-birra skont dan l-Att, il-volum u l-persentaġġ tal-qawwa alkoħolika attwali skont il-volum tal-prodott finali tal-birra rilaxxata għall-konsum jew għal ċirkolazzjoni libera, għandha tkun l-oġġla minn:

(a) dawk dikjarati fuq it-tikketta tal-kontenitur;

(b) dawk dikjarati fuq il-fattura jew dokument ieħor relatat mal-bejgħ jew il-kunsinna tal-birra;

(ċ) dawk li jirriżultaw b'mezzi analitiċi lill-Kummissarju.";

(iċ) is-subregolament (7) tiegħu għandu jiġi mħassar;

(ii) l-Iskeda III tagħha għandha tiġi mħassra;

(b) minnufih wara Taqsima J tagħha għandha tiġi miżjuda t-Taqsima ġdida li ġejja:

"Taqsima K

Regolamenti dwar Sigaretti Elettroniċi u Kontenituri ta' Rikarika

Titolu. 1. It-titolu ta' dawn ir-regolamenti hu r-Regolamenti dwar Sigaretti Elettroniċi u Kontenituri ta' Rikarika.

Tifsir. 2. (1) F'dawn ir-regolamenti, kemm-il darba r-rabta tal-kliem ma teħtieġx xort'oħra

"kontenitur ta' rikarika" tfisser kontenitur li fih likwidu li fih jew ma fihx in-nikotina, li jista' jintuża sabiex jerga' jimtela sigarett elettroniku;

"sigarett elettroniku" tfisser prodott li jista' jintuża għall-konsum ta' fwar li fih jew ma fihx in-nikotina permezz ta' bokkin, jew kwalunkwe komponent ta' dak il-prodott, inklużi skrataċ, tank, u l-apparat mingħajr l-iskartoċċ jew it-tank. Is-sigaretti elettroniċi jistgħu jkunu jintremew jew jerggħu jimtew permezz ta' kontenitur ta' rikarika u tank jew jerggħu jiġu ċċargjati bi skrataċ ta' użu waħdieni.

(2) It-tifsiriet li jinsabu fl-artikolu 2 tal-Att għandhom, kemm-il darba r-rabta tal-kliem ma tkunx teħtieġ xort'oħra u bla ħsara għad-dispożizzjonijiet tas-subregolament (1), ikunu japplikaw għal dawn ir-regolamenti.

Sigarett elettroniku jew kontenitur ta' rikarika miżjud bl-Att. 3. L-ebda sigarett elettroniku jew kontenitur ta' rikarika ma għandu jiġi importat għal skop ta' bejgħ, maħżun għal skop ta' bejgħ, ippreparat għall-bejgħ, offrut għall-bejgħ jew offrut bla ħlas ħlief jekk ikun impurtat, maħżun, ippreparat għall-bejgħ, offrut għall-bejgħ jew offrut bla ħlas minn merkant registrat jew kustodju ta' maħżen tas-sisa awtorizzat:

Iżda persuna li tkun xtrat sigaretti elettroniku jew kontenitur ta' rikarika minghand merkant reġistrat jew kustodju ta' mażżen tas-sisa awtorizzat ma għandhiex titqies li kisret dan l-obbligu.

Manifattura u pprocessar.

4. L-ebda persuna ma għandha timmanifattura jew tipprocessa sigaretti elettronici jew kontenituri ta' rikarika, kemm-il darba ma tkunx konformi mad-dispożizzjonijiet tal-artikolu 9 ta' dan l-Att.

Dazju tas-sisa dovut.

5. Id-dazju tas-sisa fuq sigaretti elettronici u kontenituri ta' rikarika hu dovut meta dawn ikunu offruti għal konsum domestiku u dan għandu jithallas mill-kustodju tal-mażżen tas-sisa awtorizzat sa mhux aktar tard mill-ħmistax (15)-il jum tax-xahar sussegwenti.

Obbligu ta' kustodju ta' mażżen tas-sisa awtorizzat.

6. (1) Il-kustodju ta' mażżen tas-sisa awtorizzat ta' sigaretti elettronici u kontenituri ta' rikarika għandu jissottometti lill-Kummissarju dikjarazzjoni li tkun turi, fir-rigward tal-produzzjoni u importazzjoni ta' kull prodott, matul dak il-perjodu tal-bażi tal-kontijiet li l-Kummissarju jista' jippermetti jew hekk kif jista' jiġi preskritt:

(a) il-volum ta' likwidu manifatturat sabiex jimtlew sigaretti elettronici, in-numru ta' kontenituri ta' rikarika mimlija lesti importati u l-volum tagħhom u n-numru ta' sigaretti elettronici mimlija lesti li jkunu jintremew u l-volum tagħhom, miżmuma minnu fl-ewwel jum ta' tali perjodu fi kwalunkwe mażżen tas-sisa awtorizzat reġistrat f'ismu;

(b) il-volum ta' likwidu manifatturat sabiex jimtlew sigaretti elettronici, in-numru ta' kontenituri ta' rikarika mimlija lesti importati u l-volum tagħhom u n-numru ta' sigaretti elettronici mimlija lesti li jkunu jintremew u l-volum tagħhom kif imsemmi qabel minnu akkwistat matul tali perjodu, billi jiddikjara minn fejn ikun akkwistahom;

(c) il-volum ta' likwidu manifatturat sabiex jimtlew sigaretti elettronici, in-numru ta' kontenituri ta' rikarika mimlija lesti importati u l-volum tagħhom, in-numru ta' sigaretti elettronici li jkunu jintremew mimlija lesti u l-volum tagħhom kif imsemmi qabel mibjugħ jew mod ieħor sar disponiment minnhom matul tali perjodu u lil min ikunu nbiegħu jew favur min ikun sar disponiment minnhom; u

(d) il-volum ta' kull prodott minnu manifatturat matul kull tali perjodu.

(2) L-imsemmija dikjarazzjoni għandha tingħata lill-Kummissarju mhux iktar tard mill-aħħar jum tax-xahar li jiġi minnufih wara t-tmiem ta' kull perjodu tal-bażi ta' kontijiet imsemmi fis-subregolament (1) u għandha tiġi kkompilata sabiex turi t-tagħrif li jkun meħtieġ li jingħata, kif klassifikat separatament taħt il-kapi sigaretti elettronici u kontenituri ta' rikarika importati u sigaretti elettronici u kontenituri ta' rikarika manifatturati.

(3) Kwalunkwe persuna li tonqos milli tħares id-dispożizzjonijiet ta' dan ir-regolament għandha tkun haġta ta' reat u għandha tehel, meta tinstab haġta, multa ta' mhux aktar minn ħamest elef euro (€5,000).

Żamma tar-records.

7. Ir-records li ġejjin għandhom jinżammu mill-kustodju ta' maħżen tas-sisa awtorizzat ta' sigaretti elettronici u kontenituri ta' rikarika skont ir-regolament 15 tat-Taqsima A - Regolamenti dwar Ogġetti tad-Dazju tas-Sisa:

(a) ir-records kollha li għandhom x'jaqsmu mat-tagħrif li hu meħtieġ li jiġi sottomess lill-Kummissarju skont ir-regolament preċedenti; u

(b) dokumenti li għandhom x'jaqsmu mat-tqegħid fil-maħżen tas-sisa awtorizzat u rilaxx mid-Dwana, fatturi, ordnijiet ta' konsenja u kwlaunkwe dokumenti oħra li jkollhom x'jaqsmu mal-importazzjoni, l-akkwist, il-bejgħ, il-konsenja, l-esportazzjoni jew it-trasferiment ta' sigaretti elettronici u kontenituri ta' rikarika.

Twahħil tal-bolla tas-sisa.

8. (1) L-ebda sigarett elettroniku u kontenitur ta' rikarika ma għandhom jitqiegħdu fis-suq kemm-il darba l-pakkett, il-kaxxa, l-iskrataċ ta' rikarika jew kontenitur tiegħu ma jkunux ġew issigillati b'bolla tas-sisa b'mod li sabiex jinfetaħ dak il-pakkett, kaxxa, skrataċ ta' rikarika jew kontenitur, id-distruzzjoni tal-bolla tas-sisa jiġi żgurat.

(2) Tali bolol tas-sisa għandhom jinħarġu mill-Kummissarju bi ħlas, kif jista' jiġi preskritt taħt l-Att, fuq talba tal-kustodju ta' maħżen tas-sisa awtorizzat jew merkant reġistrat.

(3) Il-bolla tas-sisa għandha titwaħħal mal-pakkett, kaxxa, skrataċ ta' rikarika jew kontenitur sa mhux iktar tard minn ħamest (5) ijiem tax-xogħol minn meta tinxtara, ħlief fil-każ ta' bolla tas-sisa li għandha titwaħħal minn kustodju ta' maħżen tas-sisa awtorizzat.

(4) (a) Merkant reġistrat li jonqos milli jwahaħhal bolla tas-sisa fi żmien ħamest (5) ijiem tax-xogħol minn meta tinxtara, ħlief għal kustodju ta' maħżen tas-sisa awtorizzat, għandu jehel, meta jinstab ħati, multa ta' mitt euro (€100) u l-Qorti għandha tordna wkoll il-konfiska tal-bolol tas-sisa li ma twaħħlux fiż-żmien mogħti. B'żieda ma' dan, il-konfiska tas-sigaretti elettronici u kontenituri ta' rikarika nfushom għandha sseħħ ukoll skont il-liġi, kif applikabbli.

(b) Fil-każ ta' irregolarità msemmija fil-paragrafu (a), il-Kummissarju, filwaqt li jagħmel il-konfiska tal-bolol tas-sisa mhux imwahaħhla fiż-żmien mogħti, jista', jekk min iwettaq ir-reat jammetti, ma jibdiex proċeduri skont dan l-Att u jimponi penali ekwivalenti għal mitt euro (€100). B'żieda ma' dan, il-konfiska tas-sigaretti elettronici u kontenituri ta' rikarika nfushom għandha sseħħ ukoll skont il-liġi, kif applikabbli.

(5) (a) Kull kustodju ta' maħżen tas-sisa awtorizzat li johroġ mill-maħżen tas-sisa awtorizzat sigaretti elettronici u kontenituri ta' rikarika li fuqhom ma tkunx twaħħlet il-bolla tas-sisa skont il-liġi, għandu jehel, meta jinstab ħati, multa ta' mitt euro (€100) u l-Qorti għandha tordna wkoll il-konfiska tal-bolol tas-sisa li kellhom jitwahaħhlu ma' dawk l-oġġetti. B'żieda ma' dan, il-konfiska tas-sigaretti elettronici u kontenituri ta' rikarika nfushom għandha sseħħ ukoll skont il-liġi, kif applikabbli.

(b) Fil-każ ta' irregolarità msemmija fil-paragrafu (a), il-Kummissarju, filwaqt li jagħmel il-konfiska tal-bolol tas-sisa li kellhom jitwahaħhlu mas-sigaretti elettronici u kontenituri ta' rikarika, jista', jekk min ikun wettaq ir-reat jammetti, ma jibdiex proċeduri skont dan l-Att u jimponi penali ekwivalenti għal mitt euro (€100). B'żieda ma' dan, il-konfiska tas-sigaretti elettronici u kontenituri ta' rikarika nfushom għandha sseħħ ukoll skont il-liġi, kif applikabbli.

(6) (a) Ħlief persuni awtorizzati, kull persuna li jkollha fil-pussess tagħha bolol tas-sisa għandha teħel meta tinstab ħatja, multa ta' mitejn u ħamsin euro (€250) u l-Qorti għandha tordna l-konfiska ta' dawk il-bolol tas-sisa. B'żieda ma' dan, il-konfiska tas-sigaretti elettronici u kontenituri ta' rikarika nfushom għandha sseħħ ukoll skont il-liġi, kif applikabbli.

(b) Fil-każ ta' irregolarità msemija fil-paragrafu (a), il-Kummissarju, filwaqt li jagħmel il-konfiska tal-bolol tas-sisa li baqgħu ma twaħħlux, jista', jekk min ikun wettaq irreat jammetti, ma jibdiex proċeduri skont dan l-Att u jimponi penali ekwivalenti għal mitejn u hamsin euro (€250). B'żieda ma' dan, il-konfiska tas-sigaretti elettronici u kontenituri ta' rikarika nfushom għandha sseħħ ukoll skont il-liġi, kif applikabbli.

Żamma ta' sigaretti elettronici u kontenituri ta' rikarika.

9. Kwalunkwe kwantità ta' sigaretti elettronici u kontenituri ta' rikarika li tinstab fil-pussess ta' kwalunkwe persuna bi ksur tad-dispożizzjonijiet tar-regolament 8, għandha tiġi miżmuma u għandhom japplikaw id-dispożizzjonijiet tal-artikolu 27 *et seq* tal-Att, u dan bla ħsara għal kwalunkwe piena oħra provduta taħt l-Att jew kwalunkwe liġi oħra."

61. Fl-Anness li jinsab mal-Att prinċipali l-Formola SAL 1 għandha tiġi sostitwita bil-formola ġdida li ġejja:

Emenda tal-Anness li jinsab mal-Att prinċipali.

A 166

"(FORMOLA SAL 1)

<p>Customs Registration No.</p> <p>_____</p>
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<p>For use by locally based Private Pleasure Craft</p>
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CUSTOMS YACHT MARINA

SAILING AND ARRIVAL LOGBOOK

For uplifting duty paid fuel supplies entitled to refund

Name of Seacraft	_____
Registration Number	_____
Flag	_____
Gross Tonnage or Displacement	_____
Fuel Tank Capacity	_____
Name of Owner	_____
Date	_____



Signature of Customs Official

ATTENTION ——— *The craft must sail within 12 hours of uplifting fuel bunkers*

SAL I".

**TAQSIMA XI
EMENDI GHALL-ATT DWAR TAXXA FUQ IL-VALUR
MIŻJUD**

Emendi għall-
Att dwar Taxxa
fuq il-Valur
Miżjud.
Kap. 406.

62. Din it-Taqsima temenda l-Att dwar Taxxa fuq il-Valur Miżjud u għandha tinqara u tintfiehem haġa waħda mal-Att dwar Taxxa fuq il-Valur Miżjud, hawn iżjed 'il quddiem f'din it-Taqsima msejjaħ l-"Att prinċipali".

- 63.** Fis-subartikolu (7) tal-artikolu 10 tal-Att prinċipali l-kliem "(7) Reġistrazzjoni skont" għandhom jiġu sostitwiti bil-kliem "(7a) Reġistrazzjoni skont". Emenda tal-artikolu 10 tal-Att prinċipali.
- 64.** Il-proviso għas-subartikolu (2) tal-artikolu 11 tal-Att prinċipali għandu jiġi sostitwit bil-provisos ġodda li ġejjin: Emenda tal-artikolu 11 tal-Att prinċipali.
- "Iżda dik ir-reġistrazzjoni għandha ssir effettiva biss mill-ewwel ġurnata tax-xahar li fiha l-Kummissarju jirċievi l-applikazzjoni taht is-subartikolu (1) mingħand persuna taxxabbli li ma tkunx reġistrata taht l-artikolu 10, jew mid-data tal-bidu tal-attività ekonomika tal-persuna taxxabbli, skont liema minnhom tiġi l-aħħar:
- Iżda wkoll dik ir-reġistrazzjoni għandha ssir effettiva biss mill-ewwel ġurnata tax-xahar wara x-xahar li fih il-Kummissarju jirċievi l-applikazzjoni taht is-subartikolu (1) mingħand persuna taxxabbli reġistrata taht l-artikolu 10."
- 65.** Fl-artikolu 11B(4) tal-Att prinċipali l-kliem "l-Artikolu 37a tar-Regolament (UE) 904/2010" għandhom jiġu sostitwiti bil-kliem "l-Artikolu 37a tar-Regolament tal-Kunsill (UE) Nru 904/2010". Emenda tal-artikolu 11B tal-Att prinċipali.
- 66.** Fil-proviso għas-subartikolu (2) tal-artikolu 27 tal-Att prinċipali l-kliem "fiċ-ċirkostanzi msemmija fl-artikolu 11(3)." għandhom jiġu sostitwiti bil-kliem "fiċ-ċirkostanzi msemmija fl-artikolu 11(4)". Emenda tal-artikolu 27 tal-Att prinċipali.
- 67.** Fis-subartikolu (2) tal-artikolu 47A tal-Att prinċipali l-kliem "tat-Taxxa fuq il-Valur Miżjud" għandhom jiġu mħassra. Emenda tal-artikolu 47A tal-Att prinċipali.
- 68.** Fis-subartikolu (2) tal-artikolu 56 tal-Att prinċipali minnufih wara l-kliem "investigazzjoni jew prosekuzzjoni għal xi reat rilevanti" għandhom jiġu miżjuda l-kliem "jew matul kwalunkwe proċeduri ġudizzjarji jew kważi ġudizzjarji meta tiġi ordnata minn qorti jew tribunal sabiex tiżvela informazzjoni". Emenda tal-artikolu 56 tal-Att prinċipali.
- 69.** L-artikolu 57 tal-Att prinċipali għandu jiġi sostitwit bl-artikolu ġdid li ġejj:
57. (1) Id-dispożizzjonijiet tal-Erbatax-il Skeda għandhom japplikaw fir-rigward tal-każijiet speċjali preskritti mill-Ministru fl-imsemmija Skeda.
- (2) Fir-rigward tal-każijiet speċjali li għalihom tapplika l-Erbatax-il Skeda u l-obbligi ta' persuni involuti f'tali każijiet, l-imsemmija Skeda għandu jkollha effett minkejja kwalunkwe haġa kuntrarja li tinsab fid-dispożizzjonijiet l-oħra ta' dan l-Att:
- "Każijiet speċjali.
- Sostituzzjoni tal-artikolu 57 tal-Att prinċipali.

Iżda d-dispożizzjonijiet l-oħra ta' dan l-Att għandhom japplikaw għall-imsemmija każijiet u obbligi inkwantu ma jkunux inkonsistenti ma' kwalunkwe haġa li tinsab fl-imsemmija Skeda."

Emenda tal-artikolu 62 tal-Att prinċipali.

70. Fl-artikolu 62 tal-Att prinċipali l-kliem "li jagħmel sehem mill-attività ekonomika" għandhom jiġu mħassra.

Emenda tal-artikolu 66 tal-Att prinċipali.

71. Fis-subartikolu (1) tal-artikolu 66 tal-Att prinċipali minnufih wara l-kliem "tal-eredità vakanti ta' persuna mejta" għandhom jiġu miżjuda l-kliem "kwalunkwe ġenitur jew kustodju ta' minuri," u minnufih wara l-kliem "il-korp ta' persuni, persuna mejta," għandha tiġi miżjuda l-kelma "minuri,".

Emenda tal-artikolu 80 tal-Att prinċipali.

72. Fis-subartikolu (1) tal-artikolu 80 tal-Att prinċipali l-kliem "Id-dispożizzjonijiet tal-artikoli 18, 60 u 62" għandhom jiġu sostitwiti bil-kliem "Id-dispożizzjonijiet tal-artikoli 18, 60, 62 u 62A".

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

73. It-Tielet Skeda li tinsab mal-Att prinċipali għandha tiġi emendata kif ġej:

(a) fil-paragrafu (ċ) tas-subpartita (5) tal-partita 4 tat-Taqsima Wieħed tagħha l-kliem "u s-subpartita (1) tal-partita 10 tat-Taqsima Tnejn ta' din l-Iskeda" għandhom jiġu mħassra;

(b) fis-subpartita (4) tal-partita 10 tat-Taqsima Tnejn tagħha l-kliem "u l-paragrafu (a) tas-subpartita (3) tal-partita 4 tat-Taqsima Wieħed ta' din l-Iskeda," għandhom jiġu mħassra."

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

74. Fil-partita 5 tat-Taqsima Tnejn tas-Sitt Skeda li tinsab mal-Att prinċipali minnufih wara l-kliem "pprovduta fl-artikolu 284(1)" għandhom jiġu miżjuda l-kliem "tad-Direttiva tal-Kunsill 2006/112/KE".

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

75. Fil-partita 2 tat-Tmien Skeda li tinsab mal-Att prinċipali l-kliem "skont l-artikolu 102 tad-Direttiva tal-Kunsill 2006/112/KE jew kull Artikolu ieħor li jissostitwih" għandhom jiġu mħassra."

TAQSIMA XII EMENDI GĦALL-ATT DWAR L-ARBITRU GĦAS-SERVIZZI FINANZJARJI

Emendi għall-Att dwar l-Arbitru għas-Servizzi Finanzjarji. Kap. 555.

76. Din it-Taqsima temenda l-Att dwar l-Arbitru għas-Servizzi Finanzjarji u għandha tinqara u tinftiehem haġa waħda mal-Att dwar l-Arbitru għas-Servizzi Finanzjarji, hawn iżjed 'il quddiem f'din it-Taqsima msejjaħ l-"Att prinċipali".

77. Il-kelma "provdiment", kull fejn tokkorri fl-Att prinċipali, għandha tiġi sostitwita bil-kelma "provista".

Emenda ġenerali għall-Att prinċipali.

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

Emenda tal-artikolu 2 tal-Att prinċipali.

(a) minnufih wara t-tifsira "Bord" għandha tiġi miżjuda t-tifsira ġdida li ġejja:

Kap. 378. " "għaqda ta' konsumaturi" għandu jkollha l-istess tifsira kif mogħti lilha fl-Att dwar l-Affarijiet tal-Konsumatur u għandha tinkludi kwalunkwe għaqda ta' konsumaturi oħra li tkun ġiet uffiċjalment rikonoxxuta fi kwalunkwe pajjiż ieħor;"

(b) it-tifsira "klijent" għandha tiġi sostitwita bit-tifsira ġdida li ġejja:

" "klijent" tfisser persuna fiżika, inkluż is-suċċessuri tagħha fit-titolu, mikrointrapriża, għaqdiet tal-konsumaturi jew organizzazzjonijiet volontarji:

Iżda klijent għandha tinkludi kwalunkwe persuna fil-każ ta' lmenti fir-rigward ta' tranzazzjonijiet suspettużi ta' pagamenti frawdolenti li jinvolvu fornituri tas-servizzi finanzjarji;"

(ċ) it-tifsira "klijent eliġibbli" għandha tiġi sostitwita bit-tifsira ġdida li ġejja:

" "klijent eliġibbli" għandha tinkludi:

(a) klijent li jkun konsumatur ta' fornitur tas-servizzi finanzjarji;

(b) klijent li lilu l-fornitur tas-servizzi finanzjarji jkun offra li jipprova servizz finanzjarju;

(ċ) klijent li talab il-provista ta' servizz finanzjarju minn fornitur tas-servizzi finanzjarji;

(d) is-suċċessur legali fit-titolu tal-prodott finanzjarju li jkun soġġett għall-ilment rilevanti;

(e) għaqdiet ta' konsumaturi; u

(f) organizzazzjonijiet volontarji:

Iżda fil-każ ta' tranżazzjonijiet ta' pagament frawdolenti suspettużi li jinvolve fornituri tas-servizzi finanzjarji, il-vittma tal-frodi li turi interess immedjat, ġenwin u leġittimu għandha titqies li tkun klijent eligibbli ta' kwalunkwe wieħed mill-fornituri tas-servizzi finanzjarji involuti fit-tranżazzjoni ta' pagament frawdolenti suspettuża u dan il-proviso għandu japplika b'effett mill-1 ta' Ottubru 2025;"

(d) minnufih wara t-tifsira "il-Ministru" għandha tiġi miżjuda t-tifsira ġdida li ġejja:

Kap. 492. " "organizzazzjoni volontarja" għandu jkollha l-istess tifsira kif mogħti lilha fl-Att dwar l-Organizzazzjonijiet Volontarji u għandha tinkludi kwalunkwe organizzazzjoni volontarja oħra li tkun ġiet ufficjalment rikonoxxuta f'xi pajjiż ieħor;"

TAQSIMA XIII EMENDI GĦAL LEĠIŻLAZZJONI SUSSIDJARJA

Emendi għal
leġiżlazzjoni
sussidjarja.

79. Din it-Taqsima temenda leġiżlazzjoni sussidjarja u għandha tinqara u tinftiehem haġa waħda mal-leġiżlazzjoni sussidjarja li temenda.

Emendi għar-
Regolamenti
tad-Dwana.
L.S. 37.05.

80. Fir-Raba' Skeda li tinsab mar-Regolamenti tad-Dwana l-formoli 1(i), 1(ii), 1(iii), 1(iv), 1(v), 1(vi) u 13 għandhom jiġu sostitwiti bil-formoli godda li ġejjin:

***REPORT BY MASTER**
Form 1 (i)



		<input type="checkbox"/> Arrival	<input type="checkbox"/> Departure
1.1 Name and type of ship		1.2 IMO number	
1.3 Call sign		1.4 Voyage number	
2. Port of arrival/departure		3. Date and time of arrival/departure	
4. Flag State of ship	5. Name of master	6. Last port of call/Next port of call	
7. Certificate of registry (Port, date, number)		8. Name and contact details of ship's agent	
9. Gross tonnage	10. Net tonnage		
11. Brief particulars of voyage (previous and subsequent ports of call; underline where remaining cargo will be discharged)			
12. Brief description of the cargo			
13. Number of crew	14. Number of passengers	15. Remarks	
Attached documents <small>(indicate number of copies)</small>			
16. Cargo Declaration	17. Ship's Stores Declaration		
18. Crew List	19. Passenger List		
20. The ship's requirements in terms of waste and residue reception facilities			
21. Crew's Effects Declaration (only on arrival)	22. Maritime Declaration of Health (only on arrival)		
23. Date and signature by master, authorized agent or officer			

For official use

Formola 13
(Taqsimha XI)

Applikazzjoni għal awtorizzazzjoni biex taġixxi bħala rappreżentant tad-Dwana



Customs
Electronic
System

Applikazzjoni biex taġixxi bħala
Rappreżentant tad-Dwana

DETTALJI TAR-RAPPREŻENTANT

NUMRU TAL-EORI/VAT: _____

ISEM TAR-RAPPREŻENTANT: _____

INDIRIZZ: _____

_____ KODIĊI POSTALI: _____

Tel: _____ FAX: _____

E-mail: _____

Għandek xi esperjenza fis-Sistema tal-Kompjuter tad-Dwana? Iva Le

Attendejt għal xi taħriġ fuq il-proċeduri tal-importazzjoni/espportazzjoni? Iva Le

Inti konxju/a tal-obbligi tal-Kodiċi tad-Dwana tal-Komunità fir-rigward ta' rappreżentanza f' isem partijiet terzi? Iva Le

Tkun teħtieġ aktar minn isem wieħed tal-login? Iva Le

Awtorizzazzjoni biex taġixxi bħala rappreżentant tad-Dwana ma taġhtik l-ebda dritt li tgħabbi/tħott f'żona kkontrollata tad-Dwana f' isem partijiet terzi.

DETTALJI TAL-UTENT

GĦALL-UŻU UFFIĊJALI

Isem l-Utent

Utent 1

Isem u kunjom: _____

Numru tal-karta tal-identità: _____ Firma: _____

Utent 2

Isem u kunjom: _____

Numru tal-karta tal-identità: _____ Firma: _____

Firma Data"

VERŻJONI ELETTRONIKA

A 178

Mgħoddi mill-Kamra tad-Deputati fis-Seduta Nru 333 tal-14 ta' April, 2025.

ANĠLU FARRUGIA
Speaker

ELEANOR SCERRI
Skrivan tal-Kamra tad-Deputati

I assent.

(L.S.)

MYRIAM SPITERI DEBONO
President

17th April, 2025

ACT No. IX of 2025

AN ACT to implement Budget Measures for the Financial Year 2025 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
Part II	Amendments to the Code of Organization and Civil Procedure. Cap. 12.	6 - 7
Part III	Amendments to the Customs Ordinance. Cap. 37.	8 - 9
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Part V	Amendments to the External Transactions Act. Cap. 233.	17 - 18
Part VI	Amendments to the Social Security Act. Cap. 318.	19 - 35

Part VII	Amendments to the Duty on Documents and Transfers Act. Cap. 364.	36 - 37
Part VIII	Amendments to the Motor Vehicles Registration and Licensing Act. Cap. 368.	38 - 44
Part IX	Amendments to the Income Tax Management Act. Cap. 372.	45 - 49
Part X	Amendments to the Excise Duty Act. Cap. 382.	50 - 61
Part XI	Amendments to the Value Added Tax Act. Cap. 406.	62 - 75
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Short title. **1.** The short title of this Act is the Budget Measures Implementation Act, 2025.

**PART I
PRELIMINARY**

Date of coming into force of this Part. **2.** The provisions of this Part shall be deemed to have come into force on the 1st January, 2025.

Interpretation. Cap. 601. **3.** For the purposes of this Part, "revenue" shall have the same meaning as 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 five hundred million euro (€1,500,000,000).

Cap. 575. (2) For the purpose of raising the aforesaid loan, the Minister responsible for finance 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.

Scope. **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 for the year 2025;

(b) redeeming registered stocks, debt instruments and foreign loan which shall be due for redemption during the year 2025;

(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 CODE OF ORGANIZATION AND
CIVIL PROCEDURE**

6. This Part amends the Code of Organization and Civil Procedure and it shall be read and construed as one with the Code of Organization and Civil Procedure, hereinafter in this Part referred to as the "Code".

Amendments to the Code of Organization and Civil Procedure. Cap. 12.

7. In paragraph (i) of article 253 of the Code the words "Private Residential Leases." shall be substituted by the words "Private Residential Leases;" and immediately thereafter there shall be added the following new paragraph:

Amendment of article 253 of the Code.

"(j) uniform instrument permitting enforcement in accordance with Council Directive 2010/24/EU of 16 March 2010 concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures."

**PART III
AMENDMENTS TO THE CUSTOMS ORDINANCE**

8. 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".

Amendments to the Customs Ordinance. Cap. 37.

9. Sub-article (5) of article 72 of the Ordinance shall be substituted by the following new sub-article:

Amendment of article 72 of the Ordinance.

"(5)(a) The goods seized in accordance with this Ordinance shall be deemed to be forfeited *ipso jure* and the Commissioner may dispose of them according to law, unless the person from whom the goods have been seized, or the owner, or any person authorised by him within thirty (30) days from the date of the seizure note, gives a notice in writing to the Commissioner, requesting that the seized goods are returned to him or indicating that he intends to demand that they are returned, and within thirty (30) days from such notice, initiates the necessary proceedings before the Administrative Review Tribunal by means of an application against the Commissioner.

(b) The Commissioner shall have thirty (30) days from notification to reply to the application before the Administrative Review Tribunal. The Tribunal shall hear the application expeditiously.

(c) In default of such contestation in terms of paragraph (a), the claim on the seized object shall be deemed to be abandoned:

Provided that where a seizure is made in accordance with this Ordinance and no contestation has been made by the person from whom the goods have been seized, or by the owner, or any person authorised by him, for the purposes of this article, in case of an acquittal by the competent Court as provided for in article 66, which has become a *res judicata*, the contestation process as provided for in paragraph (a) may be availed of within thirty (30) days from the date of the judgement becoming a *res judicata*. In default of such contestation, the claim on this good shall be deemed to be abandoned:

Provided further that the preceding proviso shall not apply to the confiscation of any good which is illegal or prohibited by virtue of any law and to the confiscation of any restricted good unless such restrictions have been observed."

**PART IV
AMENDMENTS TO THE INCOME TAX ACT**

Amendments to the Income Tax Act. Cap. 123.

10. (1) 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".

(2) (a) Articles 13 and 15 of this Act shall be applicable as from the year of assessment 2026;

(b) article 14 of this Act shall be applicable as from the year of assessment 2025; and

(c) article 16 of this Act shall be applicable as from 1st January 2025.

Amendment of article 5A of the principal Act.

11. Immediately after paragraph (vi) of the proviso to paragraph (c) of sub-article (4) of article 5A of the principal Act, there shall be added the following new paragraph:

"(vii) where the property has been owned and occupied by the transferor and his spouse as their residence for a period of at least three (3) years and, as a consequence of a divorce or a *de*

jure or *de facto* separation, one (1) of the spouses ceases to occupy the property, the property shall only be treated as having been vacated if and when the other spouse also ceases to occupy the property as his sole ordinary residence;".

12. Immediately after paragraph (m) of sub-article (1) of article 14 of the principal Act there shall be added the following new paragraph: Amendment of article 14 of the principal Act.

"(ma) any expenditure of a capital nature incurred on or after 1st January 2025 by a person carrying on a trade, business, profession or vocation as consideration for the acquisition of a business permit or a concession, or a commercial lease, where the business permit or the concession or the commercial lease in question is used or employed in the production of income chargeable to tax in accordance with article 4(1)(a):

Provided that:

(i) in this paragraph, and subject to the other provisions thereof:

"business permit" means a permit to carry on or operate a business that is issued by a public authority in accordance with any applicable law and it shall be deemed to have been acquired by a person if and when such person is registered as the holder thereof with the relevant public authority;

"concession" means the privilege to carry on a business activity granted by a public authority that has exclusive rights over such activity;

"commercial lease" means the lease of a commercial going concern (*twellija*) or the lease of immovable property for the purpose of carrying therein a trade, business, profession or vocation and includes a sub-lease of a commercial lease;

"public authority" means the government, a government ministry, department or government agency, or any other entity in which the government has, directly or indirectly, a controlling interest;

(ii) the deduction shall not include any sum paid for, or attributable to the outright acquisition of a business or a business goodwill, or rights in accordance with an emphyteutical concession, or any intellectual property or

rights to which paragraph (m) applies, or any other tangible or intangible asset other than the business permit, the concession or the commercial lease in question;

(iii) no deduction shall be allowed in respect of the acquisition of a permit, concession or lease for an indefinite duration or for a duration of more than fifteen (15) years;

(iv) the deduction shall only be allowable if the acquisition in question, including the payment of the consideration, results by means of a document in writing;

(v) the deduction shall be spread in equal amounts over a period of fifteen (15) years or over the period, if shorter, for which the permit or the concession or the lease has been acquired by the person claiming such deduction;

(vi) where the duration of the business permit or the concession or the commercial lease in question may be extended or renewed at the option of the person acquiring them or without the requirement for a payment of a capital nature by way of a further consideration, the periods for which they may be so extended or renewed shall be deemed to be part of their duration, and the provisions of sub-paragraphs (iii) and (v) shall apply accordingly;

(vii) when, during the year immediately preceding a year of assessment, a person who had acquired a business permit or a concession or a commercial lease transfers, assigns or cedes that permit, concession, or lease, or sublets the leased property in question, or no longer uses or employs that permit, concession or lease in the production of income chargeable to tax in terms of article 4(1)(a), he shall not remain entitled to claim any further deduction in accordance with this paragraph, as from that year of assessment, in respect of such permit, concession or lease even though he may not have yet availed himself of the full deduction which otherwise may be granted in terms of this paragraph;

(viii) when a person who has claimed a deduction under this paragraph transfers the permit, concession or lease in question, any deduction that he may be entitled to claim in respect of the price of the acquisition ("the cost of acquisition deduction") under the relevant provisions of this Act in the determination of the tax chargeable on such

transfer or on the gains or profits derived therefrom, shall be reduced by the total amount that he has claimed as a deduction in terms of this paragraph in respect of the said permit, concession or lease, but the reduction shall not exceed the price of the acquisition deduction;

(ix) no deduction shall be allowable under this paragraph in respect of the acquisition of a business permit, concession or commercial lease from a related party and for this purpose:

- two (2) individuals shall be deemed as related parties if they are related within the degrees referred to in article 5A(4)(a)(i);

- an individual and a company or other legal person shall be treated as related parties if such individual holds, directly or indirectly, alone or together with any other related party or parties, more than twenty-five percent (25%) of the shares or voting rights or interest in such company or other legal person;

- two (2) legal persons shall be deemed to be related parties if more than twenty-five percent (25%) of the shares or voting rights or interest in each of those legal persons are held, directly or indirectly, by the same persons;

(x) capital expenditure incurred as consideration for the extension, renewal or modification of the terms and conditions of the acquisition of a business permit, concession or commercial lease shall be allowable in accordance with and subject to the provisions thereof to the same extent and in the same manner as if the said extension, renewal or modification constituted a fresh acquisition;

(xi) the Minister may by rules modify and increase the conditions and limitations to the right to a deduction under this paragraph and may modify the manner in which the deduction may be claimed."

13. Paragraph (b) of sub-article (1) of article 14B of the principal Act shall be substituted by the following new paragraph:

Amendment of article 14B of the principal Act.

"(b) six thousand five hundred euro (€6,500) in respect of each child who attended such secondary school, or four thousand

six hundred euro (€4,600) in respect of each child who attended such primary school, or three thousand five hundred euro (€3,500) in respect of each child who attended such kindergarten:".

Addition of new article to the principal Act.

14. Immediately after article 22A of the principal Act there shall be added the following new article:

"Elective Tax.

22B. The Minister responsible for finance may make regulations for the charging and levying on an elective basis of a tax higher than that established in relation to the profits of Malta entities as defined in such regulations, and may, in particular, by such regulations, provide for:

- (a) the scope, applicability and amount of such tax;
- (b) manner in which the tax due under this article shall be calculated, paid and collected and the obligations in respect of the payment of such tax; and
- (c) such other conditions and consequences in relation to the application of such tax."

Amendment of article 56 of the principal Act.

15. Article 56 of the principal Act shall be amended as follows:

(a) sub-article (1) thereof shall be amended as follows:

(i) sub-paragraphs (i), (ii), (iii), (iv) and (v) of paragraph (a) thereof shall be substituted by the following new sub-paragraphs:

"(i) where the chargeable income does not exceed €15,000, the tax shall be determined by multiplying the chargeable income by 0%;

(ii) where the chargeable income exceeds €15,000 but is less than €23,000, the tax shall be determined by multiplying the chargeable income by 15% and then subtracting €2,250 from the result;

(iii) where the chargeable income exceeds €23,000 but is less than €60,000, the tax shall be determined by multiplying the chargeable income by 25% and then subtracting €4,550 from the result;

(iv) where the chargeable income exceeds €60,000, the tax shall be determined by multiplying the chargeable income by 35% and then subtracting €10,550 from the result:";

(ii) sub-paragraphs (i), (ii), (iii), (iv) and (v) of paragraph (b) thereof shall be substituted by the following new sub-paragraphs:

"(i) where the chargeable income does not exceed €12,000, the tax shall be determined by multiplying the chargeable income by 0%;

(ii) where the chargeable income exceeds €12,000 but is less than €16,000, the tax shall be determined by multiplying the chargeable income by 15% and then subtracting €1,800 from the result;

(iii) where the chargeable income exceeds €16,000 but is less than €60,000, the tax shall be determined by multiplying the chargeable income by 25% and then subtracting €3,400 from the result;

(iv) where the chargeable income exceeds €60,000, the tax shall be determined by multiplying the chargeable income by 35% and then subtracting €9,400 from the result:";

(iii) in the second proviso to paragraph (b) thereof the words "and not gainfully occupied, or if gainfully occupied did not earn income in excess of €3,400," shall be deleted, and sub-paragraphs (i), (ii), (iii), (iv) and (v) thereof shall be substituted by the following new sub-paragraphs:

"(i) where the chargeable income does not exceed €13,000, the tax shall be determined by multiplying the chargeable income by 0%;

(ii) where the chargeable income exceeds €13,000 but is less than €17,500, the tax shall be determined by multiplying the chargeable income by 15% and then subtracting €1,950 from the result;

(iii) where the chargeable income exceeds €17,500 but is less than €60,000, the tax shall be determined by multiplying the chargeable income by 25% and then subtracting €3,700 from the result;

(iv) where the chargeable income exceeds €60,000, the tax shall be determined by multiplying the chargeable income by 35% and then subtracting

€9,700 from the result;"

(b) in paragraph (a) of sub-article (26A) thereof the words "on every euro of the gross amount of the income so derived" shall be substituted by the words "on every euro of the amount of the income so derived net of any deductions allowable in terms of article 14 in respect of expenses incurred in the production thereof".

Amendment of the Schedule to the principal Act.

16. In the definition "endangered tax" in item 1 of the Schedule to the principal Act, the words "additional tax;" shall be substituted by the words "additional tax:" and immediately thereafter there shall be added the following new proviso:

S.L. 372.14.

"Provided that where the Commissioner is satisfied that the tax actually chargeable or any part thereof has been paid under the Final Settlement System (FSS) Rules, the amount so paid shall not be regarded as endangered tax notwithstanding that it may not have been declared;"

PART V AMENDMENTS TO THE EXTERNAL TRANSACTIONS ACT

Amendments to the External Transactions Act. Cap. 233.

17. This Part amends the External Transactions Act and it shall be read and construed as one with the External Transactions Act, hereinafter in this Part referred to as the "principal Act".

Amendment of article 10 of the principal Act.

18. Sub-article (1) of article 10 of the principal Act shall be amended as follows:

(a) in paragraph (b) thereof immediately after the words "for the forfeiture of any monies," there shall be added the words "wholly or partially,";

(b) in paragraph (c) thereof the words "therefor as well as" shall be substituted by the words "therefor, as well as".

PART VI AMENDMENTS TO THE SOCIAL SECURITY ACT

Amendments to the Social Security Act. Cap. 318.

19. 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.

20. In article 2 of the principal Act the definition "severely disabled person" shall be amended as follows:

(a) the words "owing to a permanent disability" shall be substituted by the words "owing to a disability";

(b) in paragraph (c) thereof the words "Amyotrophic Lateral Sclerosis (ALS); or" shall be substituted by the words "Amyotrophic Lateral Sclerosis (ALS);" and immediately thereafter there shall be added the words "Immotile Cilia Syndrome; or";

(c) in the Maltese version only, in paragraph (e) thereof, the words "liċenza tas-sewqan" shall be substituted by the words "liċenzja tas-sewqan; jew";

(d) in paragraph (f) thereof the words "congenital indifference to pain;" shall be substituted by the words "congenital indifference to pain; or" and immediately thereafter there shall be added the following new paragraph:

"(g) an impairment or condition not listed in any of the previous paragraphs, and that which, in conjunction with any difficulties in terms of the meaning of disability as laid down in this article, produces a disabling effect equivalent to, or greater than the percentage specified in the Fifteenth Schedule, and as confirmed by the interprofessional panel established by article 106(g);".

21. In the proviso to sub-article (6) of article 15 of the principal Act the words "to suffer from a disability" shall be substituted by the words "to have a disability".

Amendment of article 15 of the principal Act.

22. Article 16 of the principal Act shall be amended as follows:

Amendment of article 16 of the principal Act.

(a) paragraph (d) of sub-article (2) thereof shall be amended as follows:

(i) the words "as suffering, during the period for which the credit is being requested, from a serious disability or rare disease or disorder" shall be substituted by the words "as, during the period for which the credit is being requested having a serious disability, or suffering from a rare condition or disease";

(ii) in the second proviso thereto the words "suffering from a serious disability" shall be substituted by the words "having a serious disability";

(b) in paragraph (g) of sub-article (2) thereof the words "which shall not exceed one hundred and four (104) contributions." shall be substituted by the words "which shall not exceed one hundred and four (104) contributions:" and immediately thereafter there shall be added the following new

proviso:

"Provided that the total of such credited contributions that may be awarded for such period, shall not exceed one hundred and four (104) contributions in the case of a person who successfully concludes a programme in a therapeutic community centre for the rehabilitation of drug or alcohol addicts in Malta, as may from time to time be recognised by the Minister and starts working.";

(c) in the proviso to paragraph (a) of sub-article (3) thereof the words "shall be entitled to a total of two hundred and eight (208) credited contributions;" shall be substituted by the words "shall be entitled to a total of two hundred and eight (208) credited contributions:" and immediately thereafter there shall be added the following new proviso:

"Provided that with effect from 1st January 2025, the provisions of this sub-article shall also apply to persons entitled for the Carers Grant in accordance with the provisions of article 68."

Amendment of article 30 of the principal Act.

23. In sub-article (4)(a) of article 30 of the principal Act, the words "of the Employment and Training Services Act; or" shall be substituted by the words "of the Employment and Training Services Act:" and immediately thereafter there shall be added the following new proviso:

S.L. 318.21. "Provided that such disability or condition is confirmed by the medical panel appointed in accordance with the dispositions of article 106 in accordance with the Impairment Tables Regulations, the payment shall increase in accordance with the dispositions of Part I of the Sixth Schedule; or".

Amendment of article 53 of the principal Act.

24. Article 53 of the principal Act shall be amended as follows:

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

"(v) of forty-two years in the case of a person born on or after the 1st January 1976;"

(b) sub-article (5) thereof shall be substituted by the following new sub-article:

"(5) In the case of a person born between the 1st January 1969 and the 31st December 1975, for the purpose

of calculating the yearly average of contributions in terms of sub-article (1), the yearly average of contributions required in accordance with this Act for the purposes of awarding a Two Thirds Pension shall be assessed on any period of forty-one years between the first day of his contribution year in which he reaches the age of eighteen and the last day of his last complete contribution year before the beginning of his benefit year which includes the day on which the conditions are required to be satisfied.";

(c) immediately after sub-article (5) thereof, as amended, there shall be added the following new sub-article:

"(6) In the case of a person born on or after the 1st January 1976, for the purpose of calculating the yearly average of contributions in terms of sub-article (1), the yearly average of contributions required in accordance with this Act for the purposes of awarding a Two Thirds Pension shall be assessed on any period of forty-two years between the first day of his contribution year in which he reaches the age of eighteen and the last day of his last complete contribution year before the beginning of his benefit year which includes the day on which the conditions are required to be satisfied."

25. Article 68 of the principal Act shall be amended as follows:

Amendment of article 68 of the principal Act.

(a) immediately after paragraph (f) of sub-article (1) thereof there shall be added the following new paragraph:

"(g) Subject to the provisions of this Act, with effect from 1st January 2025, a parent who is unemployed or self-occupied 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 a country of the European Union and is permanently residing in Malta, shall be entitled to a Carer's Grant equivalent to fifty percent (50%) of the net National Minimum Wage annually, where such parent proves to the satisfaction of the Director that he is taking care by himself, on a full-time basis and regularly of a child or children who are in receipt of the Disabled Child Allowance and the result of the evaluation based on the model of the World Health Organisation International Classification of Functioning, Disability, and Health (ICF), in claims further to the provisions of article 77, is equal to, or exceeds seventy-five percent (75%) in accordance with the provisions of the Fifteenth Schedule.";

(b) in the second proviso of paragraph (b) of sub-article (2) thereof the words "if the rate of the Carers Allowance is lower." shall be substituted by the words "if the rate of the Carers Allowance is lower:" and immediately thereafter there shall be added the following new proviso:

"Provided that such a person shall be entitled to a Carers Allowance or the Increased Carers Allowance equivalent to one hundred and fifty percent (150%) of the highest rate that such person is entitled to as specified in Part IV of the Sixth Schedule, in accordance with the provisions of sub-articles (1)(a) and (b), if such person is taking care by himself, on a full-time basis and regularly of more than one relative."

Amendment of article 85 of the principal Act.

26. Article 85 of the principal Act shall be amended as follows:

(a) in sub-article (4) thereof immediately after the words "With effect from the 1st January, 2015, persons" there shall be added the words "residing in Malta or an EU member State";

(b) immediately after sub-article (8B) thereof, there shall be added the following new sub-article:

"(8C) Notwithstanding the provisions of sub-articles (4), (5), (6), (7), (8), (8A) and (8B), with effect from 1st January 2025, the rates 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 five-hundred and nineteen (519) social security contributions shall be the rates explained in Item M of the Twelfth Schedule.";

(c) immediately after the second proviso to sub-article (9) thereof there shall be added the following new proviso:

"Provided further that subject to the provisions of this Act, with effect from 1st January 2025, it shall be the right of a parent to be paid a one-time child birth or adoption bonus of five hundred euro (€500) upon the birth of a child or in the case of an adoption, or for such births or adoptions registered with the Public Registry, a one-time bonus of one thousand euro (€1,000) for the second birth or adoption registered with the Public Registry, and a one-time bonus of one thousand and five hundred euro (€1,500) for every subsequent birth or adopted children that parent

has and who are registered with the Public Registry:".

27. In paragraph (c) of article 90 of the principal Act the words "prior to reaching his sixtieth birthday:" shall be substituted by the words "prior to reaching his sixtieth birthday;" and immediately thereafter there shall be added the following new paragraph:

Amendment of article 90 of the principal Act.

"(d) with effect from 1st January 2025, in the case of a person eligible for the payment of a pension in respect of retirement under the provisions of Part V and immediately before his retirement was in receipt of an assistance under the provisions of article 27 or an Injury Pension in accordance with the provisions of article 29, the retirement pension shall be increased up to the National Minimum Wage, provided that the increase is not less than 10% of the rate of the Assistance or Injury Pension paid to the person under the provisions of articles 27 and 29 prior to retirement:".

28. Article 106 of the principal Act shall be amended as follows:

Amendment of article 106 of the principal Act.

(a) in paragraph (a) of the proviso thereof the words "an Assistance for the Visually Impaired, an Increased Severe Disability Assistance, Severe Disability Assistance, Disability Assistance" shall be deleted;

(b) the paragraph immediately after sub-paragraph (vi) of paragraph (g) of the proviso thereof shall be substituted by the following:

"Provided that every applicant who appeared before the interprofessional panel may appeal from that panel's decision to the Director, in accordance with the provisions of article 108, within twenty (20) days from the date on which said decision would have been communicated to the said applicant. Further appeal from this decision shall lie to the Court of Appeal (Inferior Jurisdiction), at the request of the applicant or of the Director, following the same procedure envisaged in article 109:";

(c) immediately after paragraph (g) to the proviso thereof there shall be added the following new paragraph:

"(h) the Minister in conjunction with the Minister responsible for persons with disability shall appoint one (1) or more interprofessional panels, for the purpose of advising the Director on the evaluation based on the model of the World Health Organisation International

Classification of Functioning, Disability, and Health (ICF for Children and Youths), in claims further to the provisions of article 77 that make reference to this panel. Every interprofessional panel shall consist of the following members, and the applications shall be assigned to the various panels on a rotation basis:

(i) consultant paediatrician to confirm a diagnosis;

(ii) a professional with knowledge on the assessment of the components of the ICF;

(iii) a social worker;

(iv) an occupational therapist."

Amendment of article 134 of the principal Act.

29. In sub-article (2) of article 134 of the principal Act the words "Disability Pension or a Pension for the Visually Impaired" shall be substituted by the words "Disability Assistance, Severe Disability Assistance, Increased Severe Disability Assistance or Assistance for the Visually Impaired".

Amendment of the Second Schedule to the principal Act.

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

(a) in item 1(a)(i) of Part II thereof the amount of "€14,000" shall be substituted by the amount of "€16,000";

(b) in item 1(a)(ii) of Part II thereof the amount of "€23,300" shall be substituted by the amount of "€26,000";

(c) in item 1(a)(i) of Part III thereof the amount of "€14,000" shall be substituted by the amount of "€16,000";

(d) in item 1(a)(ii) of Part III the amount of "€23,300" shall be substituted by the amount of "€26,000";

(e) in item 1 of Part IV thereof the words "Provided that in calculating the means in terms of this paragraph, in lieu of the limits laid down in the proviso to paragraph 1(a) of Part I of this Schedule, €14,000 in the case of a single or widowed person or €23,300 in the case of a married person shall instead be taken in the calculation of means:" shall be substituted by the words "Provided that in calculating the means in terms of this paragraph, instead of the limits stipulated in the proviso to paragraph 1(a) of Part I, €16,000 in the case of a single or a widowed person or €26,000 in the case of a married person shall

be taken in the calculation of means:".

31. Immediately after paragraph (g) of item 2 of Part II of the Fifth Schedule to the principal Act there shall be added the following new paragraph: Amendment of the Fifth Schedule to the principal Act.

"(h) Venous Thromboembolic Disease".

32. In Part I of the Sixth Schedule to the principal Act, the words "When the number of eligible members in the household exceeds the number indicated in the above Table, the respective weekly rate indicated therein shall be increased by €8.15 per week in respect of every other eligible member in that household." shall be substituted by the words "When the number of eligible members in the household exceeds the number indicated in the above Table, the respective weekly rate indicated therein shall be increased by €8.15 per week in respect of every other eligible member in that household:" and immediately thereafter there shall be added the following new proviso: Amendment of the Sixth Schedule to the principal Act.

"Provided that with effect from the 1st January 2025, when the medical panel arrives to a decision in accordance with the provisions of sub-article (4) of article 30, the respective weekly rate indicated therein shall be increased by €5.00 per week in respect of every other eligible member in such household."

33. Immediately after item L of the Twelfth Schedule to the principal Act there shall be added the following new item: Amendment of the Twelfth Schedule to the principal Act.

"M. Grant to Persons who do not qualify for a Contributory Pension

Number of Social Security Contributions Paid	50	100	150	200	250	300	350	400	450
	99	149	199	249	299	349	399	449	519
Payment	€550	€600	€650	€700	€800	€850	€900	€950	€1000

".

34. In the third proviso to paragraph (a) of item (7) of the Thirteenth Schedule to the principal Act the words "the sum of €22,000." shall be substituted by the words "the sum of €22,000:" and immediately thereafter there shall be added the following new proviso: Amendment of the Thirteenth Schedule to the principal Act.

"Provided that, notwithstanding the provisions of this item, with effect from 1st of January 2025, in the case of a person born on or before 31st of December 1961, the maximum pensionable income shall increase gradually to reach the maximum pensionable income of a person born on or after 1st of January 1962. The resultant calculated maximum pensionable income for the year 2025 shall not exceed the sum of €23,500."

A 196

Addition of new Schedule to the principal Act.

35. Immediately after the Fourteenth Schedule of the principal Act there shall be added the following new Schedule:

"FIFTEENTH SCHEDULE

(article 27)

Qualifying percentages for the payment of disability assistances

Disability Assistance
From 45% to 59%
Severe Disability Assistance
From 60% to 74%
Increased Severe Disability Assistance
Not less than 75%
Assistance for the Visually Impaired
Not less than 50%

".

PART VII

AMENDMENTS TO THE DUTY ON DOCUMENTS AND TRANSFERS ACT

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

36. 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".

Amendment of article 19 of the principal Act.

37. In sub-article (6) of article 19 of the principal Act immediately after the words "for any relevant offence" there shall be added the words ", or during any judicial or quasi-judicial proceedings when ordered by a court or tribunal to disclose information".

PART VIII

AMENDMENTS TO THE MOTOR VEHICLES REGISTRATION AND LICENSING ACT

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

38. 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".

Amendment of article 2 of the principal Act.

39. Article 2 of the principal Act shall be amended as follows:

(a) immediately after the definition "Administrative Review Tribunal" there shall be added the following new

definition:

S.L. 595.14. " "Agency" means the Local Enforcement System Agency established by article 5 of the Local Enforcement System (Establishment as an Agency) Order;"

(b) immediately after the definition "brought into Malta" there shall be added the following new definition:

" "categories L5e, L6e and L7e" shall have the same meaning as assigned to them in Annex I of Regulation (EU) No. 168/2013 of the European Parliament and of the Council of 15 January 2013 on the approval and market surveillance of two or three-wheel vehicles and quadricycles;"

(c) immediately after the definition "category M vehicles" there shall be added the following new definition:

" "category T" includes all wheeled tractors as described in Regulation (EU) No 167/2013 of the European Parliament and of the Council of 5 February 2013 on the approval and market surveillance of agricultural and forestry vehicles:

Provided that every wheeled tractor category shall be supplemented at the end by an 'a' or 'b' index according to its design speed as follows:

(a) 'a' for wheeled tractors with a maximum design speed below or equal to 40 km per hour; and

(b) 'b' for wheeled tractors with a maximum design speed above 40 km per hour;"

(d) the definition "L5e vehicle" shall be deleted;

(e) immediately after the definition "registration tax" there shall be added the following new definitions:

" "Regulation (EU) No. 167/2013" means Regulation (EU) No. 167/2013 of the European Parliament and of the Council of 5 February 2013 on the approval and market surveillance of agricultural and forestry vehicles;

"Regulation (EU) No. 168/2013" means Regulation (EU) No. 168/2013 of the European Parliament and of the Council of 15 January 2013 on the approval and market surveillance of two or three-wheel vehicles and

quadricycles;";

(f) the definition "quad bikes" shall be substituted by the following new definition:

" "quad bikes" means a four-wheeled bike whose maximum design speed is more than 45 km per hour and for the purposes of this Act includes wheeled tractors of category T that are supplemented by a 'b' index, category L6e and category L7e;"; and

(g) the definition "third country" shall be substituted by the following new definition:

" "third country" means a country other than a Member State, the Channel Islands (Guernsey and Jersey), the Isle of Man, Monaco, Andorra, San Marino, Norway, Iceland, Liechtenstein and Northern Ireland (with exception for the Northern Irish territorial waters in accordance with Article 5(3) of the Protocol on Ireland/Northern Ireland) on 1st January 2021 keep their status of Union goods even if they are registered in the UK;".

Amendment of article 8 of the principal Act.

40. Article 8 of the principal Act shall be amended as follows:

(a) in paragraph (b) of sub-article (6) thereof the words "in article 21(1)." shall be substituted by the words "in article 21(1):" and immediately after there shall be added the following new proviso:

"Provided that any person who without making use thereof, with regard to an M1 motor vehicle or a motor cycle which has been registered with the Authority for use on the road in Malta solely and exclusively on Friday as from 18:00 onwards, Saturdays, Sundays, national holidays and other public holidays, fails to keep such M1 vehicle or motor cycle garaged on any other day shall also be guilty of an offence and shall also be liable to the punishment stipulated in article 21(2a)";

(b) the first proviso to sub-article (8) thereof shall be amended as follows:

(i) paragraph (a) thereof shall be substituted by the following new paragraph:

"(a) is being held by the Police or Customs or the Authority or the Agency, or";

(ii) in paragraph (e) thereof the words "a prison sentence;" shall be substituted by the words "a prison sentence; or" and immediately thereafter there shall be added the following new paragraph:

"(f) its owner is hospitalised on a long-term basis or was suffering from a medical condition which prevented him from renewing the circulation licence thereof:".

41. Immediately after sub-article (3) of article 18 of the principal Act there shall be added the following new sub-article:

Amendment of article 18 of the principal Act.

"(3a) Where a vehicle which is not subject to the exemptions stipulated in sub-article (1) is brought into Malta and is used on the road without payment of the vehicle registration tax, said vehicle shall be impounded and the owner shall be liable to the payment of the vehicle registration tax together with any administrative costs and penalties which may be established by the Authority and, following such payment, shall be obliged to either register the vehicle or take the said vehicle out of Malta within such time as may be prescribed by the Authority, from time to time:

Provided that the owner may, instead of payment of the vehicle registration tax, pay the Authority an administrative penalty of two thousand euro (€2,000) and proceed to take the said vehicle out of Malta within such time as may be prescribed by the Authority.".

42. Immediately after sub-article (2) of article 21 of the principal Act there shall be added the following new sub-article:

Amendment of article 21 of the principal Act.

"(2a) Any person who, without making use thereof, with regard to an M1 motor vehicle or a motor cycle which has been registered with the Authority for use on the road in Malta solely and exclusively on Friday as from 18:00 onwards, Saturdays, Sundays, national holidays and other public holidays, fails to keep such M1 vehicle or motor cycle garaged on any other day shall be guilty of an offence and on conviction, shall be liable to a fine (*multa*) of two thousand five hundred euro (€2,500).".

A 200

Amendment of article 25 of the principal Act.

43. Sub-article (8) of article 25 of the principal Act shall be substituted by the following new sub-article:

"(8) The registration value of any such vehicle for the purpose of calculating the registration tax shall be based on the average market value of identical, equivalent or similar motor vehicles on the international market:

Provided that the registration value shall not in any event be less than the invoice value."

Amendment of the Second Schedule to the principal Act.

44. In the Second Schedule to the principal Act the table in Category D shall be substituted by the following new table:

"Engine capacity	Rate
Not exceeding 250cc	cc x 0.085% x RV
Exceeding 250cc but not exceeding 500cc	cc x 0.090% x RV
Exceeding 500cc but not exceeding 800cc	cc x 0.095% x RV
Exceeding 800cc	cc x 0.10% x RV
Battery/Electric Quad Bikes	0%".

**PART IX
AMENDMENTS TO THE INCOME TAX MANAGEMENT ACT**

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

45. 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 4 of the principal Act.

46. In sub-article (2) of article 4 of the principal Act immediately after the words "for the purpose of carrying into effect the provisions of the Income Tax Acts," there shall be added the words "or in the course of any judicial or quasi-judicial proceedings when ordered to disclose information by a court or tribunal".

Amendment of article 51 of the principal Act.

47. In paragraph (b) of sub-article (1) of article 51 of the principal Act the words "or of a partnership," shall be substituted by the words "or of a partnership; or" and immediately thereafter there shall be added the following new paragraph:

"(c) fails to furnish a return which he is required to furnish in accordance with the Income Tax Acts,".

Amendment of article 52 of the principal Act.

48. In paragraph (a) of sub-article (1) of article 52 of the principal Act the words "omits from a return" shall be substituted by the words "fails to furnish a return or any other document or statement which he is required to furnish by the Income Tax Acts or omits from a return".

49. Article 56 of the principal Act shall be deleted.

Deletion of article 56 of the principal Act.

**PART X
AMENDMENTS TO THE EXCISE DUTY ACT**

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

Amendments to the Excise Duty Act.
Cap. 382.

(2) The provisions of this Part, except for articles 52, 53, 54 and regulations 6(3), 8(4), 8(5) and 8(6) of Part K of Schedule Six of the principal Act, shall be deemed to have come into force on 1st January 2025.

51. Sub-article (1) of article 10C of the principal Act shall be substituted by the following new sub-article:

Amendment of article 10C of the principal Act.

"10C. (1) Notwithstanding the provisions of article 10, the registered merchant shall be a professional trader without the status of authorised warehouse keeper. This trader may, in the course of his business, dispatch and, or receive goods subject to excise duty, mentioned in Part B of the Fourth Schedule and, in Schedule Five A, Five B, Five C, Five D, Five E, Five F, Five G, Five H and Five I."

52. In sub-article (1) of article 16A of the principal Act immediately after the words "four thousand euro (€4000)" there shall be added the words "for tobacco products and twenty-five thousand euros (€25,000) in cases related to any other excisable goods".

Amendment of article 16A of the principal Act.

53. In sub-article (4) of article 27 of the principal Act the words "this article" shall be substituted by the words "article 28".

Amendment of article 27 of the principal Act.

54. Sub-article (1) of article 28 of the principal Act shall be substituted by the following new sub-article:

Amendment of article 28 of the principal Act.

"28. (1)(a) The goods seized in accordance with this Act shall be deemed to be forfeited *ipso jure* and the Commissioner may dispose of them according to law, unless the person from whom the goods have been seized, or the owner, or any person authorised by him within thirty (30) days from the date of the seizure note, gives a notice in writing to the Commissioner, requesting that the seized goods are returned to him or indicating that he intends to demand that they are returned, and within thirty (30) days from such notice, initiates the necessary proceedings before the Administrative Review Tribunal by means of an application against the Commissioner.

(b) The Commissioner shall have thirty (30) days from

The term "beer" covers any product falling within Customs Tariff Heading No. 2203 or any product containing a mixture of beer with non-alcoholic drinks falling within Customs Tariff Heading No. 2206, in either case with an actual alcoholic strength by volume exceeding 0.5% vol.

(b) the item "Wine of Fresh Grapes" thereof shall be substituted by the following new item:

"WINE OF FRESH GRAPES

€0.205 per litre

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

€0.1025 per litre

2. The term "still wine" covers all products falling within Customs Tariff Heading Nos. 2204, 2205 and 2206 except sparkling wine as defined in paragraph 2 below:

- which have an actual alcoholic strength by volume exceeding 1.2% vol., but not exceeding 15% vol., provided that the alcohol contained in the finished product is entirely of fermented origin;

- which have an actual alcoholic strength by volume exceeding 15% vol., and not exceeding 18% vol., provided they have been produced without any enrichment and that the alcohol contained in the finished product is entirely of fermented origin.

3. The term "sparkling wine" covers all products falling within CN codes 2204 10, 2204 21 06, 2204 21 07, 2204 21 08, 2204 21 09, 2204 29 10 and 2205 which:

- are contained in bottles with "mushroom stoppers" held in place by ties or fastenings, or they have an excess pressure due to carbon dioxide in solution of three (3) bar or more;

- have an actual alcoholic strength by volume exceeding one point two per cent (1.2%) vol., but not exceeding fifteen per cent (15%) vol., provided that the alcohol contained in the finished product is entirely of fermented origin."

57. The Third Schedule to the principal Act shall be amended as follows:

Amendment to the Third Schedule to the principal Act.

(a) the item "Other smoking Tobacco" thereof shall be substituted by the following new item:

"Other Smoking Tobacco €36.40 per kg

The following shall be deemed to be smoking tobacco:

i. tobacco which has been cut or otherwise split, twisted or pressed into blocks and is capable of being smoked without further industrial processing;

ii. tobacco refuse put up for retail sale which does not fall under the definition of cigars and cigarillos or cigarettes and which can be smoked. For the purpose of this paragraph, "tobacco refuse" shall be deemed to be remnants of tobacco leaves and by-products obtained from tobacco processing or the manufacture of tobacco products.

Smoking tobacco as defined above in which more than 25% by weight of the tobacco particles have a cut width of less than 1.5 mm shall be deemed to be fine-cut tobacco for the rolling of cigarettes.

Smoking tobacco in which more than 25% by weight of the tobacco particles have a cut width of 1.5 mm or more and which was sold or intended to be sold for the rolling of cigarettes may also be deemed to be fine-cut tobacco for the rolling of cigarettes.

Products consisting in whole or in part of substances other than tobacco but otherwise conforming to the criteria set out in sub-paragraphs i. and ii. above shall be treated as smoking tobacco.";

(b) the words "Pipe and Shisha Tobacco €36.40 per kg." thereof shall be deleted.

Amendment of the Fourth Schedule to the principal Act.

58. In the Fourth Schedule to the principal Act the words "CN Codes 2710.19.43" shall be substituted by the words "CN Codes 2710.19.42".

Amendment to the Fifth Schedule to the principal Act:

59. Immediately after Schedule Five H to the Fifth Schedule to the principal Act there shall be added the following new Schedule:

"Schedule Five I

Electronic cigarettes and refill containers

Description of excisable goods	Rate of Excise Duty
Cartridges and refills, filled, for electronic cigarettes, preparations for use in cartridges and refills for electronic cigarettes containing nicotine classified under HS Codes 2404120010 and 2404120090	€0.13 per mL
Cartridges and refills, filled, for electronic cigarettes, preparations for use in cartridges and refills for electronic cigarettes not containing nicotine classified under HS Code 2404199000	€0.13 per mL".

60. The Sixth Schedule to the principal Act shall be amended as follows:

Amendment to the Sixth Schedule to the principal Act.

(a) Part E - "Beer Regulations" thereof shall be amended as follows:

(i) regulation 11 of Part VI thereof shall be amended as follows:

(ia) sub-regulation (4) thereof shall be substituted by the following new sub-regulation:

"(4) For the purpose of excise duty, the alcoholic content of the final product shall be expressed as a percentage of the actual alcoholic strength by volume.";

(ib) sub-regulation (6) thereof shall be substituted by the following new sub-regulation:

"(6) For the purpose of payment of duty on beer in accordance with this Act, the volume and the actual alcoholic strength by volume expressed as a percentage of the beer released for consumption or for free circulation, shall be the highest of:

(a) those declared on the label of the container;

(b) those declared on the invoice or other document relating to the sale or delivery of the beer;

(c) those found by analytical means by the Commissioner.";

(ic) sub-regulation (7) thereof shall be deleted;

(ii) Schedule III thereof shall be deleted;

(b) immediately after Part J thereof there shall be added the following new part:

"Part K

Electronic Cigarettes and Refill Containers Regulations

Title. 1. The title of these regulations is the Electronic Cigarettes and Refill Containers Regulations.

Interpretation. 2. (1) In these regulations, unless the context otherwise requires:

"electronic cigarette" means a product that can be used for consumption of nicotine or non-nicotine-containing vapour via a mouth piece, or any component of that product, including cartridges, a tank and the device without cartridge or tank. Electronic cigarettes can be disposable or refillable by means of a refill container and a tank, or rechargeable with single use cartridges;

"refill container" means a receptacle that contains a nicotine or non-nicotine-containing liquid, which can be used to refill an electronic cigarette.

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

Electronic cigarette or refill containers added by the Act. 3. No electronic cigarette or refill container shall be imported for the purpose of sale, stored for the purpose of sale, prepared for sale, offered for sale or offered for free unless it is imported, stored, prepared for sale, offered for sale or offered for free by a registered merchant or an authorised tax warehouse keeper:

Provided that a person who shows that he purchased an electronic cigarette or refill container from a registered merchant, or an authorised tax warehouse keeper shall not be deemed to have violated this obligation.

Manufacturing and processing.

4. No person shall manufacture or process electronic cigarettes or refill containers otherwise than in conformity with the provisions of article 9 of this Act.

Excise duty due.

5. Excise duty on electronic cigarettes and refill containers is due when they are offered for home consumption and shall be paid by the authorised tax warehouse keeper at the latest by the fifteenth (15th) day of the following month.

Obligations of an authorised tax warehouse keeper.

6. (1) The authorised tax warehouse keeper of electronic cigarettes and refill containers shall submit to the Commissioner a statement showing, in respect of the production and importation of each product, during such accounting period as the Commissioner may allow or as may be prescribed:

(a) the volume of manufactured electronic cigarette refill liquid, the number and volume of imported pre-filled refill containers and the number and volume of pre-filled disposable electronic cigarettes, held by him on the first day of such period at any authorised tax warehouse registered in his name;

(b) the volume of manufactured electronic cigarette refill liquid, the number and volume of imported pre-filled refill containers and the number and volume of pre-filled disposable electronic cigarettes as aforesaid acquired by him during each such period, stating from where acquired;

(c) the volume of manufactured electronic cigarette refill liquid, the number and volume of imported pre-filled refill containers and the number and volume of pre-filled disposable electronic cigarettes as aforesaid sold or otherwise disposed of during such period and to whom they were sold or in whose favour they were disposed of; and

(d) the volume of each product manufactured by him during each such period.

(2) The said statement shall be produced to the Commissioner not later than the last day of the month immediately following the end of each accounting period referred to in sub-regulation (1) and shall be so compiled as to show the information required to be furnished, classified separately under the title of imported electronic cigarettes and refill containers and manufactured electronic cigarettes and refill containers.

(3) Any person who fails to comply with the provisions of this regulation shall be guilty of an offence and shall be liable on conviction to a fine (*multa*) not exceeding five thousand euro (€5,000).

Record keeping.

7. The following records shall be kept by the authorised tax warehouse keeper of electronic cigarettes and refill containers in accordance with regulation 15 of Part A - Excisable Goods Regulations:

(a) all records relating to the information required to be submitted to the Commissioner according to the preceding regulation; and

(b) documents related to tax warehousing and Customs' releases, invoices, delivery orders and all other documents concerned with the importation, acquisition, sale, delivery, exportation or transfer of electronic cigarettes and refill containers.

Affixing of excise stamp.

8. (1) No electronic cigarette and refill container shall be placed on the market unless its packet, box, refill cartridges or container is sealed with an excise stamp in a way that in order for that packet, box, refill cartridges or container to be opened, the destruction of the excise stamp is ensured.

(2) Such excise stamps shall be issued by the Commissioner against payment, as may be prescribed under the Act, on application by the authorised tax warehouse keeper or registered merchant.

(3) The excise stamp shall be affixed to the packet, box, refill cartridges or container by not later than five (5) working days from when it is purchased, except in the case of an excise stamp that should be affixed by an authorised tax warehouse keeper.

(4) (a) A registered merchant who fails to affix an excise stamp within five (5) working days from when it is purchased, except for an authorised tax warehouse keeper, shall on conviction, be liable to a fine (*multa*) of one-hundred euro (€100) and the Court shall also order the forfeiture of the excise stamps that have not been affixed within the given time. In addition to this, the forfeiture of the electronic cigarettes and refill containers themselves shall also take place according to law, as applicable.

(b) In the case of an irregularity mentioned in paragraph (a), the Commissioner, while he confiscates the excise stamps not affixed in the time given, may, if the offender admits, refrain from instituting proceedings in terms of this Act and impose a penalty equivalent to one-hundred euro (€100). In addition to this, the forfeiture of the electronic cigarettes and refill containers themselves shall also take place according to law, as applicable.

(5) (a) Every authorised tax warehouse keeper who takes out of the authorised tax warehouse electronic cigarettes and refill containers on which a band or excise stamp was not affixed according to law, shall on conviction, be liable to a fine (*multa*) of one-hundred euro (€100) and the Court shall also order the forfeiture of the excise stamps that had to be affixed to those goods. In addition to this, the forfeiture of the electronic cigarettes and refill containers themselves shall also take place according to law, as applicable.

(b) In the case of an irregularity mentioned in paragraph (a), the Commissioner, while he confiscates the excise stamps that had to be affixed to the electronic cigarettes and refill containers, may, if the offender admits, refrain from instituting proceedings in terms of this Act and impose a penalty equivalent to one-hundred euro (€100). In addition to this, the forfeiture of the electronic cigarettes and refill containers themselves shall also take place according to law, as applicable.

(6) (a) Excluding authorised persons, every person who has in his possession excise stamps shall be liable, on conviction, to a fine (*multa*) of two hundred and fifty euro (€250) and the Court shall order the confiscation of those excise stamps. In addition, the forfeiture of the electronic cigarettes and refill containers themselves shall also take place, according to law, as applicable.

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(b) In the case of an irregularity mentioned in paragraph (a), the Commissioner, while he confiscates the excise stamps that remained unaffixed, may, if the offender admits, refrain from instituting proceedings in terms of this Act and impose a penalty equivalent to two-hundred and fifty euro (€250). In addition to this, the forfeiture of the electronic cigarettes and refill containers themselves shall also take place according to law, as applicable.

Holding of
electronic
cigarettes and
refill containers.

9. Any quantity of electronic cigarettes and refill containers found in the possession of any person in contravention of the provisions of regulation 8, shall be withheld and the provisions of article 17 *et seq* shall apply, and this without prejudice to any other punishment provided for under the Act or any other law."

Amendment of
the Annex to the
principal Act.

61. In the Annex to the principal Act Form SAL 1 shall be

substituted by the following new form:

"(FORM SAL 1)

Customs Registration No.		For use by locally based Private Pleasure Craft
--------------------------	---	---

CUSTOMS YACHT MARINA

SAILING AND ARRIVAL LOGBOOK
For uplifting duty paid fuel supplies entitled to refund

Name of Seacraft	
Registration Number	
Flag	
Gross Tonnage or Displacement	
Fuel Tank Capacity	
Name of Owner	
Date	



Signature of Customs Official

ATTENTION ——— *The craft must sail within 12 hours of uplifting fuel bunkers*

SAL 1".

PART XI
AMENDMENTS TO THE VALUE ADDED TAX ACT

62. This Part amends the Value Added Tax Act and it shall be read and construed as one with the Value Added Tax Act, hereinafter in this Part referred to as the "principal Act". Amendments to the Value Added Tax Act. Cap. 406.

63. In sub-article (7) of article 10 of the principal Act the words "(7) A registration in accordance" shall be substituted by the words "(7a) A registration in accordance". Amendment of article 10 of the principal Act.

64. The proviso to sub-article (2) of article 11 of the principal Act shall be substituted by the following new provisos: Amendment of article 11 of the principal Act.

"Provided that such registration shall only take effect

as from the first day of the month in which the Commissioner receives the application in accordance with sub-article (1) from a taxable person who is not registered under article 10, or from the date of commencement of the economic activity of the taxable person, whichever is the later:

Provided further that such registration shall only take effect as from the first day of the month following the month in which the Commissioner receives the application under sub-article (1) from a taxable person registered under article 10."

Amendment of article 11B of the principal Act.

65. In article 11B(4) of the principal Act the words "Article 37a of Regulation (EU) 904/2010" shall be substituted by the words "Article 37a of Council Regulation (EU) No. 904/2010".

Amendment of article 27 of the principal Act.

66. In the proviso to sub-article (2) of article 27 of the principal Act the words "in the circumstances mentioned in article 11(3)." shall be substituted by the words "in the circumstances mentioned in article 11(4).".

Amendment of article 47A of the principal Act.

67. In sub-article (2) of article 47A of the principal Act the words "of Value Added Tax" shall be deleted.

Amendment of article 56 of the principal Act.

68. In sub-article (2) of article 56 of the principal Act, immediately after the words "investigation or a prosecution for any relevant offence" there shall be added the words "or during any judicial or quasi-judicial proceedings when ordered by a court or tribunal to disclose information".

Substitution of article 57 of the principal Act.

69. Article 57 of the principal Act shall be substituted by the following new article:

"Special cases. **57.** (1) The provisions of the Fourteenth Schedule shall apply with respect to the special cases prescribed by the Minister in the said Schedule.

(2) With respect to the special cases to which the Fourteenth Schedule applies and the obligations of persons involved in such cases, the said Schedule shall have effect notwithstanding anything to the contrary contained in the other provisions of this Act:

Provided that the other provisions of this Act shall apply to the said cases and obligations insofar as they are not inconsistent with anything contained in the said Schedule."

Amendment of article 62 of the principal Act.

70. In article 62 of the principal Act the words "forming part of the economic activity" shall be deleted.

71. In sub-article (1) of article 66 of the principal Act immediately after the words "inheritance of a deceased person," there shall be added the words "any parent or guardian of a minor," and immediately after the words "body of persons, deceased person," there shall be added the word "minor,".

Amendment of article 66 of the principal Act.

72. In sub-article (1) of article 80 of the principal Act the words "The provisions of articles 18, 60 and 62" shall be substituted by the words "The provisions of articles 18, 60, 62 and 62A".

Amendment of article 80 of the principal Act.

73. The Third Schedule to the principal Act shall be amended as follows:

Amendment of the Third Schedule to the principal Act.

(a) in paragraph (c) of sub-item (5) of item 4 of Part One thereof the words "and sub-item (1) of item 10 of Part Two of this Schedule" shall be deleted;

(b) in sub-item (4) of item 10 of Part Two thereof the words "and paragraph (a) of sub-item (3) of item 4 of Part One of this Schedule" shall be deleted.

74. In item 5 of Part Two of the Sixth Schedule to the principal Act immediately after the words "provided for in article 284(1)" there shall be added the words "of Council Directive 2006/112/EC".

Amendment of the Sixth Schedule to the principal Act.

75. In item 2 of the Eighth Schedule to the principal Act the words "in accordance with Article 102 of Council Directive 2006/112/EC or any other article in substitution therefor" shall be deleted.

Amendment of the Eighth Schedule to the principal Act.

**PART XII
AMENDMENTS TO THE ARBITER FOR
FINANCIAL SERVICES ACT**

76. This Part amends the Arbiter for Financial Services Act and it shall be read and construed as one with the Arbiter for Financial Services Act, hereinafter in this Part referred to as the "principal Act".

Amendments to the Arbiter for Financial Services Act. Cap. 555.

77. In the Maltese text only, the word "provdiment", wherever it occurs in the principal Act, shall be substituted by the word "provista".

General amendment to the principal Act.

78. Article 2 of the principal Act shall be amended as follows:

Amendment of article 2 of the principal Act.

(a) immediately after the definition "competent

authorities" there shall be added the following new definition:

Cap. 378. " "consumer association" shall have the same meaning as assigned to it in the Consumer Affairs Act and shall include any other consumer association that has been officially recognised in any other country;"

(b) the definition "customer" shall be substituted by the following new definition:

" "customer" means a natural person, including his successors in title, a micro enterprise, consumer associations or voluntary organisations:

Provided that customer shall include any person in the case of complaints regarding suspicious fraudulent payment transactions involving financial services providers;" and

(c) the definition "eligible customer" shall be substituted by the following new definition:

" "eligible customer" shall include:

(a) a customer who is a consumer of a financial services provider;

(b) a customer to whom the financial services provider has offered to provide a financial service;

(c) a customer who has sought the provision of a financial service from a financial services provider;

(d) the lawful successor in title to the financial product which is the subject of the relevant complaint;

(e) consumer associations; and

(f) voluntary organisations:

Provided that in the case of suspicious fraudulent payment transactions involving financial services providers, the victim of fraud exhibiting immediate, genuine and legitimate interest shall be deemed to be an eligible customer of any one of the financial services providers involved in the suspicious fraudulent payment transaction and this proviso shall be applicable with effect from 1st October 2025;"

(d) immediately after the definition "substitute Arbiter"

there shall be added the following new definition:

Cap. 492. " "voluntary organisation" shall have the same meaning as assigned to it in the Voluntary Organisations Act and shall include any other voluntary organisation that has been officially recognised in any other country."

**PART XIII
AMENDMENTS TO SUBSIDIARY LEGISLATION**

79. This Part amends various subsidiary legislation and it shall be read and construed as one with the subsidiary legislation that it amends. Amendments to subsidiary legislation.

80. In the Fourth Schedule to the Customs Regulations, forms 1(i), 1(ii), 1(iii), 1(iv), 1(v), 1(vi) and 13 shall be substituted by the following new forms: Amendments to the Customs Regulations. S.L. 37.05.

***REPORT BY MASTER
Form 1 (i)**



		<input type="checkbox"/> Arrival	<input type="checkbox"/> Departure
1.1 Name and type of ship		1.2 IMO number	
1.3 Call sign		1.4 Voyage number	
2. Port of arrival/departure		3. Date and time of arrival/departure	
4. Flag State of ship	5. Name of master	6. Last port of call/Next port of call	
7. Certificate of registry (Port; date; number)		8. Name and contact details of ship's agent	
9. Gross tonnage	10. Net tonnage		
11. Brief particulars of voyage (previous and subsequent ports of call; underline where remaining cargo will be discharged)			
12. Brief description of the cargo			
13. Number of crew	14. Number of passengers	15. Remarks	
Attached documents (indicate number of copies)			
16. Cargo Declaration	17. Ship's Stores Declaration		
18. Crew List	19. Passenger List		
20. The ship's requirements in terms of waste and residue reception facilities	21. Crew's Effects Declaration (only on arrival)		
22. Maritime Declaration of Health (only on arrival)			
23. Date and signature by master, authorized agent or officer			

For official use

PASSENGER LIST
Form 1 (v)



1.1 Name of ship		1.2 <input type="checkbox"/> Arrival <input type="checkbox"/> Departure		1.3 Page Number									
1.4 Voyage number		2. Port of arrival/departure		3. Date of arrival/departure		4. Flag State of ship							
5. Family name	6. Given names	7. Nationality	8. Date of birth	9. Place of birth	10. Gender	11. Type of identity or travel document	12. Serial number of identity or travel document	13. Issuing State of identity or travel document	14. Expiry date of identity or travel document	15. Port of embarkation	16. Visa number if appropriate	17. Port of disembarkation	18. Transit passenger or not
19. Date and signature by master, authorized agent or officer													

Form 13
(Part XI)

Application for authorisation to act as Customs representative



Customs
Electronic
System

Application to act as a Customs Representative

REPRESENTATIVE DETAILS

EORI/VAT NUMBER: _____

NAME OF REPRESENTATIVE: _____

ADDRESS:

_____ POST CODE: _____

Tel: _____ FAX: _____

E-mail: _____

Do you have any experience in Customs IT Systems? Yes No

Have you attended any courses on import/export procedures? Yes No

Are you aware of the Community Customs Code obligations with regards to representative on behalf of third parties? Yes No

Would you require more than one user login name? Yes No

Authorisation to act as a Customs representative does not entitle you to load/unload goods in a Customs controlled area on behalf of third parties.

USER DETAILS

FOR OFFICIAL USE

User Name

User 1

Name and Surname: _____

ID Card No: _____ Signature: _____

User 2

Name and Surname: _____

ID Card No: _____ Signature: _____

Signature..... Date....."

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Passed by the House of Representatives at Sitting No. 333 of the
14th April, 2025.

ANĠLU FARRUGIA
Speaker

ELEANOR SCERRI
Clerk of the House of Representatives