

Nru 15

27. 10. 2026

MALTA

KAMRA TAD-DEPUTATI

HOUSE OF REPRESENTATIVES

ABBOZZ ta' Ligi mressaq mill-Onorevoli Clyde Caruana, M.P., Ministru għall-Finanzi, u moqri għall-Ewwel darba fis-Seduta tas-26 ta' Ottubru 2026.

A BILL introduced by the Honourable Clyde Caruana, M.P., Minister for Finance, and read the First time at the Sitting of the 26th October 2026.

ATT sabiex jimplimenta Miżuri tal-Estimi għas-Sena Finanzjarja 2027 u miżuri amministrattivi oħra.

AN ACT to implement Budget Measures for the Financial Year 2027 and other administrative measures.

ELEANOR SCERRI

Skrivan tal-Kamra tad-Deputati

ELEANOR SCERRI

Clerk of the House of Representatives

ABBOZZ TA' LIĠI
msejjah

ATT sabiex jimplimenta Miżuri tal-Estimi għas-Sena Finanzjarja 2027 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'liġi dan li ġej:-

ARRANGAMENT TAL-ATT

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Titolu fil-qosor. **1.** It-titolu fil-qosor ta' dan l-Att hu l-Att tal-2026 li jimplementa l-Miżuri tal-Estim.

TAQSIMA I PRELIMINARI

Data tad-dhul fis-sehh. **2.** Id-dispożizzjonijiet ta' din it-Taqsima għandhom jitqiesu li dahlu fis-sehh fl-1 ta' Jannar, 2027.

Tifsir. Kap. 601. **3.** Għall-finijiet ta' din it-Taqsima, "dhul" għandu jkollha l-istess tifsira kif assenjat 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 tmien mitt miljun euro (€1,800,000,000).

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 taht id-dispożizzjonijiet tal-Att dwar Self tal-Gvern u l-Amministrazzjoni tad-Dejn Pubbliku, b'dawk il-pattijiet u kondizzjonijiet hekk kif l-istess Ministru jista' japprova.

5. Kwalunkwe flejjes imsellfin taht l-awtorità ta' din it-Taqsima Skop. għandhom ikunu approprjati u applikati għall-iskop li:

(a) jithallsu l-ispejjeż li jeċċedu d-dhul li jsir fil-Fond Konsolidat matul is-sena 2027;

(b) jiġu mifdiya stocks reġistrati li għandhom jiġu mifdiya matul is-sena 2027;

(ċ) isiru kontribuzzjonijiet fil-fondi ta' ammortizzament; u

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

TAQSIMA II EMENDI GĦALL-ORDINANZA TAD-DWANA

6. Din it-Taqsima temenda l-Ordinanza tad-Dwana u għandha tingħalla u tinftiehem haġa waħda mal-Ordinanza tad-Dwana, hawn aktar 'il quddiem f'din it-Taqsima msejja l-"liġi prinċipali".

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

7. Minnufih wara s-subartikolu (5) tal-artikolu 63 tal-liġi prinċipali għandu jiġi miżjud is-subartikolu ġdid li ġej:

Emenda tal-artikolu 63 tal-liġi prinċipali.

"(6) Fil-każ li d-dazju jew taxxa perikolati ma jeċċedux l-ammont totali ta' mija u ħamsin euro (€150), il-Kummissarju jista', bi ftehim ma' min ikun wettaq l-irregolarità, filwaqt li jiġbor mingħandu d-dazju perikolat kif ukoll it-taxxi perikolati kif applikabbli, jimponi penali ta' tletin euro (€30) minflok proċeduri fil-Qorti:

Izda dan is-subartikolu ma għandux japplika f'każ ta' oġġetti ristretti jew ipprojbiti, kif ukoll prodotti tat-tabakk elenkati fl-Ewwel Skeda."

TAQSIMA III EMENDI GĦALL-ORDINANZA DWAR L-ISPIRTI *METHYLATED*

8. Din it-Taqsima temenda l-Ordinanza dwar l-Ispirti *Methylated* u għandha tingħalla u tinftiehem haġa waħda mal-Ordinanza dwar l-Ispirti *Methylated*, hawn aktar 'il quddiem f'din it-Taqsima msejja l-"liġi prinċipali".

Emendi għall-Ordinanza dwar l-Ispirti *Methylated*.
Kap. 89.

C 520

Emenda
ġenerali tal-liġi
prinċipali.

9. Fil-liġi prinċipali l-kliem "Kontrullur tad-Dwana", kull fejn jokkorru, għandhom jiġu sostitwiti bil-kelma "Kummissarju".

Emenda tal-
artikolu 2 tal-
liġi prinċipali.

10. L-artikolu 2 tal-liġi prinċipali għandu jiġi emendat kif ġej:

(a) minnufih qabel it-tifsira "Spirti *Methylated* Industrijali" għandha tiġi miżjuda t-tifsira ġdida li ġejja:

" "Kummissarju" tfisser il-Kummissarju għat-Taxxa u d-Dwana u tinkludi kwalunkwe persuna oħra li jkollha l-awtorizzazzjoni espressa jew impliċita li taġixxi għan-nom tal-imsemmi Kummissarju fit-twettiq tad-dispożizzjonijiet ta' din l-Ordinanza;"

(b) minnufih wara t-tifsira "stabbilit", "approvat" u "awtorizzat" għandha tiġi miżjuda t-tifsira ġdida li ġejja:

" "uffiċjal tad-Dwana" tfisser kwalunkwe uffiċjal tad-Dwana kif awtorizzat u mogħti s-setgħa mill-Kummissarju, bis-saħħa tal-leġiżlazzjoni rilevanti u tinkludi kwalunkwe persuna oħra li jkollha l-awtorità espressa jew impliċita li taġixxi għan-nom tal-imsemmi Kummissarju fit-twettiq tad-dispożizzjonijiet ta' din l-Ordinanza kif awtorizzat għal dan il-għan mil-leġiżlazzjoni applikabbli;"

(ċ) it-tifsira "uffiċjal" għandha tiġi mħassra.

Sostituzzjoni
tal-artikolu 5
tal-liġi
prinċipali.

11. L-artikolu 5 tal-liġi prinċipali għandu jiġi sostitwit bl-artikolu ġdid li ġej:

"Awtorizz-
azzjoni
meħtieġa
għall-
importazzjoni,
eċċ., ta' Spirti
Methylated
Industrijali.

5. L-ebda persuna ma tista' timporta, iżżomm għal bejgħ, tbigħ, timmanifattura jew xort'oħra tiddisponi minn Spirti *Methylated* Industrijali mingħajr awtorizzazzjoni mingħand il-Kummissarju, kif soġġett għal tali kondizzjonijiet li l-Kummissarju jista' jimponi."

Żieda ta'
artikoli godda
fil-liġi
prinċipali.

12. Minnufih wara l-artikolu 5 tal-liġi prinċipali, kif sostitwit, għandhom jiġu miżjuda l-artikoli godda li ġejjin:

"Żamma ta'
records u kontijiet.

5A. (1) Il-kustodju ta' maħżen tas-sisa awtorizzat tal-oġġetti tad-dazju tas-sisa għandu jżomm records u kontijiet kif speċifikat f'din l-Ordinanza jew kif xort'oħra preskritt u għandu jkun marbut li jżomm tali records għal sitt (6) snin jew tali perjodu iqsar kif il-Kummissarju jista' jippermetti.

(2) Il-kustodju ta' maġżen tas-sisa awtorizzat għandu jipprovdi lill-Kummissarju rendikont tal-perjodu ta' kontabilità ta' xahar (1) kalendarju u tali rendikont għandu jiġi pprovdut lill-Kummissarju fi żmien ħmistax (15)-il jum mill-iskadenza ta' kull perjodu ta' kontabilità li dwaru jkun qieghed jiġi rrapportat.

(3) Fejn kwalunkwe persuna tonqos milli tissottometti r-rendikont fi żmien it-terminu preskritt ta' ħmistax (15)-il jum, il-Kummissarju għandu, sa mhux aktar tard minn tliet (3) xhur mill-iskadenza tal-imsemmi terminu ta' ħmistax (15)-il jum, jimponi penali amministrattiva ta' mitt euro (€100) għal kull xahar (1) jew parti minnu sakemm tali rendikont jiġi sottomess.

(4) Kwalunkwe persuna li tonqos milli tosserva d-dispożizzjonijiet ta' dan l-artikolu għandha tkun ħatja ta' reat u għandha tehel meta tinstab ħatja multa li ma teċċedix ħamsa u għoxrin elf euro (€25,000).

(5) Fil-każ ta' kwalunkwe ksur imsemmi fis-subartikolu (4), il-Kummissarju jista', jekk min ikun wettaq ir-reat jammetti, ma jistitwixxix proċeduri skont din l-Ordinanza u jimponi penali amministrattiva ta' elfejn euro (€2,000). B'żieda ma' dan, għandhom jiġu sottomessi r-rendikonti nfushom kif meħtieġa skont il-liġi, kif applikabbli.

(6)(a) Il-pagament tad-dazju relattiv indikat fir-rendikont sottomess lill-Kummissarju kif preskritt għandu jithallas sa mhux aktar tard minn ħmistax (15)-il jum mis-sottomissjoni tar-rendikont.

(b) Fejn kwalunkwe persuna tonqos milli thallas id-dazju fiż-żmien preskritt ta' ħmistax (15)-il jum mid-data tas-sottomissjoni tar-rendikont, il-Kummissarju għandu, sa mhux aktar tard minn tliet (3) xhur mill-jum sussegwenti għas-sottomissjoni tar-rendikont, jimponi penali amministrattiva ta' mitt euro (€100) għal kull xahar (1) jew parti minnu sakemm isir il-pagament.

(ċ) Kwalunkwe persuna li tonqos milli thares id-dispożizzjonijiet ta' dan l-artikolu, għandha tkun ħatja ta' reat u għandha tehel meta tinstab ħatja piena skont id-dispożizzjonijiet tal-artikolu 16 tal-Att dwar id-Dazju tas-Sisa, kif applikabbli.

Kap. 382. (d) F'każ ta' ksur imsemmi fil-paragrafu (ċ), il-Kummissarju jista', jekk min ikun wettaq ir-reat jammetti, ma jistitwixxix proċeduri skont din l-Ordinanza u jimponi l-penali skont id-dispożizzjonijiet tal-artikoli 16A u 16B tal-Att dwar id-Dazju tas-Sisa skont kif applikabbli. B'żieda ma' dan, għandhom isiru l-pagamenti nfushom meħtieġa skont il-liġi, kif applikabbli.

Ogġetti tad-dazju tas-sisa registrati.

5B. (1) (a) Kwalunkwe ogġetti tad-dazju tas-sisa, fir-rigward ta' xi perjodu ta' kontabilità, li jkunu ġew registrati bħala li ġew prodotti jew imdaħħla f'maħżen tas-sisa awtorizzat u li ma jkunux sodisfaċentement murija li jkunu nbiegħu jew li ġew legittimament imneħħija mill-maħżen tas-sisa awtorizzat u li fuqhom ma jkun thallas l-ebda dazju, għandhom jitqiesu bħala ogġetti li ma jkunx ingħata rendikont tagħhom u l-Kummissarju għandu, bla hsara għal kwalunkwe azzjoni oħra li tista' tittiehed kontra l-kustodju ta' maħżen tas-sisa awtorizzat skont din l-Ordinanza jew xi liġi oħra, jippermetti l-hlas tad-dazju dovut fir-rigward tad-diskrepanza.

(b) Ogġetti tad-dazju tas-sisa, relattivi għal kwalunkwe perjodu ta' kontabilità, li jkunu jinstabu fil-maħżen tas-sisa awtorizzat mingħajr ma jkunu ġew registrati bħala ogġetti li ġew prodotti jew imdaħħla f'maħżen tas-sisa awtorizzat, għandhom jitqiesu bħala ogġetti żejda u għalhekk huma soġġetti għall-konfiska, bla hsara għal kwalunkwe azzjoni oħra li tista' tittiehed kontra l-kustodju ta' maħżen tas-sisa awtorizzat skont din l-Ordinanza jew xi liġi oħra:

Iżda jekk l-ogġetti li jinstabu żejda fil-maħżen tas-sisa awtorizzat ikunu sigaretti, l-ispejjeż tad-distruzzjoni tagħhom għandhom jitnaqqsu mill-garanzija marbuta mal-maħżen tas-sisa awtorizzat jew jekk din ma tkunx biżżejjed, il-kustodju tal-maħżen tas-sisa awtorizzat għandu jhallas l-ispejjeż għad-distruzzjoni tas-sigaretti.

(2) Il-kustodji ta' mahzen tas-sisa awtorizzat għandhom ikunu eżentati mid-dazju dwar telf li jsir taht arrangamenti sospensivi, li huma attribwiti għall-grajjiet fortuiti jew forza maġġuri stabbiliti mill-Kummissarju, madankollu mhumiex eżentati mid-dazju dwar telf li jsir taht arrangamenti sospensivi, li hu attribwit għal serq. Huma eżentati wkoll, taht arrangamenti sospensivi, mid-dazju dwar telf inerenti fin-natura tal-prodotti waqt produzzjoni jew proċessar, il-magazzinaġġ u t-trasport. Il-Kummissarju għandu jistabbilixxi l-kondizzjonijiet li tahtom tali eżenzjonijiet għandhom jingħataw.

Talbiet skont l-Att
dwar il-Mediċini.
Kap. 458.

5Ċ. Talbiet mingħand spiżjara sabiex ibigħu Spirti *Methylated* Industrijali għandhom ikunu regolati mill-Att dwar il-Mediċini."

13. L-artikoli 6, 7, 8 u 9 tal-liġi prinċipali għandhom jiġu mħassra.

Thassir tal-
artikoli 6, 7, 8 u
9 tal-liġi
prinċipali.

14. Fl-artikolu 11 tal-liġi prinċipali l-kliem ", kif ukoll biex jissospendi l-applikazzjoni ta' din l-Ordinanza, sew għalkollox jew taht kondizzjoni, dwar Spirti *Methylated* Industrijali li jkunu ġew mahruġa mid-Dwana għall-konsum f'Malta qabel ma tkun bdiet isseħħ din l-Ordinanza" għandhom jiġu mħassra.

Emenda tal-
artikolu 11 tal-
liġi prinċipali.

15. L-artikolu 12 tal-liġi prinċipali għandu jiġi mħassar.

Thassir tal-
artikolu 12 tal-
liġi prinċipali.

16. L-artikolu 14 tal-liġi prinċipali għandu jiġi emendat kif ġej:

Emenda tal-
artikolu 14 tal-
liġi prinċipali.

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

"(a) jimporta, iżomm, ibiġħ, jimmanifattura, ibiġħ bl-imnut Spirti *Methylated* Industrijali jew b'xi mod ieħor jiddisponi minnhom mingħajr awtorizzazzjoni;"

(b) il-kliem "ikun suġġett, għal kull reat minn dawn, għal multa ta' mhux iżjed minn mitejn u tnejn u tletin euro u erbgħa u disgħin ċenteżmu (232.94) jew li jhallas tliet darbiet iżjed il-valur tal-oġġetti li dwarhom ikun sar ir-reat komprijd id-dazju fuqhom, skont liema tkun l-akbar somma, u l-hati jista' jiġi arrestat jew ipproċessat bil-mezz ta' ċitazzjoni, bl-istess mod u forma, u taht id- disposizzjonijiet l-oħra kollha stabbiliti fil-Kodiċi Kriminali." għandhom jiġu sostitwiti bil-kliem "għandu jkun soġġett, għal kwalunkwe tali reat, għal multa ta' mitejn u hamsin euro (€250).";

(ċ) is-subartikolu (2) tiegħu għandu jiġi sostitwit bis-subartikolu ġdid li ġej:

"(2) Kull min ibiġh, jimmanifattura, jesponi jew iżomm għal bejgħ jew b'xi mod ieħor jiddisponi minn spirtu *methyated* imħaffef bl-ilma jew imħassar b'xi likwidu ieħor hlief b'dawk speċifikati fis-subartikolu (3) tal-artikolu 3 u fil-proporzjonijiet hemm imsemmija, għandu jehel meta jinstab ħati multa ta' mitejn u ħamsin euro (€250).".

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

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

17. (1) Din it-Taqsima temenda l-Att dwar it-Taxxa fuq l-*Income* u għandha tinqara u tintfieh hemm waħda mal-Att dwar it-Taxxa fuq l-*Income*, hawn aktar 'il quddiem f'din it-Taqsima msejjjaħ l-"Att prinċipali".

(2) (a) L-artikolu 20 ta' din it-Taqsima għandu japplika mill-1 ta' Jannar 2027;

(b) l-artikoli 21 u 22(a) ta' din it-Taqsima għandhom japplikaw mis-sena ta' stima 2028; u

(ċ) l-artikoli 22(ċ) u 23 ta' din it-Taqsima għandhom japplikaw mis-sena ta' stima 2027.

Emenda tal-artikolu 5 tal-Att prinċipali.

18. Fil-paragrafu (ċ) tas-subartikolu (5) tal-artikolu 5 tal-Att prinċipali, il-kliem "Garaxx imniffed ma' dar jew blokk appartamenti jew li jinsab taħthom, jew garaxx ta' mhux aktar minn sebghin metru kwadru li jkun jinsab f'distanza ta' ħames mitt metru mid-dar ta' residenza, u li jiġi trasferit bl-istess att flimkien mar-residenza prinċipali għandu jitqies bħala li jagħmel sehem mir-residenza." għandhom jiġu sostitwiti bil-kliem "Sa żewġ (2) garaxxijiet jew żewġ (2) spazji ta' parkeġġ interni jew kombinament ta' garaxx (1) wiehed u spazju ta' parkeġġ intern wiehed (1) imniffda ma' dik ir-residenza, jew li jinsabu taħtha jew li jinsabu fl-istess blokk ta' appartamenti residenzjali li r-residenza tagħmel parti minnhom; jew sa żewġ (2) garaxxijiet jew żewġ (2) spazji ta' parkeġġ interni jew, kombinament ta' garaxx wiehed (1) u spazju ta' parkeġġ intern wiehed (1) li jinsabu fil-vicinanza ta' ħames mitt metru (500m) minn tali residenza jew blokk ta' appartamenti, kemm-il darba l-area kkombinata ta' tali garaxxijiet jew spazji ta' parkeġġ interni jew kombinament tagħhom ma teċċedix sebghin metru kwadru (70m²).".

Emenda tal-artikolu 5A tal-Att prinċipali.

19. Minnufih wara s-subartikolu (12B) tal-artikolu 5A tal-Att

prinċipali għandu jiġi miżjud is-subartikolu ġdid li ġej:

"(12Ċ) (a) Għall-finijiet ta' dan is-subartikolu:

(i) "ftehim ta' żvilupp" tfisser kwalunkwe ftehim, arrangament, impenn jew intendiment, kemm jekk bil-miktub jew bil-fomm u kemm jekk legalment eżegwibbli, għall-konstruzzjoni, it-tlestija, l-irfinar, it-tagħmir jew il-kunsinna tal-proprjetà trasferita jew ta' unità li għandha tinholq fi hdanha;

(ii) "żviluppatur" tfisser persuna li, waħedha jew flimkien ma' persuna oħra, torganizza, tippromwovi, tiffinanzja, takkwista, twettaq jew tkun responsabbli għall-iżvilupp rilevanti, u tinkludi persuna li jkollha jew takkwista l-permess tal-iżvilupp rilevanti;

(iii) "persuna marbuta" tfisser, fir-rigward ta' min qed jittrasferixxi, żviluppatur jew akkwirent:

(A) persuna konnessa ma' min qed jittrasferixxi, żviluppatur jew akkwirent b'tali mod kif jista' jiġi preskritt b'regoli maħruġa mill-Ministru;

(B) persuna nominata, aġent, intermedjarju jew persuna li taġixxi flimkien ma' min qed jittrasferixxi, żviluppatur jew akkwirent fir-rigward tat-trasferiment, tal-ftehim ta' żvilupp jew tal-iżvilupp;

(Ċ) korp ta' persuni li huwa kkontrollat, direttament jew indirettament, mill-istess persuna jew persuni bħal min qed jittrasferixxi, l-iżviluppatur jew l-akkwirent;

(D) persuna li jkollha, direttament jew indirettament, l-istess sid jew sidien benefiċjarji finali bħal min qed jittrasferixxi, l-iżviluppatur jew l-akkwirent;

(E) korp ta' persuni li jiffurmaw parti mill-istess grupp bħal min qed jittrasferixxi, l-iżviluppatur jew l-akkwirent; jew

(F) b'tali mod ieħor kif jista' jiġi preskritt b'regoli maħruġa mill-Ministru:

Iżda għall-finijiet tad-dispożizzjonijiet (Ċ) u (D), għandu jittqies kwalunkwe korp intermedjarju ta' persuni, persuna nominata, fiduċjarju, trust jew arrangament ieħor, u "kontroll" tinkludi s-setgħa, kemm jekk eżerċitata waħedha jew flimkien u kemm jekk tirriżulta minn parteċipazzjoni azzjonarja, drittijiet tal-vot, ftehim jew xort'oħra, sabiex jiġi żgurat li l-affarijiet ta' korp ta' persuni jitmexxew skont il-volontà tal-persuna li teżerċita dik is-setgħa;

(iv) "korrispettiv totali kommess" tfisser il-valur aggregat tal-ammonti, benefiċċji u l-obbligi kollha, kemm jekk fi flus jew *in natura* u kemm jekk imħallsa, ipprovduti, sodisfatti, rilaxxati, paċuti jew xort'oħra reżi disponibbli, kemm jekk pagabbli lil min qed jittrasferixxi jew kwalunkwe persuna oħra, li l-akkwiredent jew kwalunkwe persuna li taġixxi f'isem l-akkwiredent ikun hallas, ftehem, jew jista' jkun meħtieġ li jhallas jew jipprovd i b'rabta mal-akkwiredent, l-iżvilupp, it-tlestija, l-irfinar, it-tagħmir jew il-kunsinna tal-proprjetà jew tal-unità.

(b) Meta jsir trasferiment oneruż ta' spazju tal-arja, taħt jew b'rabta ma' ftehim ta' żvilupp, u min qed jittrasferixxi, l-iżviluppatur jew persuna marbuta jiehdu l-impenn, jakkwistaw jew jirrangaw għal xogħlijiet li jirriżultaw fil-kostruzzjoni jew fit-tlestija tal-proprjetà jew ta' unità fiha, it-trasferiment u l-ftehim ta' żvilupp għandhom, għall-finijiet ta' dan l-artikolu, jiġu ttrattati bħala arrangament kompost wieħed.

(ċ) Il-valur tat-trasferiment ta' arrangament kompost għandu jkun l-oġġla:

(i) mill-korrispettiv totali kommess;

(ii) mill-valur tas-suq, fid-data tat-trasferiment, tal-proprjetà jew tal-unità fl-istat li fih ikun miftiehem jew maħsub li jkun ikkonsenjat; u

(iii) minn tali valur ieħor kif jista' jiġi stabbilit skont ir-regoli magħmula taħt dan l-artikolu.

(d) Il-paragrafi (b) u (ċ) għandhom japplikaw irrispettivament minn jekk:

(i) min qed jittrasferixxi u l-persuna li twettaq jew takkwista x-xogħlijiet humiex l-istess persuna;

(ii) il-ftehim ta' żvilupp ikunx sar qabel, waqt jew wara t-trasferiment;

(iii) il-korrispettiv huwiex maqsum f'żewġ (2) jew aktar kuntratti, fatturi, persuni jew stadji ta' hłas;

(iv) konvenju ta' bejgħ, assenjazzjoni, ċessjoni, nomina jew arrangament intermedjarju ieħor iwasslux sabiex l-iżviluppatur ma jidhirx bħala min qed jittrasferixxi fuq l-att; jew

(v) kwalunkwe parti tal-korrispettiv hijiex deskritta bħala li hija relatata ma' xogħlijiet, materjali, servizzi professjonali, kummissjonijiet, partijiet komuni, permessi, finanzjament jew kwalunkwe kwistjoni oħra, fejn dak l-ammont ikun ekonomikament konness mal-akkwist jew il-kunsinna tal-proprietà jew tal-unità.

(e) Għandu jkun prezunt li jeżisti arrangament kompost meta jkunu prezenti kwalunkwe tnejn (2) jew aktar miċ-ċirkostanzi li ġejjin:

(i) min qed jittrasferixxi, l-iżviluppatur jew persuna marbuta jkollha, tapplika għal, takkwista jew tikkontrolla materjalment il-permess għall-iżvilupp rilevanti;

(ii) il-ftehim ta' żvilupp isir fi żmien erbgħa u għoxrin (24) xahar qabel jew wara t-trasferiment;

(iii) il-ftehim tat-trasferiment jew tal-iżvilupp ikun kondizzjonali, ikummerċjalizzat flimkien ma', jew kummerċjalment dipendenti fuq l-ieħor;

(iv) l-akkwiredent ma jkollu l-ebda libertà kummerċjali ġenwina li jahtar kuntrattur indipendenti għax-xogħlijiet;

(v) ix-xogħlijiet jibdew jew ikomplu ftit qabel jew wara t-trasferiment;

(vi) il-proprjetà tiġi kummerċjalizzata b'referenza għal unità lesta, disinn komuni, speċifikazzjoni jew prezz totali; jew

(vii) fid-data li fiha l-att ikun intiż li jittrasferixxi spazju tal-arja, ikun hemm unità sostanzjalment kompluta jew kompluta.

(f) Il-preżunzjoni fil-paragrafu (e) tista' tiġi ribattuta meta l-persuna responsabbli tipprova, fuq bilanċ ta' probabbiltajiet, li l-ftehim tax-xogħlijiet ġie nnegożjat indipendentement mit-trasferiment, ġie konkluż fuq termini ta' distakkament, l-akkwirent kellu l-libertà ġenwina li jahtar kuntrattur ieħor mingħajr żvantaġġ materjali, u l-ebda parti mill-korrispettiv tax-xogħlijiet ma akkumulat, direttament jew indirettament, għall-benefiċċju ta' min qed jittrasferixxi jew ta' persuna marbuta, ħlief bħala korrispettiv għal xogħlijiet fornuti b'mod indipendenti bil-valur tas-suq.

(g) Fejn il-proprjetà trasferita tikkonsisti kompletament jew parzjalment minn spazju tal-arja, min qed jittrasferixxi u l-akkwirent għandhom, f'dik il-forma u mod kif il-Kummissarju jista' jeħtieġ, jiddikjaraw:

(i) il-korrispettiv msemmi fl-att;

(ii) il-korrispettiv totali kommess. Fejn kwalunkwe parti mill-korrispettiv totali kommess tingħata xort'oħra milli fi flus, għandha tiġi dikjarata x-xorta ta' tali korrispettiv, il-persuna li minnha u l-persuna li tipprovdi u li lilha ikun provdut, u l-valur attribwit lilu għall-finijiet ta' dan l-artikolu;

(iii) in-numru ta' reġistrazzjoni tal-identità u tat-taxxa ta' kull żviluppatur, kuntrattur, intermedjarju u persuna li tirċievi kwalunkwe parti minn dik il-konsiderazzjoni;

(iv) il-permess għall-iżvilupp rilevanti u d-detentur tal-permess;

(v) kull ftehim ta' żvilupp konkluż jew maħsub fid-data tat-trasferiment; u

(vi) tali informazzjoni ulterjuri kif tista' tiġi preskritta.

(h) It-taxxa taht dan l-artikolu għandha tinħadem fuq il-valur tat-trasferiment determinat taht il-paragrafu (ċ). In-nutar li jippubblika l-att għandu jnaqqas u jaħfer it-taxxa fuq l-ammont aċċertabbli fid-data tal-att. Kwalunkwe ammont addizzjonali li jsir aċċertabbli jew li għandu jithallas sussegwentement għandu jiġi notifikat u mħallas bil-mod preskritt mill-persuna li tirċievi dak l-ammont, bla ħsara għall-obbligazzjoni *in solidum* provduta fil-paragrafu (k).

(i) Għall-finijiet tad-determinazzjoni tal-valur tat-trasferiment, il-Kummissarju jista' jahtar perit arkitett sabiex jivvaluta l-proprjeta' jew l-iżvilupp fl-intier tiegħu, inkluż il-valur tas-suq ta' kull unità fl-istat komplut miftiehem tagħha, b'referenza għal pjanijiet, permessi, speċifikazzjonijiet, bejgħ kontemporanju u kwalunkwe evidenza rilevanti oħra. Valutazzjoni magħmula taht dan is-subartikolu għandha tikkostitwixxi evidenza *prima facie* tal-valur tas-suq, bla ħsara għad-dritt tal-persuna responsabbli li tipproduċi evidenza kuntrarja. Fejn kwalunkwe parti mill-konsiderazzjoni totali kommissa tiġi provduta xort'oħra milli fi flus, il-Kummissarju jista' wkoll jiddetermina, jew jehtieg il-produzzjoni ta' evidenza dwar il-valur fis-suq ta' tali konsiderazzjoni.

(j) Il-Kummissarju jista' jehtieg li min qed jittrasferixxi, l-akkwired, l-iżviluppatur, in-nutar, il-perit arkitett, il-kuntrattur, l-aġent tal-proprjeta', id-detentur tal-permess jew kwalunkwe persuna oħra kkonċernata fl-arrangament, tipproduċi kwalunkwe ftehim, rekord tal-ħlas, fattura, pjan, permess, dokument ta' finanzjament, materjal tal-kummerċjalizzazzjoni jew informazzjoni oħra rilevanti għad-determinazzjoni tal-korrispettiv totali kommess, il-valur tas-suq, is-sjieda benefiċjarja, kontroll, relazzjonijiet ta' grupp, arrangamenti ta' finanzjament, assenjazzjonijiet, tpaċija, suppożizzjonijiet ta' dejn, ħruġ ta' ishma jew kwalunkwe kwistjoni oħra rilevanti għall-applikazzjoni ta' dan l-artikolu.

(k) Min qed jitrasferixxi, l-iżviluppatur u kwalunkwe persuna li tirċievi jew li tkun intitolata li tirċievi kwalunkwe parti mill-korrispettiv totali kommess għandha tkun responsabbli *in solidum* għal kwalunkwe taxxa, taxxa addizzjonali u mgħax attribwibbli għal ammont li jkun thalla barra mid-dikjarazzjoni meħtieġa mill-paragrafu (g), hliet sa fejn tali persuna ttipprova li l-ommissjoni tkun seħħet mingħajr ma dik il-persuna tkun taf u li jkunu ttiehdu l-passi raġonevoli kollha sabiex jiġi żgurat żvelar preċiż.

(l) Bla hsara għal kwalunkwe obbligazzjoni oħra taħt l-Atti dwar it-Taxxi, persuna li tonqos milli tagħmel dikjarazzjoni sħiħa u korretta taħt il-paragrafu (g), jew li tfarrak, taħbi jew thalli barra korrispettiv bil-għan jew bl-effett li tnaqqas it-taxxa taħt dan l-artikolu, għandha tkun soġġetta għal taxxa addizzjonali ekwivalenti għal għoxrin fil-mija (20%) tat-taxxa li ma tkunx giet imħallsa, miżjuda għal erbgħin fil-mija (40%) meta l-att jew l-ommissjoni kienu intenzjonati jew kienu jinvolvu dokument jew dikjarazzjoni falza:

Iżda l-ebda taxxa addizzjonali ma għandha tiġi imposta meta l-persuna ttipprovdi skuża raġonevoli u tikkoreġi l-ommissjoni mingħajr dewmien żejjed wara li tiġi skoperta:

Iżda wkoll kwalunkwe taxxa addizzjonali għandha titnaqqas kif preskritt meta jsir żvelar volontarju komplut qabel ma l-persuna tiġi avżata b'inkjesta.

(m) Il-Ministru jista' jippreskrivi regoli għat-twettiq aħjar tal-paragrafi (a) sa (l), inkluż regoli li jippreskrivu fir-rigward ta' persuni konnessi, formoli ta' żvelar u rikonoxximent, metodi ta' valutazzjoni, dati ta' hlas u notifika, żamma ta' rekords, u l-allokazzjoni ta' obbligazzjoni bejn persuni konċernati.

(n) Il-paragrafi (a) sa (m) għandhom japplikaw biss meta l-konvenju ta' bejgħ, it-trasferiment jew il-ftehim ta' żvilupp rilevanti, skont liema jseħħ l-ewwel, isir fid-data jew wara d-data preskritta mill-Ministru b'avviż fil-Gazzetta."

Emenda tal-artikolu 12 tal-Att prinċipali

20. Fl-aħħar proviso tal-paragrafu (z) tas-subartikolu (1) tal-artikolu 12 tal-Att prinċipali l-kliem "mill-income hekk eżentat." għandhom jiġu sostitwiti bil-kliem "mill-income hekk eżentat;" u

minnufih wara għandu jiġi miżjud il-paragrafu ġdid li ġej:

Kap. 372. "(aa) kwalunkwe Super Bonus imħallas lil individwu skont l-artikolu 48A tal-Att dwar l-Amminis-trazzjoni tat-Taxxa."

21. Il-paragrafu (a) tal-artikolu 22 tal-Att prinċipali għandu jiġi sostitwit bil-paragrafu ġdid li ġej: Emenda tal-artikolu 22 tal-Att prinċipali.

"(a) referenza għal "telf li jista' jingħata" għandha tinftiehem għat-telf imsemmi fl-artikolu 14(1)(g), imġarrab fis-sena li taħbat qabel is-sena ta' stima, sa fejn tali telf ma jistax jitnaqqas mill-qliġ kapitali jew mill-income tal-kumpannija li tagħmel iċ-ċessjoni għall-imsemmija sena u ma jkunx telf li dwaru ma tkunx ingħatat eżenzjoni miġjub 'il quddiem minn snin ta' qabel; u".

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

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

(i) il-paragrafu (a) tiegħu għandu jiġi emendat kif ġej:

(ia) fis-subparagrafu (ii) tiegħu l-kliem:

"it-taxxa għandha tiġi determinata kif ġej:

(a) fejn l-income taxxabbli ma jeċċedix €17,500, it-taxxa għandha tiġi kkalkulata billi l-income taxxabbli jiġi multiplikat b'0%;

(b) fejn l-income taxxabbli jeċċedi €17,500 iżda huwa inqas minn €26,500, it-taxxa għandha tiġi kkalkulata billi l-income taxxabbli jiġi multiplikat bi 15% u mbagħad jitnaqqsu €2,625 mir-riżultat;

(ċ) fejn l-income taxxabbli jeċċedi €26,500 iżda huwa inqas minn €60,000, it-taxxa għandha tiġi kkalkulata billi l-income taxxabbli jiġi multiplikat b'25% u mbagħad jitnaqqsu €5,275 mir-riżultat;

(d) fejn l-income taxxabbli jeċċedi €60,000, it-taxxa għandha tiġi kkalkulata billi l-income taxxabbli jiġi multiplikat b'35% u mbagħad jitnaqqsu €11,275 mir-riżultat;"

għandhom jiġu sostitwiti bil-kliem:

"it-taxxa għandha tiġi determinata kif ġej:

(a) fejn l-income taxxabbli ma jeċċedix €20,000, it-taxxa għandha tiġi kkalkulata billi l-income taxxabbli jiġi multiplikat b'0%;

(b) fejn l-income taxxabbli jeċċedi €20,000 iżda huwa inqas minn €30,000, it-taxxa għandha tiġi kkalkulata billi l-income taxxabbli jiġi multiplikat bi 15% u mbagħad jitnaqqsu €3,000 mir-riżultat;

(ċ) fejn l-income taxxabbli jeċċedi €30,000 iżda huwa inqas minn €60,000, it-taxxa għandha tiġi kkalkulata billi l-income taxxabbli jiġi multiplikat b'25% u mbagħad jitnaqqsu €6,000 mir-riżultat;

(d) fejn l-income taxxabbli jeċċedi €60,000, it-taxxa għandha tiġi kkalkulata billi l-income taxxabbli jiġi multiplikat b'35% u mbagħad jitnaqqsu €12,000 mir-riżultat:";

(ib) fis-subparagrafu (iii) tiegħu l-kliem:

"it-taxxa għandha tiġi determinata kif ġej:

(a) fejn l-income taxxabbli ma jeċċedix €22,500, it-taxxa għandha tiġi kkalkulata billi l-income taxxabbli jiġi multiplikat b'0%;

(b) fejn l-income taxxabbli jeċċedi €22,500 iżda huwa inqas minn €32,000, it-taxxa għandha tiġi kkalkulata billi l-income taxxabbli jiġi multiplikat bi 15% u mbagħad jitnaqqsu €3,375 mir-riżultat;

(ċ) fejn l-income taxxabbli jeċċedi €32,000 iżda huwa inqas minn €60,000, it-taxxa għandha tiġi kkalkulata billi l-income taxxabbli jiġi multiplikat b'25% u mbagħad jitnaqqsu €6,575 mir-riżultat;

(d) fejn l-income taxxabbli jeċċedi €60,000, it-taxxa għandha tiġi kkalkulata billi

l-income taxxabbli jiġi multiplikat b'35% u mbagħad jitnaqqsu €12,575 mir-riżultat:";

għandhom jiġu sostitwiti bil-kliem:

"it-taxxa għandha tiġi determinata kif ġej:

(a) fejn l-income taxxabbli ma jeċċedix €30,000, it-taxxa għandha tiġi kkalkulata billi l-income taxxabbli jiġi multiplikat b'0%;

(b) fejn l-income taxxabbli jeċċedi €30,000 iżda huwa inqas minn €41,000, it-taxxa għandha tiġi kkalkulata billi l-income taxxabbli jiġi multiplikat bi 15% u mbagħad jitnaqqsu €4,500 mir-riżultat;

(ċ) fejn l-income taxxabbli jeċċedi €41,000 iżda huwa inqas minn €60,000, it-taxxa għandha tiġi kkalkulata billi l-income taxxabbli jiġi multiplikat b'25% u mbagħad jitnaqqsu €8,600 mir-riżultat;

(d) fejn l-income taxxabbli jeċċedi €60,000, it-taxxa għandha tiġi kkalkulata billi l-income taxxabbli jiġi multiplikat b'35% u mbagħad jitnaqqsu €14,600 mir-riżultat:";

(ii) il-paragrafu (b) tiegħu għandu jiġi emendat kif ġej:

(iia) fis-subparagrafu (iv) tiegħu l-kliem:

"it-taxxa għandha tiġi determinata kif ġej:

(a) fejn l-income taxxabbli majeċċedix €14,500, it-taxxa għandha tiġi kkalkulata billi l-income taxxabbli jiġi multiplikat b'0%;

(b) fejn l-income taxxabbli jeċċedi €14,500 iżda huwa inqas minn €21,000, it-taxxa għandha tiġi kkalkulata billi l-income taxxabbli jiġi multiplikat bi 15% u mbagħad jitnaqqsu €2,175 mir-riżultat;

(ċ) fejn l-income taxxabbli jeċċedi €21,000 iżda huwa inqas minn €60,000, it-taxxa għandha tiġi kkalkulata billi l-income

taxxabbli jiġi multiplikat b'25% u mbagħad jitnaqqsu €4,275 mir-riżultat;

(d) fejn l-income taxxabbli jeċċedi €60,000, it-taxxa għandha tiġi kkalkulata billi l-income taxxabbli jiġi multiplikat b'35% u mbagħad jitnaqqsu €10,270 mir-riżultat;"

għandhom jiġu sostitwiti bil-kliem:

"it-taxxa għandha tiġi determinata kif ġej:

(a) fejn l-income taxxabbli ma jeċċedix €16,000, it-taxxa għandha tiġi kkalkulata billi l-income taxxabbli jiġi multiplikat b'0%;

(b) fejn l-income taxxabbli jeċċedi €16,000 iżda huwa inqas minn €24,500, it-taxxa għandha tiġi kkalkulata billi l-income taxxabbli jiġi multiplikat bi 15% u mbagħad jitnaqqsu €2,400 mir-riżultat;

(ċ) fejn l-income taxxabbli jeċċedi €24,500 iżda huwa inqas minn €60,000, it-taxxa għandha tiġi kkalkulata billi l-income taxxabbli jiġi multiplikat b'25% u mbagħad jitnaqqsu €4,850 mir-riżultat;

(d) fejn l-income taxxabbli jeċċedi €60,000, it-taxxa għandha tiġi kkalkulata billi l-income taxxabbli jiġi multiplikat b'35% u mbagħad jitnaqqsu €10,850 mir-riżultat:";

(iib) fis-subparagrafu (v) tiegħu l-kliem:

"it-taxxa għandha tiġi determinata kif ġej:

(a) fejn l-income taxxabbli ma jeċċedix €18,500, it-taxxa għandha tiġi kkalkulata billi l-income taxxabbli jiġi multiplikat b'0%;

(b) fejn l-income taxxabbli jeċċedi €18,500 iżda huwa inqas minn €25,500, it-taxxa għandha tiġi kkalkulata billi l-income taxxabbli jiġi multiplikat bi 15% u mbagħad jitnaqqsu €2,775 mir-riżultat;

(ċ) fejn l-income taxxabbli jeċċedi

€25,500 iżda huwa inqas minn €60,000, it-taxxa għandha tiġi kkalkulata billi l-income taxxabbli jiġi multiplikat b'25% u mbagħad jitnaqqsu €5,325 mir-riżultat;"

għandhom jiġu sostitwiti bil-kliem:

"it-taxxa għandha tiġi determinata kif ġej:

(a) fejn l-income taxxabbli ma jeċċedi €24,000, it-taxxa għandha tiġi kkalkulata billi l-income taxxabbli jiġi multiplikat b'0%;

(b) fejn l-income taxxabbli jeċċedi €24,000 iżda huwa inqas minn €33,500, it-taxxa għandha tiġi kkalkulata billi l-income taxxabbli jiġi multiplikat bi 15% u mbagħad jitnaqqsu €3,600 mir-riżultat;

(ċ) fejn l-income taxxabbli jeċċedi €33,500 iżda huwa inqas minn €60,000, it-taxxa għandha tiġi kkalkulata billi l-income taxxabbli jiġi multiplikat b'25% u mbagħad jitnaqqsu €6,950 mir-riżultat;

(d) fejn l-income taxxabbli jeċċedi €60,000, it-taxxa għandha tiġi kkalkulata billi l-income taxxabbli jiġi multiplikat b'35% u mbagħad jitnaqqsu €12,950 mir-riżultat:";

(b) fis-subartikolu (6) tiegħu l-kliem "meqjusa bħala korp ta' persuni separat." għandhom jiġu sostitwiti bil-kliem "meqjusa bħala korp ta' persuni separat:" u minnufih wara għandhom jiġu miżjuda l-provisos ġodda li ġejjin:

"Izda minkejja d-dispożizzjonijiet ta' dan is-subartikolu, il-Ministru jista' jagħmel regoli li jipprovdu illi, bla ħsara għal tali kondizzjonijiet u limitazzjonijiet kif jistgħu jiġu preskritti, it-taxxa li għandha tithallas fuq l-income taxxabbli ta' entitajiet imsemmija f'dan is-subartikolu li l-fatturat tagħhom għas-sena li tiġi minnufih qabel is-sena ta' stima ma jkunx jeċċedi miljun euro (€1,000,000), għandha tiġi kalkolata bir-rata ta' hamsa u għoxrin ċenteżmu (0.25ċ) fuq kull euro minflok hamsa u tletin ċenteżmu (0.35ċ) fuq kull euro:

Izda wkoll kwalunkwe regoli magħmula skont l-ewwel proviso jistgħu, b'mod partikolari, jippreskrivu l-mod kif

ir-rata mnaqqsa għandha tingħata effett u jistgħu jipprovdu għad-determinazzjoni tal-fatturat u tal-eligibbiltà, għall-allokazzjoni tal-income u tat-taxxa fil-kontijiet tat-taxxa ta' entitajiet imsemmija f'dan is-subartikolu, għall-imputazzjoni tat-taxxa, krediti ta' taxxa, rifiżjonijiet u kwalunkwe aġġustament, restrizzjoni jew irkupru tagħhom, u għal tali materji konsegwenzjali, kontra l-evitar tat-taxxa, tranżitorji u amministrattivi kif il-Ministru jista' jqis meħtieġa għall-implimentazzjoni xierqa tar-rata mnaqqsa.";

(ċ) minnufih wara s-subartikolu (12) tiegħu għandu jiġi miżjud is-subartikolu ġdid li ġej:

"(12a) (a) Minkejja d-dispożizzjonijiet tas-subartikolu (12)(ċ) u l-Iskeda, meta persuna tonqos milli tis-sottometti prospett fiż-żmien preskritt minn, jew taħt l-Atti dwar it-Taxxa u, fejn tali nuqqas jikkostitwixxi l-ewwel nuqqas fi hdan it-tifsira tal-paragrafu (b), il-Kummissarju għandu awtomatikament jaħfer it-taxxa addizzjonali li għandha tithallas taħt is-subartikolu (12)(ċ) għal dik is-sena ta' stima.

(b) Għall-finijiet ta' dan is-subartikolu, nuqqas li jiġi sottomess prospett jikkostitwixxi l-ewwel nuqqas unikament meta tali persuna tkun ikkonformat mal-obbligi kollha li tissottometti l-prospetti taħt l-Atti dwar it-Taxxa fiż-żmien preskritt minn, jew taħt l-imsemmija Atti, u l-ebda taxxa addizzjonali taħt is-subartikolu (12)(ċ) ma kellha tithallas, fir-rigward ta' kull waħda mill-ħames (5) snin ta' stima li jiġu minnufih qabel is-sena ta' stima li għaliha jirreferi l-prospett."

Emenda għall-Iskeda li tinsab mal-Att prinċipali.

23. L-Iskeda li tinsab mal-Att prinċipali għandha tiġi emendata kif ġej:

(a) fil-partita (2) tagħha t-tabella A għandha tiġi sostitwita bit-Tabella ġdida li ġejja:

"TABELLA A

Numru ta' xhur mid-data li fiha l-prospett hu meħtieġ li jiġi preżentat skont id-dispożizzjonijiet rilevanti tal-Att dwar l-Amministrazzjoni tat-Taxxa (Kap. 372)	Taxxa addizzjonali
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Fi żmien 6 xhur	€100
Aktar tard minn 6 iżda fi żmien 12-il xahar	€150
Aktar tard minn 12 iżda fi żmien 18-il xahar	€200
Aktar tard minn 18 iżda fi żmien 24 xahar	€250
Aktar tard minn 24 iżda fi żmien 36 xahar	€300
Aktar tard minn 36 iżda fi żmien 48 xahar	€400
Aktar tard minn 48 iżda fi żmien 60 xahar	€500
Aktar tard minn 60 xahar	€600";

(b) fil-partita (3) tagħha t-Tabella B għandha tiġi sostitwita bit-Tabella ġdida li ġejja:

"TABELLA B

Numru ta' xhur mid-data li fiha l-prospett hu meħtieġ li jiġi preżentat skont id-dispożizzjoni-jiet rilevanti tal-Att dwar l-Amministrazzjoni tat-Taxxa (Kap. 372)

Taxxa addizzjonali

Fi żmien 6 xhur	€200
Aktar tard minn 6 iżda fi żmien 12-il xahar	€400
Aktar tard minn 12 iżda fi żmien 18-il xahar	€600
Aktar tard minn 18 iżda fi żmien 24 xahar	€800
Aktar tard minn 24 iżda fi żmien 36 xahar	€1,000
Aktar tard minn 36 iżda fi żmien 48 xahar	€1,200
Aktar tard minn 48 iżda fi żmien 60 xahar	€1,500
Aktar tard minn 60 xahar	€1,700".

TAQSIMA V

EMENDI GHALL-ATT DWAR IL-BASTIMENTI MERKANTILI

24. (1) Din it-Taqsima temenda l-Att dwar il-Bastimenti Merkantili u għandha tinqara u tinftiehem haġa waħda mal-Att dwar il-Bastimenti Merkantili, hawn aktar 'il quddiem f'din it-Taqsima msejjah l-"Att prinċipali".

Emendi għall-Att dwar il-Bastimenti Merkantili. Kap. 234.

(2) Din it-Taqsima għandha tidhol fis-sehh fl-1 ta' Jannar 2027:

Iżda din it-Taqsima għandha tapplika għad-dritt annwali dovut fir-rigward ta' kull sena ta' registrazzjoni li tibda f'dik id-data jew wara, anke jekk tali dritt ikun thallas qabel dik id-data.

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

25. L-Ewwel Skeda li tinsab mal-Att prinċipali għandha tiġi emendata kif ġej:

(a) il-paragrafu A.i. tagħha għandu jiġi emendat kif ġej:

(i) il-partita (i) tiegħu għandha tiġi sostitwita bil-partita ġdida li ġejja:

"(i) Bastimenti ta' inqas minn 24 metru tul totali			
a. Bastiment tas-Sajd	€70	€25	€36
b. Pleasure Yacht ta' inqas minn 50 tunnellaġġ gross	€115	€25	Ir-rati kif indikati fil-para B.i.
c. Yacht Kummerċjali		€150	
Il-bastimenti l-oħra kollha ta' inqas minn 24 metru tul totali			
d. Inqas minn 50 tunnellaġġ gross	€115	€25	Ir-rati kif indikati fil-para B.i.";
e. Ta' 50 tunnellaġġ gross jew iżjed		€150	

(ii) il-kliem "para B", kull fejn jokkorru, għandhom jiġu sostitwiti bil-kliem "para B.ii";

(b) il-paragrafu A.ii tagħha għandu jiġi emendat kif ġej:

(i) il-partita (i) tiegħu għandha tiġi sostitwita bil-partita ġdida li ġejja:

"(i) Bastimenti ta' inqas minn 24 metru tul totali				
a. Yacht Kummerċjali	€115	€150	Ir-rati kif indikati fil-para B.i.	€250
Il-bastimenti l-oħra kollha ta' inqas minn 24 metru tul totali				
b. Inqas minn 50 tonnellaġġ gross	€115	€25	Ir-rati kif indikati fil-para B.i.	€400";
c. Ta' 50 tonnellaġġ gross jew iżjed		€150		

(ii) il-kliem "para B", kull fejn jokkorru, għandhom jiġu sostitwiti bil-kliem "para B.ii";

(ċ) il-paragrafu B tagħha għandu jiġi enumerat mill-ġdid bħala l-paragrafu B.ii u minnufih qabel għandu jiġi miżjud il-paragrafu ġdid li ġej:

"B.i. Id-dritt tar-reġistru annwali, skont it-tul totali, kif indikat fil-paragrafi A.i u A.ii:

Bastiment ta' tul totali (metri)		Pleasure Yacht ta' inqas minn 50 tunnellaġġ gross	Yacht Kummerċjali li ma tapplikalhomx it-Taxxa fuq it-Tunnellaġġ	Yacht Kummerċjali li tapplikalhom it-Taxxa fuq it-Tunnellaġġ	Il-bastimenti l-oħra kollha ta' inqas minn 24 metru tul totali li ma tapplikalhomx it-Taxxa fuq it-Tunnellaġġ	Il-bastimenti l-oħra kollha ta' inqas minn 24 metru tul totali li tapplikalhom it-Taxxa fuq it-Tunnellaġġ
Daqs jew iktar minn	Inqas minn					
6	10	€175	€250	€100	€400	€350
10	12	€475	€250	€100	€700	€650
12	15	€525	€600	€450	€750	€700
15	18	€825	€900	€750	€1,050	€1,000
18	21	€1,975	€2,050	€1,900	€2,200	€2,150
21	24	€2,775	€2,850	€2,700	€3,000	€2,950".

TAQSIMA VI EMENDI GHALL-ATT DWAR IS-SIGURTÀ SOĊJALI

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

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

27. Fl-artikolu 2 tal-Att prinċipali minnufih wara l-paragrafu (xiii) tat-tifsira "Pensjoni tas-Servizz" għandu jiġi miżjud il-paragrafu ġdid li ġej:

Emenda tal-artikolu 2 tal-Att prinċipali.

"(xiii) b'seħħ mill-1 ta' Jannar 2027, għall-finijiet tal-kalkolu tar-rata tal-pensjoni taht dan l-Att, Pensjoni ta' Servizz imnaqqsa bi tliet mitt euro (€300) oħra, li sussegwentement għandha tibqa' titnaqqas bi tliet mitt euro (€300) oħra b'effett mill-ewwel Sibb ta' kull sena kalendarja wara din id-data; u".

28. Minnufih wara s-subartikolu (6) tal-artikolu 8 tal-Att prinċipali għandu jiġi miżjud is-subartikolu ġdid li ġej:

Emenda tal-artikolu 8 tal-Att prinċipali.

"(7) B'effett mill-1 ta' Jannar 2027, f'każ ta' konjuġi li jkun qiegħed jirċievi pensjoni għal min jirtira taht id-dispożizzjonijiet tat-Taqsima V wara li jkun lahaq l-ammont ta' 1,820 kontribuzzjonijiet tas-sigurtà soċjali mħallsa jew akkreditati, jekk tweled fil-31 ta' Diċembru 1961 jew qabel, jew 2,080 kontribuzzjonijiet tas-sigurtà soċjali mħallsa jew akkreditati, jekk tweled fl-1 ta' Jannar 1962 jew wara, id-Direttur tas-Sigurtà Soċjali jista' jittrasferixxi dak in-numru ta' kontribuzzjonijiet li jeċċedi

l-ammont imsemmi f'dan is-subartikolu, skont il-każ, sa massimu ta' 260 kontribuzzjoni tas-sigurtà soċjali lill-konjuġi tal-istess koppja li, fid-data tal-irtirar jew sussegwentement ma jkollux dritt għal pensjoni għal min jirtira taħt id-dispożizzjonijiet tat-Taqsima V, u kwalunkwe tali kontribuzzjonijiet għandhom, għall-finijiet ta' dan l-Att, jitqiesu li tħallsu fil-kapaċità ta' persuna impjegata mill-persuna li lilha jiġu trasferiti."

Emenda tal-artikolu 10 tal-Att prinċipali.

29. Minnufih wara s-subartikolu (5) tal-artikolu 10 tal-Att prinċipali għandu jiġi miżjud is-subartikolu ġdid li ġej:

"(6) B'effett mill-1 ta' Jannar 2027, f'każ ta' konjuġi li jkun qiegħed jirċievi pensjoni għal min jirtira taħt id-dispożizzjonijiet tat-Taqsima V wara li jkun laħaq l-ammont ta' 1,820 kontribuzzjonijiet tas-sigurtà soċjali mħallsa jew akkreditati, jekk twieled fil-31 ta' Diċembru 1961 jew qabel, jew 2,080 kontribuzzjonijiet tas-sigurtà soċjali mħallsa jew akkreditati jekk twieled fl-1 ta' Jannar 1962 jew wara, id-Direttur tas-Sigurtà Soċjali jista' jittrasferixxi dak in-numru ta' kontribuzzjonijiet li jeċċedi l-ammont imsemmi f'dan is-subartikolu, skont il-każ, sa massimu ta' 260 kontribuzzjoni tas-sigurtà soċjali lill-konjuġi tal-istess koppja li, fid-data tal-irtirar jew sussegwentement ma jkollux dritt għal pensjoni għal min jirtira taħt id-dispożizzjonijiet tat-Taqsima V, u kwalunkwe tali kontribuzzjonijiet għandhom, għall-finijiet ta' dan l-Att, jitqiesu li tħallsu fil-kapaċità ta' persuna li taħdem għaliha nnifisha jew li timpjega lilha nnifisha mill-persuna li lilha jiġu trasferiti."

Emenda tal-artikolu 68 tal-Att prinċipali.

30. Fil-paragrafu (g) tas-subartikolu (1) tal-artikolu 68 tal-Att prinċipali l-kliem "tal-Ħmistax-il Skeda." għandhom jiġu sostitwiti bil-kliem "tal-Ħmistax-il Skeda:" u minnufih wara għandhom jiġu miżjuda l-provisos ġodda li ġejjin:

"Iżda bla ħsara għad-dispożizzjonijiet ta' dan l-Att, b'effett mill-1 ta' Jannar 2027, ġenitur li jissodisfa d-dispożizzjonijiet tal-paragrafi (f) u (g) għandu dritt għal hlas annwali ta' €7,500:

Iżda wkoll b'effett mill-1 ta' Jannar 2027, ġenitur li jissodisfa d-dispożizzjonijiet tal-paragrafi (f) u (g) u jkun jahdem għal mhux iżjed minn ghoxrin (20) siegħa fil-ġimgħa għandu dritt għall-Ghotja għal Carer ekwivalenti għal hamsin fil-mija (50%) tal-Paga Minima Nazzjonali netta annwali."

Emenda tal-artikolu 85 tal-Att prinċipali.

31. Fis-subartikolu (8Ċ) tal-artikolu 85 tal-Att prinċipali l-kliem "tat-Tnax-il Skeda." għandhom jiġu sostitwiti bil-kliem "tat-Tnax-il Skeda:" u minnufih wara għandu jiġi miżjud il-proviso ġdid li ġej:

"Izda minkejja d-dispożizzjonijiet ta' dan is-subartikolu, b'effett mill-1 ta' Jannar 2027, ir-rati stabbiliti fil-Partita M tat-Tnax-il Skeda għandhom jiżdiedu b'ammont ekwivalenti għaż-żieda tal-Għoli tal-Hajja mogħtija fil-pagi b'mod ġenerali."

32. Fit-tieni proviso għall-artikolu 90 tal-Att prinċipali l-kliem "għall-istess perjodu." għandhom jiġu sostitwiti bil-kliem "għall-istess perjodu:" u minnufih wara għandu jiġi miżjud il-proviso ġdid li ġej:

Emenda tal-artikolu 90 tal-Att prinċipali.

"Izda wkoll b'effett mill-1 ta' Jannar 2027, fil-każ ta' persuna li hija eligibbli għall-pensjoni għal min jirtira taħt id-dispożizzjonijiet tat-Taqsima V u li minnufih qabel ma rtirat 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 ma għandhiex tkun ta' anqas minn 20% tar-rata tal-Assistenza jew Pensjoni għall-Korriment mħallsa lill-persuna taħt id-dispożizzjonijiet tal-artikoli 27 u 29 qabel ma rtirat."

33. Fil-ħames proviso għall-paragrafu (a) tal-partita (7) tat-Tlettax-il Skeda li tinsab mal-Att prinċipali l-kliem "mill-ammont ta' €25,500." għandhom jiġu sostitwiti bil-kliem "mill-ammont ta' €25,500:" u minnufih wara għandu jiġi miżjud il-proviso ġdid li ġej:

Emenda għat-Tlettax-il Skeda li tinsab mal-Att prinċipali.

"Izda minkejja d-dispożizzjonijiet ta' din il-partita, b'effett mill-1 ta' Jannar 2027, fil-każ ta' persuna mwielda fil-31 ta' Diċembru 1961 jew qabel, abbażi tal-fatt li d-Dhul Pensjonabbli Massimu ta' tali persuna għandu jiżdied b'mod gradwali sakemm jilhaq id-Dhul Pensjonabbli Massimu ta' persuna li twieldet fl-1 ta' Jannar 1962 jew wara, id-Dhul Pensjonabbli ta' persuna mwielda fil-31 ta' Diċembru 1961 jew qabel ma għandux jeċċedi l-ammont ta' €28,000."

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

34. 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 aktar 'il quddiem f'din it-Taqsima msejjaħ l-"Att prinċipali".

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

35. Is-subparagrafu (i) tal-paragrafu (e) tal-subartikolu (4) tal-artikolu 32 tal-Att prinċipali għandu jiġi sostitwit bis-subparagrafu ġdid li ġej:

Emenda tal-artikolu 32 tal-Att prinċipali.

"(i) sa żewġ (2) garaxxijiet jew żewġ (2) spazji ta' parkeġġ interni jew kombinament ta' garaxx (1) wiehed u spazju ta' parkeġġ intern wiehed (1) inniffda ma' dik ir-residenza, jew li jinsabu taħtha jew li jinsabu fl-istess blokk ta' appartamenti residenzjali li r-residenza tagħmel parti minnhom; jew sa żewġ (2) garaxxijiet jew żewġ (2) spazji ta' parkeġġ interni, jew kombinament ta' garaxx wiehed (1) u spazju ta' parkeġġ intern wiehed (1) li jinsabu fil-vicinanza ta' hames mitt metru (500m) minn tali residenza jew blokk ta' appartamenti, kemm-il darba l-area kombinata ta' tali garaxxijiet jew spazji ta' parkeġġ interni jew kombinament tat-tnejn ma teċċedix sebgħin metru kwadru (70m²):

Iżda għall-finijiet ta' dan l-artikolu u għall-finijiet tal-artikolu 32Ċ tali garaxx, garaxxijiet, spazju ta' parkeġġ intern jew spazji ta' parkeġġ interni għandhom jiġu akkwistati flimkien ma' tali residenza bl-istess att:

Iżda wkoll għall-finijiet tal-artikolu 35, ma għandux ikun neċessarju li tali garaxx, garaxxijiet, spazju ta' parkeġġ intern jew spazji ta' parkeġġ interni jkunu ġew akkwistati minn qabel mid-*decuius* flimkien ma' tali residenza bl-istess att;".

Żieda ta' artikolu ġdid fl-Att prinċipali.

36. Minnufih wara l-artikolu 32G tal-Att prinċipali għandu jiġi miżjud l-artikolu ġdid li ġej:

"Arrangamenti komposti li jinvolvi spazju tal-arja u ftehimiet ta' żvilupp.

32H. (1) Għall-finijiet ta' dan l-artikolu:

(a) "ftehim ta' żvilupp" tfisser kwalunkwe ftehim, arrangament, impenn jew intendiment, kemm jekk bil-miktub jew bil-fomm u kif ukoll jekk legalment eżegwibbli, għall-kostruzzjoni, it-tlestija, l-irfinar, it-tagħmir jew il-kunsinna tal-proprjetà trasferita jew ta' unità li għandha tinholq fi hdanha;

(b) "żviluppatur" tfisser persuna li, waħedha jew flimkien ma' persuna oħra, torganizza, tippromwovi, tiffinanzja, takkwista, twettaq jew tkun responsabbli għall-iżvilupp rilevanti, u tinkludi persuna li jkollha jew takkwista l-permess għall-iżvilupp rilevanti;

(ċ) "persuna marbuta" tfisser, fir-rigward ta' persuna li tittrasferixxi, żviluppatur jew akkwirent:

(i) persuna konnessa ma' persuna li tittrasferixxi, żviluppatur jew akkwirent b'tali mod kif jista' jiġi preskritt b' regoli maħruġa mill-Ministru;

(ii) persuna nominata, aġent, intermedjarju jew persuna li taġixxi flimkien mal-persuna li tittrasferixxi, żviluppatur jew akkwirent fir-rigward tat-trasferiment, tal-ftehim ta' żvilupp jew tal-iżvilupp;

(iii) korp ta' persuni li huwa kkontrollat, direttament jew indirettament, mill-istess persuna jew persuni bhall-persuna li tittrasferixxi, l-iżviluppatur jew l-akkwirent;

(iv) persuna li jkollha, direttament jew indirettament, l-istess sid jew sidien benefiċjarji finali bhall-persuna li tittrasferixxi, l-iżviluppatur jew l-akkwirent;

(v) korp ta' persuni li jiffurmaw parti mill-istess grupp bhall-persuna li tittrasferixxi, l-iżviluppatur jew l-akkwirent; jew

(vi) b'tali mod ieħor kif jista' jiġi preskritt b'regoli maħruġa mill-Ministru:

Iżda għall-finijiet tas-subparagrafi (iii) u (iv), għandu jitqies kwalunkwe korp intermedjarju ta' persuni, persuna nominata, fiduċjarju, trust jew arrangament ieħor, u "kontroll" tinkludi s-setgħa, kemm jekk eżerċitata waħedha jew flimkien u kemm jekk tirriżulta minn parteċipazzjoni azzjonarja, drittijiet tal-vot, ftehim jew xort'oħra, sabiex jiġi żgurat li l-affarijiet ta' korp ta' persuni jitmexxew skont il-volontà tal-persuna li teżerċita dik is-setgħa;

(d) "korrispettiv totali kommess" tfisser il-valur aggregat tal-ammonti, il-benefiċċji u l-obbligi kollha, kemm jekk fi flus jew *in natura* u kemm jekk imħallsa, ipprovduti, sodisfatti, rilaxxati, paċuti jew xort'ohra reżi disponibbli, kemm jekk pagabbli lill-persuna li tittrasferixxi jew lil kwalunkwe persuna oħra, li l-persuna li tirċievi jew kwalunkwe persuna li taġixxi f'isem persuna li tirċievi tkun hallset, ftiehmet jew tista' tkun meħtieġa li thallas jew tipprovd i b'rabta mal-akkwist, l-iżvilupp, it-tlestija, l-irfinar, it-tagħmir jew il-kunsinna tal-proprjetà jew tal-unità.

(2) Meta jsir trasferiment oneruż ta' spazju tal-arja, taħt jew b'rabta ma' ftehim ta' żvilupp u l-persuna li qed tittrasferixxi, l-iżviluppatur jew persuna marbuta jiehdu l-impenn, jakkwistaw jew jirrangaw għal xogħlijiet li jirriżultaw fil-kostruzzjoni jew tlestija tal-proprjetà jew ta' unità fiha, it-trasferiment u l-ftehim ta' żvilupp għandhom, għall-finijiet ta' dan l-Att, jiġu ttrattati bħala arrangament kompost wiehed.

(3) Il-valur soġġett għat-taxxa tal-arrangament kompost għandu jkun l-ogħla:

(a) mill-korrispettiv totali kommess;

(b) mill-valur tas-suq, fid-data tat-trasferiment, tal-proprjetà jew unità fl-istat li fih ikun miftiehem jew maħsub li jkun ikkonsenjat; u

(ċ) minn tali valur ieħor kif jista' jiġi stabbilit skont ir-regoli magħmula taħt dan l-Att.

(4) Is-subartikoli (2) u (3) għandhom japplikaw irrispettivament minn jekk:

(a) il-persuna li tittrasferixxi u l-persuna li twettaq jew li takkwista x-xogħlijiet ikunux l-istess persuna;

(b) il-ftehim ta' żvilupp ikunx sar qabel, waqt jew wara t-trasferiment;

(ċ) il-korrispettiv huwiex maqsum f'żewġ (2) jew aktar kuntratti, fatturi, persuni jew stadji ta' ħlas;

(d) konvenju ta' bejgħ, assenjazzjoni, ċessjoni, nomina jew arrangament intermedjarju ieħor iwasslux sabiex l-iżviluppatur ma jidhirx bħala persuna li tittrasferixxi; jew

(e) kwalunkwe parti tal-korrispettiv hijiex deskritta bħala li hija relatata ma' xogħlijiet, materjali, servizzi professjonali, kummissjonijiet, partijiet komuni, permessi, finanzjament jew kwalunkwe kwistjoni oħra, fejn tali ammont ikun ekonomikament konness mal-akkwist jew il-kunsinna tal-proprjetà jew tal-unità.

(5) Għandu jkun prezunt li jeżisti arrangament kompost meta jkunu prezenti kwalunkwe tnejn (2) jew aktar miċ-ċirkostanzi li ġejjin:

(a) il-persuna li tittrasferixxi, l-iżviluppatur jew persuna marbuta jkollha, applika għal, takkwista jew tikkontrolla materjalment il-permess għall-iżvilupp rilevanti;

(b) il-ftehim ta' żvilupp isir fi żmien erbgħa u għoxrin xahar (24) qabel jew wara t-trasferiment;

(c) il-ftehim tat-trasferiment jew żvilupp ikun kondizzjonali, ikkummerċjalizzat flimkien ma', jew kummerċjalment dipendenti fuq l-ieħor;

(d) il-persuna li tirċievi ma jkollhiex il-liberta ġenwina sabiex taħtar kuntrattur indipendenti;

(e) ix-xogħlijiet jibdew jew ikomplu ftit qabel jew wara t-trasferiment;

(f) il-proprjetà tiġi kummerċjalizzata b'referenza għal unità lesta, disinn komuni, speċifikazzjoni jew prezz totali; jew

(g) fid-data li fiha l-att ikun intiż li jittrasferixxi spazju tal-arja ikun hemm unità sostanzjalment kompluta jew kompluta.

(6) Il-preżunzjoni stabbilita fis-subartikolu (5) tista' tiġi ribattuta meta l-persuna responsabbli tipprova, fuq il-bilanċ tal-probabbiltajiet, li l-ftehim tax-xogħlijiet ġie nnegozjat indipendentement mit-trasferiment, ġie konkluż fuq termini ta' distakkament, il-persuna li tirċievi kellha l-libertà ġenwina li taħtar kuntrattur ieħor mingħajr żvantaġġ materjali, u l-ebda parti mill-korrispettiv tax-xogħlijiet ma akkumulat, direttament jew indirettament, għall-benefiċċju tal-persuna li tittrasferixxi jew ta' persuna marbuta hlief bħala korrispettiv għal xogħlijiet fornuti b'mod indipendenti bil-valur tas-suq.

(7) Meta l-propjeta mwiegħda li tiġi trasferita tikkonsisti kompletament jew parzjalment minn spazju tal-arja, il-partijiet għandhom jiddikjaraw, fl-avviż tal-konvenju tal-bejgħ, fl-att u fl-avviż notarili preskritt, il-korrispettiv iddikjarat, il-korrispettiv totali kommess, in-numru ta' registrazzjoni tal-identità u tat-taxxa ta' kull żviluppatur, kuntrattur, intermedjarju u riċevitur, il-permess ta' żvilupp rilevanti u d-detentur tal-permess, kull ftehim ta' żvilupp konkluż jew maħsub, u tali informazzjoni ulterjuri kif tista' tiġi preskritta. Fejn kwalunkwe parti mill-korrispettiv totali kommess tingħata xort'oħra milli fi flus, għandha tiġi dikjarata x-xorta ta' tali korrispettiv, il-persuna li minnha u l-persuna li tipprovdi u li lilha ikun provdut, u l-valur attribwit lilu għall-finijiet ta' dan l-artikolu.

(8) It-taxxa provviżorja u t-taxxa fuq l-att finali għandhom jiġu kkalkolati fuq il-valur taxxabbli determinat taht is-subartikolu (3), sal-limitu aċċertabbli fid-data rilevanti. In-nutar li jirċievi jew jippubblika l-istrument għandu jiġbor u jaħfer it-taxxa hekk aċċertabbli skont dan l-Att u kwalunkwe regoli magħmula tahtu.

(9) Meta wara l-ħlas tat-taxxa provviżorja jew il-pubblikazzjoni tal-att, kwalunkwe parti addizzjonali tal-korrispettiv totali kommess issir aċċertabbli, tiġi varjata jew issir pagabbli, il-persuna li tirċievi u l-persuna intitolata li tirċievi dak l-ammont għandhom javżaw lill-Kummissarju fi żmien tletin (30) jum u t-taxxa addizzjonali għandha ssir pagabbli fiż-żmien preskritt. Kwalunkwe taxxa provviżorja żejda għandha tiġi kkreditata kontra t-taxxa finali illi li kieku kienet tkun dovuta.

(10) Għall-finijiet tad-determinazzjoni tal-valur taxxabbli, il-Kummissarju jista' jahtar perit sabiex jivvaluta l-proprietà jew l-iżvilupp fl-intier tiegħu, inkluż il-valur tas-suq ta' kull unità fl-istat komplut miftiehem tagħha, b'referenza għal pjanijiet, permessi, speċifikazzjonijiet, bejgħ kontemporanju u kwalunkwe prova rilevanti oħra. Tali valutazzjoni għandha tikkostitwixxi prova *prima facie* tal-valur tas-suq, bla ħsara għad-dritt tal-persuna responsabbli li tipproduċi prova kuntrarja u li teżerċita kwalunkwe dritt ta' oġġezzjoni u appell taht dan l-Att. Fejn kwalunkwe parti mill-korrispettiv totali kommess jiġi provdut xort'oħra milli fi flus, il-Kummissarju jista' bl-istess mod jiddetermina, jew jeħtieġ prova dwar, il-valur tas-suq tagħha.

(11) Il-persuna li tirċievi għandha tibqa' primarjament responsabbli għat-taxxa fuq arrangament kompost. Żviluppatur jew kwalunkwe persuna oħra li tirċievi jew tkun intitolata li tirċievi parti mill-korrispettiv totali kommess li thalliet barra għandha tkun responsabbli *in solidum* mal-persuna li tirċievi għat-taxxa, it-taxxa addizzjonali u l-imgħax attribwibbli għal dak l-ammont li thalla barra. Il-persuna li tittrasferixxi għandha tkun responsabbli biss sal-punt li:

(a) hija rċeviet jew kienet intitolata li tirċievi l-ammont li thalla barra; jew

(b) hija konxajement ipparteċipat, iffacilitat jew tat l-kunsens tagħha għall-ommissjoni tagħha mid-dikjarazzjoni:

Iżda l-ebda persuna ma għandha tkun responsabbli taht dan is-subartikolu inkwantu l-persuna tipprowa li l-ommissjoni tkun seħħet mingħajr l-għarfien ta' dik il-persuna u li kienu ttiehdu l-passi raġonevoli kollha minn dik il-persuna sabiex tiżgura żvelar preċiż.

(12) Bla ħsara għal kwalunkwe obbligazzjoni oħra taht dan l-Att, meta persuna tonqos milli tagħmel dikjarazzjoni shiħa u korretta taht is-subartikolu (7), jew tfarrak, taħbi jew thalli barra korrispettiv bil-għan jew bl-effett li tnaqqas it-taxxa, dik il-persuna għandha tkun sogġetta għal taxxa addizzjonali ekwivalenti għal għoxrin fil-mija (20%) tad-dazju li ma jkunx ġie mħallas, miżjud għal erbgħin fil-mija (40%) meta l-att jew l-ommissjoni kienu intenzjonati jew jinvolvu dokument jew dikjarazzjoni falza:

Iżda l-ebda taxxa addizzjonali ma għandha tiġi imposta meta l-persuna tippovdi skuża raġonevoli u tikkoreġi l-ommissjoni mingħajr dewmien żejjed wara li tiġi skoperta;

Iżda wkoll it-taxxa addizzjonali għandha titnaqqas kif preskritt meta jsir żvelar volontarju komplut qabel ma l-persuna tiġi avżata b'inkjesta.

(13) Il-Ministru jista' jippreskrivi regoli għat-twettiq aħjar ta' dan l-artikolu, inklużi regoli li jippreskrivu fir-rigward ta' persuni konnessi, avvizi, dikjarazzjonijiet u rikonossimenti, metodi ta' valutazzjoni, dati ta' hlas u notifika, żamma ta' rekords, tqassim ta' korrispettiv u l-allokazzjoni ta' obligazzjoni bejn persuni konċernati."

Emenda tal-artikolu 35 tal-Att prinċipali.

37. Is-subartikolu (4) tal-artikolu 35 tal-Att prinċipali għandu jiġi emendat kif ġej:

(a) fil-paragrafu (a) tal-proviso għall-paragrafu (i) tiegħu minnufih wara l-kliem "li saret *res judicata*" għandhom jiġu miżjuda l-kliem "jew, f'dawk il-kazijiet fejn tkun meħtieġa rikjesta sabiex jinħareġ digriet finali mill-qorti kompetenti għal xi awtorizzazzjoni jew permess sabiex wieħed jidhol fi, jew jagħmel kwalunkwe kuntratt jew disponiment li fir-rigward tagħhom il-liġi tkun teħtieġ awtorizzazzjoni għal permess preċedenti jew kwalunkwe ordni jew direzzjoni oħra";

(b) l-aħħar paragrafu tal-proviso tal-paragrafu (i) tas-subartikolu (4) tiegħu minnufih wara l-kliem "tkun saret *res judicata*" għandhom jiġu miżjuda l-kliem li ġej:

"jew mid-data tad-digriet finali tal-qorti kompetenti f'dawk il-kazijiet fejn ir-rikjesta għal kwalunkwe awtorizzazzjoni jew permess sabiex wieħed jidhol fi, jew jagħmel kwalunkwe kuntratt jew disponiment li fir-rigward tagħhom il-liġi tkun teħtieġ awtorizzazzjoni jew permess preċedenti:

Iżda wkoll sabiex japplika l-paragrafu preċedenti f'kazijiet fejn tkun meħtieġa awtorizzazzjoni jew permess sabiex wieħed ikun jista' jidhol fi, jew jagħmel kwalunkwe kuntratt jew disponiment li dwarhom il-liġi tkun teħtieġ awtorizzazzjoni jew permess preċedenti, jew fir-rigward ta' kwalunkwe ordni jew direzzjoni oħra meħtieġa mill-qorti kompetenti, ir-rikors għal tali talba għandu jiġi ppreżentat fi żmien sitt (6) xhur mill-mewt tad-*decuius*."

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

38. (1) 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 aktar 'il quddiem f'din it-Taqsima msejjah l-"Att prinċipali".

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

(2) (a) L-artikolu 39 ta' din it-Taqsima għandu japplika mis-sena ta' stima 2027; u

(b) l-artikolu 40 ta' din it-Taqsima għandu japplika mis-sena ta' stima 2028.

39. Il-paragrafu (b) tas-subartikolu (4) tal-artikolu 19 tal-Att prinċipali għandu jiġi sostitwit bil-paragrafu ġdid li ġej:

Emenda tal-artikolu 19 tal-Att prinċipali.

"(b) fil-każ ta' soċjetà kooperattiva, id-dikjarazzjonijiet finanzjarji tas-soċjetà, imhejjija skont il-liġi li tirregola s-soċjetajiet kooperattivi u, fejn tali liġi tirrikjedi li tali dikjarazzjonijiet finanzjarji jkunu verifikati, dawn għandhom ikunu akkumpanjati minn tali rapport tal-awditur kif jista' jkun meħtieġ minn dik il-liġi."

40. Fil-paragrafu (a) tas-subartikolu (4) tal-artikolu 42 tal-Att prinċipali l-kliem "mit-30 ta' April" għandhom jiġu sostitwiti bil-kliem "mill-31 ta' Marzu".

Emenda tal-artikolu 42 tal-Att prinċipali.

41. Minnufih wara l-artikolu 48 tal-Att prinċipali għandu jiġi miżjud l-artikolu ġdid li ġej:

Żieda ta' artikolu ġdid fl-Att prinċipali.

"Super Bonus.

48A. (1) Bla ħsara għad-dispożizzjonijiet ta' dan l-artikolu, individwu għandu jkun intitolat li jirċievi mingħand il-Kummissarju ħlas eżentat mit-taxxa, hawnhekk iżjed 'il quddiem f'dan l-artikolu imsejjah "Super Bonus" ta' elf euro (€1000) fir-rigward ta' kull sena bażi li tibda mis-sena bażi 2026 u snin bażi sussegwenti meta tali individwu:

(a) kien jaħdem bi qligħ matul is-sena bażi rilevanti;

(b) jirċievi f'dik is-sena bażi *income* aggregat ekwivalenti għal, jew li jeċċedi tnax-il elf euro (€12,000) minn impjeg, sengħa, negozju, professjoni jew vokazzjoni, jew minn kwalunkwe kombinament tagħhom; u

(ċ) jissodisfa kwalunkwe kondizzjonijiet ta' eligibbiltà preskritti taħt dan l-artikolu.

(2) Għall-finijiet ta' dan l-artikolu:

(a) individwu għandu jiġi meqjus li jaħdem bi qligħ f'sena bażi li fiha:

(i) l-income mill-impjieg relatat ma' dak l-individwu jiġi rapportat mill-prinċipal lill-Kummissarju fis-sistema tal-Final Settlement System skont l-Atti dwar it-Taxxi; jew

(ii) l-individwu jkun wettaq sengħa, negozju, professjoni jew vokazzjoni li minnhom rċieva income matul tali sena bażi;

(b) "income" tfisser qligħ minn okkupazzjoni remunerattiva, li t-taxxa fuqha kienet ġiet determinata skont ir-rati stipulati fl-artikolu 56(1) tal-Att dwar it-Taxxa fuq l-*Income*;

Kap. 123.

(ċ) l-informazzjoni dwar okkupazzjoni remunerattiva fi kwalunkwe sena bażi, għandha tiġi stabbilita mill-Kummissarju abbażi tal-informazzjoni provduta lilu skont l-Atti dwar it-Taxxi.

(3) Fil-każ ta' individwu li ma jkunx ċittadin ta' Malta jew ta' Stat Membru tal-Unjoni Ewropea jew ta' Stat Membru ieħor taż-Żona Ekonomika Ewropea, l-intitolament għas-Super Bonus għandu jkun soġġett għall-kondizzjoni li dak l-individwu jkollu l-istatus ta' resident għal żmien twil skont ir-Regolamenti dwar Status ta' Residenti li joqgħodu għal Żmien Twil (Ċittadini ta' Pajjiżi Terzi) fl-aħħar jum tas-sena bażi rilevanti.

L.S. 217.05.

(4) Meta individwu li kellu okkupazzjoni remunerattiva jkun irċieva income ta' anqas minn tnax-il elf euro (€12,000) fis-sena bażi rilevanti, is-Super Bonus għandu jitnaqqas proporzjonalment u għandu jiġi kkalkulat kif ġej:

(a) fejn l-income huwa bejn hdax-il elf euro (€11,000) u hdax-il elf disa' mija u disgħa u disgħin euro (€11,999), is-Super Bonus għandu jammonta għal disa' mija u ħamsa u għoxrin euro (€925);

(b) fejn l-income huwa bejn għaxart elef euro (€10,000) u għaxart elef disa' mija u disgħa u disgħin euro (€10,999), is-Super Bonus għandu jammonta għal tmien mija u ħamsa u sebgħin euro (€875);

(ċ) fejn l-income huwa bejn disat elef euro (€9,000) u disat elef u disa' mija u disgħa u disgħin euro (€9,999), is-Super Bonus għandu jammonta għal tmien mitt euro (€800);

(d) fejn l-income huwa bejn tmint elef euro (€8,000) u tmint elef u disa' mija u disgħa u disgħin euro (€8,999), is-Super Bonus għandu jammonta għal seba' mija u ħamsa u għoxrin euro (€725);

(e) fejn l-income huwa bejn sebat elef euro (€7,000) u sebat elef u disa' mija u disgħa u disgħin euro (€7,999), is-Super Bonus għandu jammonta għal sitt mija u ħamsin euro (€650);

(f) fejn l-income huwa bejn sitt elef euro (€6,000) u sitt elef u disa' mija u disgħa u disgħin euro (€6,999), is-Super Bonus għandu jammonta għal ħames mija u ħamsa u sebgħin euro (€575);

(g) fejn l-income huwa bejn elfejn euro (€2,000) u ħamest elef u disa' mija u disgħa u disgħin euro (€5,999), is-Super Bonus għandu jammonta għal ħames mitt euro (€500);

(h) fejn l-income huwa inqas minn elfejn euro (€2,000), is-Super Bonus għandu jkun ta' zero.

(5) Individwu ma għandux ikun intitolat għas-Super Bonus sakemm f'tali data li tista' tiġi stabbilita mill-Kummissarju:

(a) il-prospetti kollha li għandhom jiġu provduti minn dak l-individwu taħt l-Atti dwar it-Taxxi jkunu ġew debitament sottomessi; u

(b) it-taxxa, taxxa addizzjonali, interessi, penali u kwalunkwe ammonti oħra kollha dovuti taħt l-Atti dwar it-Taxxi jkunu ġew debitament imħallsa:

Iżda individwu ma għandux jiġi skwalifikat mill-intitolament fejn kwalunkwe tali ammont ikun soġġett għall-arrangament għall-ħlas approvat mill-Kummissarju u l-individwu jkun konformi bis-sħiħ mat-termini tiegħu.

(6) L-intitolament għas-Super Bonus u l-ammont tiegħu ma għandhomx ikunu dipendenti fuq l-ammont ta' taxxa dovuta, stmata jew pagabbli mill-individwu taħt l-Atti dwar it-Taxxi.

(7) Il-Kummissarju għandu jiddetermina l-intitolament għas-Super Bonus u għandu jhalli sa mhux iktar tard mill-aħħar jum tas-sena ta' stima relatata mas-sena bażi rilevanti.

(8) Is-Super Bonus għandu jikkostitwixxi ħlas statutorju amministrat mill-Kummissarju u ma għandux jiġi kkunsidrat bħala:

(a) rifiżjoni jew *rebate* ta' taxxa;

(b) kreditu ta' taxxa; jew

(ċ) tnaqqis jew *riduzzjoni* ta' kwalunkwe taxxa dovuta taħt l-Att dwar it-Taxxa fuq l-*Income*.

Kap. 123.

(9) Meta l-Kummissarju jiddeċiedi li l-ħlas tas-Super Bonus ikun sar lil individwu li ma kienx intitolat għalih, l-ammont imħallas għandu jikkostitwixxi dejn ċivili dovut lill-Gvern u għandu jingabar mill-Kummissarju daqslikieku kien taxxa dovuta taħt dan l-Att.

(10) Il-Ministru jista' jagħmel regoli sabiex jipprovdi għas-segwent:

(a) ir-rekwiżiti għall-eligibbiltà;

(b) il-proċeduri ta' verifika;

(ċ) il-proċeduri għall-irkupru;

(d) il-mod ta' ħlas; u

(e) kwalunkwe kwistjoni oħra anċillari jew inċidentali għall-implimentazzjoni ta' dan l-artikolu."

TAQSIMA IX EMENDI GĦALL-ATT DWAR DAZJU TAS-SISA

42. (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 aktar 'il quddiem f'din it-Taqsima msejjaħ l-"Att prinċipali".

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

(2) Id-dispożizzjonijiet ta' din it-Taqsima għandhom jidhlu fis-seħh fl-1 ta' Jannar 2027.

43. Fl-artikolu 2 tal-Att prinċipali minnufih wara t-tifsira "oġġetti tad-dazju tas-sisa" għandha tiġi miżjudha t-tifsira ġdida li ġejja:

Emenda tal-artikolu 2 tal-Att prinċipali.

" "operatur awtorizzat tal-loġistika tas-sisa" tfisser persuna awtorizzata mill-Kummissarju sabiex tirċievi, timporta, iżżomm, taħžen, tikkonsolida u tibgħat oġġetti tad-dazju tas-sisa mhux armonizzati, taht tali kondizzjonijiet kif jistgħu jiġu preskritti jew imposti mill-Kummissarju;"

44. Minnufih wara l-artikolu 10Ċ tal-Att prinċipali għandu jiġi miżjud l-artikolu ġdid li ġej:

Żieda ta' artikolu ġdid fl-Att prinċipali.

"Awtorizzazzjoni mill-Kummissarju.

10D. (1) Minkejja kwalunkwe dispożizzjoni oħra ta' dan l-Att, il-Kummissarju jista' jawtorizza lil kwalunkwe persuna bħala operatur awtorizzat tal-loġistika tas-sisa għall-finijiet li tirċievi, timporta, iżżomm, taħžen, tikkonsolida u tibgħat oġġetti tad-dazju tas-sisa mhux armonizzati elenkati fit-Tmien Skeda mingħajr il-hlas immedjat tad-dazju tas-sisa, kif soġġett għal tali kondizzjonijiet, garanziji, obbligi ta' rappurtar, rekwiżiti ta' żamma ta' rekords u kontrolli kif jistgħu jiġu preskritti jew imposti mill-Kummissarju.

(2) L-operatur awtorizzat tal-loġistika tas-sisa għandu, qabel ma jibda jibgħat jew jirċievi l-oġġetti, jitlob li jiġi registrat mill-Kummissarju.

(3) L-operatur awtorizzat tal-loġistika tas-sisa registrat għandu josserva r-rekwiżiti li ġejjin:

- (a) ikollu awtorizzazzjoni mingħand il-Kummissarju sabiex jopera;
- (b) jopera minn sit awtorizzat;
- (ċ) iżomm kull rendikont ta' stokk u ċaqliq ta' prodotti meħtieġ skont dan l-Att;

(d) iżomm dokumenti kummerċjali u dokumenti marbuta ma' ġarr ta' stokk u ċaqliq ta' prodotti;

(e) jipprovdi rendikonti, dikjarazzjonijiet u rikonċiljazzjoni ta' stokk perjodiċi. Ir-rendikonti għandhom jinkludu:

- (i) il-perjodu tar-rappurtar;
- (ii) l-isem tal-operatur;
- (iii) deskrizzjoni tal-oġġetti;
- (iv) il-Kodiċi tat-Tariffa Doganali;
- (v) l-istokk tal-bidu;
- (vi) l-oġġetti riċevuti;
- (vii) il-kwantitajiet riċevuti, inkluż pallets u unitajiet u, jew litri fejn applikabbli;
- (viii) id-data tar-riċevuta;
- (ix) in-Numru ta' Referenza Lokali (MRN) jew referenza ekwivalenti;
- (x) l-oġġetti mibgħuta;
- (xi) il-kwantitajiet mibgħuta, inkluż pallets u unitajiet u, jew litri fejn applikabbli;
- (xii) id-data tad-dispaċċ;
- (xiii) l-MRN tas-sors jew referenza ekwivalenti tal-moviment;
- (xiv) id-dettalji tad-destinazzjoni jew tal-konsenjatarju;
- (xv) ir-referenza tad-dokument T2L, fejn applikabbli;
- (xvi) in-numru tad-dokument CMR jew referenza ekwivalenti tad-dokument tat-trasport fejn ma jkunx disponibbli dokument T2L, jew bħala referenza supplimentari fejn jeżistu ż-żewġ dokumenti;
- (xvii) l-istokk tal-ġheluq;
- (xviii) il-pallets li jibqgħu;
- (xix) l-unitajiet u, jew il-litri li jibqgħu;
- (xx) prova tad-dispaċċ minn Malta;
- (xxi) prova tar-riċevuta fid-destinazzjoni;
- (xxii) in-nuqqasijiet, l-eċċessi, it-telf, il-ksur, l-oġġetti bil-ħsara jew kwalunkwe diskrepanza oħra fl-istokk;

(f) jagħti garanziji fiskali suffiċjenti li jkopru dazju tas-sisa li jista' jkun dovut;

(g) jagħti l-kunsens tiegħu għal kwalunkwe verifika u kontroll tal-istokk li jista' jkun meħtieġ mill-Kummissarju;

(h) josserva l-obbligu li tiġi pprovduta prova tad-dispaċċ ulterjuri u prova tar-riċevuta fid-destinazzjoni;

(i) josserva perjodi preskritti li fihom l-oġġetti għandhom jintbagħtu minn Malta."

45. Fil-paragrafu (v) tas-subartikolu (1) tal-artikolu 16 tal-Att prinċipali l-kliem "il-ligijiet sussidjarji tiegħu," għandhom jiġu sostitwiti bil-kliem "il-ligijiet sussidjarji tiegħu; jew" u minnufih wara għandu jiġi miżjud il-paragrafu ġdid li ġej:

Emenda tal-artikolu 16 tal-Att prinċipali.

"(w) ikun il-persuna li f'isimha jopera operatur awtorizzat tal-logistika tas-sisa reġistrat u li jonqos milli jirrapporta, fiż-żmien preskrit b'regolamenti li jsiru bis-saħħa ta' dan l-Att, kwalunkwe kwantità ta' oġġetti tad-dazju tas-sisa mehlusa għall-konsum jew għal ċirkolazzjoni hielsa, u jonqos milli jissodisfa l-obbligi elenkati fl-artikolu 10D,".

46. Fir-Raba' Skeda li tinsab mal-Att prinċipali minnufih wara l-kliem:

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

"Kerosene falling within CN Codes 2710.19.21, 2710.19.25 and 2710.19.29	€412.40 per 1000 litres
If used for the following	€72.21 per 1000 litres
- For air navigation between Malta and Gozo	
- For testing and maintenance of aircraft engines	
If used by private pleasure aircraft for direct voyages to destinations outside the European Union	0"

għandhom jiġu miżjuda l-kliem li ġejjin:

- "Flights for tuition purposes that commence and terminate in Malta without any intervening stop/s in any other Member States.	-
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If used by private pleasure aircraft for direct voyages to destinations outside the European Union	0
Avgas falling within CN Codes 2710.12.31 to 2710.12.70	€678.18 per 1000 litres
If used for the following	€72.21 per 1000 litres
- For air navigation between Malta and Gozo	
- For testing and maintenance of aircraft engines	
- Flights for tuition purposes that commence and terminate in Malta without any intervening stop/s in any other Member States.	-
If used by private pleasure aircraft for direct voyages to destinations outside the European Union	0".

Sostituzzjoni tal-Iskeda Hamsa F li tinsab mal-Att prinċipali.

47. L-Iskeda Hamsa F li tinsab mal-Att prinċipali għandha tiġi sostitwita bl-Iskeda ġdida li ġejja:

"SCHEDULE FIVE F

PLASTIC SACKS AND BAGS

Description of excisable goods	Rate of Excise Duty
Bags of plastic of HS Codes 3923 21 and 3923 29, for the conveyance of goods, with a handle, loop, slot or any other feature that facilitates the use of the bag for the conveyance of goods, unless otherwise prohibited under the Restrictions on Placing on the Market of Plastic Carrier Bags Regulations (S.L. 549.139) and the Supplies and Services Act (Cap. 117)	€1,700 per 100 kgs but not less than €1,500 per 10,000 units

· Bags of plastic of HS Codes 3923 21 and 3923 29, whether for the conveyance of goods or otherwise, with or without a handle, loop, slot or any other feature that facilitates the use of the bag for the conveyance of goods, having a dimension of 28cm x 38cm or less and having a thickness of 15 microns or less, inclusive of gussets and handle, unless otherwise prohibited under the Restrictions on Placing on the Market of Plastic Carrier Bags Regulations (S.L. 549.139) and the Supplies and Services Act (Cap. 117)	€15 per 100 kgs up to a maximum of €45 per 10,000 units
· All other plastic sacks and bags (including cones) of HS Codes 3923 21 and 3923 29 and films, sheets or tubes of plastic of HS Heading 3917 and 3920 intended for the conversion into plastic sacks and bags, unless otherwise prohibited under the Restrictions on Placing on the Market of Plastic Carrier Bags Regulations (S.L. 549.139) and the Supplies and Services Act (Cap. 117), and excluding:	€250 per 100 kgs up to a maximum of €170 per 10,000 units
o bags of plastic of HS Codes 3923 21 and 3923 29 and films, sheets or tubes of plastic of HS Headings 3917 and 3920 which constitute or form an integral part of the packaging in which foodstuffs are sealed prior to retail or transfer;	

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o biodegradable and compostable sacks and bags in accordance with MSA EN13432:2000 Packaging - Requirements for packaging recoverable through composting and biodegradation - Test scheme and evaluation criteria for the final acceptance of packaging, as it might be updated or replaced following the request made by the European Commission in accordance with Article 9(6) of Regulation (EU) 2025/40 of the European Parliament and of the Council of 19 December 2024 on packaging and packaging waste, amending Regulation (EU) 2019/1020 and Directive (EU) 2019/904, and repealing Directive 94/62/EC;	
o printed sacks and bags of plastic of HS Codes 3923 21 and 3923 29 purchased specifically for the collection of dry recyclable waste by the authorised waste management schemes; and	
o sacks and bags of plastic of HS Codes 3923 21 and 3923 29 purchased specifically for collection of non-recyclable waste.	
· Bags of plastic of HS Codes 3923 21 and 3923 29 and films, sheets or tubes of plastic of HS Headings 3917 and 3920 which constitute or form an integral part of the packaging in which foodstuffs are sealed prior to retail or transfer	€0

· Bio-degradable and compostable sacks and bags in accordance with MSA EN13432:2000 Packaging - Requirements for packaging recoverable through composting and biodegradation - Test scheme and evaluation criteria for the final acceptance of packaging, as it might be updated or replaced following the request made by the European Commission in accordance with Article 9(6) of Regulation (EU) 2025/40 of the European Parliament and of the Council of 19 December 2024 on packaging and packaging waste, amending Regulation (EU) 2019/1020 and Directive (EU) 2019/904, and repealing Directive 94/62/EC	€0
· Printed sacks and bags of plastic of HS Codes 3923 21 and 3923 29 purchased specifically for the collection of dry recyclable waste by the authorised waste management schemes	€0
· Sacks and bags of plastic of HS Codes 3923 21 and 3923 29 purchased specifically for the collection of non-recyclable waste	€425 per 100 kgs up to a maximum of €290 per 10,000 units".

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

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

(a) it-Taqsima A tagħha għandha tiġi emendata kif ġej:

(i) ir-regolament 13 tagħha għandu jiġi emendat kif ġej:

(ia) is-subregolament (7) tiegħu għandu jiġi sostitwit bis-subregolament ġdid li ġej:

"(7) (a) Il-Kummissarju jista' fir-rigward ta' kwalunkwe konsenjatur reġistrat, destinatarju reġistrat, merkant reġistrat, konsenjatur iċċertifikat jew destinatarju iċċertifikat li jonqos milli jixtri l-bolla tas-sisa fi żmien hamest (5) ijiem tax-xogħol mid-data tad-dhul f'Malta tal-oġġetti tad-dazju tas-sisa li fuqhom għandha titwajjal il-bolla tas-sisa,

ħlief fejn il-bolla tas-sisa għandha titwāħħal mill-kustodju ta' maħžen tas-sisa awtorizzat, jimponi penali amministrattiva ta' mija u ħamsin euro (€150). F'każ ta' kwalunkwe ksur ta' dawn ir-regolamenti, l-oġġetti nfushom għandhom jiġu maqbuda. Izda jekk l-ebda dazju ma jkun perikolat, l-oġġetti nfushom ma għandhomx jinqabdu.

(b) Il-Kummissarju jista' fir-rigward ta' kwalunkwe konsenjatur registrat, destinatarju registrat, merkant registrat, konsenjatur iċċertifikat jew destinatarju iċċertifikat li jonqos milli jwāħħal il-bolla tas-sisa fi żmien ħamest (5) ijiem tax-xogħol minn meta tinxtara, ħlief għal kustodju ta' maħžen tas-sisa awtorizzat, jimponi penali amministrattiva ta' mitejn euro (€200). F'każ ta' kwalunkwe ksur ta' dawn ir-regolamenti, l-oġġetti nfushom għandhom jiġu maqbuda. Izda jekk l-ebda dazju ma jkun perikolat, l-oġġetti nfushom ma għandhomx jinqabdu.";

(ib) is-subregolament (8) tiegħu għandu jiġi sostitwit bis-subregolament ġdid li ġej:

"(8) Il-Kummissarju jista' fir-rigward ta' kwalunkwe kustodju ta' maħžen tas-sisa awtorizzat li joħroġ mill-maħžen tas-sisa awtorizzat oġġetti tad-dazju tas-sisa li fuqhom ma tkunx twāħħlet il-bolla tas-sisa skont il-liġi, jimponi penali amministrattiva ta' tliet mitt euro (€300). F'każ ta' kwalunkwe ksur ta' dawn ir-regolamenti, l-oġġetti nfushom għandhom jiġu maqbuda. Izda jekk l-ebda dazju ma jkun perikolat, l-oġġetti nfushom ma għandhomx jinqabdu.";

(ic) is-subregolament (9) tiegħu għandu jiġi sostitwit bis-subregolament ġdid li ġej:

"(9) Kwalunkwe persuna, ħlief għal persuni awtorizzati, li jkollha fil-pussess tagħha bolol tas-sisa, għandha teħel penali amministrattiva ta' tliet mitt euro (€300). F'każ ta' kwalunkwe ksur ta' dawn ir-regolamenti, l-oġġetti tad-dazju tas-sisa għandhom jiġu

maqbuda. Iżda jekk l-ebda dazju ma jkun perikolat, l-oġġetti nfushom ma għandhomx jinqabdu.";

(ii) ir-regolament 13A tagħha għandu jiġi sostitwit bir-regolament ġdid li ġej:

"Rilaxx ta' oġġetti tad-dazju tas-sisa.

13A. Salv għad-dispożizzjonijiet tar-regolament 13(7), (8) u (9), il-Kummissarju għandu jirrilaxxa l-oġġetti tad-dazju tas-sisa jekk ikun sodisfatt li l-ammont ta' dazju tas-sisa u dazju tal-importazzjoni u kwalunkwe taxxa oħra dovuta marbuta mal-oġġetti tad-dazju tas-sisa kif provdut f'din l-Iskeda ġew imhallsa skont il-liġi qabel l-ispezzjoni inizjali:

Iżda dan ir-regolament għandu japplika, *mutatis mutandis*, għal kull Taqsima ta' din l-Iskeda.";

(iii) ir-regolament 13B tagħha għandu jiġi sostitwit bir-regolament ġdid li ġej:

"Rilaxx skont l-Iskeda 6.

13B. Salv għad-dispożizzjonijiet tar-regolament 13(7), (8) u (9), kwalunkwe kwantità ta' oġġetti tad-dazju tas-sisa, rilaxxati kif provdut f'din l-Iskeda, għandha tikkonforma mad-dispożizzjonijiet tal-Att u kwalunkwe regolamenti magħmula tahtu, kif applikabbli:

Iżda dan ir-regolament għandu japplika, *mutatis mutandis*, għat-Taqsimiet kollha ta' din l-Iskeda.";

(iv) ir-regolament 16 tagħha għandu jiġi emendat kif ġej:

(ia) is-subregolament (3) tiegħu għandu jiġi mħassar;

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

"(4) Fil-każ ta' kwalunkwe ksur imsemmi f'dan ir-regolament, il-Kummissarju jista' jimponi penali amministrattiva ta' elfejn euro (€2,000). B'zieda ma' dan, is-sottomissjoni tal-imsemmija rendikonti għandha tkun ukoll meħtieġa li ssir fi żmien

hmistax (15)-il jum u fin-nuqqas, il-liċenzja jew l-awtorizzazzjoni sabiex wiehed jopera għandhom jiġu sospiżi sakemm issir ir-regolarizzazzjoni skont dan ir-regolament.";

(iċ) is-subregolament (5) tiegħu għandu jiġi emendat kif ġej:

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

"(ċ) Kwalunkwe persuna li tonqos milli tħares id-dispożizzjonijiet ta' dan ir-regolament, għandha tkun hatja ta' reat u għandha tehel meta tinstab hatja l-piena stabbilita fid-dispożizzjonijiet tal-artikolu 16 tal-Att, kif applikabbli.";

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

"(d) F'każ ta' kwalunkwe ksur imsemmi fil-paragrafu (ċ), il-Kummissarju jista', jekk min ikun wettaq ir-reat jammetti, ma jistitwixxi proċeduri skont dan l-Att u jimponi l-penali stabbiliti fl-artikoli 16A u 16B tal-Att, kif applikabbli. B'żieda ma' dan, l-imsemmija pagamenti għandhom ukoll ikunu meħtieġa li jsiru skont il-liġi, kif applikabbli.";

(v) minnufih wara r-regolament 18 tiegħu għandu jiġi miżjud ir-regolament ġdid li ġej:

"Appelli.
Kap. 490. 19. Kwalunkwe deċiżjoni dwar penali amministrattivi imposti taħt kwalunkwe Taqsima tas-Sitt Skeda għandha tkun soġġetta għal appell skont l-Att dwar il-Ġustizzja Amministrattiva fi żmien għoxrin (20) jum li għandhom jibdew jiddekorru mid-data tan-notifika tad-deċiżjoni.";

(b) it-Taqsima B tagħha għandha tiġi emendata kif ġej:

(i) fis-subregolament (2) tar-regolament 11 tagħha l-kelma "taġt" għandha tiġi sostitwita bil-kelma "taht";

(ii) ir-regolament 12 tagħha għandu jiġi emendat kif ġej:

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

"(6) Id-dispożizzjonijiet tar-regolament 13(7) tat-Taqsima A tas-Sitt Skeda għandhom japplikaw *mutatis mutandis*.";

(ib) is-subregolament (7) tiegħu għandu jiġi sostitwit bis-subregolament ġdid li ġej:

"(7) Id-dispożizzjonijiet tar-regolament 13(8) tat-Taqsima A tas-Sitt Skeda għandhom japplikaw *mutatis mutandis*.";

(ic) is-subregolament (8) tiegħu għandu jiġi sostitwit bis-subregolament ġdid li ġej:

"(8) Id-dispożizzjonijiet tar-regolament 13(9) tat-Taqsima A tas-Sitt Skeda għandhom japplikaw *mutatis mutandis*.";

(ċ) it-Taqsima Ċ tagħha għandha tiġi emendata kif ġej:

(i) ir-regolament 2 tagħha għandu jiġi emendat kif ġej:

(ia) minnufih wara t-tifsira "Att" għandha tiġi miżjuda t-tifsira ġdida li ġejja:

" "l-ewwel stabbiliment tal-bejgħ bl-imnut" tfisser faċilità fejn il-prodotti tat-tabakk jitqiegħdu fis-suq għall-ewwel darba, inkluż id-distributuri awtomatiċi li jintużaw għall-bejgħ tal-prodotti tat-tabakk;"

(ib) minnufih wara t-tifsira "sigarri u *cigarillos*" għandha tiġi miżjuda t-tifsira ġdida li ġejja:

" "stabbiliment tal-bejgħ bl-imnut" tfisser kwalunkwe stabbiliment fejn il-prodotti tat-tabakk jitqiegħdu fis-suq inkluż minn persuna fiżika;"

(ii) ir-regolament 6 tagħha għandu jiġi emendat kif ġej:

(ia) is-subregolament (5) tiegħu għandu jiġi

sostitwit bis-subregolament ġdid li ġej:

"(5) Il-Kummissarju jista', fir-rigward ta' konsenjatur reġistrat jew destinatarju reġistrat li jonqos milli jwaħħal bolla tas-sisa fi żmien hamest (5) ijiem minn meta tinx tara, hliel għall-kustodju ta' mahžen awtorizzat, jimponi penali amministrattiva ta' mitt euro (€100). F'każ ta' kwalunkwe ksur ta' dawn ir-regolamenti, is-sigaretti, sigarri, cigarillos, pipe tobacco, tabakk għal sigaretti mibrumin bl-idejn jew tabakk ieħor għat-tipjip infushom għandhom jiġu maqbuda. Izda jekk l-ebda dazju ma jkun perikolat, is-sigaretti, sigarri, cigarillos, pipe tobacco, tabakk għal sigaretti mibrumin bl-idejn jew tabakk ieħor għat-tipjip infushom ma għandhomx jinqabdu.";

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

"(6) Il-Kummissarju jista' fir-rigward ta' kull kustodju ta' mahžen tas-sisa awtorizzat li joħroġ mill-mahžen tas-sisa awtorizzat sigaretti, sigarri, cigarillos, pipe tobacco, tabakk għal sigaretti mibrumin bl-idejn u tabakk ieħor għat-tipjip li fuqhom ma tkunx twaħħlet bolla tas-sisa skont il-liġi, jimponi penali amministrattiva ta' tliet mitt euro (€300). F'każ ta' kwalunkwe ksur ta' dawn ir-regolamenti, is-sigaretti, sigarri, cigarillos, pipe tobacco, tabakk għal sigaretti mibrumin bl-idejn jew tabakk ieħor għat-tipjip infushom għandhom jiġu maqbuda. Izda jekk l-ebda dazju ma jkun perikolat, is-sigaretti, sigarri, cigarillos, pipe tobacco, tabakk għal sigaretti mibrumin bl-idejn jew tabakk ieħor għat-tipjip infushom ma għandhomx jinqabdu.";

(ic) is-subregolament (7) tiegħu għandu jiġi sostitwit bis-subregolament ġdid li ġej:

"(7) Il-Kummissarju jista' jimponi penali amministrattiva ta' tliet mitt euro (€300) fuq kwalunkwe persuna, għajr persuna awtorizzata, li jkollha fil-pussess tagħha bolol tas-sisa. Fil-każ ta' kwalunkwe ksur ta' dawn

ir-regolamenti, is-sigaretti, sigarri, cigarillos, pipe tobacco, tabakk għal sigaretti mibrumin bl-idejn jew tabakk ieħor għat-tipjip infushom għandhom jiġu maqbuda. Izda jekk l-ebda dazju ma jkun perikolat, is-sigaretti, sigarri, cigarillos, pipe tobacco, tabakk għal sigaretti mibrumin bl-idejn jew tabakk ieħor għat-tipjip infushom ma għandhomx jinqabdu.";

(iii) ir-regolament 7A tagħha għandu jiġi emendat kif ġej:

(ia) il-paragrafu (a) tas-subregolament (7) tiegħu għandu jiġi sostitwit bil-paragrafu ġdid li ġej:

"(7) (a) F'każ li konsenjatur reġistrat jew destinatariju reġistrat li jonqos milli jwaħħal bolla tas-sisa fi żmien hamest (5) ijiem minn meta tinxtara, hliet għal kustodju ta' maħżen tas-sisa awtorizzat, il-Kummissarju jista' jimponi penali amministrattiva ta' mitt euro (€100). F'każ ta' kwalunkwe ksur ta' dawn ir-regolamenti, it-tabakk tal-pipa tal-ilma nnifsu għandu jiġi maqbud. Izda jekk l-ebda dazju ma jkun perikolat, it-tabakk tal-pipa tal-ilma nnifsu ma għandux jinqabad.";

(ib) is-subregolament (8) tiegħu għandu jiġi sostitwit bis-subregolament ġdid li ġej:

"(8) Il-Kummissarju jista' fir-rigward ta' kull kustodju ta' maħżen tas-sisa awtorizzat li johroġ mill-maħżen tas-sisa awtorizzat tabakk tal-pipa tal-ilma li fuqu ma tkunx twaħħlet il-bolla tas-sisa skont il-liġi, jimponi penali amministrattiva ta' mitt euro (€100). F'każ ta' kwalunkwe ksur ta' dawn ir-regolamenti, it-tabakk tal-pipa tal-ilma nnifsu għandu jiġi maqbud. Izda jekk l-ebda dazju ma jkun perikolat it-tabakk tal-pipa tal-ilma nnifsu ma għandux jinqabad.";

(ic) is-subregolament (9) tiegħu għandu jiġi sostitwit bis-subregolament ġdid li ġej:

"(9) Il-Kummissarju jista' fil-konfront ta' kwalunkwe persuna li jkollha fil-pussess

tagħha bolol tas-sisa, ħlief għal persuni awtorizzati, jimponi penali amministrattiva ta' tliet mitt euro (€300). F'każ ta' kwalunkwe ksur ta' dawn ir-regolamenti, it-tabakk tal-pipa tal-ilma nnifsu għandu jiġi maqbud. Iżda jekk l-ebda dazju ma jkun perikolat, it-tabakk tal-pipa tal-ilma nnifsu ma għandux jinqabad.";

(id) il-paragrafu (b) tas-subregolament (10) tiegħu għandu jiġi mħassar;

(iv) fil-proviso għas-subregolament (6) tar-regolament 11A l-kliem "teskludi l-operatur u, jew id-detentur" għandhom jiġu sostitwiti bil-kliem "teskludi d-detentur";

(v) is-subregolament (3) tar-regolament 12 tagħha għandu jiġi sostitwit bis-subregolament ġdid li ġej:

"(3) Fil-każ ta' kwalunkwe ksur imsemmi f'dan ir-regolament, il-Kummissarju jista' jimponi penali amministrattiva ta' elfejn euro (€2,000). B'zieda ma' dan, is-sottomissjoni tal-imsemmija rendikonti għandha wkoll tkun meħtieġa li jsiru fi żmien ħmistax (15)-il jum u fin-nuqqas, il-liċenzja jew l-awtorizzazzjoni sabiex wiehed jopera għandhom jiġu sospiżi sakemm issir ir-regolarizzazzjoni skont dan ir-regolament.";

(d) it-Taqsima D tagħha għandha tiġi emendata kif ġej:

(i) ir-regolament 14 tagħha għandu jiġi sostitwit bir-regolament ġdid li ġej:

"Penali
amministrattivi.

14. Il-Kummissarju jista' fir-rigward ta' kwalunkwe persuna li tonqos milli tikkonforma mad-dispożizzjonijiet tar-regolamenti 11 u 12, jimponi penali amministrattiva ta' elfejn euro (€2,000). B'zieda ma' dan, is-sottomissjoni tal-imsemmija rendikonti għandha wkoll tkun meħtieġa li jsiru fi żmien ħmistax (15)-il jum u fin-nuqqas, il-liċenzja jew l-awtorizzazzjoni sabiex wiehed jopera għandhom jiġu sospiżi sakemm issir ir-regolarizzazzjoni skont dan ir-regolament.";

(ii) ir-regolament 16A tagħha għandu jiġi emendat kif ġej:

(ia) is-subregolament (5) tiegħu għandu jiġi sostitwit bis-subregolament ġdid li ġej:

"(5)(a) Il-Kummissarju jista' fir-rigward ta' kwalunkwe merkant reġistrat li jonqos milli jixtri l-bolol tas-sisa fi żmien hamest (5) ijiem tax-xogħol minn meta jidhlu f'Malta l-prodotti msemija f'Part B tar-Raba' Skeda li fuqhom hemm l-obbligu li titwawhal il-bolla tas-sisa, hliet fejn il-bolla tas-sisa għandha titwawhal mill-kustodju ta' mażen tas-sisa awtorizzat, jimponi penali amministrattiva ta' mija u hamsin euro (€150). F'każ ta' kwalunkwe ksur ta' dawn ir-regolamenti, il-prodotti msemija f'Part B tar-Raba' Skeda nfushom għandhom jiġu maqbuda. Izda jekk l-ebda dazju ma jkun perikolat, il-prodotti msemija f'Part B tar-Raba' Skeda nfushom ma għandhomx jinqabdu.

(b) Fil-każ fejn merkant reġistrat jonqos milli jwawhal il-bolla tas-sisa fi żmien hamest (5) ijiem tax-xogħol minn meta tinxtara, hliet għal kustodju ta' mażen tas-sisa awtorizzat, il-Kummissarju jista' jimponi penali amministrattiva ta' mitejn euro (€200). F'każ ta' kwalunkwe ksur ta' dawn ir-regolamenti, il-prodotti msemija f'Part B tar-Raba' Skeda nfushom għandhom jiġu maqbuda. Izda jekk l-ebda dazju ma jkun perikolat, il-prodotti msemija f'Part B tar-Raba' Skeda nfushom ma għandhomx jinqabdu.";

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

"(6) Il-Kummissarju jista', fir-rigward ta' kwalunkwe kustodju ta' mażen tas-sisa awtorizzat li joħroġ mill-mażen tas-sisa awtorizzat il-prodotti msemija f'Part B tar-Raba' Skeda li fuqhom ma tkunx twawhlet il-bolla tas-sisa skont il-liġi, jimponi penali amministrattiva ta' tliet mitt euro (€300). F'każ ta' kwalunkwe ksur ta' dawn ir-regolamenti, il-prodotti msemija f'Part B tar-Raba' Skeda nfushom għandhom jiġu maqbuda. Izda jekk l-

ebda dazju ma jkun perikolat, il-prodotti msemija f'Part B tar-Raba' Skeda nfushom ma għandhomx jinqabdu.";

(iç) is-subregolament (7) tiegħu għandu jiġi sostitwit bis-subregolament ġdid li ġej:

"(7) Il-Kummissarju jista' fil-konfront ta' kwalunkwe persuna li jkollha fil-pussess tagħha bolol tas-sisa, hlief persuni awtorizzati, jimponi penali amministrattiva ta' tliet mitt euro (€300). F'każ ta' kwalunkwe ksur ta' dawn ir-regolamenti, il-prodotti msemija f'Part B tar-Raba' Skeda nfushom għandhom jiġu maqbuda. Izda jekk l-ebda dazju ma jkun perikolat, il-prodotti msemija f'Part B tar-Raba' Skeda nfushom ma għandhomx jinqabdu.";

(id) il-paragrafu (b) tas-subregolament (8) tiegħu għandu jiġi mħassar;

(e) it-Taqsima F tagħha għandha tiġi emendata kif ġej:

(i) ir-regolament 12 tagħha għandu jiġi emendat kif ġej:

(ia) fis-subregolament (5) tiegħu l-kliem "tal-paragrafi (a) sa (d)" għandhom jiġu mħassra;

(ib) fis-subregolament (6) tiegħu l-kliem "tal-paragrafi (a) u (b)" għandhom jiġu mħassra;

(iç) fis-subregolament (7) tiegħu l-kliem "tal-paragrafi (a) u (b)" għandhom jiġu mħassra;

(ii) il-paragrafu (b) tar-regolament 13 tagħha għandu jiġi mħassar;

(iii) ir-regolament 14 tagħha għandu jiġi mħassar;

(f) ir-regolament 10 tat-Taqsima FA tagħha għandu jiġi

sostitwit bir-regolament ġdid li ġej:

"Ir-regolament
13(7) tat-Taqsima
A tas-Sitt Skeda.

10. (1) Fejn kwalunkwe persuna tikser jew tonqos milli tikkonforma mad-dispożizzjonijiet tar-regolament 13(7) tat-Taqsima A tas-Sitt Skeda, għandha tapplika *mutatis mutandis* l-istess dispożizzjoni.

(2) Id-dispożizzjonijiet tar-regolament 13(8) tat-Taqsima A tas-Sitt Skeda għandhom japplikaw *mutatis mutandis*.

(3) Id-dispożizzjonijiet tar-regolament 13(9) tat-Taqsima A tas-Sitt Skeda għandhom japplikaw *mutatis mutandis*.

(4) Salv għad-dispożizzjonijiet tas-subregolamenti (1), (2) u (3) u għal kwalunkwe piena oħra stabbilita fl-Att, kwalunkwe operatur ekonomiku li jibbottilja jew iqiegħed fis-suq inbid minn unitajiet Bag-in-Box bi ksur ta' dawn ir-regolamenti, jew mingħajr il-bolol tas-sisa indikati, għandu jehel tali pieni, sanzjonijiet u konfiski skont l-Att jew kwalunkwe regolamenti magħmula tahtu.";

(g) it-Taqsima G tagħha għandha tiġi emendata kif ġej:

(i) ir-regolament 6 tagħha għandu jiġi emendat kif ġej:

(ia) is-subregolament (4) tiegħu għandu jiġi mħassar;

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

"(6) F'każ ta' kwalunkwe ksur imsemmi f'dan ir-regolament, il-Kummissarju jista' jimponi penali amministrattiva ta' elfejn euro (€2,000). B'zieda ma' dan, is-sottomissjoni tal-imsemmi pagament għandha tkun meħtieġa wkoll li ssir skont il-liġi, kif applikabbli.";

(ic) is-subregolamenti 7(c) u 7(d) tiegħu għandhom jiġu mħassra;

(id) minnufih wara s-subregolament (7) tiegħu għandu jiġi miżjud is-subregolament ġdid li

għej:

"(8)(a) Bla ħsara għad-dispożizzjonijiet tas-subregolamenti (5), (6) u (7), kwalunkwe persuna li tonqos milli tħares id-dispożizzjonijiet ta' dan ir-regolament għandha tkun ħatja ta' reat u għandha tehel meta tinstab ħatja piena skont id-dispożizzjonijiet tal-artikolu 16 tal-Att, kif applikabbli.

(b) Bla ħsara għad-dispożizzjonijiet tas-subregolamenti (5), (6) u (7), f'każ ta' kwalunkwe ksur imsemmi f'din it-Taqsima, il-Kummissarju jista', jekk min ikun wettaq ir-reat jammetti, ma jistitwixxix proċeduri skont l-Att u jimponi l-penali stabbilita fid-dispożizzjonijiet tal-artikoli 16A u 16B tal-Att, skont kif applikabbli. B'żieda ma' dan, l-imsemmija pagamenti għandhom ukoll ikunu meħtieġa li jsiru skont il-liġi, kif applikabbli.";

(h) it-Taqsima K tagħha għandha tiġi emendata kif għej:

(i) ir-regolament 8 tagħha għandu jiġi emendat kif għej:

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

"(4) F'każijiet fejn merkant reġistrat jonqos milli jwarrha il-bolla tas-sisa fi żmien hamest (5) ijiem tax-xogħol minn meta tinxtara, hliet għal kustodju ta' maħżen tas-sisa awtorizzat, il-Kummissarju jista' jimponi penali amministrattiva ta' mitt euro (€100). Fil-każ ta' kwalunkwe ksur ta' dawn ir-regolamenti, is-sigaretti elettronici u l-kontenituri ta' rikarika nfushom, għandhom jiġu maqbuda. Iżda jekk l-ebda dazju ma jkun perikolat, is-sigaretti elettronici u l-kontenituri ta' rikarika nfushom ma għandhomx jinqabdu.";

(ib) is-subregolament (5) tiegħu għandu jiġi sostitwit bis-subregolament ġdid li għej:

"(5) Il-Kummissarju jista' fir-rigward

ta' kull kustodju ta' maħžen tas-sisa awtorizzat li johroġ mill-maħžen tas-sisa awtorizzat sigaretti elettronici u l-kontenituri ta' rikarika li fuqhom ma tkunx twaħhlet il-bolla tas-sisa skont il-liġi, jimponi penali amministrattiva ta' mitt euro (€100). F'każ ta' kwalunkwe ksur ta' dawn ir-regolamenti, is-sigaretti elettronici u l-kontenituri ta' rikarika nfushom, għandhom jiġu maqbuda. Izda jekk l-ebda dazju ma jkun perikolat, is-sigaretti elettronici u l-kontenituri ta' rikarika nfushom ma għandhomx jinqabdu.";

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

"(6) Il-Kummissarju jista', fir-rigward ta' kwalunkwe persuna li għandha fil-pussess tagħha bolol tas-sisa, ħlief għal persuni awtorizzati, jimponi penali amministrattiva ta' mitejn u ħamsin euro (€250). Fil-każ ta' kwalunkwe ksur ta' dawn ir-regolamenti, is-sigaretti elettronici u l-kontenituri ta' rikarika nfushom, għandhom jiġu maqbuda. Izda jekk l-ebda dazju ma jkun perikolat, is-sigaretti elettronici u l-kontenituri ta' rikarika nfushom ma għandhomx jinqabdu.";

(i) it-Taqsima L tagħha għandha tiġi emendata kif ġej:

(i) ir-regolament 2 tagħha għandu jiġi emendat kif ġej:

(ia) minnufih wara t-tifsira "Direttiva 2014/40/UE" għandha tiġi miżjuda t-tifsira ġdida li ġejja:

" "l-ewwel stabbiliment tal-bejgħ bl-imnut" tfisser faċilità fejn il-prodotti tat-tabakk jitqiegħdu fis-suq għall-ewwel darba, inkluż id-distributuri awtomatiċi li jintużaw għall-bejgħ tal-prodotti tat-tabakk";

(ib) fit-tifsira "sistema Track and Trace" il-kliem "rappurtaġġ tad-data." għandhom jiġu sostitwiti bil-kliem "rappurtaġġ tad-data;" u minnufih wara għandha tiġi miżjuda t-tifsira ġdida li ġejja:

" "stabbiliment tal-bejgħ bl-imnut" tfisser kwalunkwe stabbiliment fejn il-prodotti tat-tabakk jitqiegħdu fis-suq, inkluż minn persuna fiżika.";

(ii) ir-regolament 5 tagħha għandu jiġi emendat kif ġej:

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

"(4) F'każijiet fejn merkant reġistrat jonqos milli jwahħal bolla tas-sisa fi żmien hamest (5) ijiem tax-xogħol minn meta tinx tara, hliet għal kustodju ta' mahzen tas-sisa awtorizzat, il-Kummissarju jista' jimponi penali amministrattiva ta' mitt euro (€100). F'każ ta' kwalunkwe ksur ta' dawn ir-regolamenti, il-prodotti tat-tabakk li ma jdaħħanx infushom, għandhom jiġu maqbuda. Iżda jekk l-ebda dazju ma jkun perikolat, il-prodotti tat-tabakk li ma jdaħħanx infushom ma għandhomx jinqabdu.";

(ib) is-subregolament (5) tiegħu għandu jiġi sostitwit bis-subregolament ġdid li ġej:

"(5) Il-Kummissarju jista' fir-rigward ta' kull kustodju ta' mahzen tas-sisa awtorizzat li johroġ mill-mahzen tas-sisa awtorizzat prodotti tat-tabakk li ma jdaħħanx li fuqhom ma tkunx twahħlet il-bolla tas-sisa skont il-liġi, jimponi penali amministrattiva ta' mitt euro (€100). F'każ ta' kwalunkwe ksur ta' dawn ir-regolamenti, il-prodotti tat-tabakk li ma jdaħħanx infushom, għandhom jiġu maqbuda. Iżda jekk l-ebda dazju ma jkun perikolat, il-prodotti tat-tabakk li ma jdaħħanx infushom ma għandhomx jinqabdu.";

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

"(6) Il-Kummissarju jista' fil-konfront ta' kull persuna li jkollha fil-pussess tagħha bolol tas-sisa, hliet għal persuni awtorizzati, jimponi penali amministrattiva ta' mitejn u

ħamsin euro (€250). F'każ ta' kwalunkwe ksur ta' dawn ir-regolamenti, il-prodotti tat-tabakk li ma jdahhanx infushom, għandhom jiġu maqbuda. Iżda jekk l-ebda dazju ma jkun perikolat, il-prodotti tat-tabakk li ma jdahhanx infushom ma għandhomx jinqabdu.";

(iii) il-paragrafu (b) tar-regolament 6 tagħha għandu jiġi mħassar;

(iv) ir-regolament 7 tagħha għandu jiġi emendat kif ġej:

(ia) fil-proviso għas-subregolament (6) tiegħu l-kliem "operaturi u, jew" għandhom jiġu mħassra;

(ib) fit-tielet proviso għas-subregolament (7) tiegħu l-kliem "operaturi u, jew" għandhom jiġu mħassra;

(v) is-subregolament (3) tar-regolament 9 tagħha għandu jiġi sostitwit bis-subregolament ġdid li ġej:

"(3) Fil-każ ta' kwalunkwe ksur imsemmi f'dan ir-regolament, il-Kummissarju jista' jimponi penali amministrattiva ta' elfejn euro (€2,000). B'zieda ma' dan, is-sottomissjoni tar-rendikonti nfushom għandha wkoll tkun mehtieġa li ssir fi żmien ħmistax (15)-il jum u fin-nuqqas, il-liċenzja jew l-awtorizzazzjoni sabiex wiehed jopera għandhom jiġu sospiżi sakemm issir ir-regolarizzazzjoni skont dan ir-regolament.";

(j) it-Taqsima M tagħha għandha tiġi emendata kif ġej:

(i) ir-regolament 5 tagħha għandu jiġi emendat kif ġej:

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

"(4) F'każijiet fejn merkant registrat jonqos milli jwahhal bolla tas-sisa fi żmien ħamest (5) ijiem tax-xogħol minn meta tinx tara, ħlief għal kustodju ta' maħżen tas-sisa awtorizzat, il-Kummissarju jista' jimponi penali amministrattiva ta' mitt euro (€100).

F'każ ta' kwalunkwe ksur ta' dawn ir-regolamenti, il-prodotti ta' boroż tan-nikotina nfushom, għandhom jiġu maqbuda. Izda jekk l-ebda dazju ma jkun perikolat, il-prodotti ta' boroż tan-nikotina nfushom, ma għandhomx jinqabdu.";

(ib) is-subregolament (5) tiegħu għandu jiġi sostitwit bis-subregolament ġdid li ġej:

"(5) Il-Kummissarju jista' fir-rigward ta' kull kustodju ta' mażen tas-sisa awtorizzat li johroġ mill-mażen tas-sisa awtorizzat prodotti ta' boroż tan-nikotina li fuqhom ma tkunx twaħħlet il-bolla tas-sisa skont il-liġi, jimponi penali amministrattiva ta' mitt euro (€100). F'każ ta' kwalunkwe ksur ta' dawn ir-regolamenti, il-prodotti ta' boroż tan-nikotina nfushom, għandhom jiġu maqbuda. Izda jekk l-ebda dazju ma jkun perikolat, il-prodotti ta' boroż tan-nikotina nfushom ma għandhomx jinqabdu.";

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

"(6) Il-Kummissarju jista', fir-rigward ta' kwalunkwe persuna li jkollha fil-pussess tagħha bolol tas-sisa, ħlief għal persuni awtorizzati, jimponi penali amministrattiva ta' mitejn u ħamsin euro (€250). F'każ ta' kwalunkwe ksur ta' dawn ir-regolamenti, il-prodotti ta' boroż tan-nikotina nfushom għandhom jiġu maqbuda. Madankollu jekk l-ebda dazju ma jkun perikolat, il-prodotti ta' boroż tan-nikotina nfushom, ma għandhomx jinqabdu.";

(ii) ir-regolament 6 tagħha għandu jiġi mħassar;

(iii) is-subregolament (3) tar-regolament 8 tagħha għandu jiġi sostitwit bis-subregolament ġdid li ġej:

"(3) Fil-każ ta' kwalunkwe ksur imsemmi f'dan ir-regolament, il-Kummissarju jista' jimponi penali amministrattiva ta' elfejn euro (€2,000). B'żieda ma' dan, is-sottomissjoni tal-imsemmija

rendikonti għandha wkoll tkun meħtieġa li ssir fi żmien hmistax (15)-il jum u fin-nuqqas, il-liċenzja jew l-awtorizzazzjoni sabiex wieħed jopera għandhom jiġu sospiżi sakemm issir ir-regolarizzazzjoni skont dan ir-regolament.";

(k) minnufih wara t-Taqsimha M tagħha, kif emendata, għandha tiġi miżjudha t-taqsimha ġdida li ġejja:

"TAQSIMA N

Regolamenti dwar it-Tajers Pnewmatiċi

Titolu.	1. It-titolu ta' dawn ir-regolamenti hu r-Regolamenti dwar it-Tajers Pnewmatiċi.
Tifsir.	2. F'dawn ir-regolamenti, kemm-il darba r-rabta tal-kliem ma teħtieġx xort'oħra:
Kap. 382.	"Att" tfisser l-Att dwar Dazju tas-Sisa; "tajers pnewmatiċi" tfisser prodotti indikati u deskritti fl-Iskeda Hamsa B tal-Att; "wiċċ it-tajer" tfisser il-parti tat-tajer pnewmatiku ddisinjata sabiex tagħmel kuntatt mal-wiċċ tat-triq.
Għan.	3. Dawn ir-regolamenti għandhom japplikaw għat-tajers pnewmatiċi speċifikati bħala oġġetti tad-dazju tas-sisa skont l-Att.
Osservanza generali.	4. Persuna ma għandhiex timmanifattura, taħżen jew iżzomm, tipproċessa jew tipprepara għall-bejgħ kwalunkwe tajers pnewmatiċi li huma soġġetti għall-ħlas ta' dazju tas-sisa, meta tali dazju tas-sisa ma jkunx thallas, kemm-il darba ma jitharsux id-dispożizzjonijiet tal-artikolu 9 tal-Att.
Twahħil tal-bolol tas-sisa.	5. (1) It-tajers pnewmatiċi ma għandhomx jitqiegħdu fis-suq kemm-il darba kull tajer ma jkollux bolla tas-sisa mwahħla b'mod evidenti u b'tali mod li ma tistax tinqered. Il-bolla tas-sisa għandha titwahħal direttament fuq il-wiċċ tat-tajer pnewmatiku u għandha tibqa' viżibbli b'mod ċar fil-mument li t-tajer jiġi offrut għall-bejgħ. Sabiex jiġi evitat kull dubju, jekk il-bolla tas-sisa sussegwentement tinqered, titneħħa jew issir illegibbli bħala konsegwenza tal-użu ordinarju u t-tqagħbir tat-tajer, dan ma għandux jikkostitwixxi reat. (2) Tali bolol tas-sisa għandhom jinħargu mill-Kummissarju bi ħlas, kif jista' jiġi preskritt skont l-Att, fuq talba tal-kustodju ta' maħżen tas-sisa awtorizzat jew merkant registrat.

(3) Il-bolla tas-sisa għandha titwahhal mat-tajer pnevmatiku sa mhux iktar tard minn hamest (5) ijiem tax-xogħol minn meta tinxtara, hlief fil-każ ta' bolla tas-sisa li għandha titwahhal minn kustodju ta' mahžen tas-sisa awtorizzat.

(4) F'każijiet fejn merkant registrat jonqos milli jwahhal bolla tas-sisa fi żmien hamest (5) ijiem tax-xogħol minn meta tinxtara, hlief għal kustodju ta' mahžen tas-sisa awtorizzat, il-Kummissarju jista' jimponi penali amministrattiva ta' mitt euro (€100).

(5) Il-Kummissarju jista' fir-rigward ta' kull kustodju ta' mahžen tas-sisa awtorizzat li johroġ mill-mahžen tas-sisa awtorizzat prodotti ta' tajers pnevmatiċi li fuqhom ma tkunx twahhlet il-bolla tas-sisa skont il-liġi, jimponi penali amministrattiva ta' mitt euro (€100).

(6) Il-Kummissarju jista' fil-konfront ta' kwalunkwe persuna li jkollha fil-pussess tagħha bolol tas-sisa, hlief għal persuni awtorizzati, jimponi penali amministrattiva ta' mitejn u hamsin euro (€250).

Hlas ta' dazju tas-sisa.

6. Id-dazju tas-sisa fuq tajers pnevmatiċi huwa dovut meta dawn ikunu offruti għall-bejgħ mill-kustodju tal-mahžen tas-sisa awtorizzat sa mhux aktar tard minn hmistax (15)-il jum mis-sottomissjoni tar-rendikont skont ir-rati stabbiliti fl-Iskeda Hamsa B wara s-sottomissjoni lill-Kummissarju tar-rendikont imsemmi fir-regolament 7.

Żamma tar-records.

7. (1) Il-kustodju ta' mahžen tas-sisa awtorizzat tat-tajers pnevmatiċi għandu jissottometti lill-Kummissarju rendikont fir-rigward taż-żamma ta' kull tajer pnevmatiku, matul tali perjodu ta' kontabilità ta' xahar (1) kalendarju li jindika s-segweni:

(a) il-kwantità u l-piż kif indikat fl-Iskeda Hamsa B ta' tajers pnevmatiċi, li jkunu miżmuma minnu fl-ewwel (1) jum ta' tali perjodu f'xi mahžen tas-sisa awtorizzat registrat f'ismu;

(b) il-kwantità u l-piż kif speċifikati fl-Iskeda Hamsa B ta' kwalunkwe tajers pnevmatiċi minnu akkwistati matul tali perjodu, billi jiddikjara minn fejn ikun akkwistahom;

(ċ) il-kwantità u l-piż kif indikati fl-Iskeda Hamsa B ta' kwalunkwe tajers pnevmatiċi mibjugħa jew li xort'oħra sar disponiment minnhom matul tali perjodu u lil min ikunu nbiegħu jew favur min ikun sar disponiment minnhom.

(2) L-imsemmi rendikont għandu jingħata lill-Kummissarju sa mhux aktar tard minn hmistax (15)-il jum minnufih wara li jagħlaq kull perjodu ta' kontabilità msemmi fis-subregolament (1) u għandu jinkludi t-tagħrif li jkun meħtieġ skont dawn ir-regolamenti u l-Iskeda Hamsa B.

(3) Fil-każ ta' kwalunkwe ksur imsemmi f'dan ir-regolament, il-Kummissarju jista' jimponi penali amministrattiva ta' elfejn euro (€2,000). B'żieda ma' dan, ir-rendikonti nfushom għandhom jiġu sottomessi fi żmien hmistax (15)-il jum u fin-nuqqas, il-liċenzja jew l-awtorizzazzjoni sabiex wieħed jopera għandhom jiġu sospiżi sakemm issir ir-regolarizzazzjoni skont dan ir-regolament.

Restrizzjonijiet
għall-bejgħ bl-
imnut.

8. Persuna ma għandhiex takkwista, tippossjedi jew tbigh tajers pnevmatiċi mingħajr bolol tas-sisa applikabbli.";

(1) minnufih wara t-Taqsima N, kif miżjuda, għandha tiġi miżjuda t-taqsima ġdida li ġejja:

"TAQSIMA O

Regolamenti dwar il-Boroż u Basktijiet tal-Plastik

Titolu.

1. It-titolu ta' dawn ir-regolamenti hu r-Regolamenti dwar il-Boroż u Basktijiet tal-Plastik.

Tifsir.

2. F'dawn ir-regolamenti, kemm-il darba r-rabta tal-kliem ma teħtieġ xort'oħra:

Kap. 382.

"Att" tfisser l-Att dwar Dazju tas-Sisa;

"boroż u basktijiet tal-plastik" tfisser prodotti indikati u deskritti fl-Iskeda Hamsa F tal-Att.

Għan.

3. Dawn ir-regolamenti għandhom japplikaw għall-boroż u basktijiet tal-plastik speċifikati bhala oġġetti tad-dazju tas-sisa skont l-Att.

Osservanza
generali.

4. Persuna ma għandhiex timmanifattura, taħzen, iżzomm, tipprepara jew tipprepara għall-bejgħ kwalunkwe boroż u basket tal-plastik, kemm-il darba ma jiġiharsux id-dispożizzjonijiet tal-artikolu 9 tal-Att.

Twahhil tal-bolol
tas-sisa.

5. (1) Il-boroż u l-basktijiet tal-plastik ma għandhomx jitqiegħdu fis-suq kemm-il darba kull romblu ta' boroż u basktijiet tal-plastik jew kwalunkwe tip ta' kontenitur, kaxxa jew pakkett li jżommu boroż u basktijiet tal-plastik ma jkollhomx bolla tas-sisa mwahhla b'mod evidenti u b'tali mod li ma tistax tinqed.

(2) Tali bolol tas-sisa għandhom jinħargu mill-Kummissarju bi hlas, kif jista' jiġi preskritt skont l-Att, fuq talba tal-kustodju ta' maħżen tas-sisa awtorizzat jew merkant registrat.

(3) Il-bolla tas-sisa għandha titwahhal ma' kull romblu ta' boroż u basktijiet tal-plastik jew ma' kwalunkwe tip ta' kontenitur, kaxxa jew pakkett ieħor li jżommu boroż u basktijiet tal-plastik sa mhux iktar tard minn hamest (5) ijiem tax-xogħol minn meta jinxtraw, hlief fil-każ ta' bolla tas-sisa li għandha titwahhal minn kustodju ta' maħżen tas-sisa awtorizzat.

(4) F'każijiet fejn merkant registrat jonqos milli jwahhal bolla tas-sisa fi żmien hamest (5) ijiem tax-xogħol minn meta tinxtara, hlief għal kustodju ta' maħżen tas-sisa awtorizzat, il-Kummissarju jista' jimponi penali amministrattiva ta' mitt euro (€100).

(5) Il-Kummissarju jista' fir-rigward ta' kull kustodju ta' maħżen tas-sisa awtorizzat li johroġ mill-maħżen tas-sisa awtorizzat prodotti ta' boroż u basktijiet tal-plastik li fuqhom ma tkunx twahhlet il-bolla tas-sisa skont il-liġi, jimponi penali amministrattiva ta' mitt euro (€100).

(6) Il-Kummissarju jista' fil-konfront ta' kull persuna li jkollha fil-pussess tagħha bolol tas-sisa, hlief għal persuni awtorizzati, jimponi penali amministrattiva ta' mitejn u hamsin euro (€250).

Hlas ta' dazju tas-
sisa.

6. Id-dazju tas-sisa fuq il-boroż u basktijiet tal-plastik huwa dovut meta dawn ikunu offriti għall-bejgħ mill-kustodju tal-maħżen tas-sisa awtorizzat sa mhux iktar tard minn hmistax (15)-il jum mis-sottomissjoni tar-rendikonti skont ir-rati stabbiliti fl-Iskeda Hamsa F wara s-sottomissjoni lill-Kummissarju tar-rendikont imsemmi fir-regolament 7.

Żamma tar-records.

7. (1) Il-kustodju ta' mahżen tas-sisa awtorizzat tal-boroż u basktijiet tal-plastik għandu jissottometti lill-Kummissarju rendikont fir-rigward taż-żamma tal-boroż u basktijiet tal-plastik, matul tali perjodu ta' kontabbiltà ta' xahar (1) kalendarju li għandu jindika s-segweni:

(a) il-kwantità u l-piż kif stabbiliti fl-Iskeda Hamsa F ta' boroż u basktijiet tal-plastik miżmuma minnu fl-ewwel (1) jum ta' tali perjodu f'xi mahżen tas-sisa awtorizzat reġistrat f'ismu;

(b) il-kwantità u l-piż kif stabbiliti fl-Iskeda Hamsa F ta' kwalunkwe boroż u basktijiet tal-plastik minnu akkwistati matul tali perjodu, billi jiddikjara minn fejn ikun akkwistahom;

(c) il-kwantità u l-piż kif stabbiliti fl-Iskeda Hamsa F ta' kwalunkwe boroż u basktijiet tal-plastik mibjugħa jew li xort'oħra sar disponiment minnhom matul tali perjodu u lil min inbiegħu jew favur min ikun sar id-disponiment tagħhom.

(2) L-imsemmi rendikont għandu jingħata lill-Kummissarju sa mhux aktar tard minn hmistax (15)-il jum minn meta jagħlaq il-perjodu ta' kontabbiltà msemmi fis-subregolament (1) u għandu jinkludi t-tagħrif li jkun meħtieġ skont dawn ir-regolamenti u l-Iskeda Hamsa F.

(3) Fil-każ ta' kwalunkwe ksur imsemmi f'dan ir-regolament, il-Kummissarju jista' jimponi penali amministrattiva ta' elfejn euro (€2,000). B'żieda ma' dan, is-sottomissjoni tar-rendikonti nfushom għandhom jiġu sottomessi fi żmien hmistax (15)-il jum u fin-nuqqas, il-liċenzja jew l-awtorizzazzjoni sabiex wieħed jopera għandhom jiġu sospiżi sakemm issir ir-regolarizzazzjoni skont dan ir-regolament.

Restrizzjonijiet għall-bejgħ bl-imnut.

8. Persuna ma għandhiex takkwista, tippossjedi jew tbigh boroż u basktijiet tal-plastik mingħajr bolol tas-sisa skont il-liġi applikabbli."

TAQSIMA X

EMENDI GHALL-ATT DWAR TAXXA FUQ IL-VALUR MIŻJUD

49. (1) Din it-Taqsima temenda l-Att dwar Taxxa fuq il-Valur Miżjud u għandha tinqara u tinftehem haġa waħda mal-Att dwar Taxxa fuq il-Valur Miżjud, hawn aktar 'il quddiem f'din it-Taqsima msejjah l-"Att prinċipali".

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

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(2) L-artikolu 54 ta' din it-Taqsima għandu jidhhol fis-sehh fl-1 ta' Jannar 2027.

Emenda tal-artikolu 25 tal-Att prinċipali.

50. Fis-subartikolu (3) tal-artikolu 25 tal-Att prinċipali l-kliem "jekk, skont il-liġijiet tal-pajjiż li fih tkun stabbilita, persuna taxxabbli stabbilita f'Malta kien ikollha d-dritt għal benefiċċju li jikkompara fir-rigward ta' taxxa fuq il-valur miżjud jew taxxi simili imposti f'dak il-pajjiż" għandhom jiġu mħassra.

Żieda ta' artikolu ġdid fl-Att prinċipali.

51. Minnufih wara l-artikolu 38 tal-Att prinċipali għandu jiġi miżjud l-artikolu ġdid li ġej:

"Penali amministrattiva fin-nuqqas li tinghata jew tiġi prodotta fattura ta' taxxa jew riċevuta fiskali.

38A. (1) Kwalunkwe persuna li tonqos milli tagħti jew tipproduċi fattura ta' taxxa jew fattura oħra jew dokument kif u meta meħtieġ bl-artikoli 50 u 51, jew tagħti kwalunkwe fattura ta' taxxa jew fattura oħra jew dokument li ma jkunux korretti jew li jkun qarrieqa f'xi rigward materjali għandha tkun soġġetta għal penali amministrattiva f'ammont ekwivalenti għal:

- (a) mitt euro (€100) għall-ewwel nuqqas;
- (b) mitejn euro (€200) għat-tieni nuqqas;
- (ċ) erba' mitt euro (€400) għat-tielet nuqqas; u
- (d) ħames mitt euro (€500) għal kwalunkwe nuqqas sussegwenti fi żmien erbgha u għoxrin (24) xahar:

Iżda tali penali amministrattiva fl-ebda każ ma għandha teċċedi tlett elef euro (€3,000) għal nuqqasijiet magħmula minn dik il-persuna fl-istess data.

(2) Fejn il-penali amministrattiva applikabbli skont is-subartikolu (1) tithallas fi żmien tletin (30) jum, kull responsabbiltà kriminali applikabbli skont l-artikolu 77(e) fir-rigward ta' dawk ir-reati li dwarhom tiġi mħallsa l-penali amministrattiva għandha tiġi estinta."

Emenda tal-artikolu 43 tal-Att prinċipali.

52. L-artikolu 43 tal-Att prinċipali għandu jiġi emendat kif ġej:

- (a) il-kelma "aġġravata" għandha tiġi sostitwita bil-kelma "aggravata";
- (b) fil-verżjoni bl-Ingliż biss, il-kliem "served upon him"

għandhom jiġu sostitwiti bil-kliem "served upon or notified to him".

53. Fis-subartikolu (1) tal-artikolu 51 tal-Att prinċipali l-kliem "jinħareġ fil-forma u bil-mod u għandu jkun fih id-dettalji indikati fit-Tlettax-il Skeda." għandhom jiġu sostitwiti bil-kliem "jinħareġ fil-forma, fil-mod, fil-punt, u għandu jkun fih id-dettalji indikati fit-Tlettax-il Skeda:" u minnufih wara għandu jiġi miżjud il-proviso ġdid li ġej:

Emenda tal-artikolu 51 tal-Att prinċipali.

"Iżda kif jista' jiġi preskritt fit-Tlettax-il Skeda, kwalunkwe persuna meħtieġa li toħroġ fattura, riċevuta jew dokument ieħor skont dan l-artikolu fir-rigward ta' provvista tista' tiġi pprojbita milli toħroġ kwalunkwe fattura, riċevuta jew dokument ieħor fir-rigward ta' dik il-provvista fi kwalunkwe punt lill-persuna li lilha ssir dik il-provvista li ma tkunx fattura, riċevuta jew dokument ieħor maħruġ skont id-dispożizzjonijiet tat-Tlettax-il Skeda."

54. Il-paragrafu (b) tas-subpartita (1) tal-partita 3 tal-intestatura Tifsir tas-Sitt Skeda li tinsab mal-Att prinċipali għandu jiġi sostitwit bil-paragrafu ġdid li ġej:

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

"(b) il-valur ta' operazzjonijiet li huma eżenti bi kreditu skont il-paragrafu (a) tas-subartikolu 9(3) u l-partiti 1, 3, 5, 6, 7, 8(1) u 14 tat-Taqsima Wiehed tal-Ħames Skeda;"

TAQSIMA XI

EMENDI GHALL-ATT DWAR SERVIZZI TAL-IVVJAĠĠAR U TAT-TURIŻMU GĦAL MALTA

55. Din it-Taqsima temenda l-Att dwar Servizzi tal-Ivvjaġġar u tat-Turiżmu għal Malta u għandha tinqara u tinftiehem haġa waħda mal-Att dwar Servizzi tal-Ivvjaġġar u tat-Turiżmu għal Malta, hawn aktar 'il quddiem f'din it-Taqsima msejjaħ l-"Att prinċipali".

Emendi għall-Att dwar Servizzi tal-Ivvjaġġar u tat-Turiżmu għal Malta. Kap. 409.

56. Is-subartikolu (1) tal-artikolu 14 tal-Att prinċipali għandu jiġi emendat kif ġej:

Emenda tal-artikolu 14 tal-Att prinċipali.

(a) fil-paragrafu (a) tiegħu l-kelma "u" għandha tiġi mħassra;

(b) fil-paragrafu (b) tiegħu l-kliem "u l-infurzar ta' kontroll:" għandhom jiġu sostitwiti bil-kliem "u l-infurzar ta' kontroll; u" u minnufih wara għandu jiġi miżjud il-paragrafu ġdid li ġej:

"(c) li jisma' u jiddeċiedi l-appelli kollha magħmula

minn kwalunkwe persuna li tħossha aggravata b'xi avviż notifikat mill-Awtorità taħt l-artikolu 45 jew permezz ta' kwalunkwe penali amministrattiva jew penali perijodika imposta mill-Awtorità taħt l-artikolu 45A jew taħt kwalunkwe regolamenti magħmula taħt dan l-Att:";

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

"Iżda wkoll minkejja d-dispożizzjonijiet tal-proviso preċedenti, f'kull appell li jiġi ppreżentat taħt il-paragrafu (ċ), il-Bord għandu jkollu għuridizzjoni shiħa li jistħarreg il-punti ta' fatt u tad-dritt u jista' jikkonferma jew jirrevoka l-avviż jew il-penali appellata u, fejn l-ammonti tal-multa jew tal-penali ma jkunux ġew stabbiliti bil-liġi iżda jkunu ġew determinati mill-Awtorità fil-limiti stabbiliti permezz ta' regolamenti, jista' wkoll ivarja tali ammont."

Emenda tal-artikolu 43 tal-Att prinċipali.

57. L-artikolu 43 tal-Att prinċipali għandu jkun emendat kif ġej:

(a) fis-subartikolu (1) tiegħu l-kliem "ta' mhux anqas minn elf u mija u erbgħa u sittin euro u disgħa u sittin ċenteżmu (1,164.69) u mhux aktar minn tlieta u għoxrin elf u mitejn u tlieta u disgħin euro u tlieta u sebgħin ċenteżmu (23,293.73)" għandhom jiġu sostitwiti bil-kliem "ta' mhux anqas minn ħamest elef euro (€5,000) u mhux aktar minn ħamsin elf euro (€50,000)";

(b) fis-subartikolu (2) tiegħu l-kliem "ta' mhux anqas minn elf u mija u erbgħa u sittin euro u disgħa u sittin ċenteżmu (1,164.69) u mhux aktar minn ħdax-il elf u sitt mija u sitta u erbgħin euro u sebgħa u tmenin ċenteżmu (11,646.87)" għandhom jiġu sostitwiti bil-kliem "ta' mhux anqas minn ħamest elef euro (€5,000) u mhux aktar minn ħamsin elf euro (€50,000)".

Emenda tal-artikolu 45 tal-Att prinċipali.

58. L-artikolu 45 tal-Att prinċipali għandu jkun emendat kif ġej:

(a) fil-proviso għas-subartikolu (1) tiegħu l-kliem "elfejn u tliet mija u disgħa u għoxrin euro u sebgħa u tletin ċenteżmu (2,329.37)" għandhom jiġu sostitwiti bil-kliem "ħmistax-il elf euro (€15,000)";

(b) fis-subartikolu (2) tiegħu l-kliem "fi żmien wieħed u għoxrin għurnata min-notifika tal-avviż" għandhom jiġu sostitwiti bil-kliem "fi żmien ħmistax (15)-il għurnata min-notifika tal-avviż";

(ċ) minnufih wara s-subartikolu (2) tiegħu, kif emendat, għandu jiġi miżjud is-subartikolu ġdid li ġej:

"(2a) Il-persuna indikata f'avviż taħt dan l-artikolu tista', minflok ma taċċetta r-responsabbiltà skont is-subartikolu (2), fi żmien ħmistax (15)-il ġurnata min-notifika tal-avviż, tappella lill-Bord, għar-raġuni li ma jkunx twettaq ir-reat jew li l-multa indikata fl-avviż ma tikkorrispondix mal-multa stabbilita għal dak ir-reat, u għandhom japplikaw id-dispożizzjonijiet li ġejjin:

(a) sakemm l-appell ikun pendent, l-ebda proċeduri taħt is-subartikolu (3) ma għandhom jittieħdu dwar ir-reat speċifikat fl-avviż;

(b) fejn il-Bord jikkonferma l-avviż, għalkollox jew parzjalment, il-persuna għandha fi żmien ħmistax (15)-il ġurnata minn meta d-deċiżjoni ssir finali, tirrimedja l-ksur u tħallas il-multa kif ikkonfermata, u d-dispożizzjonijiet tal-paragrafi (a), (b) u (ċ) tas-subartikolu (2) għandhom japplikaw daqslikieku dik il-persuna kienet aċċettat ir-responsabbiltà; u

(ċ) fejn il-Bord jirrevoka l-avviż, l-ebda proċeduri ulterjuri ma jkunu jistgħu jittieħdu kontra l-imsemmija persuna dwar l-istess fatti:

Iżda fejn fuq appell taħt l-artikolu 14, il-Qorti tal-Appell tirrevoka d-deċiżjoni tal-Bord għat-tħassir tal-avviż, l-avviż għandu jitqies li ġie kkonfermat u għandhom japplikaw id-dispożizzjonijiet tal-paragrafu (b), u l-perjodu msemmi fih jibda jiddekorri mid-data li fiha s-sentenza tal-Qorti tal-Appell issir *res judicata*."

59. Minnufih wara l-artikolu 45 tal-Att prinċipali, kif emendat,

Żieda ta' artikolu ġdid fl-Att prinċipali.

għandu jiġi miżjud l-artikolu ġdid li ġej:

"Penali amministrattivi u miżuri oħra ta' infurzar.

45A. (1) Bla ħsara għal kwalunkwe piena jew miżura oħra provduta f'dan l-Att jew fi kwalunkwe liġi oħra, il-Ministru jista', fuq rakkomandazzjoni tal-Awtorità, permezz ta' regolamenti magħmula taħt l-artikolu 47, jipprovdi għal penali amministrattivi, penali perjodiċi u tali miżuri oħra tal-infurzar li jistgħu jkunu meħtieġa bil-għan li tiġi żgurata l-konformità ma' dan l-Att, ma' kwalunkwe regolamenti magħmula taħtu jew ma' kwalunkwe leġiżlazzjoni tal-Unjoni Ewropea li tkun direttament applikabbli u taqa' taħt il-funzjonijiet tal-Awtorità, li għandhom jiġu imposti jew mittieħda kontra kwalunkwe persuna mill-Awtorità, kemm jekk dik il-persuna tkun detentur ta' liċenzja taħt dan l-Att jew xort'oħra, u tali regolamenti jistgħu b'mod partikolari jistabbilixxu l-ammont ta' tali penali, sew bħala ammonti fissi sew bħala perċentwal tal-fatturat jew tad-dħul, il-kriterji għad-determinazzjoni tagħhom, il-proċedura għall-impożizzjoni tagħhom, inkluż id-dritt tal-persuna kkonċernata li tinstema', u l-mod kif għandhom jingabru.

Kap. 12.

(2) Kwalunkwe penali amministrattiva jew penali perjodika imposta mill-Awtorità permezz ta' regolamenti magħmula skont is-subartikolu (1) għandha, ladarba ma tkunx għadha soġġetta għal appell taħt l-artikolu 14 jew tkun giet ikkonfermata fl-appell, tikkostitwixxi titolu eżekuttiv għall-finijiet kollha tal-Kodiċi ta' Organizzazzjoni u Proċedura Ċivili, u għall-finijiet tal-artikolu 274(3) tal-imsemmi Kodiċi, kopja tad-deċiżjoni li biha tiġi imposta l-penali, flimkien ma' dikjarazzjoni bil-gurament magħmula quddiem ir-Reġistratur tal-Qrati Ċivili u Tribunali, Imħallef, Maġistrat jew Kummissarju għall-guramenti mill-Uffiċjal Eżekuttiv Ewlieni tal-Awtorità jew minn kwalunkwe uffiċjal jew persuna oħra debitament awtorizzata bil-miktub mill-Uffiċjal Eżekuttiv Ewlieni, li tikkonferma li l-kopja hija kopja vera tad-deċiżjoni, li d-deċiżjoni giet debitament notifikata lill-persuna responsabbli u li ma sar l-ebda appell fiż-żmien preskritt jew, skont il-każ, li l-penali giet ikkonfermata fl-appell, għandha tkun prova biżżejjed ta' tali titolu eżekuttiv.

Kap. 12.

(3) It-titolu eżekuttiv imsemmi fis-subartikolu (2) jista' jiġi eżegwit wara li jgħaddu jumejn (2) min-notifika lill-persuna responsabbli, permezz ta' att ġudizzjarju, ta' sejha għall-ħlas skont l-artikolu 256(2) tal-Kodiċi ta' Organizzazzjoni u Proċedura Ċivili, li għandha tindika l-ammont dovut, tidentifika d-deċiżjoni li fuqha jkun imsejjes it-titolu eżekuttiv u twissi lill-persuna responsabbli li, fin-nuqqas ta' ħlas, l-Awtorità tista' tgħaddi għall-eżekuzzjoni tal-imsemmi titolu b'xi wieħed mill-atti eżekuttivi msemmija fl-imsemmi Kodiċi."

60. Is-subartikolu (2) tal-artikolu 47 tal-Att prinċipali għandu jiġi sostitwit bis-subartikolu ġdid li ġej:

Emenda tal-artikolu 47 tal-Att prinċipali.

"(2) Kwalunkwe regolament magħmul taħt dan l-Att jista' jipprovdi dwar kwalunkwe materja marbuta mar-responsabbiltà għall-osservanza ta' tali regolamenti, dwar il-persuni li jistgħu jinżammu responsabbli, u dwar kwalunkwe materja marbuta mal-infurzar tal-imsemmija regolamenti, inkluża iżda mhux limitament għal, l-impożizzjoni ta' multa li ma teċċedix ħamsin elf euro (€50,000) jew ta' penali amministrattiva li ma teċċedix ħames mitt elf euro (€500,000), jew tali ammont jew perċentwal tal-fatturat ieħor kif jista' jiġi preskritt minn, jew meħtieġ għall-fini li jingħata effett lil, kwalunkwe legiżlazzjoni tal-Unjoni Ewropea li tali regolamenti jkunu qed jittrasponu, jimplimentaw jew jadattaw, fir-rigward ta' kwalunkwe ksur ta', jew nuqqas ta' konformità mad-dispożizzjonijiet ta' tali regolamenti, flimkien ma' multa jew penali ta' kuljum fil-każ li l-ksur jissussisti."

61. Minnufih wara l-artikolu 48 tal-Att prinċipali għandu jiġi miżjud l-artikolu ġdid li ġej:

Żieda ta' artikolu ġdid fl-Att prinċipali.

"Irkupru ta' ammonti dovuti lill-Awtorità.
Kap. 12.

48A. (1) Sabiex jiġi evitat kull dubju, id-dispożizzjonijiet tal-artikolu 466 tal-Kodiċi ta' Organizzazzjoni u Proċedura Ċivili għandhom japplikaw għall-ġbir ta' kwalunkwe dritt għal liċenzja, kontribuzzjoni, spiża jew ammont ieħor dovut lill-Awtorità taħt dan l-Att jew taħt kwalunkwe regolamenti magħmula tahtu, għajr multa jew penali amministrattiva jew penali perjodika li tista' tiġi eżegwita skont l-artikolu 45(2)(ċ) jew l-artikolu 45A(2).

(2) Kwalunkwe ammont dovut lill-Awtorità taht dan l-Att jew kwalunkwe regolamenti magħmula tahtu, għajr multa, penali amministrattiva jew penali periodika, għandu jiġi preskritt bil-perjodu ta' hames (5) snin mid-data li fiha jkun sar dovut:

Iżda minkejja d-dispożizzjonijiet ta' kwalunkwe liġi oħra, l-azzjoni għall-irkupru jew għall-eżekuzzjoni ta' multa, penali amministrattiva jew penali periodika taht dan l-Att jew kwalunkwe regolamenti magħmula tahtu ma għandha tkun preskritta bl-ebda perjodu."

Dispożizzjoni
tranżitorja.

62. Id-dispożizzjonijiet ta' din it-Taqsima li jirrevedu l-ammont ta' kwalunkwe multa jew penali amministrattiva, ma għandhomx japplikaw għal kwalunkwe reat jew ksur li jkun twettaq qabel id-data tad-dhul fis-seħh tad-dispożizzjonijiet ta' dan l-Att, u kwalunkwe tali reat jew ksur għandu jibqa' punibbli u jista' jibqa' jiġi trattat, skont id-dispożizzjonijiet tal-liġi kif kienet fis-seħh fiż-żmien tat-twettiq tiegħu.

TAQSIMA XII

EMENDI GĦALL-ATT DWAR L-EKO-KONTRIBUZZJONI

Emendi għall-
Att dwar l-Eko-
Kontribuzzjoni.
Kap. 473.

63. (1) Din it-Taqsima temenda l-Att dwar l-Eko-Kontribuzzjoni u għandha tinqara u tinftiehem haġa waħda mal-Att dwar l-Eko-Kontribuzzjoni, hawn aktar 'il quddiem f'din it-Taqsima msejjah l-"Att prinċipali".

(2) Id-dispożizzjonijiet ta' din it-Taqsima għandhom jidhlu fis-seħh fl-1 ta' Jannar 2027.

Emenda tal-
artikolu 2 tal-
Att prinċipali.

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

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

" "kruċiera" għandu jkollha l-istess tifsira kif mogħti lilha fl-Artikolu 3(t) tar-Regolament (UE) Nru 1177/2010 tal-Parlament Ewropew u tal-Kunsill tal-24 ta' Novembru 2010 dwar id-drittijiet tal-passiġġieri meta jivvjaġġaw bil-baħar jew minn passiġġi fuq l-ilma interni u li jemenda r-Regolament (KE) Nru 2006/2004;"

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

" "Ministru" tfisser il-Ministru responsabbli għall-

immanigġjar tal-iskart fil-każ ta' prodotti elenkati fl-Ewwel Skeda u l-Ministru responsabbli għall-finanzi fil-każ ta' servizzi elenkati fit-Tieni Skeda:

Iżda fiż-żewġ każijiet dan għandu jinkludi wkoll, sal-limitu tal-awtorità mogħtija, kwalunkwe persuna awtorizzata għal dak il-għan mill-Ministru rispettiv għal kwalunkwe fini ta' dan l-Att;"

(ċ) fit-tifsira "produttur" il-kliem "tipprovdi servizzi f'Malta li fuqhom għandha tithallas eko-kontribuzzjoni skont dan l-Att;" għandhom jiġu sostitwiti bil-kliem "tipprovdi servizzi f'Malta li fuqhom għandha tithallas eko-kontribuzzjoni skont dan l-Att:" u minnufih wara għandu jiġi miżjud il-proviso ġdid li ġej:

"Iżda fir-rigward tas-servizzi mniżżla fil-partita 2 tat-Tieni Skeda u li fuqhom hija imposta l-eko-kontribuzzjoni, il-produttur għandu jkun it-trasportatur tal-kruċiera u kwalunkwe persuna maħtura mit-trasportatur sabiex taġixxi għan-nom tiegħu b'rabta ma' daħla tal-bastiment rilevanti f'Malta:

Iżda wkoll fir-rigward tas-servizzi elenkati fil-partita 3 tat-Tieni Skeda u li fuqhom hija imposta l-eko-kontribuzzjoni, il-produttur għandu jkun l-awtorità kompetenti;"

(d) fit-tifsira "skart" minnufih wara l-kliem "l-Ministru" għandhom jiġu miżjud l-kliem "responsabbli għall-immanigġjar tal-iskart";

(e) fit-tifsira "Skeda" l-kliem "ma' dan l-Att." għandhom jiġu sostitwiti bil-kliem "ma' dan l-Att;" u minnufih wara għandu jiġi miżjud it-tifsir ġdid li ġej:

" "trasportatur" għandu jkollha l-istess tifsira kif mogħti lilha fl-Artikolu 3(d) tar-Regolament (UE) Nru 1177/2010 tal-Parlament Ewropew u tal-Kunsill tal-24 ta' Novembru 2010 dwar id-drittijiet tal-passiġġieri meta jivvjaġġaw bil-baħar jew minn passaġġi fuq l-ilma interni u li jemenda r-Regolament (KE) Nru 2006/2004;

"turist" għandu jkollha l-istess tifsira kif mogħti lilha fl-artikolu 2 tal-Att dwar Servizzi tal-Ivvjaġġar u tat-Turiżmu għal Malta."

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Emenda tal-artikolu 7 tal-Att prinċipali

65. Fis-subartikolu (1) tal-artikolu 7 tal-Att prinċipali l-kliem "tal-produttur." għandhom jiġu sostitwiti bil-kliem "tal-produttur:" u minnufih wara għandu jiġi miżjud il-proviso ġdid li ġej:

"Iżda r-responsabbiltà għall-ħlas tal-eko-kontribuzzjoni pagabbli fuq is-servizzi elenkati fil-partita 3 tat-Tieni Skeda għandha tkun tat-turist li japplika sabiex juża tali servizzi."

Sostituzzjoni tal-artikolu 8 tal-Att prinċipali.

66. L-artikolu 8 tal-Att prinċipali għandu jiġi sostitwit bl-artikolu ġdid li ġej:

"8. (1) L-eko-kontribuzzjoni miġbura mill-produttur skont l-artikolu 4 għandha tiġi lill-awtorità kompetenti ta' kull xahar bl-arretrati mas-sottomissjoni tal-prospett rilevanti għax-xahar preċedenti:

Iżda l-Ministru jista' b'regolamenti jippreskrivi, fir-rigward ta' tali klassi jew klassijiet ta' produtturi kif jista' jiġi hemmhekk speċifikat, perjodu ta' żmien li huwa ta' aktar ta' jew ta' anqas minn xahar (1) għall-ħlas tal-arretrati tal-eko-kontribuzzjoni u għas-sottomissjoni tal-prospett relattiv:

Iżda wkoll dan l-artikolu ma għandux japplika fejn il-produttur u l-awtorità kompetenti jkunu l-istess persuna.

(2) L-eko-kontribuzzjoni dovuta b'rabta mas-servizzi elenkati fil-partita 3 tat-Tieni Skeda għandha tkun pagabbli mit-turist lill-awtorità kompetenti mas-sottomissjoni tal-applikazzjoni msemmija fl-artikolu 9(3) bl-użu tal-mezzi elettronici indikati mill-awtorità kompetenti għal dan il-għan."

Emenda tal-artikolu 12 tal-Att prinċipali.

67. L-artikolu 9 tal-Att prinċipali għandu jiġi emendat kif ġej:

(a) fis-subartikolu (1) tiegħu l-kliem "fit-Tielet Skeda." għandhom jiġu sostitwiti bil-kliem "fit-Tielet Skeda:" u minnufih wara għandu jiġi miżjud il-proviso ġdid li ġej:

"Iżda dan ma għandux japplika meta l-produttur u l-awtorità kompetenti jkunu l-istess persuna.";

(b) minnufih wara s-subartikolu (2) tiegħu għandu jiġi miżjud is-subartikolu ġdid li ġej:

"(3) Fil-każ tas-servizzi elenkati fil-partita 3 tat-

Tieni Skeda, kull turist għandu jissottometti l-applikazzjoni reża disponibbli elettronikament mill-awtorità kompetenti bl-użu tal-mezzi elettronici indikati mill-awtorità kompetenti għal dan il-għan, għall-użu ta' tali servizzi. Tali applikazzjoni għandha titqies li tkun saret biss jekk tkun akkumpanjata minn hlas elettroniku tal-eko-kontribuzzjoni dovuta b'rabta ma' dik l-applikazzjoni, magħmul bl-użu tal-mezzi elettronici indikati mill-awtorità kompetenti għal dan il-għan."

68. Fit-tieni proviso tal-artikolu 10 tal-Att prinċipali l-kliem "speċifikati fir-regolamenti." għandhom jiġu sostitwiti bil-kliem "speċifikati fir-regolamenti:" u minnufih wara għandu jiġi miżjud il-proviso ġdid li ġej:

Emenda tal-artikolu 10 tal-Att prinċipali.

"Iżda wkoll kull Ministru għandu jeżerċita s-setgħat mogħtija b'dan l-artikolu unikament fir-rigward ta' prodotti jew servizzi li jaqgħu fil-qasam rispettiv ta' responsabbiltà ta' dak il-Ministru skont it-tifsira "Ministru" fl-artikolu 2."

69. Fl-artikolu 13 tal-Att prinċipali l-kliem "Il-Ministru jista' jagħmel regolamenti biex id-dispożizzjonijiet ta' dan l-Att ikunu jistgħu jitwettqu bl-aħjar mod, u mingħajr preġudizzju għall-ġeneralità ta' dak hawn qabel imsemmi, daww ir-regolamenti jistgħu jipprovdu dwar dan li ġej:" għandhom jiġu sostitwiti bil-kliem:

Emenda tal-artikolu 13 tal-Att prinċipali.

"Il-Ministru responsabbli għall-immaniġġjar tal-iskart, bi qbil mal-Ministru responsabbli għall-finanzi, jista' jagħmel regolamenti għat-twettiq aħjar tad-dispożizzjonijiet ta' dan l-Att fir-rigward ta' prodotti elenkati fl-Ewwel Skeda, u l-Ministru responsabbli għall-finanzi, bi qbil mal-Ministru responsabbli għat-turiżmu, jista' jagħmel regolamenti għat-twettiq aħjar tad-dispożizzjonijiet ta' dan l-Att fir-rigward ta' servizzi elenkati fit-Tieni Skeda, u bla ħsara għall-ġeneralità ta' dak li ntqal qabel, tali regolamenti jistgħu jipprovdu għal kwalunkwe wieħed (1) minn dawn li ġejjin:"

70. Is-subartikolu (3) tal-artikolu 14A tal-Att prinċipali għandu jiġi sostitwit bis-subartikolu ġdid li ġej:

Emenda tal-artikolu 14A tal-Att prinċipali

"(3) Bla ħsara għad-dispożizzjonijiet tas-subartikoli (1) u (2), meta jkun dovut xi imgħax fuq hlas tardiv jew penali amministrattiva minn persuna, hlief għall-penali li tista' tinżamm riżervata skont id-dispożizzjonijiet tal-artikolu 20, kwalunkwe hlas li jsir minn dik il-persuna lill-awtorità kompetenti għandu jitqassam, minkejja kwalunkwe dikjarazzjoni magħmula minn dik il-persuna, l-ewwel fuq dak l-imgħax fuq hlas tardiv u

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imbagħad fuq kwalunkwe tali penali amministrattiva, qabel ma jitqassam fuq xi eko-kontribuzzjoni oħra."

Emenda tal-artikolu 16 tal-Att prinċipali.

71. Fis-subartikolu (1) tal-artikolu 16 tal-Att prinċipali minnufih wara l-kliem "fuq il-prodotti" għandhom jiġu miżjuda l-kliem "jew is-servizzi".

Emenda tal-artikolu 22 tal-Att prinċipali.

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

(a) fis-subartikolu (5) tiegħu l-kliem "Il-Ministru" għandhom jiġu sostitwiti bil-kliem "Il-Ministru responsabbli għall-finanzi, bi ftehim mal-Ministru responsabbli għall-immaniġġjar tal-iskart,";

(b) is-subartikolu (6) tiegħu għandu jiġi sostitwit bis-subartikolu ġdid li ġej:

"(6) Il-Ministru responsabbli għall-finanzi, bi qbil mal-Ministru responsabbli għall-immaniġġjar tal-iskart, jista' b'regolamenti jistabbilixxi tali drittijiet meqjusa li jkunu meħtieġa fir-rigward ta' proċeduri quddiem il-Bord tal-Appelli.";

(ċ) fis-subartikoli (7) tiegħu l-kliem "Il-Ministru" għandhom jiġu sostitwiti bil-kliem "Il-Ministru responsabbli għall-finanzi, bi ftehim mal-Ministru responsabbli għall-immaniġġjar tal-iskart,".

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

73. It-Tieni Skeda li tinsab mal-Att prinċipali għandha tiġi sostitwita bl-Iskeda ġdida li ġejja:

"IT-TIENI SKEDA (Artikolu 3(1))			
Partita	Deskrizzjoni	Data meta l-Eko-Kontribuzzjoni tkun dovuta	Rata tal-Eko-Kontribuzzjoni

1.	Akkomodazzjoni provduta bi hlas jew xort'ohra, fi kwalunkwe fond meta għall-fini tal-provvista ta' tali servizz, tkun mehtieġa l-liċenzja skont l-Att dwar Servizzi tal-Ivvjaġġar u tat-Turiżmu għal Malta (Kap. 409) jew xi Att li jissostitwih: Iżda dan ma għandux japplika għal akkomodazzjoni provduta lil persuna li tkun qiegħda toqgħod temporanjament f'Malta bl-għan prinċipali li tattendi fizikament kors tal-Ingliz bħala lingwa barranija fi skola debitament liċenzjata skont ir-Regolamenti dwar il-Kunsill għat-Tagħlim tal-Ingliz (L.S. 605.05), għall-perjodu li matulu tali persuna tkun irregistrata f'dak il-kors u tattendih, meta tali akkomodazzjoni tiġi provduta: (a) minn ospitant residenti liċenzjat jew li jkun mehtieġ li jkun liċenzjat skont il-Kategorija F tal-Anness 4 tar-Regolamenti dwar l-Alloġġ Turistiku (L.S. 409.24), u fir-residenza ta' tali ospitant; jew (b) mill-iskola li fiha dik il-persuna tkun qed tattendi dak il-kors, f'fondi użati esklussivament mill-iskola għall-akkomodazzjoni ta' studenti rreġistrati f'dik l-iskola: Iżda wkoll il-produttur għandu jżomm konferma mahruġa minn tali skola li tidentifika l-persuna, tikkonferma r-registrazzjoni fil-kors u tispeċifika d-dati tal-bidu u tat-tmiem tiegħu.	Id-data li fiha jsir il-hlas lill-produttur jew id-data taċ-check-in, skont liema waħda tiġi l-ewwel.	(a) Tmien euro (€8) għal kull lejl għal kull persuna li jkollha tmintax (18)-il sena jew aktar fil-bidu taż-żjara, fil-każ ta' alloġġ kollettiv liċenzjat jew li jkun mehtieġ li jkun liċenzjat skont l-Anness 2 tar-Regolamenti dwar l-Alloġġ Turistiku (L.S. 409.24), iżda fi kwalunkwe każ l-ammont ma għandux jeċċedu erbgħa u sittin euro (€64) għal kull persuna għal kull żjara; (b) Ghaxar euro (€10) għal kull lejl għal kull persuna li jkollha tmintax (18)-il sena jew aktar fil-bidu taż-żjara, fil-każ ta' kwalunkwe forma oħra ta' akkomodazzjoni, inkluż akkomodazzjoni mikrija liċenzjata jew li tkun mehtieġa li tkun liċenzjata skont l-Anness 4 tar-Regolamenti dwar l-Alloġġ Turistiku (L.S. 409.24), iżda fi kwalunkwe każ l-ammont ma għandux jeċċedi tmenin euro (€80) għal kull persuna għal kull żjara. Għall-fini ta' din il-partita, it-terminu "żjara" għandu jfisser soġġorn mhux interrott fl-istess fond f'Malta li jehtieġ li jkun liċenzjat kif stabbilit fit-tieni kolonna : Iżda fejn iż-żjara tinkludi soġġorni ta' mhux aktar minn hmistax (15)-il jum ġewwa fondi, kemm f'Malta jew xort'ohra, li ma jehtigux li jkun liċenzjati skont l-Att dwar Servizzi tal-Ivvjaġġar u tat-Turiżmu għal Malta (Kap. 409) (hawn aktar 'il quddiem imsejha l-"interruzzjoni"), is-soġġorn għandu, minkejja dan, jibqa' jitqies li jikkostitwixxi żjara waħda (1) għall-fini li tiġi kkalkulata l-eko-kontribuzzjoni dovuta, b'dan iżda l-ebda eko-kontribuzzjoni ma għandha tiġi imposta fir-rigward tal-granet tal-interruzzjoni.
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2.	Provvista ta' faċilità lil persuna sabiex tidhol f'Malta permezz ta' kruċiera, kemm jekk tali faċilità tiġi provduta bi hlas jew xort'ohra: Iżda dan ma għandux japplika għal persuni li jżbarkaw f'Malta u li sussegwentement ma jergġhux jimbarkaw fuq dik l-istess kruċiera minn Malta: Iżda wkoll mill-1 ta' Jannar 2027 sal-31 ta' Diċembru 2027, dan ma għandux japplika meta ma jsirx żbark f'Malta minn dik il-persuna.	Id-data tad-dhul f'Malta.	Għaxar euro (€10) għal kull dhul għal kull persuna fuq kruċiera li jkollha tmintax (18)-il sena jew aktar fid-data tad-dhul. Għall-fini ta' din il-partita, it-terminu "dhul" għandu jfisser id-dhul f'Malta minn persuna permezz ta' kruċiera matul id-durata tal-preżenza mhux interrotta tal-kruċiera f'Malta."
3.	Permess lil turist sabiex jaċċessa l-art fil-Blue Lagoon deżinjata mill-awtorità kompetenti għal perjodu ta' żmien speċifikat, kemm jekk tali permess jingħata bi hlas jew xort'ohra: Iżda dan ma għandux japplika għal persuni li jaċċessaw l-art fil-Blue Lagoon għal attivitajiet relatati ma' xogħol u, jew riċerka, jew li jagħmlu użu minn dik l-art unikament sabiex jgħaddu mill-mogħdijiet b'wicc iebes tagħha. Għall-finijiet ta' din il-partita, "Blue Lagoon" tfisser id-dahla li tinsab bejn il-gzejjer ta' Kemmuna u Kemmunett f'Malta, flimkien max-xtut li jmissu magħha.	Id-data meta tiġi sottomessa applikazzjoni minn turist jew f'ismu lill-awtorità kompetenti skont l-artikolu 9(3).	Ħames euro (€5) għal kull turist li jkollu aktar minn ħames (5) snin għall-aċċess għall-art fil-Blue Lagoon għal perjodu ta' żmien speċifikat, irrispettivament minn jekk dak l-aċċess isehhx jew le. Għall-fini ta' din il-partita, perjodu ta' żmien speċifikat għandu jkun medda ta' hin f'għurnata kif tista' tiġi allokata mill-awtorità kompetenti u għandu jeskludi kwalunkwe perjodu ta' żmien għal aċċess qasir kif jista' jiġi awtorizzat mill-awtorità kompetenti."

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

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

(a) il-partita 2 tagħha għandha tiġi sostitwita bil-partita ġdida li ġejja:

"2. (1) Kull produttur għandu jippreżenta lill-awtorità kompetenti prospett fir-rigward tas-servizzi elenkati fit-Tieni Skeda għal kull xahar kalendarju sa mhux aktar tard mill-aħħar jum tax-xahar ta' wara x-xahar li għalih jirreferi l-prospett.

(2) Bla ħsara għal kwalunkwe rekwiżiti addizzjonali jew rekwiżiti oħra li jistgħu jiġu imposti mill-awtorità kompetenti, produttur għandu jippreżenta lill-awtorità kompetenti prospetti rigward l-akkomodazzjoni msemija fil-partita 1 tat-Tieni Skeda, fuq bażi ta' kull xahar, li jkun fihom l-informazzjoni li ġejja għax-xahar rilevanti:

(a) in-numru totali ta' ljieli ta' akkomodazzjoni provduti għal kull persuna fil-perjodu kopert minn kwalunkwe prospett;

(b) in-numru totali ta' ljieli ta' akkomodazzjoni provduti għal kull persuna taħt it-tmintax (18)-il sena fil-perjodu relattiv;

(c) in-numru totali ta' ljieli ta' akkomodazzjoni provduti għal kull persuna, fil-perjodu relattiv, li jeċċedi għaxart (10) iljieli;

(d) in-numru totali ta' ljieli li fuqhom hija dovuta l-eko-kontribuzzjoni u l-ammont ta' eko-kontribuzzjoni pagabbli fuqhom; u

(e) kwalunkwe informazzjoni oħra li tista' tkun meħtieġa mill-awtorità kompetenti f'tali format li għandu jiġi stabbilit fi kwalunkwe linji gwida mahruġa mill-awtorità jew kif jista' jiġi xort'oħra mitlub minnha speċifikament.

(3) Bla ħsara għal kwalunkwe rekwiżiti addizzjonali jew rekwiżiti oħra li jistgħu jiġu imposti mill-awtorità kompetenti, produttur għandu jippreżenta lill-awtorità kompetenti prospetti rigward il-kruċieri msemija fil-partita 2 tat-Tieni Skeda, fuq bażi ta' kull xahar, li għandu jkun fihom l-informazzjoni li ġejja għax-xahar rilevanti:

(a) in-numru totali ta' persuni li jidhlu f'Malta permezz ta' kruċiera matul id-durata tal-preżenza mhux interrotta ta' dik il-kruċiera f'Malta, kemm jekk jiżbarkaw f'Malta jew xort'oħra;

(b) in-numru totali ta' persuni li jidhlu f'Malta permezz ta' kruċiera matul id-durata tal-preżenza mhux interrotta ta' dik il-kruċiera f'Malta, li jiżbarkaw f'Malta;

(ċ) in-numru totali ta' persuni li jidhlu f'Malta permezz ta' kruċiera matul id-durata tal-preżenza mhux interrotta ta' dik il-kruċiera f'Malta, li ma jergġhux jimbarkaw sussegwentement fuq dik il-kruċiera f'Malta wara li jkunu żbarkaw f'Malta;

(d) in-numru ta' persuni f'kull kategorija separata ta' persuni fil-paragrafi (a) sa (ċ) li jkollhom tmintax (18)-il sena jew aktar fid-data tad-dhul f'Malta pprovduti separatament għal kull kategorija;

(e) l-ammont ta' eko-kontribuzzjoni pagabbli; u

(f) kull informazzjoni oħra li tista' tkun meħtieġa mill-awtorità kompetenti f'tali format li għandu jiġi stabbilit fi kwalunkwe linji gwida maħruġa mill-awtorità jew kif xort'oħra speċifikament mitlub minnha.

(4) Bla hsara għall-poteri l-oħra li għandha taht l-Att, jekk għal xi fini l-awtorità kompetenti teħtieġ xi informazzjoni jew informazzjoni addizzjonali jew li jiġi ppreżentat prospett minn kwalunkwe persuna li ma tkunx għamlet prospett jew prospett sħiħ, l-awtorità kompetenti tista' titlob bil-miktub minghand tali persuna tali informazzjoni, informazzjoni addizzjonali jew prospett skont kif jista' jiġi indikat fl-avviż."

TAQSIMA XIII EMENDI GĦALL-ATT DWAR IR-RESPONSABBILTÀ FISKALI

Emendi għall-
Att dwar ir-
Responsabbiltà
Fiskali.
Kap. 534.

75. (1) Din it-Taqsima temenda l-Att dwar ir-Responsabbiltà Fiskali u għandha tinqara u tinftiehem haġa waħda mal-Att dwar ir-Responsabbiltà Fiskali, hawn aktar 'il quddiem f'din it-Taqsima msejha l-"Att prinċipali".

(2) L-għan ta' dawn l-emendi huwa li jiġu implimentati r-rekwiżiti tar-Regolament (UE) 2024/1263 tal-Parlament Ewropew u tal-Kunsill tad-29 ta' April 2024 dwar il-koordinazzjoni effettiva tal-politiki ekonomiċi u dwar is-sorveljanza baġitarja multilaterali u li jhassar ir-Regolament tal-Kunsill (KE) Nru 1466/97, u tar-Regolament tal-Kunsill (KE) Nru 1467/97 tas-7 ta' Lulju 1997 dwar li tithaffef u li tiġi ċċarata l-implimentazzjoni tal-proċedura ta' deficit eċċessiv, kif emendat bir-Regolament tal-Kunsill (UE) 2024/1264 tad-29 ta' April

2024, kif ukoll sabiex jiġu trasposti d-dispożizzjonijiet tad-Direttiva tal-Kunsill 2011/85/UE tat-8 ta' Novembru 2011 dwar ir-rekwiżiti għal oqfsa baġitarji tal-Istati Membri, kif emendata bid-Direttiva tal-Kunsill (UE) 2024/1265 tad-29 ta' April 2024.

(3) Din it-Taqsima għandha tidhol fis-seħh fl-1 ta' Jannar 2027.

76. It-Taqsim tal-Att prinċipali għandu jiġi sostitwit bit-taqsim ġdid li ġej:

Sostituzzjoni
tat-Taqsim tal-
Att prinċipali.

"TAQSIM TAL-ATT

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Emenda tal-
artikolu 2 tal-
Att prinċipali.

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

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

(i) it-tifsira "ċirkostanzi eċċezzjonali" għandha tiġi sostitwita bit-tifsira ġdida li ġejja:

" "ċirkostanzi eċċezzjonali" tfisser perjodu li matulu avveniment mhux tas-soltu li jkun barra mill-kontroll tal-Gvern ikollu impatt qawwi fuq il-pożizzjoni finanzjarja tal-gvern ġenerali inkluż perjodu ta' tnaqqis ekonomiku qawwi fiż-żona tal-euro jew fl-Unjoni Ewropea kollha;"

(ii) it-tifsir "bilanċ strutturali annwali tal-gvern ġenerali", "objettiv baġitarju ta' terminu medju", "pożizzjoni fiskali", "programm ta' stabbiltà", "Regolament tal-1997 dwar is-Sorveljanza u l-Koordinazzjoni" u "Uffiċċju Nazzjonali tal-Verifika" għandhom jiġu mħassra;

(iii) minnufih wara t-tifsira "dejn tal-gvern ġenerali" għandha tiġi miżjudha t-tifsira ġdida li ġejja:

" "Direttiva dwar l-Oqfsa Baġitarji" tfisser id-Direttiva tal-Kunsill 2011/85/UE tat-8 ta' Novembru 2011 dwar ir-rekwiżiti għal oqfsa baġitarji tal-Istati Membri, kif emendata bid-Direttiva tal-Kunsill (UE) 2024/1265 tad-29 ta' April 2024;"

(iv) minnufih wara t-tifsira "gvern ġenerali" għandha tiġi miżjudha t-tifsira ġdida li ġejja:

" "informazzjoni teknika" tfisser il-gwida trażmessa mill-Kummissjoni Ewropea, fuq talba, lill-Istati Membri b'dejn tal-gvern li ma jeċċedix sittin fil-mija (60%) tal-prodott domestiku gross (PDG) u b'defiċit tal-gvern li ma jeċċedix it-tlieta fil-mija (3%) tal-PDG qabel ma l-Istati Membri jfasslu l-pjanijiet fiskali-strutturali nazzjonali tagħhom fuq terminu medju;"

(v) minnufih wara t-tifsira "Kamra tad-Deputati" għandha tiġi miżjudha t-tifsira ġdida li ġejja:

" "kont ta' kontroll" tfisser registru tad-

devjazzjonijiet 'il fuq u 'l isfel akkumulati tan-nefqa netta osservata fi Stat Membru mill-perkors tan-nefqa netta kif stabbilit mill-Kunsill;"

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

" "nefqa netta" tfisser in-nefqa tal-gvern, netta min-nefqa fuq l-imġħax, mill-miżuri tad-dhul diskrezzjonali, min-nefqa fuq programmi tal-Unjoni Ewropea ffinanzjati bis-sħiħ mid-dhul tal-fondi tal-Unjoni Ewropea, min-nefqa nazzjonali fuq il-kofinanzjament ta' programmi ffinanzjati mill-Unjoni Ewropea, mill-elementi ċikliċi tan-nefqa fuq il-benefiċċji tal-qgħad, u minn miżuri ta' darba u miżuri temporanji oħra;"

(vii) it-tifsira "Patt ta' Stabbiltà u Tkabbir" għandha tiġi sostitwita bit-tifsira ġdida li ġejja:

" "Patt ta' Stabbiltà u Tkabbir" tfisser il-qafas ta' sorveljanza fiskali u dixxiplina baġitarja stabbilit bir-Regolament (UE) 2024/1263 tal-Parlament Ewropew u tal-Kunsill tad-29 ta' April 2024 dwar il-koordinazzjoni effettiva tal-politiki ekonomiċi u dwar is-sorveljanza baġitarja multilaterali u li jħassar ir-Regolament tal-Kunsill (KE) Nru 1466/97, u bir-Regolament tal-Kunsill (KE) Nru 1467/97 tas-7 ta' Lulju 1997 dwar li tithaffef u li tiġi ċċarata l-implimentazzjoni tal-proċedura ta' defiċit eċċessiv, kif emendat, inkluż bir-Regolament tal-Kunsill (UE) 2024/1264 tad-29 ta' April 2024, kif jistgħu jiġi emendati minn żmien għal żmien;"

(viii) minnufih wara t-tifsira "Patt ta' Stabbiltà u Tkabbir", kif sostitwita, għandu jiġi miżjud it-tifsir ġdid li ġej:

" "perkors tan-nefqa netta" tfisser it-trajettorja pluriennali għan-nefqa netta ta' Malta;

"pjan fiskali-strutturali nazzjonali fuq terminu medju" tfisser id-dokument li fih l-impenji fiskali, ta' riforma u ta' investiment ta' Malta, li jkopri perjodu ta' mhux inqas minn erba' (4) snin jew skont it-tul regolari tal-leġiżlatura;"

(ix) minnufih qabel it-tifsira "regola tal-baġit" għandha tiġi miżjuda t-tifsira ġdida li ġejja:

" "Rapport ta' Progress Annwali" tfisser ir-rapport dwar l-implimentazzjoni tal-pjan fiskali-strutturali nazzjonali fuq terminu medju, inkluż il-perkors tan-nefqa netta kif stabbilit mill-Kunsill, u dwar ir-riformi u l-investimenti;"

(x) it-tifsira "regola tal-baġit" għandha tiġi sostitwita bit-tifsira ġdida li ġejja:

" "regola tal-baġit" għandha tinftiehem skont l-artikoli 7(a) u 8(a);"

(xi) it-tifsira "Regolament tal-1997 dwar id-Defiċit Eċċessiv" għandha tiġi sostitwita bit-tifsira ġdida li ġejja:

" "Regolament tal-1997 dwar id-Defiċit Eċċessiv" tfisser ir-Regolament tal-Kunsill (KE) Nru 1467/97 tas-7 ta' Lulju 1997 dwar li tithaffef u li tiġi ċċarata l-implimentazzjoni tal-proċedura ta' defiċit eċċessiv, kif emendat bir-Regolament tal-Kunsill (KE) Nru 1056/2005 tas-27 ta' Ġunju 2005, bir-Regolament tal-Kunsill (UE) Nru 1177/2011 tat-8 ta' Novembru 2011 u bir-Regolament tal-Kunsill (UE) 2024/1264 tad-29 ta' April 2024;"

(xii) it-tifsira "Regolament tal-2009" għandha tiġi sostitwita bit-tifsira ġdida li ġejja:

" "Regolament tal-2009" tfisser ir-Regolament tal-Kunsill (KE) Nru 479/2009 tal-25 ta' Mejju 2009 dwar l-applikazzjoni tal-Protokoll dwar il-proċedura tal-iżbilanċ eċċessiv anness mat-Trattat li jistabbilixxi l-Komunità Ewropea, kif emendat bir-Regolament tal-Kunsill (UE) Nru 679/2010 tas-26 ta' Lulju 2010 u bir-Regolament tal-Kummissjoni (UE) Nru 220/2014 tas-7 ta' Marzu 2014;"

(xiii) it-tifsira "Regolament tal-2013" għandha tiġi sostitwita bit-tifsira ġdida li ġejja:

" "Regolament tal-2013" tfisser ir-Regolament (UE) Nru 473/2013 tal-Parlament Ewropew u tal-Kunsill tal-21 ta' Mejju 2013 dwar dispożizzjonijiet komuni għall-monitoraġġ u l-valutazzjoni tal-abbozzi

tal-pjani baġitarji u l-iżgurar tal-korrezzjoni tad-defiċit eċċessiv tal-Istati Membri fiż-żona tal-euro;"

(xiv) minnufih wara t-tifsira "Regolament tal-2013", kif sostitwita, għandha tiġi miżjuda t-tifsira ġdida li ġejja:

" "Regolament tal-2024 dwar il-Governanza Ekonomika" tfisser ir-Regolament (UE) 2024/1263 tal-Parlament Ewropew u tal-Kunsill tad-29 ta' April 2024 dwar il-koordinazzjoni effettiva tal-politiki ekonomiċi u dwar is-sorveljanza baġitarja multilaterali u li jhassar ir-Regolament tal-Kunsill (KE) Nru 1466/97, kif emendat minn żmien għal żmien;"

(xv) it-tifsira "Sistema Ewropea tal-Kontijiet" għandha tiġi sostitwita bit-tifsira ġdida li ġejja:

" "Sistema Ewropea tal-Kontijiet" tfisser is-sistema Ewropea tal-kontijiet nazzjonali u reġjonali fl-Unjoni Ewropea stabbilita bir-Regolament (UE) Nru 549/2013 tal-Parlament Ewropew u tal-Kunsill tal-21 ta' Mejju 2013 dwar is-sistema Ewropea tal-kontijiet nazzjonali u reġjonali fl-Unjoni Ewropea, kif emendat bir-Regolament ta' Delega tal-Kummissjoni (UE) 2015/1342 tat-22 ta' April 2015 u bir-Regolament (UE) 2023/734 tal-Parlament Ewropew u tal-Kunsill tal-15 ta' Marzu 2023;"

(xvi) it-tifsira "tbassir uffiċjali" għandha tiġi sostitwita bit-tifsira ġdida li ġejja:

" "tbassir uffiċjali" tfisser it-tbassir makroekonomiku ppubblikat mill-Ministeru responsabbli għall-Finanzi għall-finijiet ta' ppjanar fiskali;"

(xvii) minnufih wara t-tifsira "tbassir uffiċjali", kif sostitwita, għandu jiġi miżjud it-tifsir ġdid li ġej:

" "trajettorja referenzjarja" tfisser it-trajettorja tan-nefqa netta pluriennali trażmessa mill-Kummissjoni Ewropea sabiex tinkwadra d-djalogu mal-Istati Membri fejn id-dejn tal-gvern jeċċedi sittin fil-mija (60%) tal-prodott domestiku gross (PDG) jew fejn id-defiċit tal-gvern jeċċedi tlieta fil-mija (3%) tal-PDG meta jfasslu l-pjanijiet fiskali-

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strutturali nazzjonali tagħhom fuq terminu medju."

(b) minnufih wara s-subartikolu (2) tiegħu għandu jiġi miżjud is-subartikolu ġdid li ġej:

"(3) Sakemm ir-rabta tal-kliem ma teħtieġx xort' oħra, il-kliem u l-frazzjiet użati f'dan l-Att li mhumieħ hawnhekk imfissra għandu jkollhom l-istess tifsira kif mogħti lilhom fir-Regolament tal-2024 dwar il-Governanza Ekonomika."

Emenda tal-artikolu 3 tal-Att prinċipali.

78. Fil-paragrafu (f) tal-artikolu 3 tal-Att prinċipali l-kliem "fl-Istrateġija Fiskali ta' Terminu Medju" għandhom jiġu sostitwiti bil-kliem "fil-Pjan Fiskali-Strutturali Nazzjonali fuq Terminu Medju".

Emenda tal-artikolu 6 tal-Att prinċipali.

79. Il-paragrafu (r) tal-artikolu 6 tal-Att prinċipali għandu jiġi sostitwit bil-paragrafu ġdid li ġej:

"(r) biex tiġi ġestita n-nefqa b'mod konsistenti mar-regoli stabbiliti f'dan l-Att;"

Sostituzzjoni tal-artikolu 7 tal-Att prinċipali.

80. L-artikolu 7 tal-Att prinċipali għandu jiġi sostitwit bl-artikolu ġdid li ġej:

"Regoli fiskali applikabbli meta Malta tkun taħt proċedura ta' defiċit eċċessiv.

7. Fejn il-proporzjon tad-dejn tal-gvern ġenerali mal-prodott domestiku gross jeċċedi is-sittin fil-mija (60%) jew il-proporzjon tad-defiċit tal-gvern ġenerali mal-prodott domestiku gross jeċċedi it-tlieta fil-mija (3%), il-Gvern għandu jagħmel hiltu sabiex jiżgura li:

(a) in-nefqa netta ma għandhiex teċċedi l-aħħar perkors tan-nefqa netta għal Malta approvata mill-Kunsill tal-Unjoni Ewropea skont l-Artikolu 17 tar-Regolament tal-2024 dwar il-Governanza Ekonomika; jew

(b) kwalunkwe nuqqas ta' konformità mal-paragrafu (a) jirriżulta biss minn ċirkostanzi eċċezzjonali u ma jipperikolax is-sostenibbiltà fiskali fuq terminu medju."

Sostituzzjoni tal-artikolu 8 tal-Att prinċipali.

81. L-artikolu 8 tal-Att prinċipali għandu jiġi sostitwit bl-artikolu

ġdid li ġej:

"Regola fiskali applikabbli meta Malta ma tkunx taht proċedura ta' defiċit eċċessiv.

8. Fejn il-proporzjon tad-dejn tal-gvern ġenerali mal-prodott domestiku gross ma jeċċedix is-sittin fil-mija (60%) u l-proporzjon tad-defiċit tal-gvern ġenerali mal-prodott domestiku gross ma jeċċedix it-tlieta fil-mija (3%), il-Gvern għandu jagħmel hiltu sabiex jiżgura li:

(a) in-nefqa netta ma għandhiex teċċedi l-aħħar perkors tan-nefqa netta għal Malta stabbilita fil-pjan fiskali-strutturali nazzjonali fuq terminu medju; jew

(b) kwalunkwe nuqqas ta' konformità mal-paragrafu (a) jirriżulta biss minn ċirkostanzi eċċezzjonali u ma jipperikolax is-sostenibbiltà fiskali fuq terminu medju."

82. L-artikoli 9 u 10 tal-Att prinċipali għandhom jiġu mhassra.

Thassir ta' artikoli tal-Att prinċipali.

83. L-artikolu 11 tal-Att prinċipali għandu jiġi emendat kif ġej:

Emenda tal-artikolu 11 tal-Att prinċipali.

(a) is-subartikolu (1) tiegħu għandu jiġi sostitwit bis-subartikolu ġdid li ġej:

"(1) Jekk il-Kummissjoni Ewropea tqis li jeżisti defiċit eċċessiv skont l-Artikolu 126(5) tat-Trattat dwar il-Funzjonament tal-Unjoni Ewropea, u l-Kunsill, skont l-Artikolu 126(6) tiegħu jiddeċiedi li jeżisti defiċit eċċessiv, il-Gvern għandu fi żmien sitt (6) xhur, ihejji u jqiegħed fuq il-Mejda tal-Kamra tad-Deputati, pjan li jispeċifika l-miżuri meħtieġa sabiex jikkonforma mar-rakkomandazzjoni tal-Kunsill magħmula taht l-Artikolu 126(7) tal-imsemmi Trattat.";

(b) is-subartikolu (2) tiegħu għandu jiġi sostitwit bis-subartikolu ġdid li ġej:

"(2) Il-pjan għandu jispeċifika l-miżuri meħtieġa sabiex jikkonforma mar-rakkomandazzjoni tal-Kunsill imsemmija fis-subartikolu (1), inkluż il-perkors korrettiv tan-nefqa netta u l-iskadenza għall-azzjoni effettiva stabbiliti taht l-Artikolu 3(4) tar-Regolament tal-1997 dwar id-Defiċit Eċċessiv, kif emendat, u għandu jinkludi l-informazzjoni meħtieġa għar-rapport imsemmi fl-Artikolu 3(5) tiegħu u, fejn applikabbli, ir-reqwiziti addizzjonali ta'

rappurtar taht l-Artikoli 10(1) u 11(3) tar-Regolament tal-2013, kif emendat minn żmien għal żmien.";

(ċ) is-subartikolu (3) tiegħu għandu jiġi mħassar.

Sostituzzjoni tal-artikolu 12 tal-Att prinċipali.

84. L-artikolu 12 tal-Att prinċipali għandu jiġi sostitwit bl-artikolu ġdid li ġej:

"Pubblikazzjoni u sottomissjoni tat-tbassir uffiċjali.

12. Il-Ministeru għall-Finanzi għandu jippubblika tbassir uffiċjali għall-użu fir-Rapport ta' Progress Annwali u fl-Abbozz tal-Pjan Baġitarju u għandu fl-istess waqt jissottometti dak it-tbassir lill-Kunsill Fiskali għall-approvazzjoni għall-finijiet tar-Regolament tal-2013."

Emenda tal-artikolu 13 tal-Att prinċipali.

85. L-artikolu 13 tal-Att prinċipali għandu jiġi emendat kif ġej:

(a) is-subartikolu (1) tiegħu għandu jiġi sostitwit bis-subartikolu ġdid li ġej:

"(1) Il-Kunsill Fiskali għandu jissorvelja u, mill-inqas darba fis-sena:

(a) jipprovdi valutazzjoni mhux vinkolanti dwar jekk l-obbligu taht l-artikoli 7(a) jew 8(a), kif applikabbli, ikunx qiegħed jiġi osservat;

(b) jagħti opinjoni dwar jekk jeżistux jew waqfux jeżistu ċirkostanzi eċċezzjonali għall-finijiet tal-artikoli 7(b) jew 8(b), kif applikabbli; u

(ċ) jipprovdi valutazzjoni mhux vinkolanti dwar jekk ikunx qiegħed jiġi osservat kwalunkwe obbligu taht l-artikolu 11(1), jew jekk ikunx qiegħdin jitwettqu l-miżuri speċifikati fi pjan taht l-artikolu 11(2).";

(b) is-subartikolu (2) tiegħu għandu jiġi mħassar;

(ċ) is-subartikolu (3) tiegħu għandu jiġi emendat kif ġej:

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

"(a) japprova, kif iqis xieraq, it-tbassir makroekonomiku mhejji mill-Ministeru għall-Finanzi għar-Rapport ta' Progress Annwali u għall-

Abbozz tal-Pjan Baġitarju;"

(ii) il-paragrafu (b) tiegħu għandu jiġi sostitwit bil-paragrafu ġdid li ġej:

"(b) jivvaluta l-konsistenza, il-koerenza u l-effettività tal-qafas baġitarju nazzjonali;"

(iii) il-paragrafu (ċ) tiegħu għandu jiġi sostitwit bil-paragrafu ġdid li ġej:

"(ċ) fir-rigward ta' kull Abbozz tal-Pjan Baġitarju Annwali u Rapport ta' Progress Annwali, jipprovdi valutazzjoni dwar jekk in-nefqa netta għas-sena jew għas-snin inkwistjoni tkunx, fl-opinjoni tal-Kunsill Fiskali, favorevoli għal ġestjoni ekonomika u baġitarja prudenti u f'konformità ma' dan l-Att, inkluż b'referenza għall-Patt dwar l-Istabbiltà u t-Tkabbir;"

(iv) il-paragrafu (d) tiegħu għandu jiġi sostitwit bil-paragrafu ġdid li ġej:

"(d) jivvaluta u joħroġ opinjoni dwar il-prestazzjoni baġitarja tal-Gvern meta mqabbla mal-miri fiskali annwali u l-politiki speċifikati fl-Abbozz tal-Pjan Baġitarju, u dwar il-konformità tal-Gvern mad-dispożizzjonijiet ta' dan l-Att, filwaqt li jqis, b'mod partikolari, ir-Rapport ta' Progress Annwali u kwalunkwe informazzjoni rilevanti oħra;"

(v) il-paragrafu (e) tiegħu għandu jiġi sostitwit bil-paragrafu ġdid li ġej:

"(e) janalizza u joħroġ opinjoni u kwalunkwe rakkomandazzjonijiet wara li l-Gvern jippubblika r-rapport ta' nofs is-sena u r-rapport annwali dwar l-eżekuzzjoni tal-baġit, inkluż valutazzjoni *ex post* tat-tbassir makroekonomiku u fiskali;"

(d) fil-paragrafu (b) tas-subartikolu (5) tiegħu l-kliem "l-artikoli 7(1) u 11(1)" għandhom jiġu sostitwiti bil-kliem "l-artikoli 7, 8 u 11(1)";

(e) fis-subartikolu (6) tiegħu l-kliem "l-Istrateġija Fiskali ta' Terminu Medju u l-baġit annwali" għandhom jiġu sostitwiti bil-kliem "baġit annwali";

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(f) fis-subartikolu (7) tiegħu l-kliem "fis-subartikolu (2)" għandhom jiġu sostitwiti bil-kliem "fis-subartikoli (1), (3)(a) u (3)(b)".

Emenda tal-
artikolu 14 tal-
Att prinċipali.

86. L-artikolu 14 tal-Att prinċipali għandu jiġi emendat kif ġej:

(a) fis-subartikolu (1) tiegħu l-kliem "l-Istrateġija Fiskali ta' Terminu Medju li tkun ġiet imħabbra l-aktar reċentement" għandhom jiġu sostitwiti bil-kliem "il-miri ta' terminu medju pprezentati fl-aħħar Baġit";

(b) fis-subartikolu (3) tiegħu l-kliem "jagħti dritt awtomatiku lill-Ministeru għall-Finanzi" għandhom jiġu sostitwiti bil-kliem "ma jippreġudikax id-dritt tal-Ministeru għall-Finanzi";

(ċ) is-subartikoli (4) u (5) tiegħu għandhom jiġu mħassra.

Emenda tal-
artikolu 15 tal-
Att prinċipali.

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

(a) l-intestatura tiegħu għandha tiġi sostitwita bl-intestatura ġdida li ġejja:

"Ippjanar u Strateġija Fiskali ta' Terminu Medju";

(b) is-subartikolu (1) tiegħu għandu jiġi sostitwit bis-subartikolu ġdid li ġej:

"(1) Fil-bidu ta' kull leġiżlatura, u sa mhux aktar tard mit-30 ta' April tal-aħħar sena li matulha l-pjan ikun fis-seħh, il-Gvern għandu jqiegħed fuq il-Mejda tal-Kamra tad-Deputati, il-pjan fiskali-strutturali nazzjonali fuq terminu medju. Il-pjan għandu jifforma parti mill-qafas baġitarju nazzjonali ta' terminu medju stabbilit skont l-Artikolu 9 tad-Direttiva dwar l-Oqfsa Baġitarji, u għandu jikkonforma mar-rekwiżiti għall-pjanijiet fiskali-strutturali nazzjonali ta' terminu medju stabbiliti fl-Artikolu 13 tar-Regolament tal-2024 dwar il-Governanza Ekonomika.";

(ċ) is-subartikoli (2) u (3) tiegħu għandhom jiġu mħassra;

(d) is-subartikolu (4) tiegħu għandu jiġi sostitwit bis-subartikolu ġdid li ġej:

"(4) Il-pjan fiskali-strutturali nazzjonali fuq terminu medju għandu jinkludi, sa fejn ikun possibbli, valutazzjoni

tal-impatt tal-politiki previsti fuq is-sostenibbiltà fit-tul tal-finanzi pubbliċi u fuq it-tkabbir sostenibbli u inkluziv.";

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

"(5) Il-pjan fiskali-strutturali nazzjonali fuq terminu medju għandu jkoll, sa fejn ikun possibbli, ir-riskji makrofiskali li jirrizultaw mit-tibdil fil-klima u l-impatti ambjentali u distributtivi tal-politiki previsti fil-valutazzjoni tas-sostenibbiltà tal-finanzi pubbliċi.";

(f) is-subartikoli (6) u (7) tiegħu għandhom jiġu mhassra;

(g) is-subartikolu (8) tiegħu għandu jiġi sostitwit bis-subartikolu ġdid li ġej:

"(8) Il-pjan fiskali-strutturali nazzjonali fuq terminu medju għandu jkun fih dikjarazzjoni ta' responsabbiltà ffirmata mill-Prim Ministru u mill-Ministru responsabbli għall-finanzi li tafferma l-affidabbiltà u l-kompletezza tal-informazzjoni fih u l-konformità mal-prinċipji tar-responsabbiltà fiskali.";

(h) is-subartikolu (9) tiegħu għandu jiġi sostitwit bis-subartikolu ġdid li ġej:

"(9) Kull sena għandhom jiġu ppreżentati fl-Estimi tal-Baġit, l-estimi aġġornati tas-sena kurrenti u l-projezzjonijiet aġġornati ta' terminu medju tad-dhul, tan-nefqa rikorrenti u tan-nefqa kapitali, li jkopru perjodu ta' erba' (4) snin inkluz is-sena ta' stima. Dawn il-projezzjonijiet għandhom iservu ta' bażi għat-tfassil tal-pjanijiet tan-negozju u finanzjarji provduti fl-artikolu 14. Il-projezzjonijiet fiskali aġġornati ta' terminu medju għandhom ikunu konsistenti mar-rekwiżiti ta' dan l-Att u għandhom jaderixxu mal-impenji tan-nefqa netta ppreżentata fil-pjan fiskali-strutturali nazzjonali fuq terminu medju, fejn rilevanti.".

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

Emenda tal-artikolu 16 tal-Att prinċipali.

(a) l-intestatura tiegħu għandha tiġi sostitwita bl-intestatura ġdida li ġejja:

"Abbozz tal-Pjan Baġitarju Annwali";

(b) fis-subartikolu (1) tiegħu l-kliem "Pjan Fiskali ta' Terminu Medju" għandhom jiġu sostitwiti bil-kliem "Pjan Fiskali-Strutturali Nazzjonali fuq Terminu Medju";

(ċ) fil-paragrafu (ċ) tas-subartikolu (2) tiegħu l-kliem "tal-infiq nett tal-gvern tal-miżuri tad-dhul diskrezzjonali skont l-Artikolu 5(1) tar-Regolament tal-1997 dwar is-Sorveljanza u l-Koordinazzjoni" għandhom jiġu sostitwiti bil-kliem "tan-nefqa netta";

(d) is-subartikolu (3) tiegħu għandu jiġi sostitwit bis-subartikolu ġdid li ġej:

"(3) L-Abbozz tal-Pjan Baġitarju għandu jiġi sottomess lill-Kunsill Fiskali għall-valutazzjoni u għandu jsir pubbliku.";

(e) is-subartikoli (4) u (5) tiegħu għandhom jiġu mħassra.

Emenda tal-artikolu 17 tal-Att prinċipali.

89. L-artikolu 17 tal-Att prinċipali għandu jiġi emendat kif ġej:

(a) fis-subartikolu (1) tiegħu l-kliem "l-Istrateġija Fiskali ta' Terminu Medju" għandhom jiġu sostitwiti bil-kliem "il-pjan fiskali-strutturali nazzjonali fuq terminu medju";

(b) fis-subartikolu (4) tiegħu l-kliem "mal-Istrateġija Fiskali ta' Terminu Medju" għandhom jiġu sostitwiti bil-kliem "mal-pjan fiskali-strutturali nazzjonali fuq terminu medju";

(ċ) fis-subartikolu (5) tiegħu l-kliem "l-Istrateġija Fiskali ta' Terminu Medju" għandhom jiġu sostitwiti bil-kliem "il-pjan fiskali-strutturali nazzjonali fuq terminu medju";

(d) fis-subartikolu (7) tiegħu l-kliem "l-Istrateġija Fiskali ta' Terminu Medju" għandhom jiġu sostitwiti bil-kliem "mal-pjan fiskali-strutturali nazzjonali fuq terminu medju".

Emenda tal-artikolu 18 tal-Att prinċipali.

90. Il-paragrafu (ċ) tal-artikolu 18 tal-Att prinċipali għandu jiġi sostitwit bil-paragrafu ġdid li ġej:

"(ċ) deskrizzjoni ta' kif l-inizjattiva jew il-miżura proposta tikkonforma mal-oġettivi strateġiċi u l-prijoritajiet tal-pjan fiskali-strutturali nazzjonali fuq terminu medju tal-gvern, mal-baġit annwali u mal-limiti massimi tan-nefqa speċifikati fil-pjan fiskali-strutturali nazzjonali fuq terminu medju.".

91. L-artikolu 22 tal-Att prinċipali għandu jiġi sostitwit bl-artikolu ġdid li ġej:

Emenda tal-artikolu 22 tal-Att prinċipali.

"Approvazzjoni ta' żidiet fin-nefqa u delegata, responsabbiltà.

22. Matul is-sena tal-baġit, ma jista' jsir jew jittiehed l-ebda impenn għal nefqa ġdida jew addizzjonali lil hinn mill-allokazzjoni baġitarja rilevanti, ħlief bl-approvazzjoni espressa tal-Ministru jew ta' kwalunkwe uffiċjal debitament delegat li jaġixxi f'isem il-Ministru. Għandu jiġi ppreżentat lill-Ministru, qabel tmiem it-trimestru sussegwenti, rapport trimestrali li juri l-approvazzjonijiet mogħtija taht tali setgħa delegata."

92. L-artikoli 23 u 24 tal-Att prinċipali għandhom jiġu mħassra.

Thassir tal-artikoli 23 u 24 tal-Att prinċipali.

93. Fl-artikolu 25 tal-Att prinċipali l-kliem "fid-Dipartimenti, awtoritajiet, aġenziji, u entitajiet li jaqgħu taht dan l-Att" għandhom jiġu sostitwiti bil-kliem "fid-Dipartiment, Awtorità, Aġenzija u entità li jaqgħu taht dan l-Att, u s-Segretarju Permanenti rispettiv".

Emenda tal-artikolu 25 tal-Att prinċipali.

94. L-artikolu 27 tal-Att prinċipali għandu jiġi mħassar.

Thassir tal-artikolu 27 tal-Att prinċipali.

95. Fis-subartikolu (10) tal-artikolu 39 tal-Att prinċipali l-kliem "u l-Istrateġija Fiskali ta' Terminu Medju" għandhom jiġu mħassra.

Emenda tal-artikolu 39 tal-Att prinċipali.

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

Emenda tal-artikolu 40 tal-Att prinċipali.

(a) is-subartikolu (1) tiegħu għandu jiġi sostitwit bis-subartikolu ġdid li ġej:

"(1) Bla ħsara għal dan l-Att, il-pjan fiskali strutturali nazzjonali fuq terminu medju jista' jiġi rivedut sa mhux aktar tard minn tnax (12)-il xahar qabel l-iskadenza tal-pjan li jkun fis-seħħ fejn ikun hemm ċirkostanzi oġġettivi li jipprevjenu l-implimentazzjoni tiegħu. Gvern ġdid jista' jirrevedi l-pjan fiskali strutturali nazzjonali fuq terminu medju sabiex ikopri perjodu ġdid ta' mhux anqas minn erba' (4) snin jew li jirrifletti t-tul normali tal-leġiżlatura nazzjonali u l-prioritajiet politiċi godda tiegħu. F'dak il-każ, il-Gvern il-ġdid għandu jidentifika d-differenzi mill-pjan fiskali-strutturali nazzjonali fuq terminu medju preċedenti.";

(b) is-subartikolu (2) tiegħu għandu jiġi sostitwit bis-subartikolu ġdid li ġej:

"(2) Il-Ministru għandu jissottometti kwalunkwe

reviżjoni tal-pjan fiskali-strutturali nazzjonali fuq terminu medju lill-Kamra għall-kunsiderazzjoni xierqa tagħha.";

(ċ) is-subartikolu (3) tiegħu għandu jiġi mħassar;

(d) is-subartikolu (4) tiegħu għandu jiġi sostitwit bis-subartikolu ġdid li ġej:

"(4) Il-pjan fiskali-strutturali nazzjonali fuq terminu medju rivedut għandu jkun fih taqsima li tagħti d-dettalji u tispjega d-differenzi mill-verżjoni li kienet tqieghdet qabel fuq il-Mejda tal-Kamra.".

Emenda tal-artikolu 41 tal-Att prinċipali.

97. L-artikolu 41 tal-Att prinċipali għandu jiġi emendat kif ġej:

(a) is-subartikolu (2) tiegħu għandu jiġi emendat kif ġej:

(i) fil-paragrafu (a) tiegħu l-kliem "tal-Istrateġija Fiskali ta' Terminu Medju" għandhom jiġu sostitwiti bil-kliem "tal-pjan fiskali-strutturali nazzjonali fuq terminu medju";

(ii) il-paragrafu (ċ) tiegħu għandu jiġi sostitwit bil-paragrafu ġdid li ġej:

"(ċ) jivvaluta jekk il-politiki fiskali u baġitarji fis-sena tal-baġit li tkun intemmet u r-riżultati tagħhom kinux konformi mal-miri tat-tkabbir tan-nefqa netta speċifikati fil-Pjan Fiskali-Strutturali Nazzjonali fuq Terminu Medju;"

(iii) il-paragrafu (d) tiegħu għandu jiġi sostitwit bil-paragrafu ġdid li ġej:

"(d) jispjega kwalunkwe devjazzjonijiet u kif dawn għandhom jiġu indirizzati;"

(b) is-subartikolu (3) tiegħu għandu jiġi sostitwit bis-subartikolu ġdid li ġej:

"(3) Ir-rapport dwar l-eżekuzzjoni tal-baġit għandu jinkludi taqsima li turi d-devjazzjonijiet mill-baġit annwali inizjali, flimkien mal-ġustifikazzjonijiet għal tali devjazzjonijiet.".

Emenda tal-artikolu 55 tal-Att prinċipali.

98. Fil-paragrafu (b) tas-subartikolu (4) tal-artikolu 55 tal-Att prinċipali minnufih wara l-kliem "mill-Uffiċċju Nazzjonali tal-Istatistika" għandhom jiġu miżjuda l-kliem "jew tali ammonti oġġla li

jistgħu jiġu miftiehma mal-Ministeru għall-Finanzi".

99. Minnufih wara l-artikolu 57 tal-Att prinċipali għandu jiġi miżjud l-artikolu ġdid li ġej:

Žieda ta' artikolu ġdid fl-Att prinċipali.

"Valutazzjoni esterna indipendenti.

57A. (1) Skont l-Artikolu 8a(4)(e) tad-Direttiva tal-Kunsill 2011/85/UE tat-8 ta' Novembru 2011 dwar ir-rekwiżiti għal oqfsa baġitarji tal-Istati Membri, kif emendata bid-Direttiva tal-Kunsill (UE) 2024/1265, il-Kunsill Fiskali għandu jkun soġġett għal valutazzjonijiet esterni regolari minn valutaturi indipendenti.

(2) Il-valutaturi indipendenti msemija fis-subartikolu (1) għandhom:

(a) ikunu istituzzjoni stabbilita jew espert individwali bl-esperjenza u bl-għarfien meħtieġa fil-qasam tar-responsabbiltà fiskali;

(b) iwettqu valutazzjoni esterna kull hames (5) snin;

(c) jinkludu fil-valutazzjoni analiżi tal-indipendenza, ir-riżorsi, il-metodoloġija, l-outputs u l-impatt tal-Kunsill Fiskali; u

(d) ikunu ffinanzjati b'mod li jippreserva l-operat normali tal-Kunsill Fiskali."

TAQSIMA XIV EMENDI GĦAL-LEĠIŻLAZZJONI SUSSIDJARJA

100. (1) Din it-Taqsima temenda diversi leġiżlazzjoni sussidjarja u għandha tinqara u tinftiehem haġa waħda mal-leġiżlazzjoni sussidjarja li temenda.

Emendi għal-leġiżlazzjoni sussidjarja.

(2) Id-dispożizzjonijiet tal-artikoli 101, 102, 103, 108, 109 ta' din it-Taqsima għandhom jidhlu fis-seħh fl-1 ta' Jannar 2027.

101. Ir-Regolamenti dwar Drittijiet ta' Viża għal Żmien Twil għandhom jiġu emendati kif ġej:

Emendi għar-Regolamenti dwar Drittijiet ta' Viża għal Żmien Twil. L.S. 35.35.

(a) ir-regolament 2 tagħhom għandu jiġi emendat kif ġej:

(i) it-tifsira "servizz estiż" għandha tiġi sostitwita bit-tifsira ġdida li ġejja:

" "servizz estiż" tfisser l-iproċessar ta'

applikazzjoni ta' viża għal żmien twil sottomessa direttament ma' fornitur tas-servizzi estern u pproċessata mill-Awtorità Ċentrali dwar il-Viża;"

(ii) minnufih wara t-tifsira "servizz estiż", kif sostitwita, għandha tiġi miżjuda t-tifsira ġdida li ġejja:

" "servizz standard" tfisser l-iproċessar ta' applikazzjoni ta' viża għal żmien twil sottomessa flimkien ma' applikazzjoni għall-permess għal residenza u pproċessata mill-Awtorità Ċentrali dwar il-Viża;"

(b) l-Iskeda tagħhom għandha tiġi sostitwita bl-Iskeda ġdida li ġejja:

**"SKEDA
(Regolament 3)**

Id-drittijiet li għandhom jithallsu għal hruġ ta' viża għal żmien twil huma dawn li ġejjin:

(a) Għal għanijiet ta' impjeg jew negozju:

(i) servizz standard €300

(ii) servizz estiż €400

(b) Għal għanijiet ta' studju jew taħriġ:

(i) servizz standard €300

(ii) servizz estiż €400

(ċ) Għal għanijiet ta' rijunifikazzjoni tal-familja jew żjara familjari:

(i) servizz standard €300

(ii) servizz estiż €400

(d) Għal kwalunkwe għan ieħor:

(i) servizz standard €300

(ii) servizz estiż €400

(e) Minuri bejn l-età ta' sitt (6) snin u tnax (12)-il sena għal kwalunkwe għan €100."

102. Ir-regolament 2 tar-Regolamenti dwar Drittijiet li jithallsu fir-rigward ta' Permessi għal Residenza u Liċenzji għal Impjieġ għandu jiġi sostitwit bir-regolament ġdid li ġejj:

Emendi għar-Regolamenti dwar Drittijiet li jithallsu fir-rigward ta' Permessi għal Residenza u Liċenzji għal Impjieġ.
L.S. 35.39.

"Ġbir ta' drittijiet.

2. Għandhom jithallsu fir-rigward ta' kull partita d-drittijiet li ġejjin:

1. Applikazzjonijiet għal permess ta' residenza relatati mal-impjieġ minn ċittadini ta' pajjiżi terzi:	
	<i>Dritt pagabbli mal-applikazzjoni</i>
(a) Applikazzjoni għal permess uniku fir-rigward tar-residenza u l-impjieġ validu għal perjodu ta' mhux aktar minn sena	€800
(b) Applikazzjoni għat-tiġdid ta' permess uniku fir-rigward tar-residenza u l-impjieġ bil-possibbiltà ta' tiġdid sa tliet (3) snin jekk l-applikant ikun eliġibbli	€150 għal kull sena ta' tiġdid
(ċ) Applikazzjoni għal permess uniku fir-rigward ta' residenza u xogħol – bidla tal-impjieġ	€800
(d) Applikazzjoni għal permess uniku fir-rigward tar-residenza u l-impjieġ - bidla fid-deżinjazzjoni	€150
(e) Applikazzjoni għal permess uniku fir-rigward tar-residenza u l-impjieġ - Inizjattiva Ewlenija għall-Impjegati	€800
(f) Applikazzjoni għat-tiġdid ta' permess uniku fir-rigward tar-residenza u l-impjieġ – Inizjattiva Ewlenija għall-Impjieġ bil-possibbiltà ta' tiġdid sa tliet (3) snin jekk l-applikant ikun eliġibbli	€150 għal kull sena ta' tiġdid
(g) Applikazzjoni għal permess uniku fir-rigward tar-residenza u l-impjieġ - Inizjattiva għall-Impjegati Speċjalizzati	€800
(h) Applikazzjoni għat-tiġdid ta' permess uniku fir-rigward tar-residenza u l-impjieġ - Inizjattiva għall-Impjegati Speċjalizzati bil-possibbiltà ta' tiġdid sa tliet (3) snin jekk l-applikant ikun eliġibbli	€150 għal kull sena ta' tiġdid
(i) Applikazzjoni għal permess ta' residenza għall-fini ta' impjieġ bi kwalifiki għoljin (Karta Blu tal-UE)	€800
(j) Applikazzjoni għat-tiġdid ta' permess ta' residenza għall-fini ta' impjieġ bi kwalifiki għoljin (Karta Blu tal-UE) bil-possibbiltà ta' tiġdid sa tliet (3) snin jekk l-applikant ikun eliġibbli	€150 għal kull sena ta' tiġdid
(k) Applikazzjoni għal permess ta' residenza skont ir-Regolamenti dwar il-Kondizzjonijiet għad-Dhul u r-Residenza ta' Ċittadini ta' Pajjiż Terz, fil-Qafas ta' Trasferimenti Intra-azjendali (L.S. 217.21)	€800
(l) Applikazzjoni għat-tiġdid ta' permess ta' residenza skont ir-Regolamenti dwar il-Kondizzjonijiet għad-Dhul u r-Residenza ta' Ċittadini ta' Pajjiż Terz, fil-Qafas ta' Trasferimenti Intra-azjendali (L.S. 217.21) bil-possibbiltà ta' tiġdid sa tliet (3) snin jekk l-applikant ikun eliġibbli	€150 għal kull sena ta' tiġdid
(m) Applikazzjoni għal permess ta' residenza għal riċerkaturi fl-impjieġ	€300

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(n) Applikazzjoni għat-tiġdid ta' permess ta' residenza għal riċerkaturi fl-impjieg bil-possibbiltà ta' tiġdid sa tliet (3) snin jekk l-applikant ikun eliġibbli	€200 għal kull sena ta' tiġdid
(o) Applikazzjoni għal permess ta' residenza għal persuni li jaħdmu għal rashom f'Malta (Hlas tad-dritt tal-liċenzja tal-Jobsplus mhux inkluż)	€1000
(p) Applikazzjoni għat-tiġdid ta' permess ta' residenza għal persuni li jaħdmu għal rashom f'Malta bil-possibbiltà ta' tiġdid sa tliet (3) snin jekk l-applikant ikun eliġibbli (Hlas tad-dritt tal-liċenzja tal-Jobsplus mhux inkluż)	€300 għal kull sena ta' tiġdid
(q) Applikazzjoni għal permess ta' residenza għall-iskop ta' impjieg għal inqas minn sitt (6) xhur (Hlas tad-dritt tal-liċenzja tal-Jobsplus mhux inkluż)	€400
(r) Applikazzjoni għal permess ta' residenza għal haddiema stazzjonati f'Malta	€800
(s) Applikazzjoni għat-tiġdid ta' permess ta' residenza għal haddiema stazzjonati f'Malta bil-possibbiltà ta' tiġdid sa tliet (3) snin jekk l-applikant ikun eliġibbli	€150 għal kull sena ta' tiġdid
(t) Applikazzjoni għall-hruġ ta' dokument ta' residenza minflok dak oriġinali li jkun intilef, ġie misruq, inqered, jew li ġie mħassar	€50
(u) Applikazzjoni għal bidla fl-indirizz meta d-dokument ta' residenza jkun diġà ġie approvat	€50
(v) Applikazzjoni ġdida għal permess ta' residenza sottomessa minn Malta - hlas addizzjonali fuq it-tip ta' permess	€200
2. Applikazzjonijiet oħra għal permess ta' residenza għal ċittadini ta' pajjiżi terzi:	
	<i>Dritt pagabbli mal-applikazzjoni</i>
(a) Applikazzjoni għal permess ta' residenza abbażi tal-awtosuffiċjenza ekonomika	€800
(b) Applikazzjoni għal tiġdid ta' permess ta' residenza abbażi tal-awtosuffiċjenza ekonomika	€150
(c) Applikazzjoni għal permess ta' residenza għal finijiet ta' studju	€500
(d) Applikazzjoni għal tiġdid ta' permess ta' residenza għal finijiet ta' studju	€150
(e) Applikazzjoni għal soġġorn għall-iskop ta' tfittxija ta' impjieg jew intraprenditorija għar-riċerkaturi u l-istudenti	€500
(f) Applikazzjoni għal permess ta' residenza jew tiġdid għall-fini ta' taħriġ	€500
(g) Applikazzjoni għal permess ta' residenza skont ir-Regolamenti dwar ir-Rijunifikazzjoni tal-Familji (L.S.217.06)	€800
(h) Applikazzjoni għal tiġdid ta' permess ta' residenza skont ir-Regolamenti dwar ir-Rijunifikazzjoni tal-Familji (L.S.217.06)	€150

(i) Applikazzjoni għal permess ta' residenza skont il-politika dwar membri tal-familja ta' ċittadini ta' pajjiżi terzi li ma jikkwalifikawx għal rijunifikazzjoni tal-familja permezz tar-Regolamenti dwar ir-Rijunifikazzjoni tal-Familji (L.S. 217.06)	€800
(j) Applikazzjoni għal tiġdid ta' permess ta' residenza skont il-politika dwar membri tal-familja ta' ċittadini ta' pajjiżi terzi li ma jikkwalifikawx għal rijunifikazzjoni tal-familja permezz tar-Regolamenti dwar ir-Rijunifikazzjoni tal-Familji (L.S. 217.06)	€150
(k) Applikazzjoni għal residenza fit-tul jew tiġdid tad-dokument ta' residenza – Dokument maħruġ għal hames (5) snin	€1000
(l) Applikazzjoni għal permess ta' residenza jew tiġdid għal persuni eżentati skont il-leġislazzjoni nazzjonali	Mingħajr hlas
(m) Applikazzjoni għal permess ta' residenza għal sieħeb ta' ċittadin Malti	€800
(n) Applikazzjoni għal tiġdid ta' permess ta' residenza għal sieħeb ta' ċittadin Malti	€150
(o) Applikazzjoni għal permess ta' residenza jew tiġdid għall-vittmi tat-traffikar jew tal-immigrazzjoni illegali li jikkooperaw mal-awtoritajiet Maltin	Mingħajr hlas
(p) Applikazzjoni għal permess ta' residenza jew tiġdid għall-iskop ta' servizz volontarju	Mingħajr hlas
(q) Applikazzjoni għal permess ta' residenza jew tiġdid minn benefiċjarji tal-protezzjoni internazzjonali	Mingħajr hlas
(r) Applikazzjoni għal permess ta' residenza jew tiġdid għal raġunijiet mediċi	€50
(s) Applikazzjoni għal permess ta' residenza jew tiġdid għal raġunijiet reliġjużi	€50
(t) Applikazzjoni għall-ħruġ ta' dokument ta' residenza minflok dak oriġinali li jkun intilef, ġie misruq, inqered, jew li ġie mħassar	€50
(u) Applikazzjoni għal bidla fl-indirizz meta d-dokument ta' residenza jkun diġà ġie approvat	€100
(v) Applikazzjoni għal permess ta' residenza temporanju jew tiġdid	€400
(w) Applikazzjoni għal permessi ta' residenza oħra jew tiġdid	€400
(x) Applikazzjoni għat-tiġdid tal-Awtorizzazzjoni Speċifika ta' Residenza	€50
(y) Applikazzjoni għidha għal permess ta' residenza sottomessa minn Malta - hlas addizzjonali fuq it-tip ta' permess	€200
3. Applikazzjonijiet għal dokument ta' residenza għaċ-ċittadini tal-Unjoni Ewropea:	
	<i>Dritt pagabbli mal-applikazzjoni</i>
(a) Applikazzjoni għall-ħruġ ta' dokument ta' residenza minflok dak oriġinali li jkun intilef, insteraq jew inqered	€25

(b) Applikazzjoni għall-ħruġ ta' dokument ta' residenza minflok dak oriġinali li ġie mhassar	€25
4. Applikazzjonijiet għal liċenzja tal-impjeg skont l-artikolu 11(3) tal-Att dwar l-Immigrazzjoni (Kap. 217), fir-rigward ta':	
(a) Membri tal-familja ta' ċittadini ta' pajjiżi terzi residenti fit-tul fl-ewwel sena ta' residenza tagħhom	Pagabbli mal-ħruġ: €60
(b) Persuni li qed ifittxu l-asil, refuġjati rikonoxxuti, benefiċjarji ta' protezzjoni sussidjarja u persuni mogħtija xi forom simili ta' protezzjoni	Pagabbli mal-ħruġ: €60
(c) Iċ-ċittadini l-oħra kollha ta' pajjiżi terzi	Pagabbli mal-applikazzjoni: €250
(d) Ċittadini ta' pajjiżi terzi li japplikaw għal liċenzja sekondarja ta' impjeg	Pagabbli mal-applikazzjoni: €150
(e) Ċittadini tal-UE u l-membri tal-familja tagħhom, residenti fit-tul li huma intitolati għal liċenzja ta' impjeg datata b'lura	Pagabbli mal-applikazzjoni: €60
5. Applikazzjonijiet għat-tigdid annwali ta' liċenzja tal-impjeg skont l-artikolu 11(3) tal-Att dwar l-Immigrazzjoni (Kap. 217), fir-rigward ta':	
(a) Persuni li qed ifittxu l-asil, refuġjati rikonoxxuti, benefiċjarji ta' protezzjoni sussidjarja u persuni mogħtija xi forom simili ta' protezzjoni	Pagabbli mal-ħruġ: €40
(b) Iċ-ċittadini l-oħra kollha ta' pajjiżi terzi	Pagabbli mal-applikazzjoni: €250
(c) Ċittadini ta' pajjiżi terzi li japplikaw għal liċenzja sekondarja ta' impjeg	Pagabbli mal-applikazzjoni: €150
(d) Ċittadini tal-UE u l-membri tal-familja tagħhom, residenti fit-tul li huma intitolati għal liċenzja ta' impjeg datata b'lura	Pagabbli mal-applikazzjoni: €60
6. Kontribuzzjoni għas-sostenibbiltà tal-infrastruttura għad-detenturi ta' permess:	
Kontribuzzjoni għas-sostenibbiltà tal-infrastruttura għal ċittadini ta' pajjiżi terzi - eskluż minuri	Pagabbli mal-ħruġ: €400 għal kull sena".

Emendi għar-Regolamenti dwar Liċenzi għas-Sewqan ta' Vetturi bil-Mutur.
L.S. 65.18.

103. Ir-Regolamenti dwar Liċenzi għas-Sewqan ta' Vetturi bil-Mutur għandhom jiġu emendati kif ġej:

(a) ir-regolament 5 tagħhom għandu jiġi emendat kif ġej:

(i) il-kliem "5. Id-detentur" għandhom jiġu sostitwiti bil-kliem "5. (1) Id-detentur";

(ii) minnufih wara s-subregolament (1), kif emendat, għandhom jiġu miżjuda s-subregolamenti ġodda li ġejjin:

"(2) Bla ħsara għas-subregolament (4), u

minkejja d-dispożizzjonijiet tas-subregolament (1), meta lid-detentur ta' liċenzja tas-sewqan imsemmi fis-subregolament (1) jinħariġlu permess għal residenza f'Malta, huwa jista' jsuq f'Malta b'dik il-liċenzja għal perjodu wieħed (1) biss li ma jeċċedix tnax (12)-il xahar mid-data li fiha jkun daħal l-aħħar f'Malta qabel ma jkun inħariġlu l-ewwel (1) permess għal residenza, u tali perjodu ma għandux jerga' jibda jiddekorri minhabba li huwa jkun hareġ minn u reġa' daħal f'Malta.

(3) Mal-iskadenza tal-perjodu msemmi fis-subregolament (2), dik il-persuna ma għandhiex issuq vettura bil-mutur f'Malta sakemm ma jkollhiex liċenzja tas-sewqan mahruġa mill-Awtorità, kemm wara eżami kif ukoll jekk permezz ta' bdil skont ir-regolament 7, jew mill-awtorità kompetenti ta' Stat Membru ieħor.

(4) Meta l-persuna msemmija fis-subregolament (2) ikollha permess għal residenza fl-1 ta' Jannar 2027, il-perjodu ta' tnax (12)-il xahar imsemmi f'dak is-subregolament għandu jibda jiddekorri mid-data li fiha dik il-persuna tkun dahlet l-aħħar f'Malta qabel tali data, u tali perjodu ma għandux jerga' jibda jiddekorri minhabba li hija tkun harġet minn, u reġgħet dahlet f'Malta wara tali data.

(5) Is-subregolamenti (2) sa (4) ma għandhomx japplikaw għal detentur ta' permess għal residenza validu mahruġ lillu għall-fini tal-impjieg tiegħu bħala sewwieq, sakemm dak il-permess għal residenza jibqa' validu.

(6) Għall-finijiet ta' dan ir-regolament, "permess għal residenza" għandu jkollha l-istess tifsira kif mogħti lilha fir-regolament 51A(7).";

(b) minnufih wara r-regolament 51 tagħhom għandu jiġi

miżjud ir-regolament ġdid li ġej:

"Dritt
amministrattiv
pagabbli minn
detenturi ta'
liċenzja tas-sewqan
għall-kategoriji B u
B1.

51A. (1) Bla hsara għad-drittijiet u l-imposti oħra pagabbli skont ir-regolament 51, kwalunkwe persuna, għajr persuna eżenti li tinharigilha, jew li gġedded liċenzja tas-sewqan, inkluża liċenzja tas-sewqan bi prova, għall-kategorija B jew B1 għandha thallas lill-Awtorità d-dritt amministrattiv għal kull xahar tal-perjodu ta' validità ta' dik il-liċenzja tas-sewqan.

(2) Għall-finijiet ta' dan ir-regolament, "persuna eżenti" tfisser:

(a) ċittadin ta' Stat Membru tal-Unjoni Ewropea jew ta' Stat li jagħmel parti miż-Żona Ekonomika Ewropea, resident għal żmien twil, jew il-konjuġi ta' kwalunkwe tali persuna;

(b) ċittadin tar-Renju Unit tal-Gran Brittanja u l-Irlanda ta' Fuq, tal-Awstralja jew tal-Emirati Għarab Magħquda; jew

(ċ) detentur ta' permess għal residenza validu mahruġ lill għall-fini tal-impjieg tiegħu bħala sewwieq;

Iżda persuna msemmija fil-paragrafu (ċ) għandha titqies bħala persuna eżentata biss sakemm dak il-permess għal residenza jibqa' validu.

(3) Id-dritt amministrattiv għandu jithallas bil-quddiem, b'tali mod u f'tali intervalli li l-Awtorità tista' tistabbilixxi, u meta persuna ma tibqax persuna eżentata matul il-perjodu ta' validità tal-liċenzja tas-sewqan tagħha, id-dritt amministrattiv għandu jibda jkun dovut mix-xahar li jigi minnufih wara dak li fih tali persuna ma tkunx għadha persuna eżentata.

(4) Minkejja d-dispożizzjonijiet tar-regolament 44(1), liċenzja tas-sewqan għall-kategorija B jew B1 li tinhareġ lil, jew li tiġi mġedda fir-rigward ta' persuna li tkun obbligata thallas id-dritt amministrattiv għandu jkollha validità li tintemm fid-data tal-iskadenza tal-permess għal residenza ta' dik il-persuna jew fid-data li fiha l-validità tagħha kienet xort'oħra tintemm skont dawn ir-regolamenti, skont liema minnhom tiġi l-ewwel.

(5) L-Awtorità ma għandhiex iġġedded jew tissostitwixxi liċenza tas-sewqan, jew iżżid kategorija ma' liċenza tas-sewqan, ta' persuna li tkun obbligata tħallas id-dritt amministrattiv, sakemm ma jkunux tħallsu d-drittijiet amministrattivi kollha dovuti minn tali persuna.

(6) Id-dritt amministrattiv għandu jkun pagabbli biss fir-rigward ta' liċenzi tas-sewqan li jinħarġu jew li jiġġeddu fl-1 ta' Jannar ta' 2027 jew wara dik id-data.

(7) Għall-finijiet ta' dan ir-regolament:

"dritt amministrattiv" tfisser id-dritt amministrattiv pagabbli għal kull xahar skont dan ir-regolament, kif preskritt fid-Disa' Skeda;

"permess għal residenza" tfisser permess għal residenza, inkluż permess uniku, mahruġ lil ċittadin ta' pajjiż terz mill-awtorità kompetenti f'Malta skont l-Att dwar l-Immigrazzjoni jew kwalunkwe regolamenti magħmula tahtu;

"resident għal żmien twil" tfisser ċittadin ta' pajjiż terz li jkun ingħata l-istatus ta' resident għal żmien twil f'Malta skont ir-Regolamenti dwar l-Istatus ta' Residenti li joqogħdu għal Żmien Twil (Ċittadini ta' Pajjiżi Terzi).";

Kap. 217.

L.S. 217.05.

(ċ) id-Disa' Skeda tagħhom għandha tiġi emendata kif ġej:

(i) il-kliem "ID-DISA' SKEDA (Regolamenti 37 u 51)", għandhom jiġu sostitwiti bil-kliem "ID-DISA' SKEDA (Regolamenti 37, 51 u 51A)";

(ii) minnufih wara t-tabella bl-intestatura "Drittijiet tal-liċenza tas-sewqan*", drittijiet ta' awtorizzazzjoni u drittijiet amministrattivi" u n-nota tagħha, għandha tiġi miżjuda t-tabella ġdida li ġejja:

"Dritt amministrattiv (regolament 51A)	
Deskrizzjoni	Dritt €
Dritt amministrattiv pagabbli minn detentur ta' liċenza tas-sewqan għall-kategorija B jew B1 li ma jkunx persuna eżentati, għal kull xahar	83.00".

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Emenda ghar-Regolamenti dwar Gwidi tat-Turisti.
L.S. 409.12.

104. Fis-subregolament (1) tar-regolament 20 tar-Regolamenti dwar Gwidi tat-Turisti l-kliem "ta' mhux iżjed minn elf u mitejn euro (€1,200)" għandhom jiġu sostitwiti bil-kliem "ma teċċedix ħmistax-il elf euro (€15,000)".

Emenda ghar-Regolamenti dwar Stabbilimenti li Jipprovdu l-Ikel.
L.S. 409.15.

105. Ir-regolament 17 tar-Regolamenti dwar Stabbilimenti li Jipprovdu l-Ikel il-kliem "jehel multa ta' mhux aktar minn elfejn u tlett mitt euro (€2,300)" għandhom jiġu sostitwiti bil-kliem "jehel multa li ma teċċedix ħmistax-il elf euro (€15,000)".

Emendi ghar-Regolamenti dwar Pakketti tal-Ivvjaġġar u Arrangamenti tal-Ivvjaġġar Marbuta.
L.S. 409.19.

106. Ir-regolament 23 tar-Regolamenti dwar Pakketti tal-Ivvjaġġar u Arrangamenti tal-Ivvjaġġar Marbuta għandu jiġi emendat kif ġej:

(a) fis-subregolament (1) tiegħu l-kliem "ta' mhux anqas minn elf u mija u erbgha u sittin euro u disgha u sittin ċenteżmu (€1,164.69) u mhux aktar minn tlieta u għoxrin elf u mitejn u tlieta u disghin euro u tlieta u sebghin ċenteżmu (€23,293.73)" għandhom jiġu sostitwiti bil-kliem "ta' mhux anqas minn ħamest elef euro (€5,000) u mhux aktar minn ħamsin elf euro (€50,000)";

(b) fis-subregolament (2) tiegħu l-kliem "ta' mhux anqas minn elf u mija u erbgha u sittin euro u disgha u sittin ċenteżmu (€1,164.69) u mhux aktar minn ħdax-il elf u sitt mija u sitta u erbghin euro u sebgha u tmenin ċenteżmu (€11,646.87)" għandhom jiġu sostitwiti bil-kliem "ta' mhux anqas minn ħamest elef euro (€5,000) u mhux aktar minn ħamsin elf euro (€50,000)".

Dispożizzjoni tranżitorja.

107. Id-dispożizzjonijiet tal-artikoli 104, 105, u 106 li jirrevedu l-ammont ta' kwalunkwe multa jew penali amministrattiva, ma għandhomx japplikaw għal kwalunkwe reat jew ksur li jkun twettaq qabel id-data tad-dhul fis-seħh tad-dispożizzjonijiet ta' dan l-Att, u kwalunkwe tali reat jew ksur għandu jibqa' punibbli u jista' jibqa' jiġi trattat, skont id-dispożizzjonijiet tal-liġi kif kienet fis-seħh fiż-żmien tat-twertiq tiegħu.

Emendi għall-Ordni dwar Nomina tal-Awtorità Kompetenti.
L.S. 473.01.

108. L-Ordni dwar Nomina tal-Awtorità Kompetenti għandu jiġi emendat kif ġej:

(a) fis-subregolament (1) tar-regolament 2 tiegħu minnufih wara l-kliem "is-servizzi mnizzla" għandhom jiġu miżjuda l-kliem "fil-partiti 1 u 3";

(b) fis-subregolament (1) tar-regolament 3 tiegħu minnufih wara l-kliem "fl-Ewwel Skeda tal-Att" għandhom jiġu miżjuda l-kliem "u għall-finijiet tal-eko-kontribuzzjoni pagabbli fuq is-servizzi elenkati fil-partita 2 tat-Tieni Skeda tal-Att".

109. Ir-Regolamenti dwar l-Eko-Kontribuzzjoni għandhom jiġu emendati kif ġej:

Emendi għar-Regolamenti dwar l-Eko-Kontribuzzjoni. L.S. 473.02.

(a) ir-regolament 3 tagħhom għandu jiġi sostitwit bir-regolament ġdid li ġej:

"Imgħax fuq hlas tardiv.

3. Għandu jkun dovut imgħax fuq kwalunkwe eko-kontribuzzjoni li ma tithallasx sad-data li fiha ssir pagabbli, bir-rata ta' zero punt sitta fil-mija (0.6%) għal kull xahar jew parti minnu li matulu dik l-eko-kontribuzzjoni tibqa' ma tithallasx:

Iżda d-dekorrenza tal-imgħax fuq kwalunkwe ammont ta' eko-kontribuzzjoni dovuta li jkun is-sugġett ta' appell quddiem it-Tribunal għandha tiġi sospiżta għal kwalunkwe perjodu li jeċċedi xahrejn mid-data tal-aħħar seduta tat-Tribunal fir-rigward ta' tali appell sad-data meta tingħata d-deċiżjoni mit-Tribunal jew tingħata sentenza finali mill-Qorti tal-Appell (Kompetenza Inferjuri), skont il-każ.";

(b) ir-regolament 4 tagħhom għandu jiġi sostitwit bir-regolament ġdid li ġej:

"4. Kwalunkwe persuna reġistrata taħt l-Att li, tkun meħtieġa li tissottometti prospett għal perjodu, iżda li tonqos milli tagħmel dan sal-aħħar tax-xahar sussegwenti għax-xahar li matulu jintemm il-perjodu, għandha tehel penali amministrattiva ta' mitt euro (€100) għal kull xahar jew parti minnu li matulu n-nuqqas jippersisti, liema ammont għandu jiżdied b'ħamsin euro (€50) għal kull xahar jew parti minnu li matulu l-persuna tibqa' tardiva, mid-data meta kellu jissottometti l-prospett sad-data meta jintbagħat kif meħtieġ skont l-Att:

Iżda tali penali amministrattiva ma għandha fl-ebda każ teċċedi elfejn mitejn u ħamsin euro (€2,250) għal kull tali prospett:

Iżda wkoll meta l-eko-kontribuzzjoni pagabbli b'rabta ma' dak il-prospett tkun inqas minn mitejn u ħamsin euro (€250), tali penali amministrattiva ma għandhiex teċċedi ħamsin euro (€50).";

(c) ir-regolament 5 tagħhom għandu jiġi sostitwit bir-

regolament ġdid li ġej:

"5. Kwalunkwe persuna li, meta tkun meħtieġa li tapplika għal registrazzjoni taħt it-Tielet Skeda li tinsab mal-Att, tonqos milli tapplika fit-terminu ta' żmien preskritt fl-imsemmija Skeda, għandha tehel penali amministrattiva ta' elf euro (€1,000) u ta' mitejn euro (€200) ulterjuri għal kull xahar jew parti minnu li jiskadi, li jiżdedu b'żidiet ta' mitt euro (€100) għal kull tali xahar jew parti minnu li jiskadi, mid-data li fiha kellha ssir l-applikazzjoni sad-data li fiha tintbagħat l-applikazzjoni għar-registrazzjoni skont l-Att:

Iżda tali penali amministrattiva ma għandha fl-ebda każ teċċedi għaxart elef euro (€10,000).";

(d) ir-regolament 6 tagħhom għandu jiġi emendat kif ġej:

(i) il-kliem "mhux aktar tard minn għaxart ijiem minn meta il-prospett li kien fih id-dikjarazzjoni mhux korretta kien intbagħat lill-awtorità, u tindika b'mod ċar li l-prospett aġġustat ikun qiegħed jissostitwixxi l-prospett mibgħut qabel:" għandhom jiġu sostitwiti bil-kliem "u tindika b'mod ċar li l-prospett aġġustat ikun qiegħed jissostitwixxi l-prospett sottomess precedentement.";

(ii) il-proviso tiegħu għandu jiġi mħassar;

(e) ir-regolament 8 tagħhom għandu jiġi emendat kif ġej:

(i) fis-subregolament (1) tiegħu l-kliem "it-Tieni" għandhom jiġu sostitwiti bil-kliem "it-Tielet";

(ii) fis-subregolament (2) tiegħu l-kliem "tliet xhur kalendarji" għandhom jiġu sostitwiti bil-kliem "xahar wieħed (1) kalendarju".

**TAQSIMA XV
REGOLAMENTI TAHT L-ATT DWAR SERVIZZI TAL-
IVVJAĠĠAR U TAT-TURIŻMU GHAL MALTA
(KAP. 409)**

Regolamenti dwar Drittijiet ghat-Turiżmu, 2026

Regolamenti
dwar Drittijiet
ghat-Turiżmu,
2026.
L.S. 409.____.

1. (1) It-titolu ta' dawn ir-regolamenti huwa r-Regolamenti dwar Drittijiet ghat-Turiżmu, 2026.

Titolu u bidu
fis-sehħ.

(2) Dawn ir-regolamenti għandhom jidhlu fis-sehħ fl-1 ta' Jannar, 2027.

2. (1) F'dawn ir-regolamenti, kemm-il darba il-kuntest ma jkunx jehtieg xort'oħra:

Tifsir.

"Att" tfisser l-Att dwar Servizzi tal-Ivvjaġġar u tat-Turiżmu għal Malta;

Kap. 409.

"rappreżentant ta' operatur tal-ġiti" tfisser aġent tat-turiżmu ġej minn barra li jaġixxi bħala rappreżentant ta' operatur tal-ġiti għall-ivvjaġġar ta' mistrieħ;

"rata applikabbli" tfisser id-dritt jew il-kontribuzzjoni li għandha tithallas lill-Awtorità minn operazzjonijiet turistiċi kif stabbilit fl-Ewwel u fit-Tieni Skeda;

"zoni turistiċi" u "zoni mhux turistiċi" jfissru l-oqsma speċifikati bħala tali fit-Tieni Skeda.

(2) Kemm-il darba l-kuntest ma jehtiegx xort'oħra, il-kliem u l-espressjonijiet użati f'dawn ir-regolamenti u li mhumiex hawnhekk imfissra għandu jkollhom l-istess tifsira kif mogħti lilhom fl-Att jew fi kwalunkwe regolamenti magħmulin taħthom.

3. Għandu jithallas lill-Awtorità għall-ħruġ, it-trasferiment jew it-tiġdid ta' kwalunkwe liċenzja, permess jew ċertifikat maħruġ taħt l-Att jew kwalunkwe regolamenti magħmula taħtu, id-dritt relattiv kif speċifikat fl-Ewwel Skeda:

Drittijiet għal
liċenzja.

Izda fejn liċenzja jew permess skont kwalunkwe Taqsima tal-Ewwel Skeda, hlief it-Taqsimiet V, XV u XVI, jinħarġu jew jiġġeddu fir-rigward ta' attività turistika li tinsab f'Għawdex, id-detentur tal-liċenzja għandu jhallas unikament hamsa u sebgħin fil-mija (75%) tad-dritt relattiv tal-liċenzja speċifikat f'dik it-Taqsima.

C 622

Data meta jkunu dovuti d-drittijiet tal-liċenzja.

4. Id-dritt pagabbli għal liċenzja mahruġa mill-Awtorità taht l-Att jew kwalunkwe regolamenti magħmula tahtu għandu jkun dovut fl-ewwel jum ta' Jannar ta' kull sena.

Kontribuzzjonijiet.

5. (1) B'zieda mad-drittijiet imsemmija fir-regolament 3, għandha tkun pagabbli lill-Awtorità, mill-persuni msemmija fl-Ewwel Kolonna tat-Tieni Skeda, il-kontribuzzjoni annwali stabbilita fit-Tieni Kolonna ta' dik l-Iskeda fir-rigward ta' tali persuni u ta' kwistjonijiet konnessi mat-turiżmu u kif fiha speċifikat.

(2) Il-kontribuzzjonijiet imsemmija għandhom, sakemm ma jkunx stabbilit mod ieħor mill-Awtorità, ikunu dovuti fl-istess data bħad-drittijiet tal-liċenzja skont ir-regolament 4.

Drittijiet u kontribuzzjonijiet dovuti wara l-ewwel (1) jum ta' Lulju ta' kwalunkwe sena.

6. Fejn liċenzja dwar kwalunkwe attività turistika tinħareġ għall-ewwel (1) darba wara l-ewwel (1) jum ta' Lulju ta' kwalunkwe sena, id-dritt għal tali liċenzja u l-kontribuzzjoni relattiva għal dik is-sena għandhom ikunu nofs l-ammont annwali applikabbli.

Drittijiet dovuti għal klassifikazzjoni mill-ġdid.

7. Kull meta, matul il-perjodu ta' validità ta' liċenzja, attività turistika tiġi klassifikata mill-ġdid fi klassi superjuri jew inferjuri għal dik murija fuq il-liċenzja, l-Awtorità għandha, mal-hlas tad-dritt relattiv u tal-kontribuzzjoni l-ġdida mill-operatur turistiku, tissostitwixxi tali liċenzja b'liċenzja ġdida li turi l-klassifikazzjoni l-ġdida.

Differenza fid-drittijiet b'riżultat ta' kapacià miżjuda.

8. Kull meta l-kapacià ta' alloġġ ta' lukanda, villaġġ turistiku, hostel, guest house jew alloġġ privat mikri tiżdied bl-approvazzjoni tal-Awtorità, u tali zieda tirriżulta f'dritt tal-liċenzja jew kontribuzzjoni oghla taht dawn ir-regolamenti, id-detentur tal-liċenzja għandu jhallas id-differenza bejn id-dritt u l-kontribuzzjoni oghla u d-dritt u l-kontribuzzjoni diġà mħallsa:

Iżda meta d-dispożizzjonijiet ta' dan ir-regolament ikunu applikabbli fir-rigward ta' kwalunkwe tali liċenzja u kontribuzzjoni fi kwalunkwe waqt wara l-ewwel (1) jum ta' Lulju ta' kwalunkwe sena, l-ammont pagabbli għandu jkun ta' nofs (1/2) tali differenza.

Drittijiet meta jkun tressaq appell.

9. Meta jkun tressaq appell skont l-artikolu 14 tal-Att, l-appellant għandu jhallas lill-Bord tal-Appelli dwar it-Turiżmu d-dritt relattiv kif stabbilit fl-Ewwel Skeda.

Thassir, riżerva u dispożizzjonijiet tranżitorji. L.S. 409.05.

10. (1) Ir-Regolamenti dwar Drittijiet għat-Turiżmu huma b'dan imħassra bla hsara għal dak kollu li sar jew li naqas milli jsir tahtom, hawn aktar 'il quddiem f'dan ir-regolament imsejha r-"regolamenti mhassra".

(2) Minkejja s-subregolament (1), kwalunkwe drittijiet,

kontribuzzjonijiet jew ammonti oħra li jkunu dovuti lill-Awtorità jew lill-Bord tal-Appelli dwar it-Turiżmu taħt ir-regolamenti mhassra, inkluż kwalunkwe ammonti riżervati skont ir-regolament 11 tar-regolamenti mhassra, u li jkunu baqgħu mhux imħallsa minnufih qabel il-bidu fis-seħh ta' dawn ir-regolamenti, għandhom jibqgħu dovuti lill-Awtorità jew lill-Bord tal-Appelli dwar it-Turiżmu, skont il-każ, u għandhom jiġu rkuprati daqslikieku kienu drittijiet dovuti taħt dawn ir-regolamenti.

(3) Id-drittijiet u l-kontribuzzjonijiet fir-rigward ta' kwalunkwe perjodu li jintemm qabel id-data tal-bidu fis-seħh ta' dawn ir-regolamenti għandhom ikunu pagabbli bir-rati li jkunu fis-seħh taħt ir-regolamenti mhassra, u d-drittijiet u l-kontribuzzjonijiet stabbiliti f'dawn ir-regolamenti għandhom japplikaw fir-rigward ta' kwalunkwe perjodu li jiskatta mid-data tad-dhul fis-seħh ta' dawn ir-regolamenti, irrispettivament minn meta jsiru dovuti.

(4) Kwalunkwe applikazzjoni jew appell sottomess qabel il-bidu fis-seħh ta' dawn ir-regolamenti, li fir-rigward tiegħu d-dritt relattiv ikun tħallas taħt ir-regolamenti mhassra, għandu jiġi deċiż mingħajr il-ħlas ta' xi dritt ulterjuri taħt dawn ir-regolamenti, u ma għandha tkun dovuta l-ebda rifużjoni unikament minħabba xi differenza bejn id-drittijiet taħt ir-Regolamenti dwar Drittijiet għat-Turiżmu u dawk taħt dawn ir-regolamenti.

(5) Kwalunkwe haġa li saret jew kwalunkwe deċiżjoni li ttiehdet taħt ir-regolamenti mhassra għandha, inkwantu tista' tittiehed jew issir taħt dawn ir-regolamenti, titqies li saret jew ittiehdet taħt dawn ir-regolamenti.

(6) Sakemm il-kuntest ma jitlobx xort' oħra, kwalunkwe referenza fi kwalunkwe liġi jew dokument għar-regolamenti mhassra għandha tinftiehem bħala referenza għal dawn ir-regolamenti.

11. Ir-Regolamenti dwar il-Bord ta' l-Appelli dwar it-Turiżmu għandhom jiġu emendati kif ġej:

- (a) ir-regolament 11 tiegħu għandu jiġi emendat kif ġej:
 - (i) fis-subregolament (1) tiegħu n-nota marginali "L.S. 409.05" għandha tiġi sostitwita bin-nota marginali "L.S.409.__.";
 - (ii) fis-subregolament (2) tiegħu n-nota marginali "L.S. 409.05" għandha tiġi sostitwita bin-nota marginali "L.S.409.__.";
- (b) fis-subregolament (1) tar-regolament 12 tiegħu n-

Emenda
konsegwenzjali
għar-
Regolamenti
dwar il-Bord ta'
l-Appelli dwar
it-Turiżmu.
L.S. 409.07.

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nota marginali "L.S. 409.05" għandha tiġi sostitwita bin-nota marginali "L.S.409.__".

Emenda
konsegwenzjali
għar-
Regolamenti
dwar l-
Operazzjonijiet
tat-Turiżmu
(Generali).
L.S. 409.08.

12. Ir-regolament 15 tar-Regolamenti dwar Attivitàjiet Turistiċi (Disposizzjonijiet Ġenerali) għandu jiġi emendat kif ġej:

(a) is-subregolament (3) tiegħu għandu jiġi emendat kif ġej:

(i) il-kliem "Regolamenti dwar id-Drittijiet (Turiżmu)" għandhom jiġu sostitwiti bil-kliem "Regolamenti dwar Drittijiet għat-Turiżmu";

(ii) in-nota marginali "L.S. 409.05" għandha tiġi sostitwita bin-nota marginali "L.S.409.__".

(b) is-subregolament (4) tiegħu għandu jiġi emendat kif ġej:

(i) il-kliem "Regolamenti dwar id-Drittijiet (Turiżmu)" għandhom jiġu sostitwiti bil-kliem "Regolamenti dwar Drittijiet għat-Turiżmu";

(ii) in-nota marginali "L.S. 409.05" għandha tiġi sostitwita bin-nota marginali "L.S.409.__".

Emenda
konsegwenzjali
għar-
Regolamenti
dwar Gwidi tat-
Turisti.
L.S. 409.12.

13. Fis-subregolament (2) tar-regolament 19 tar-Regolamenti dwar Gwidi tat-Turisti n-nota marginali "L.S. 409.05" għandha tiġi sostitwita bin-nota marginali "L.S.409.__".

Emenda
konsegwenzjali
għar-
Regolamenti
dwar il-
Promozzjoni tat-
Timeshare u
Prodotti bħal
Timeshare
(Liċenzjar tar-
Rappreżentanti
tal-*OPC*).
L.S. 409.16.

14. Fis-subregolament (2) tar-regolament 11 tar-Regolamenti dwar il-Promozzjoni tat-*Timeshare* u Prodotti bħal *Timeshare* (Liċenzjar tar-Rappreżentanti *OPC*) in-nota marginali "L.S. 409.05" għandha tiġi sostitwita bin-nota marginali "L.S.409.__".

Emenda
konsegwenzjali
għar-
Regolamenti
dwar Gwidi
Turistiċi
f'Apprendistat.
L.S. 409.23.

15. Fir-regolament 18 tar-Regolamenti dwar Gwidi Turistiċi f'Apprendistat in-nota marginali "L.S. 409.05." għandha tiġi sostitwita bin-nota marginali "L.S.409.__".

16. Fis-subregolament (3) tar-regolament 4 tar-Regolamenti dwar l-Allogġ Turistiku n-nota marginali "L.S. 409.05." għandha tiġi sostitwita bin-nota marginali "L.S.409.__.". Emenda
konsegwenzjali
għar-
Regolamenti
dwar l-Allogġ
Turistiku.
L.S. 409.24.

L-EWWEL SKEDA
(regolament 3)

DRITTIJET GĦAL LIĊENZJI

TAQSIMA I: LUKANDI

DRITT GĦAL		KLASSI				
		5-STILEL	4-STILEL	3-STILEL	2-STILEL	1-STILLA
		€	€	€	€	€
A.	Ċertifikazzjoni:					
	(i) Ċertifikat ta' Klassifikazzjoni (għal kull ċertifikat)	0	0	0	0	0
	(ii) Sinjal Estern ta' Klassifikazzjoni (għal kull sinjal)	450	450	450	450	450

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B.	Liċenzja - Kmamar fi-l-Lukanda					
	(i) Rata fis-sena għal kull kamra tas- sodda f' lukanda	14.50	10.75	8.25	8.25	8.25
	(ii) Rata fis-sena għal kull unità self- catering fi hdan lukanda					
	bi 8 sodod	130	105	90	90	90
	b'7 sodod	120	95	80	80	80
	b'6 sodod	110	85	70	70	70
	b'5 sodod	100	75	60	60	60
	b'4 sodod	85	60	50	50	50
	bi 3 sodod	75	50	40	40	40
	b'2 sodod	65	40	35	35	35
	(iii) L-inqas dritt pagabbli fis-sena	1500	1250	500	500	500
Ċ.	Trasferiment tal- liċenzja (għal kull trasferiment)	150	150	150	150	150

TAQSIMA II: VILLAGĠI TURISTIĊI

DRITT GĦAL		KLASSI				
		5-STILEL	4-STILEL	3-STILEL	2-STILEL	1-STILLA
		€	€	€	€	€
A.	Ċertifikazzjoni:					
	(i) Ċertifikat ta' Klassifikazzjoni (għal kull ċertifikat)	0	0	0	0	0
	(ii) Sinjal Estern ta' Klassifikazzjoni (għal kull sinjal)	450	450	450	450	450

B.	Liċenzja - Kmamar f'Villaġġ Turistiku (i) Rata fis-sena għal kull kamra tas-sodda, ħlief kmamar tas-sodda f'self-catering units go villaġġ turistiku (ii) Rata fis-sena għal kull self-catering unit go villaġġ turistiku bi 8 sodod b'7 sodod b'6 sodod b'5 sodod b'4 sodod bi 3 sodod b'2 sodod (iii) L-inqas dritt pagabbli fis-sena	14.50 130 120 110 100 85 75 65 1500	10.75 105 95 85 75 60 50 40 1250	8.25 90 80 70 60 50 40 35 500	8.25 90 80 70 60 50 40 35 500	
Ċ.	Trasferiment tal-liċenzja (għal kull trasferiment)	150	150	150	150	150

TAQSIMA III: GUEST HOUSES

DRITT GHAL	
	€
(a) Ċertifikat ta' Klassifikazzjoni (għal kull ċertifikat)	0
(b) Sinjal Estern ta' Klassifikazzjoni (kull sinjal)	450
(ċ) Liċenzja (fis-sena)	260

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(d) Trasferiment tal-Liċenzja (għal kull trasferiment)	150
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TAQSIMA IV: HOSTELS

DRITT GHAL	
	€
(a) Ċertifikat ta' Klassifikazzjoni (għal kull ċertifikat)	0
(b) Sinjal ta' Klassifikazzjoni Estern (kull sinjal)	450
(ċ) Liċenzja (fis-sena)	260
(d) Trasferiment tal-Liċenzja (għal kull trasferiment)	150

TAQSIMA V: ALLOĠĠ PRIVAT MIKRI

	Dritt għal kull unità individwali €
(a) Razzett Individwali f'Malta	195
(b) Razzett individwali f'Għawdex	156
(c) Studio, appartament jew dar individwali f'Malta	135
(d) Studio, appartament jew dar individwali f'Għawdex	108
(e) Villa Individwali f'Malta	260
(f) Villa individwali f'Għawdex	208

TAQSIMA VI: ALLOĠĠ PRIVAT MIKRI – TRASFERIMENTI U ĊERTIFIKATI

(a) Trasferiment tal-Liċenzja (għal kull trasferiment)	€150
(b) Hruġ taċ-Ċertifikat ta' Klassifikazzjoni (għal kull ċertifikat)	€0

TAQSIMA VII: ALLOGĠ MA' OSPITANT RESIDENTI (DJAR)

TIP TA' DAR	Liċenzja annwali €
1. Kwalunkwe dar (unità residenzjali) li fiha jingħata allogġ lil turist skont l-artikolu 18(2) tal-Att	
(a) Dar (unità residenzjali) kapaċi u liċenzjata sabiex takkomoda massimu ta' erba' (4) turisti	135
(b) Dar (unità residenzjali) kapaċi u liċenzjata sabiex takkomoda massimu ta' żewġ (2) turisti	75

TAQSIMA VIII: STABILIMENTI LI JIPPROVDU IKEL

RISTORANTI:

DRITT GĦAL:	L-Ewwel Klassi €	It-Tieni Klassi €	It-Tielet Klassi €
(a) Ċertifikat ta' Klassifikazzjoni (għal kull ċertifikat)	0	0	0
(b) Liċenzja (fis-sena)	559.05	419.29	139.76
(c) Trasferiment tal-Liċenzja (għal kull trasferiment)	150	150	150

SNACK BARS:

DRITT GĦAL:	L-Ewwel Klassi €	It-Tieni Klassi €
(a) Ċertifikat ta' klassifikazzjoni (għal kull ċertifikat)	0	0
(b) Liċenzja (fis-sena)	559.05	139.76
(c) Trasferiment tal-Liċenzja (għal kull trasferiment)	150	150

NIGHTCLUBS JEW DISCOS:

DRITT GĦAL:	€
(a) Ċertifikat ta' Klassifikazzjoni (għal kull ċertifikat)	0
(b) Liċenzja (fis-sena)	1,164.69
(c) Trasferiment tal-Liċenzja (għal kull trasferiment)	150

KIOSKS (Kiosks fissi jew kiosks mobbli f' post fiss)

DRITT GĦAL:	€
(a) Ċertifikat ta' Klassifikazzjoni (għal kull ċertifikat)	0
(b) Liċenzja (kull sena)	116.47

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(ċ) Trasferiment tal-Liċenzja (ara n-nota *)	2,329.37
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* Hlief meta tali trasferiment ikun lejn il-konjuġi raġel jew mara, jew lejn persuna oħra fil-linja dioxendenti diretta inkluzi tfal adottati, permezz ta' trasferiment *inter vivos* jew *causa mortis*, fuq prova tar-relazzjoni familjari mad-detentur tal-liċenzja eżistenti. F'tali każijiet, id-dritt għat-trasferiment għandu jkun ta' €150.

TAQSIMA IX: BARS

DRITT GĦAL:	Bar tal-Ewwel Klassi €	Bar tat-Tieni Klassi €
(a) Ċertifikat ta' Klassifikazzjoni (għal kull ċertifikat)	0	0
(b) Liċenzja fis-sena	Skont il-kalkolu indikat fit-tabella hawn taht, flimkien ma' €232.94 fis-sena għal kull bar	Skont il-kalkolu indikat fit-tabella hawn taht
(c) Trasferiment ta' kull Liċenzja (għal trasferiment)	150	150

L-ammont tad-dritt għal-liċenzja jiġi kkalkolat skont il-lokalità kif tidher fit-Taqsima XVII – Lokalitajiet tal-Ewwel Skeda u bla ħsara għad-dritt fit-tabella hawn taht:

LOKALITÀ	DRITT €
Lokalità "A"	582.34
Lokalità "B"	465.87
Lokalità "Ċ"	244.58
Lokalità "D" (tinkludi kwalunkwe lokalità mhux murija taht il-Lokalitajiet "A", "B" jew "Ċ" u kwalunkwe triq mhux elenkata f'dawn il-lokalitajiet)	116.47

TAQSIMA X: AĠENTI TAT-TURIŻMU ĠEJ MINN BARRA, AĠENTI TAL-IVVJAĠĠAR, DESTINATION MANAGEMENT COMPANIES, OPERATURI TA' ĠITI ORGANIZZATI

TIP TA' LIĊENZJA (SKONT L-ATTIVITÀ PRINCIPALI)	DRITT FIS-SENA €
(a) Ċertifikat ta' Klassifikazzjoni (għal kull ċertifikat)	0

(b) Liċenzja (fis-sena)	232.94
(i) Aġent tat-Turiżmu Ġej minn Barra	
(ii) Aġent tal-Ivvjaġġar (turiżmu ħiereġ minn Malta)	
(iii) Destination Management Company	
(iv) Operatur ta' Ġiti Organizzati	
(v) Kull fergħa ta' kwalunkwe waħda mill-aġenziji hawn fuq imsemmija	
(ċ) Trasferiment tal-Liċenzja (għal kull trasferiment)	150

TAQSIMA XI: DRITTIJET GĦAT-TQEGHID TA' MWEJJED U SIĠĠIJET F'ŻONI PUBBLIĊI MINN OPERAZZJONIJIET TURISTIĊI

Ħlas annwali ta' €5.82 kull metru kwadru tal-konċessjoni approvata mid-Dipartiment tal-Art għal tali għan.

TAQSIMA XII: PERMESSI GĦALL-KIRI TA'+ UMBRELEL, SODOD GĦAX-XEMX, SIĠĠIJET TAL-BAĦAR U TAGĦMIR IEHOR TAL-BAJJA

DRITT GĦAL	€
(a) Ċertifikat ta' Klassifikazzjoni (għal kull ċertifikat)	0
(b) Liċenzja (fis-sena)	116.47
(ċ) Trasferiment tal-Liċenzja (għal kull trasferiment)	150

TAQSIMA XIII: ĊENTRI TAL-GĦADS

(i) Ċentri tal-għads jew postijiet minn fejn jinkera jew jinbiegħ tagħmir tal-għads jekk dawn jiffurmaw parti minn ċentri tal-għads (jinkludu ċentri tal-għads rikonoxxuti mill-Awtorità bħala klabbs *bona fide*, li huma legalment kostitwiti u rreġistrati bħala tali mal-Awtorità, iżda ma jinkludux ċentri tal-għads kummerċjali)

Liċenzja (fis-sena) - €2.33

(ii) Ċentri tal-għads jew postijiet minn fejn jinkera jew jinbiegħ tagħmir tal-għads jekk dawn jiffurmaw parti minn ċentri tal-għads (jinkludu ċentri tal-għads kummerċjali iżda ma jinkludux ċentri tal-għads rikonoxxuti mill-Awtorità bħala klabbs *bona fide*, li huma legalment kostitwiti u rreġistrati bħala tali mal-awtorità)

L-ammont tad-dritt għal-liċenzja għandu jiġi kkalkolat skont il-lokalità kif tidher fit-Taqsima XVII – Lokalitajiet tal-Ewwel Skeda u bla

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hsara għad-dritt elenkat fit-tabella hawn taħt indikata:

LOKALITÀ	DRITT €
Lokalità "A"	302.82
Lokalità "B"	232.94
Lokalità "Ċ"	116.47
Lokalità "D" (tinkludi kwalunkwe lokalità mhux murija taħt il-Lokalitajiet "A", "B" jew "Ċ" u kwalunkwe triq mhux elenkata f'dawn il-lokalitajiet)	58.23

DRITT GĦAL	€
Ċertifikat ta' klassifikazzjoni (għal kull ċertifikat)	0
Dritt ta' trasferiment (għal kull trasferiment)	150

TAQSIMA XIV: PERMESSI OHRA

(i) Għall-impjieg ta' persuna sabiex taġixxi bħala sostitut tad-detentur ta' liċenzja f'bar	€23.29 fis-sena
(ii) Għal estensjoni tal-ħin tal-għeluq wara l-1.00 a.m. ta' hanut li għandu liċenzja għall-bejgħ ta' nbid, birra u xorb alkoholiku	€232.94 fis-sena

TAQSIMA XV: LIĊENZJI TEMPORANJI

ATTIVITÀ TURISTIKA	DRITT GĦAL TLIET (3) XHUR €
(a) Lukanda, villaġġ turistiku ta' klassifikazzjoni ta' ħames (5) jew erba' (4) stilel	500
(b) Lukanda, villaġġ turistiku ta' klassifikazzjoni ta' tliet (3) jew żewġ (2) stilel	350
(ċ) Stabbiliment li jipprovdi ikel u bar	150
(d) Guest house u hostel	250
(e) Kwalunkwe attività turistika ohra	175

TAQSIMA XVI: DRITTIJET GĦAL META JSIR APPELL

RAĠUNI TAL-APPELL	DRITT META JSIR APPELL €
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(a) Appell fir-rigward ta' lukanda, villaġġ turistiku, hostel, stabbiliment li jipprovdi ikel, guest house, alloġġ privat mikri, alloġġ ma' ospitant residenti, aġenzija tat-turiżmu ġej minn barra, aġenzija tal-ivvjagġar, destination management company u operatur ta' giti organizzati	232.94
(b) Appell fir-rigward ta' gwida tat-turisti	116.47
(ċ) Appell dwar xi attività turistika oħra	116.47
(d) Dritt addizzjonali għal appell għal kull smiġħ sussegwenti wara l-ewwel smiġħ	Ammont ekwivalenti għad-dritt inizjali

TAQSIMA XVII: LOKALITAJIET
LOKALITÀ "A" TINKLUDI:

IL-BELT VALLETTA (CITTÀ UMILISSIMA)	• Triq ir-Repubblika bejn Bieb il-Belt u Triq San Kristofru • Triq il-Merkanti bejn Pjazza Vittorja u Triq San Kristofru
BUĠIBBA U QAWRA	Din il-lokalità tinkludi ż-żona mdawra bi: • Triq Toni Bajada (iż-żewġ naħat) • Triq il-Mosta bejn Triq Toni Bajada u t-Triq tas-Salina sa Triq il-Pijunieri • Triq il-Pijunieri • Triq il-Qawra (inklużi t-toroq tal-ġenb li jinsabu fiż-żona) sa u inkluża Triq Buġibba sa fejn din tiltaqa' ma' Triq Toni Bajada hdejn u inkluża l-Knisja ta' San Pawl
PACEVILLE	• Iż-żona magħrufa bħala Paceville imdawra bi u li tinkludi Triq Spinola (iż-żewġ naħat) • Dik il-parti ta' Triq San Ġorġ bejn Triq Spinola u l-Bajja ta' San Ġorġ (iż-żewġ naħat) • Il-Bajja ta' San Ġorġ u t-triq li minn dik il-Bajja tiehu lejn it-Triq Reġjonali (iż-żewġ naħat u t-toroq tal-ġenb li joħorġu minnha) • Triq Dragonara
SAN ĠILJAN	• Pjazza Spinola • Triq San Ġorġ sa Triq Spinola (inklużi t-toroq tal-ġenb li joħorġu minnha fl-area)

LOKALITÀ "B" TINKLUDI:

IL-BELT VALLETTA (CITTÀ UMILISSIMA)	• Triq San Pawl bejn Pjazza Kastilja u Triq San Kristofru • Triq l-Ifran bejn Triq l-Ordinanza u Triq San Kristofru • Triq San Żakkarija • Triq id-Dejqa bejn Triq l-Ordinanza u Triq San Nikola • Pjazza Vittorja • Triq it-Teżorerija • Triq San Federiku • Triq l-Ordinanza • Triq in-Nofsinhar • Triq Melita • Triq il-Karri • Triq San Ġwann bejn Triq Sant'Ursola u Triq il-Punent • Triq Santa Luċija bejn Triq Sant'Ursola u Triq il-Punent • Triq it-Teatru l-Antik bejn Triq Sant'Ursola u Triq l-Ifran • Triq Felice • Triq l-Arcisqof bejn Triq Sant'Ursola u Triq l-Ifran
IL-HAMRUN	• Triq Irjali San Ġużepp
IL-MELLIEĦA	• Triq Ġorġ Borg Olivier • Triq Rjali
TAS-SLIEMA	• Triq Bisazza • Sqaq Bisazza • Ix-Xatt • Triq it-Torri • Pjazza Sant'Anna • Triq il-Katidral • Strada Rjali bejn Triq it-Torri u Triq Għar il-Lembi • Triq Manwel Dimech bejn ix-Xatt u Triq Santa Elena • Triq Rudolfu bejn Triq Manwel Dimech u Triq San Ġakbu
SAN ĠILJAN	• Triq Ġorġ Borg Olivier

RABAT, (CITTÀ VICTORIA)	• Pjazza Indipendenza • Triq ir-Repubblika • Pjazza s-Sabina • Pjazza San Ġorġ • Triq San Ġużepp • Triq is-Suq • Triq Putirjal
MARSALFORN, GHAWDEX	• Iż-żoni kollha
IX-XLENDI, GHAWDEX	• Iż-żoni kollha

LOKALITÀ "Ċ" TINKLUDI:

BIRKIRKARA • Triq il-Wied • Triq Mannarinu • Triq Fleur-de-Lys • Triq in-Naxxar BIRŻEBBUĠA • Il-Bajja s-Sabiha • Triq San Edwardu bejn il-Bajja s-Sabiha u l-Moll • Triq Bonnici • Misraħ Birżebbuġa	
BORMLA (CITTÀ COSPICUA)	• Pjazza Gavino Gulia • Pjazza Paolino Vassallo • Moll ta' Bormla • L-inħawi tal-Knisja ta' San Pawl
FLORIANA	• Pjazza Sant'Anna • Triq Sant'Anna • Pjazza Papa Ġwanni XXIII
WARDAMANG-A	• Triq San Luqa • Triq il-Mimosa
IL-ĠŻIRA-L-IMSIDA	• Ix-Xatt • Triq Testaferata • Ix-Xatt tal-Imsida
MARSASKALA	• Pjazza Dun Tarcis Agius • Triq ix-Xatt • Triq is-Salini • Pjazza Mifsud Bonnici

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L-IMDINA (CITTÀ NOBILE)	Iż-żoni kollha
IL-MOSTA	- Triq il-Kungress Ewkaristiku - Triq il-Kostituzzjoni - Triq Irjali bejn Pjazza Rotunda u Sqaq Grech Mifsud

IR-RABAT	- Triq Irjali - Is-Saqqajja - Pjazza tal-Parroċċa - Pjazza L'Isle Adam - Triq Santu Wistin - Triq San Pawl - Triq San Ġużepp
SAN PAWL IL-BAĦAR	Iż-żoni kollha

LOKALITÀ "D" TINKLUDI:

(i) Kwalunkwe lokalità li mhux elenkata taħt il-lokalitajiet "A", "B" u "Ċ" hawn fuq indikati

(ii) Kwalunkwe TRIQ jew ŻONA li mhux elenkati taħt il-lokalitajiet "A", "B" jew "Ċ" hawn fuq indikati

IT-TIENI SKEDA (regolament 5) DRITTIJET TA' KONTRIBUZZJONI

L-EWWEL KOLONNA	IT-TIENI KOLONNA
	€ għal kull unità
A. Lukandi Detentur ta' Liċenzja ta' Lukanda - Hames (5) Stilel 75.00 - Erba' (4) stilel 45.00 - Tliet (3) stilel 25.00 - Żewġ (2) stilel 25.00 - Stilla Wahda (1) 25.00 Unit hija definita jew bhala kamra b'sodda tal-wiehed, jew b'zewġ sodod tal-wiehed, jew b'sodda wahda ta' tnejn, jew b'hafna sodod, jew appartement self-catering.	

B. Villagġ Turistiku Detentur ta' Liċenzja ta' Villagġ Turistiku • Hames (5) Stilel 115.00 • Erba' (4) stilel 75.00 • Tliet (3) stilel 45.00 • Żewġ (2) stilel 45.00 • Stilla Waħda (1) 45.00 Unit hija definita jew bhala kamra b'sodda tal-wiehed, jew b'zewġ sodod tal-wiehed, jew b'sodda waħda ta' tnejn, jew b'hafna sodod, jew appartement self-catering. <i>Nota: Ir-rati f'din il-partita japplikaw għal villagġi turistiċi li diġà għandhom liċenzja mill-Awtorità, inkluż f'każ ta' klassifikazzjoni mill-ġdid.</i>	
C. Guest Houses Detentur ta' Liċenzja ta' Guest House	400
D. Hostels Detentur ta' liċenzja ta' Hostel	400
E. Alloġġ privat mikri f'Malta u Għawdex Razzett individwali f'Malta 250 Razzett individwali f'Għawdex 238 Studio, appartement jew dar individwali f'Malta 175 Studio, appartement jew dar individwali f'Għawdex 166 Villa Individwali f'Malta 250 Villa Individwali f'Għawdex 238	

VERŻJONI ELETTRONIKA

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F. Ristoranti (i) Detentur ta' liċenzja ta' Ristorant li ma jiffurmax parti minn Lukanda jew Villaġġ Turistiku • L-Ewwel Klassi • It-Tieni Klassi • It-Tielet Klassi (ii) Detentur ta' Liċenzja ta' Ristorant li jifforma parti minn Lukanda jew Villaġġ Turistiku (iii) Detentur ta' Liċenzja ta' Ristorant jew Snack Bar jew Bar f'post b'Attività ta' logħob tal-ażżard	815.28 għal kull ristorant 407.64 għal kull ristorant 116.47 għal kull ristorant XEJN 6,000 għal kull stabbiliment
G. Snack Bars Detentur ta' Liċenzja • Tal-Ewwel Klassi • Tat-Tieni Klassi	291.17 għal kull snack bar 87.35 għal kull snack bar
H. Bars (i) Detentur ta' Liċenzja ta' Bar • F'post li qiegħed f'Żoni Turistiċi • F'post li mhux qiegħed f'Żoni Turistiċi • F'post li qiegħed f'lukandi jew villaġġi turistiċi jew stabbilimenti li jipprovdu ikel (ii) Detentur ta' Liċenzja ta' Disco jew Nightclub (iii) Detentur ta' Liċenzja ta' Bar biż-żfin u, jew bil-mużika li mhix mużika live jew mużika ħafifa fl-isfond (iv) Detentur ta' Liċenzja ta' Bar biż-żfin għall-mużika live	436.76 għal kull stabbiliment XEJN XEJN 2,563.31 għal kull stabbiliment 2,563.31 għal kull stabbiliment 873.52 għal kull stabbiliment
I. Stabbilimenti ohra li Jipprovdu Ikel • Detentur ta' Liċenzja ta' kiosk fiss (f'Żoni turistiċi) • Detentur ta' Liċenzja ta' kiosk mobbli f'post fiss (f'Żoni turistiċi)	1,019.10 għal kull kiosk 873.52 għal kull kiosk mobbli

J. Operaturi tal-Ivvjaġġar u tat-Turiżmu (i) Detentur ta' Liċenzja ta' Aġenzija tal-Ivvjaġġar (turiżmu hiereġ minn Malta) • Aġenti I.A.T.A • Aġenti mhux I.A.T.A • Aġenti Ġenerali tal-Bejgħ • Aġenti tat-Tbahħir (ii) Detentur ta' liċenzja ta' Operatur ta' Ġiti Organizzati jew ta' Postijiet għall-Bejgħ Lokali ta' Servizzi Turistiċi li tinkludi, iżda mhux limitata għal: • Ġiti Organizzati • Kiri ta' karozzi • Allogġ (iii) Detentur ta' liċenzja ta' Aġenzija Ġenerali tal-Ivvjaġġar u t-Turiżmu Ġej minn Barra • Destination Management Companies • Tour Operators • Handling Agents • - Sa 10,000 turist - Bejn 10,001 u 30,000 turist - Aktar minn 30,000 turist Il-kontribuzzjonijiet taht il-kategorija (iii) ikopru wkoll l-attivitajiet taht il-kategoriji (i) u (ii)	291.17 għal kull detentur tal-liċenzja 291.17 għal kull detentur tal-liċenzja 1,019.10 għal kull detentur tal-liċenzja 2,911.72 għal kull detentur tal-liċenzja 5,386.68 għal kull detentur tal-liċenzja
K. Servizz tal-Passiġġieri bil-Baħar bejn Malta u Għawdex(Detentur tal-liċenzja għas-Servizz ta' Passiġġieri bil-baħar bejn Malta u Għawdex	34,940.60 (bil-kuntratt)

VERŻJONI ELETTRONIKA

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L.	Dgħajjes li Jgħorru Passiġġieri fuq Pleasure Trips			
	Detentur ta' liċenzja għal Dgħajjes li Jgħorru Passiġġieri fuq pleasure trips, li jkollhom liċenzja li jgħorru:			
	Aktar minn 1,000 passiġġier	8,735.15	għal	kull
		bastiment		
	Bejn 501 u 1,000 passiġġier	5,823.43	għal	kull
		bastiment		
	Bejn 251 u 500 passiġġier	2,911.72	għal	kull
		bastiment		
	Bejn 101 u 250 passiġġier	1,455.86	għal	kull
		bastiment		
	Bejn 51 u 100 passiġġier	582.34	għal	kull bastiment
	Bejn 11 u 50 passiġġier	291.17	għal	kull bastiment
M.	Facilitajiet tat-Trasport			
	Detentur ta' liċenzja ta' Facilitajiet tat-Trasport:			
	Karozza self-drive	41.93	għal	kull vettura
	Mutur self-drive	16.31	għal	kull vettura
	Taxi	69.88	għal	kull vettura
	Vetturi bix-xufier:			
	Minibus b'7 postijiet	69.88	għal	kull vettura
	Minibus b'iktar minn 7 postijiet	88.52	għal	kull vettura
	Karozza	51.25	għal	kull vettura
	Coaches	209.64	għal	kull vettura
N.	Ċentru tal-isports tal-Baħar u ċentru tal-ġhads jew skola tal-ġhads (Ma tinkludix Ċentri tal-Ġhads rikonoxxuti mill-Awtorità bhala klabbs <i>bona fide</i> li huma legalment kostitwiti u rreġistrati bhala tali mal-Awtorità)	582.34	għal	kull
	Detentur ta' liċenzja ta' ċentru tal-isports tal-Baħar u ċentru tal-ġhads jew skola tal-ġhads	stabbiliment		

O. Skejjel tal-Lingwi Detentur ta' liċenzja ta' Skola tal-Lingwa (i) Għal aktar minn 1,000 student matul is-sena preċedenti (ii) Bejn 301 student u 1,000 student matul is-sena preċedenti (iii) Sa 300 student matul is-sena preċedenti: Iżda skejjel tal-lingwi li għandhom il-liċenzji neċessarji sabiex joperaw ukoll bħala Aġenzija Generali tal-Ivvjaġġar u t-Turiżmu Ġej minn Barra u bħala Organizzaturi ta' Eskursjonijiet huma eżenti milli jhallsu l-kontribuzzjonijiet relattivi għal Aġenzija Generali tal-Ivvjaġġar u t-Turiżmu Ġej minn Barra u għal Organizzatur ta' Eskursjonijiet.	1,455.86 għal kull skola 873.52 għal kull skola 291.17 għal kull skola
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VERŻJONI ELETTRONIKA

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P. Drittijiet li jithallsu lill-Awtorità għall-Ipproċessar ta' Applikazzjonijiet għal Attivitàjiet Turistiċi: Dritt ta' Kontribuzzjoni (li jithallas darba biss) għall-Ipproċessar ta' Applikazzjoni għal: Ċertifikat ta' Konformità mal-Politika Turistika		
1. PROĠETTI ĠODDA ta' Lukandi u Villaġġi Turistiċi ta' 4/5 stilel (inklużi t-tikketti speċjali):		Għal kull applikazzjoni
(i) Meta l-proġett ġdid jinkludi sa 30 kamra		650
(ii) Meta l-proġett ġdid jinkludi minn 31 sa 90 kamra		1200
(iii) Meta l-proġett ġdid jinkludi 91 kamra jew aktar		1750
2. ESTENSJONIJIET ta' Lukandi u Villaġġi Turistiċi ta' 4/5 stilel (inklużi t-tikketti speċjali):		
(i) Meta l-estensjoni tinkludi sa 30 kamra		650
(ii) Meta l-estensjoni tinkludi minn 31 sa 90 kamra		1200
(iii) Meta l-estensjoni tinkludi 91 kamra jew aktar		1750
3. PROĠETTI ĠODDA ta' kull stabbiliment ieħor ta' allogġ turistiku (inklużi t-tikketti speċjali):		
(i) Meta l-proġett ġdid jinkludi sa 30 kamra		550
(ii) Meta l-proġett ġdid jinkludi minn 31 sa 90 kamra		950
(iii) Meta l-proġett ġdid jinkludi 91 kamra jew aktar		1450
4. ESTENSJONIJIET ta' kull stabbiliment ieħor ta' allogġ turistiku (inklużi t-tikketti speċjali)		
(i) Meta l-estensjoni tinkludi sa 30 kamra		550
(ii) Meta l-estensjoni tinkludi minn 31 sa 90 kamra		950
(iii) Meta l-estensjoni tinkludi 91 kamra jew aktar		1450

Faži operattiva	Għal Kull Applikazzjoni
1. Lukandi (kategoriji kollha)	275
2. Guest Houses u Hostels	250
3. Allogġ privat mikri (minbarra allogġ ma' ospitant residenti)	225
4. Stabbilimenti li jipprovdu Ikel u Bars	200
5. Aġenziji tat-Turiżmu Ġej minn Barra, Aġenziji tal-Ivvjaġġar, Destination Management Companies u Operaturi ta' Ġiti Organizzati	175
6. Ċentri tal-Għads	175
7. Kiri ta' Tagħmir għal hdejn il-baħar (umbrelel, sodod għax-xemx, siġġijiet tal-baħar, eċċ.)	150
8. Allogġ ma' Ospitant Residenti	75
9. Reġistrazzjoni ta' Operatur (fejn applikabbli)	100
10. Reġistrazzjoni tad-direttur tal-għads u tas-sostitut tad-direttur tal-għads	75
11. Tikketti Speċjali u Applikazzjonijiet Oħra fejn japplikaw	100

ŻONI TURISTIĊI

ARMIER	
IL-BAJJA TAL-ARMIER	

ĊIRKEWWA	
ĊIRKEWWA SEA TERMINAL AREA	PARADISE BAY

GĦAJN TUFFIEĦA	
GĦAJN TUFFIEĦA KOLLHA	

VERŻJONI ELETTRONIKA

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IL-GŻIRA	
IX-XATT TAL-GŻIRA	

MARSASKALA	
SQAQ NRU. 1, 2, 3, 4, 5, 6, 7, 8, 9, 10	TRIQ IL-GARDIEL (minn Triq is-Salini sa Triq is-Sallur)
PJAZZA DUN TARĊIS AGIUS	TRIQ IS-SALINI (minn Triq il-Gardiel sa Triq il-Kappara)
MISRAH MIFSUD BONNICI	TRIQ IX-XATT
TRIQ SAN ĠORĠ	TRIQ ŻONQOR
TRIQ SANT' ANTIN (minn Triq il-Buttar sa Triq il-Gardiel)	TRIQ SANT'ANNA

MARSAXLOKK	
TRIQ DUNCAN (minn Triq Santa Katarina sa Xatt is-Sajjieda)	TRIQ SANTA KATARINA
TRIQ G. MANISCALCO (minn Triq Santa Katarina sa Triq Wilġa)	TRIQ WILĠA (minn Xatt is-Sajjieda sa Triq Abdosir)

TRIQ SAN ĠUŻEPP (minn Triq Santa Katarina sa Triq iż-Żejtun) TRIQ IŻ-ŻEJTUN (minn Triq Santa Katarina sa Xatt is-Sajjieda) XATT IS-SAJJIEDA

IL-MELLIEHA	
TRIQ ĠORĠ BORG OLIVIER	TRIQ IL-MARFA
IL-BAJJA TAL-MELLIEHA	POPEYE VILLAGE
TRIQ IL-KBIRA	

IR-RABAT / L-IMDINA (CITTÀ NOBILE) / TA' QALI	
L-IMDINA KOLLHA	TRIQ SANT' AGATA
TA' QALI CRAFTS VILLAGE KOLLU	TRIQ IL-MUŻEW

TRIQ IL-KBIRA	TRIQ SAN PAWL (Mill-Pjazza tal-Knisja sa Triq il-Patrijiet)
IS-SAQQAJJA	VJAL SANTU WISTIN
TRIQ IL-KATAKOMBI	WESGHA TAL-MUŻEW
MISRAH IL-PARROĊĊA	

TAS-SLIEMA	
TREJQA BISAZZA	TRIQ Mc IVER
TRIQ BISAZZA	TRIQ PACE
TRIQ ĊENSU XERRI	IX-XATT TA' QUI-SI-SANA
TRIQ DRAGUT	PJAZZA SANT' ANNA
TREJQA FAWWARA	TRIQ SANT' ANTIN
TREJQA G. FAVA	IX-XATT
TRIQ GHAR IL-LEMBI	TRIQ THORNTON
TRIQ IL-KBIRA	TIGNÈ SEAFRONT
TRIQ HUGHES HALLET	TRIQ TIGNÈ
SQAQ IL-PATRUNAT	TRIQ IT-TORRI
TRIQ LOCKER	TRIQ ZIMMERMAN BARBARO
TRIQ MATTHEW PULIS	

SAN ĠILJAN	
TRIQ BALL	TRIQ SCHREIBER
PJAZZA BALLUTA	IX-XATT TAL-BAJJA TA' SPINOLA
TRIQ IL-KNISJA	PJAZZA TA' SPINOLA (PJAZZA QALB TA' ĠESÙ)
TRIQ DOBBIE	TRIQ SPINOLA
TRIQ DRAGUNARA	TRIQ SANTU WISTIN
TRIQ ELIJA ZAMMIT	TRIQ SANT' ANDRIJA
TRIQ ĠORĠ BORG OLIVIER	SQAQ SAN ĠORĠ
TRIQ GORT	TRIQ SAN ĠORĠ

TRIQ IL-KBIRA	IX-XATT TAL-BAJJA TA' SAN ĠORĠ
VJAL PACEVILLE	TRIQ SAN ĠUŻEPP
TRIQ PROFS GANADO	TRIQ SANTA RITA
TRIQ ROSS	TRIQ IL-QALIET
TRIQ S. PRIVITERA	TRIQ IL-WILĠA

VERŻJONI ELETTRONIKA

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SAN PAWL IL-BAHAR	
TRIQ IL-HARIFA	TRIQ IL-KLAMARI
BAJJA QALB TA' ĠESÙ	TRIQ IL-KONS
TRIQ BUĠIBBA	TRIQ IL-KURAZZA
TRIQ C. TANTI	TRIQ IL-LAĊĊI
TRIQ IL-KNISJA	TRIQ IL-LAMPUKI
DAWRET IL-GŻEJJER	TRIQ IL-LIXKA
TRIQ IS-SAJF	TRIQ IL-LUZZU
TRIQ ERBA' MWIEŻEB	TRIQ IL-MASKLI
TRIQ F. SAMMUT	TRIQ IL-MAZZOLA
IL-FEKRUNA	TRIQ IL-MELH
IL-PLAJJA TA' BOGNOR	TRIQ IL-MERLUZZ
TRIQ IL-MISTRIEH	TRIQ ISOUARD
TRIQ IL-MULJETT	TRIQ KULPARA
TRIQ IL-PAĠELL	TRIQ LUIGI PREZIOSI
TRIQ IL-PORT RUMAN	TRIQ MOSTA
TRIQ IL-PORZJUNKOLA	TRIQ PADERBORN
TRIQ IL-QALA	TRIQ IL-PIJUNIERI
TRIQ IL-QARNIT	PWALESE SEAFRONT
TRIQ IL-QROLL	TRIQ SAL. BORG
TRIQ SAN ĠILORMU	TRIQ IL-WILEĠ
TRIQ IR-REBBIEGHA	TRIQ IN-NAKKRI
TRIQ SAN XMUN	TRIQ IR-RAMEL
TRIQ SANT' ANTIN	TRIQ IR-RIZZI
TRIQ SAN ĠILARDU	TRIQ IS-SAJJIED
TRIQ SAN LUQA	TRIQ IS-SALLUR
TRIQ SANTA MARIJA	TRIQ IT-TAMAR
TRIQ SAN PAWL (Minn Pwales Seafront sa Triq T. Fenech)	TRIQ IT-TARTARUN
TRIQ IT-TAFAL	TRIQ IT-TRILL
TRIQ TONI BAJADA	TRIQ IT-TRUNĊIERA
TRIQ L-10 TA' FRAR	TRIQ IT-TURISTI
TRIQ IL-25 TA' JANNAR	TRIQ IX-XOLFA
TRIQ A. CARUANA	TRIQ J. QUINTINUS
TRIQ ANDREW CUNNINGHAM	TRIQ JAMES SMITH
TRIQ BILBEL	TRIQ KONVENTWALI
TRIQ BORDINO	TRIQ IL-KONVERSJONI (2)

TRIQ IL-KONVERSJONI (1)	TRIQ CASSARINO
TRIQ D. DE NIZZA	TRIQ L-ALKA

TRIQ L-ANANIJA	TRIQ DAMASKU
TRIQ L-ANKRI	TRIQ DE TOLEDO GARCIA
TRIQ L-ARTIKLI	TRIQ EFESU
TRIQ L-ARZELL	TRIQ IL-FREGATINA
TRIQ L-ARZNELL	TRIQ G. DESPOTT
TRIQ LASCARIS	TRIQ IL-GANDOFFLI
TRIQ L-IMHAR	TRIQ GHAWDEX
TRIQ L-IMREJKBA	TRIQ ĠULJU
TRIQ L-IMSELL	TRIQ IL-ĠWIEBI
TRIQ L-ISKUNA	TRIQ IL-ĦADDIELA
TRIQ L-ISTAMNAR	TRIQ HORATIO NELSON
TRIQ L-ISTURJUN	TRIQ IĊ-ĊAGHAQ
TRIQ MAJJIERA	TRIQ IĊ-ĊERN
TRIQ N. ARDOINO	TRIQ ID-DOLMEN
TRIQ PAWLU V	TRIQ IL-BAHHARA
TRIQ RADDET IR-ROTI	TRIQ IL-BARNABA
TRIQ RAS IL-QAWRA	TRIQ IL-BEKKUN
TRIQ RUĠĠIERU LORIA	TRIQ IL-FLIEGU
TRIQ SAN ĠORĠ	TRIQ IL-FUGASS
TRIQ SAN M. KOLBE	TRIQ IL-ĠIFEN
TRIQ SAN TIMOTJU	TRIQ IL-ĠILBA
TRIQ SANT' ARISTARKU	TRIQ IL-ĦALEL
TRIQ L-ISPONOŽ	TRIQ IL-ĦATAB
TRIQ TA' ŻANDU	TRIQ IL-ĦĠEJJEGĠ
TRIQ TAX-XTUT	TRIQ IL-KAHLI
TRIQ IT-TEMPESTA	TRIQ IL-KAVALLI
TRIQ IL-VILLEĠĠJATURA	TRIQ IL-KAVETTA
TRIQ IŻ-ŻERNIQ	TRIQ IL-KENNIJA
TRIQ WIGNACOURT	TRIQ IX-XITWA
IT-TELĠHA TAX-XEMXIJA	TRIQ IT-TURISTI
TRIQ GHABEX	TRIQ L-IBHRA

IL-BELT VALLETTA (CITTÀ UMLISSIMA) / FLORIANA	
BIEB IL-BELT	TRIQ SAPPERS
WESĠHA TA' KASTILJA	TRIQ NOFSINHAR
TRIQ IL-MEDITERRAN	TRIQ SAN ĠWANN (minn Triq ir-Repubblika sa Triq il-Merkanti)
TRIQ MELITA (minn Triq ir-Repubblika sa Triq il-Merkanti)	TRIQ SANTA LUĊIJA (minn Triq ir-Repubblika sa Triq il-Merkanti)

VERŻJONI ELETTRONIKA

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MISRAH SAN ĠWANN	TRIQ L-ARĊISQOF (minn Triq ir-Repubblika sa Triq il-Merkanti)
TRIQ ZAKKARIJA	IL-BARRAKKA TA' FUQ
TRIQ IT-TEATRU L-ANTIK (minn Triq Zekka sa Triq il-Merkanti)	TRIQ IL-MITHNA
TRIQ L-ORDINANZA	VALLETTA WATERFRONT AREA
IT-TERMINUS TA' PUTIRJAL	TRIQ IL-MERKANTI (Mill-Wesgħa ta' Kastilja sa Triq Kristofru)
TRIQ IR-REPUBBLIKA (minn Bieb il-Belt sa Triq San Kristofru)	

WIED IŻ-ŻURRIEQ	
KULL ŻONA	

KEMMUNA	
KEMMUNA KOLLHA	

MARSALFORN, GHAWDEX	
TRIQ IL-MENQA	TRIQ IL-WIED (Mill-parkeġġ sal-baħar)
MISRAH REFALO	TRIQ M.A. REFALO
TRIQ IL-FORN	TRIQ ID-DULURI
TRIQ IL-MUNGBELL	TRIQ SAN ĠUŻEPP
TRIQ ULISSE	TRIQ SANTA MARIJA (minn Triq il-Port sa Triq ix-Xtut)
TRIQ IL-QBAJJAR (minn Triq ta' Barda sa Triq il-Mungbell)	TRIQ IL-PORT

MĠARR, GHAWDEX	
IX-XATT TAL-IMĠARR	TRIQ MARTINO GARCES
TRIQ IX-XATT	TRIQ DE VILHENA

RAMLA L-HAMRA, GHAWDEX	
IR-RAMLA KOLLHA	

SAN LAWRENZ (ID-DWEJRA), GHAWDEX	
TRIQ IL-ĠEBLA TAL-ĠENERAL (Mit-Torri tal-Ġeneral 'l isfel lejn il-baħar)	

IR-RABAT (CITTÀ VICTORIA)	
PJAZZA INDIPENDENZA	TRIQ DINGLI

PJAZZA SAVINA	TRIQ DUN KARL BONDI
PJAZZA SAN FRANĠISK	TRIQ IL-KASTELL
PJAZZA SAN ĠORĠ	TRIQ IR-REPUBBLIKA (minn Triq Ninu Cremona sa Pjazza Savina)
TAHT PUTIRJAL	TRIQ IS-SUQ
IT-TELGHA TAL-BELT	

IX-XLENDI, GHAWDEX	
PJAZZA L-ANFORI	TRIQ KARMNU (Mix-Xatt ix-Xlendi sa Triq ir-Ranċis)
TRIQ SAN XMUN	XATT IX-XLENDI
TRIQ IR-RABAT	TRIQ IS-SAJJIEDA

ŻONA MHUX TURISTIKA

IT-TOROQ, ŻONI U LOKALITAJIET OHRA KOLLHA MHUX ELENKATI TAHT IŻ-ŻONA TURISTIKA HAWN FUQ IMSEMMIJA, GHANDHA TITQIES BĦALA ŻONA MHUX TURISTIKA GHALL-FINIJIET TAL-KONTRIBUZZJONI, SAKEMM MA TIĠIX IKKLASSIFIKATA MILL-ĠDID, FI KWALUNKWE WAQT, BĦALA ŻONA TURISTIKA MILL-AWTORITÀ.

C 650

Regolamenti
tal-2026 dwar l-
Awtorità tat-
Turizmu ta'
Malta
(Proċedura
Speċjali).
L.S. 409.____.

Regolamenti tal-2026 dwar l-Awtorità tat-Turizmu ta' Malta (Proċedura Speċjali)

Titolu u bidu
fis-sehħ.

1. (1) It-titolu ta' dawn ir-regolamenti huwa r-Regolamenti tal-2026 dwar l-Awtorità tat-Turizmu ta' Malta (Proċedura Speċjali).

(2) Dawn ir-regolamenti għandhom jidhlu fis-sehħ fl-1 ta' Jannar, 2027.

Proċedura
speċjali.
Kap. 409.

2. Għall-finijiet tal-artikolu 45 tal-Att dwar Servizzi tal-Ivvjaġġar u tat-Turizmu għal Malta, il-multi li jistgħu jiġu imposti għar-reati elenkati fl-Ewwel Kolonna tal-Iskeda għandhom ikunu dawk indikati fit-Tieni Kolonna tal-imsemmija Skeda.

Tifsir.

3. (1) F'dawn ir-regolamenti, kemm-il darba r-rabta tal-kliem ma teħtieġ xort'oħra:

Kap. 409.

"Att" tfisser l-Att dwar Servizzi tal-Ivvjaġġar u tat-Turizmu għal Malta;

L.S. 409.24.

"allogg kollettiv" għandu jkollha l-istess tifsira kif mogħti lilha fir-Regolamenti dwar l-Allogg Turistiku;

L.S. 409.24.

"allogg mikri għal żmien qasir" tfisser allogg mikri għal żmien qasir lit-turisti li jkollu liċenzja jew li jeħtieġ liċenzja taħt il-Kategorija E tal-Anness 4 tar-Regolamenti dwar l-Allogg Turistiku;

L.S. 409.24.

"ċertifikat ta' klassifikazzjoni" tfisser iċ-ċertifikat maħruġ mill-Awtorità li jiċċertifika l-klassifikazzjoni mogħtija lil lukanda, guest house, hostel, post għall-btala jew stabbiliment li jipprovdi ikel;

L.S. 409.24.

"ospitant residenti" għandu jkollha l-istess tifsira kif mogħti lilha fir-Regolamenti dwar l-Allogg Turistiku;

"post għall-btala" għandu jkollha l-istess tifsira kif mogħti lilha fl-Att u għandha tinkludi allogg mikri għal żmien qasir li jkollu liċenzja taħt ir-Regolamenti dwar l-Allogg Turistiku;

"reġistru" tfisser ir-reġistrazzjoni tal-alloggġanti li tinżamm minn persuna responsabbli f'lukanda, guest house, hostel u post għall-btala li tkun tindika l-isem u l-partikolaritajiet l-oħra ta' kull alloggġant li jkun joqgħod fil-lukanda, guest house, hostel jew post għall-btala.

(2) Kliem u frażijiet użati f’dawn ir-regolamenti u li ma humiex hawnhekk imfissra, għandu jkollhom l-istess tifsira kif mogħti lilhom fl-Att jew fi kwalunkwe regolamenti magħmula tahtu.

4. (1) Ir-Regolamenti dwar l-Awtorità tat-Turiżmu ta’ Malta (Proċedura Speċjali) huma b’dawn imħassra.

Thassir u
dispożizz-
jonijiet
tranżitorji.
L.S. 409.06.

(2) Minkejja s-subregolament (1), ir-Regolamenti dwar l-Awtorità tat-Turiżmu ta’ Malta (Proċedura Speċjali) għandhom jibqgħu japplikaw fir-rigward ta’ multi li jistgħu jiġu indikati permezz ta’ avviż taht l-artikolu 45 tal-Att fir-rigward ta’ reat li jkun twettaq qabel id-dhul fis-seħh ta’ dawn ir-regolamenti.

(3) Kwalunkwe avviż mogħti taht l-artikolu 45 tal-Att qabel id-dhul fis-seħh ta’ dawn ir-regolamenti, u kwalunkwe aċċettazzjoni ta’ responsabbiltà, hla jew impenn għal hla magħmul fir-rigward, għandhom jibqgħu fis-seħh u jistgħu jiġu enforzati skont il-każ.

(4) Kemm-il darba r-rabta tal-kliem ma teħtieġx xort’ohra, kwalunkwe referenza fi kwalunkwe ligi jew dokument ieħor, għar-Regolamenti dwar l-Awtorità tat-Turiżmu ta’ Malta (Proċedura Speċjali) għandha tinftiehem bħala riferenza għal dawn ir-regolamenti.

L.S. 409.06.

SKEDA

	L-Ewwel Kolonna	It-Tieni Kolonna	
Nru.	Reati	Artikolu	Penali
1.	Min iżomm jew imexxi lukanda, guest house, hostel, post għall-btala jew stabbiliment li jipprovdi ikel mingħajr liċenzja mahruġa għal tali skop mill-Awtorità.	artikolu 18(1)	(a) Allogġ kollettiv: €10,000 (b) Allogġ mikri għal żmien qasir (minbarra allogġ ma’ ospitant residenti): €5,000 (c) Stabbiliment li jipprovdi ikel: €5,000
2.	Min jipprovdi allogġ lit-turisti f’dar (ospitant residenti) mingħajr liċenzja mahruġa għal tali skop mill-Awtorità.	artikolu 18(2)	€2,000
3.	Min jikri lil turist jew iħalli lil turist jokkupa dar f’Malta taht kwalunkwe titolu, jew jittrasferixxi lil turist kwalunkwe jedd ta’ kiri jew xi titolu ieħor għal okkupazzjoni ta’ dar bħal dik, mingħajr liċenzja mahruġa għal tali skop mill-Awtorità.	artikolu 18(3)	€5,000

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4.	In-nuqqas li jirritorna liċenzja lill-Awtorità, meta tali liċenzja maħruġa mill-Awtorità tkun ġiet revokata jew ma ġietx imġedda mill-Awtorità.	artikolu 18(6)	€500
5.	In-nuqqas li jiġi pprovdut allogġ alternattiv lil persuni kuntrattati f'każ ta' prenotazzjonijiet eċċessivi.	artikolu 18(8)	€375 (għal kull persuna)
6.	Użu ta' isem ta' lukanda, guest house, hostel, post għall-btala, stabbiliment li jipprovdi ikel jew dar (ospitant residenti) użata sabiex jiġi pprovdut allogġ lit-turisti, jekk l-isem fil-fehma tal-Awtorità jkun wieħed mhux mixtieq, mhux xieraq jew qarrieqi.	artikolu 19(1)(2)	€500
7.	Nuqqas li tinżamm lukanda, guest house, hostel, post għall-btala jew stabbiliment li jipprovdi ikel skont l-istandard mehtieg bil-kategorija u l-klassifikazzjoni tiegħu: (a) meta tali nuqqas ma jwassalx għal klassifikazzjoni mill-ġdid; u, jew (b) meta tali nuqqas iwassal sabiex il-lukanda, il-guest house, il-hostel, il-post għall-btala jew l-istabbiliment li jipprovdi ikel jiġi kklassifikat f'kategorija jew klassifikazzjoni iktar baxxa.	artikolu 21(2)	(a) €2,500 (b) €5,000
8.	In-nuqqas li jirritorna ċertifikat ta' klassifikazzjoni lill-Awtorità meta jkun ġie revokat jew sostitwit mill-Awtorità.	artikolu 21(4)	€500
9.	Ir-reklamar jew wiri ta' lukanda, guest house, hostel, post għall-btala jew stabbiliment li jipprovdi ikel: (a) bħala li tappartjeni f'kategorija jew klassifikazzjoni differenti mill-kategorija jew klassifikazzjoni uffiċjali mogħtija mill-Awtorità u, jew (b) bħala li joffri faċilitajiet u, jew servizzi partikolari meta tali faċilitajiet u, jew servizzi fil-fatt ma jkunux provduti fiż-żmien meta jsir tali reklamar jew wiri.	artikolu 22	(a) €3,500 (b) €2,500
10.	In-nuqqas li jinżamm regjistru fil-forma preskritta fejn ikunu registrati l-isem u l-partikolaritajiet l-oħra ta' kull allogġjant.	artikolu 24	€1,750
11.	In-nuqqas li jiġi preżentat tali regjistru tal-allogġjanti, kull meta jkun hekk mehtieg minn xi uffiċjal tal-pulizija mhux taht il-grad ta' spettur jew minn xi membru tal-Awtorità jew minn xi persuna oħra awtorizzata bil-miktub għal dak l-iskop miċ-Chairperson tal-Awtorità.	artikolu 25	€750
12.	Il-ġestjoni jew l-operat ta' aġenzija tat-turiżmu li ġej minn barra, aġenzija tal-ivvjagġar jew destination management company jekk ma jkunx kiseb minn qabel u jkollu liċenzja maħruġa għal tali skop mill-Awtorità.	artikolu 27(1)	€5,000

13.	In-nuqqas li jirritorna liċenzja ta' aġenzija tat-turiżmu li ġej minn barra, aġenzija tal-ivvjagġar jew destination management company lill-Awtorità, meta tali liċenzja tkun ġiet revokata jew ma tkunx ġiet imġedda mill-Awtorità.	artikolu 27(3)	€500
14.	Min jipprovdi servizzi ta' aġenzija tat-turiżmu li ġej minn barra jew aġenzija tal-ivvjagġar jew destination management company taht isem li fil-fehma tal-Awtorità mhux mixtieq, mhux xieraq jew huwa qarrieqi.	artikolu 29	€500
15.	In-nuqqas li tithalla għall-wiri liċenzja ta' aġenzija tat-turiżmu li ġej minn barra, aġenzija tal-ivvjagġar jew destination management company f'post u b'mod prominenti fil-fond fejn jiġi ġestit tali negozju (inkluż il-post tan-negozju prinċipali u kwalunkwe fergħa, jekk applikabbli).	artikolu 30(2)	€500
16.	Il-ġestjoni jew l-operat ta' negozju ta' operatur ta' ġiti organizzati mingħajr ma jkun kiseb minn qabel u ma jkollu liċenzja mahruġa għal tali skop mill-Awtorità.	artikolu 32(1)	€3,500
17.	In-nuqqas li jirritorna liċenzja ta' operatur ta' ġiti organizzati lill-Awtorità meta tali liċenzja tkun ġiet revokata jew ma tkunx ġiet imġedda mill-Awtorità.	artikolu 32(3)	€500
18.	Min jipprovdi servizz ta' operatur ta' ġiti organizzati taht isem li, fil-fehma tal-Awtorità, ma jkunx mixtieq, mhux xieraq jew huwa qarrieqi.	artikolu 34(a)	€500
19.	L-organizzazzjoni ta' ġita mingħajr is-servizzi ta' gwida tat-turisti.	artikolu 34(b)	€1,750
20.	In-nuqqas li tithalla għall-wiri liċenzja ta' operatur ta' ġiti organizzati f'post prominenti fil-fond fejn jiġi ġestit tali negozju (inkluż il-post tan-negozju prinċipali u kwalunkwe fergħa, jekk applikabbli).	artikolu 35(2)	€500
21.	Min jagħmilha jew juri li jkun qed jagħmilha bħala gwida tat-turisti mingħajr ma jkun kiseb minn qabel u jkollu liċenzja mahruġa għal tali skop mill-Awtorità.	artikolu 36(1)	€1,750
22.	In-nuqqas li jirritorna liċenzja ta' gwida tat-turisti lill-Awtorità meta tali liċenzja tkun ġiet revokata jew ma tkunx ġiet imġedda mill-Awtorità.	artikolu 36(3)	€500
23.	Min jipprovdi s-servizzi ta' gwida tat-turisti f'isem li ma jkunx ismu proprju.	artikolu 38	€750

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24.	In-nuqqas li jipproduċi l-liċenzja ta' gwida tat-turisti meta jiġi hekk mitlub minn membru tal-Awtorità jew minn kwalunkwe persuna oħra awtorizzata bil-miktub għal tali skop mill-Awtorità jew mill-Kap Eżekuttiv tal-Awtorità jew minn kwalunkwe persuna li titlob is-servizzi ta' gwida tat-turisti jew li lilha jkunu ġew offriti dawk is-servizzi.	artikolu 39(2)	€500
25.	Min jippermetti t-tmexxija ta' attività turistica (barra minn dik ta' gwida tat-turisti) fil-proprjetà tiegħu meta tali attività ma jkollhiex liċenzja mill-Awtorità.	artikolu 43(1)(a)	€5,000
26.	Kull min ikollu fil-pussess tiegħu liċenzja valida iżda jonqos milli jħares kwalunkwe dispożizzjoni applikabbli tal-Att jew xi kondizzjoni, restrizzjoni jew limitazzjoni oħra li għaliha l-liċenzja tkun soġġetta, inkluż li l-post jintuża biss skont il-liċenzja u għal ebda skop ieħor.	artikolu 43(1)(b)	€2,500
27.	Kull min xjentement jagħmel dikjarazzjoni għal xi skop tal-Att, li tkun falza, qarrieqa jew mhux korretta f'xi haġa materjali.	artikolu 43(1)(c)	€3,000
28.	Min iżomm, jostakola, jimmolesta jew xort'oħra jfixxkel jew jipprova jzomm, jostakola, jimmolesta jew ifixxkel lil xi uffiċjal, impjegat jew aġent tal-Awtorità jew lil xi uffiċjal tal-pulizija, fl-eżekuzzjoni tad-dmirijiet tiegħu taht il-liġi jew jonqos milli jagħmel dak li raġonevolment jiġi mitlub li jagħmel minn uffiċjal, impjegat, aġent jew uffiċjal tal-pulizija kif hawn qabel imsemmi, jew xort'oħra milli jgħinhom fil-qadi tad-dmirijiet tagħhom, jew li xjentement jagħti lil tali uffiċjal jew impjegat jew aġent jew uffiċjal tal-pulizija informazzjoni falza meta tali uffiċjal, impjegat, aġent jew uffiċjal tal-pulizija jkun talabha għall-imsemmi skop.	artikolu 43(1)(d)	€5,000
29.	Min iwettaq reat tal-istess xorta kontra d-dispożizzjonijiet tal-Att u, jew tar-regolamenti magħmula taht l-Att jew miżmuma fis-sehħ tahtu għat-tieni darba jew sussegwentement, fi żmien sena mill-ewwel reat.	Kap. 409	Mhux inqas minn €5,000 u mhux iżjed minn €10,000
30.	Kwalunkwe ksur ieħor tal-Att jew ta' kwalunkwe regolamenti magħmula jew miżmuma fis-sehħ tahtu li ma huwiex speċifikament elenkat f'din l-Iskeda.	artikolu 53(2)	Mhux inqas minn €500 u mhux iżjed minn €10,000

Ghanijiet u Raġunijiet

L-ghanijiet u r-raġunijiet ta' dan l-Abbozz ta' Liġi huma sabiex jimplimenta miżuri tal-estimi għas-sena finanzjarja 2027 u miżuri oħra amministrattivi.

**A BILL
entitled**

AN ACT to implement Budget Measures for the Financial Year 2027 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 Customs Ordinance Cap. 37	6 - 7
Part III	Amendments to the Methylated Spirit Ordinance Cap. 89	8 - 16
Part IV	Amendments to the Income Tax Act. Cap. 123	17 - 23
Part V	Amendments to the Merchant Shipping Act Cap. 234	24 - 25
Part VI	Amendments to the Social Security Act Cap. 318	26 - 33
Part VII	Amendments to the Duty on Documents and Transfers Act Cap. 364	34 - 37

Part VIII	Amendments to the Income Tax Management Act Cap. 372	38 - 41
Part IX	Amendments to the Excise Duty Act Cap. 382	42 - 48
Part X	Amendments to the Value Added Tax Act Cap. 406	49 - 54
Part XI	Amendments to the Malta Travel and Tourism Services Act Cap. 409	55 - 62
Part XII	Amendments to the Eco-Contribution Act Cap. 473	63 - 74
Part XIII	Amendments to the Fiscal Responsibility Act. Cap. 534	75 - 99
Part XIV	Amendments to Subsidiary Legislation	100 - 109
Part XV	Regulations under the Malta Travel and Tourism Services Act	

1. The short title of this Act is the Budget Measures Short title.
Implementation Act, 2026.

PART I PRELIMINARY

2. The provisions of this Part shall be deemed to have come into force on the 1st January, 2027. Date of coming into force of this Part.

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. Interpretation. Cap. 601.

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 eight hundred million euro (€1,800,000,000). Authority to raise loan.

(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. Cap. 575.

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

(a) meeting excess expenditure over revenue incurred in the Consolidated Fund for year 2027;

(b) redeeming registered stocks which shall be due for redemption during the year 2027;

(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 conformity with Government's debt management policies.

PART II AMENDMENTS TO THE CUSTOMS ORDINANCE

Amendments to the Customs Ordinance. Cap. 37.

6. This Part amends the Customs Ordinance and shall be read and construed as one with the Customs Ordinance, hereinafter in this Part referred to as the "principal law".

Amendment of article 63 of the principal law.

7. Immediately after sub-article (5) of article 63 of the principal law there shall be added the following new sub-article:

"(6) In the case that the endangered duty or tax does not exceed the total amount of one hundred and fifty euro (€150), the Commissioner may, with the concurrence of the person who committed the irregularity, impose a penalty of thirty euro (€30) instead of court proceedings and collect from him the endangered duty or tax, as applicable:

Provided that this sub-article shall not apply in the case of restricted or prohibited goods, as well as tobacco products listed in the First Schedule."

PART III AMENDMENTS TO THE METHYLATED SPIRIT ORDINANCE

Amendments to the Methylated Spirit Ordinance. Cap. 89.

8. This Part amends the Methylated Spirit Ordinance and shall be read and construed as one with the Methylated Spirit Ordinance, hereinafter in this Part referred to as the "principal law".

General amendment to the principal law.

9. In the principal law the words "Comptroller of Customs", wherever they occur, shall be substituted by the word "Commissioner".

Amendment of article 2 of the principal law.

10. Article 2 of the principal law shall be amended as follows:

(a) immediately before the definition "Industrial Methylated Spirits" there shall be added the following new definitions:

" "Commissioner" means the Commissioner for Tax and Customs and includes any other person having express or implied authorisation to act on behalf of the said Commissioner in carrying out the provisions of this Ordinance;

"Customs official" means any Customs official as authorised and empowered by the Commissioner, by virtue of the relevant legislation and includes any other person having express or implied authority to act on behalf of the said Commissioner in carrying out the provisions of this Ordinance as authorised for this purpose by the applicable legislation;"

(b) the definition "officer" shall be deleted.

11. Article 5 of the principal law shall be substituted by the following new article:

Substitution of article 5 of the principal law.

"Authorisation required to import, etc., Industrial, Methylated Spirits. 5. No person shall import, keep for sale, sell, manufacture or otherwise dispose of Industrial Methylated Spirits without an authorisation from the Commissioner, subject to such conditions as the Commissioner may impose."

12. Immediately after article 5 of the principal law, as substituted, there shall be added the following new articles:

Addition of new articles to the principal law.

"Keeping of records and accounts.

5A. (1) The authorised tax warehouse keeper of excisable goods shall keep records and accounts as specified in this Ordinance or as otherwise prescribed and shall be bound to keep such records for six (6) years or such shorter period as the Commissioner may permit.

(2) The authorised tax warehouse keeper shall provide the Commissioner with a statement on an accounting period of one (1) calendar month and such statement shall be provided to the Commissioner within fifteen (15) days from the expiration of each accounting period being reported thereon.

(3) In cases where any person fails to submit the statement within the prescribed period of fifteen (15) days, the Commissioner shall impose an administrative penalty of one hundred euro (€100) for every month (1) or part thereof until such statement is submitted, which in any case shall not be later than three (3) months following the lapse of the said prescribed period of fifteen (15) days.

(4) Any person who fails to comply with the provisions of this article shall be guilty of an offence and shall be liable on conviction to a fine (*multa*) not exceeding twenty-five thousand euro (€25,000).

(5) In the case of any breach referred to in sub-article (4), the Commissioner may, if the offender admits, refrain from instituting proceedings in accordance with this Ordinance and impose an administrative penalty of two thousand euro (€2,000). In addition to this, the submission of the said statements shall also be required to be made according to law, as applicable.

(6)(a) The payment of the relative duty indicated in the statement submitted to the Commissioner as prescribed shall be effected by not later than fifteen (15) days from the submission of the statement.

(b) Where any person fails to pay the duty within the prescribed time limit of fifteen (15) days from the submission of the statement, the Commissioner shall impose an administrative penalty of one hundred euro (€100) for each month or part thereof until the payment is effected, which in any case shall not be later than three (3) months from the day following the submission of the statement.

(c) Any person who fails to comply with the provisions of this article shall be guilty of an offence and shall be liable on conviction to a punishment in accordance with the provisions of article 16 of the Excise Duty Act, as applicable.

Cap. 382.

(d) In the case of any breach referred to in paragraph (c), the Commissioner may, if the offender admits, refrain from instituting proceedings in accordance with this Ordinance and impose the penalties in accordance with the provisions of articles 16A and 16B of the Excise Duty Act, as applicable. In addition to this, the said payments shall also be required to be made according to law, as applicable.

Cap. 382.

Registered
excisable goods.

5B. (1) (a) Any excisable goods, in respect of any accounting period, which have been registered as having been produced or entered in an authorised tax warehouse and which are not satisfactorily shown to have been sold or legitimately removed from the authorised tax warehouse and on which no duty has been paid, shall be deemed as goods which are unaccounted for and the Commissioner shall, without prejudice to any other action that may be taken against the authorised tax warehouse keeper in accordance with this Ordinance or any other law, permit the payment of the duty due in respect of the discrepancy.

(b) Excisable goods, in relation to any accounting period, which are found in the authorised tax warehouse without having been registered as goods produced or entered in an authorised tax warehouse shall be deemed as extra goods and therefore subject to confiscation, without prejudice to any other action that may be taken against the authorised tax warehouse keeper under this Ordinance or any other law:

Provided that if the extra goods which are found in the authorised tax warehouse are cigarettes, the cost of their destruction shall be deducted from the guarantee tied with the authorised tax warehouse or if this is not sufficient, the authorised tax warehouse keeper shall bear the costs of the destruction of the cigarettes.

(2) Authorised tax warehouse keepers shall be exempt from duty in respect of losses occurring under suspension arrangements, which are attributable to fortuitous events or *force majeure* established by the Commissioner, however they are not exempt from duty in respect of losses occurring under suspension arrangements, which are attributable to theft. They are also exempt, under suspension arrangements, from duty in respect of losses inherent in the nature of the products during production or processing, warehousing and transport. The Commissioner shall determine the conditions under which such exemptions are to be granted.

Requests in
accordance with the
Medicines Act.
Cap. 458.

5C. Requests from pharmacists to sell Industrial Methylated Spirits shall be regulated by the Medicines Act."

13. Articles 6, 7, 8 and 9 of the principal law shall be deleted.

Deletion of
articles 6, 7, 8
and 9 of the
principal law.

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Amendment of
article 11 of the
principal law.

14. In article 11 of the principal law the words ", as well as for suspending the operation of this Ordinance, either absolutely or conditionally, in regard to any Industrial Methylated Spirits which may have been released for consumption in Malta before the commencement of this Ordinance" shall be deleted.

Deletion of
article 12 of the
principal law.

15. Article 12 of the principal law shall be deleted.

Amendment of
article 14 of the
principal law.

16. Article 14 of the principal law shall be amended as follows:

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

"(a) imports, keeps, sells, manufactures, retails or otherwise disposes of any Industrial Methylated Spirits without authorisation;"

(b) the words "shall for every such offence be liable, to a fine (*multa*) not exceeding two hundred and thirty-two euro and ninety-four cents (232.94) or to pay treble the value of the goods in respect of which the offence is committed including the duty thereon, whichever is the larger sum, and the offender may be detained or prosecuted by summons, in the same manner or form, and subject to all other provisions laid down in the Criminal Code" shall be substituted by the words "shall be subject, for any such offence, to a fine (*multa*) of two hundred and fifty euro (€250)";

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

"(2) Any person who sells, manufactures, exposes or keeps for sale or otherwise disposes of any methylated spirit diluted with water or adulterated with any liquid other than those mentioned in sub-article (3) of article 3 and in the proportions therein specified, shall on conviction be liable to a fine (*multa*) of two hundred and fifty euro (€250)."

PART IV AMENDMENTS TO THE INCOME TAX ACT

Amendments to
the Income Tax
Act.
Cap. 123.

17. (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) article 20 of this Part shall apply from 1st January 2027;

(b) articles 21 and 22(a) of this Part shall apply from the year of assessment 2028; and

(c) articles 22(c) and 23 of this Part shall apply from the year of assessment 2027.

18. In paragraph (c) of sub-article (5) of article 5 of the principal Act the words "A garage attached to or underlying a house or a block of flats, or a garage of not more than seventy square metres situated within five hundred metres of the dwelling house, and transferred through the same deed with the principal residence shall be deemed to be included as part of the residence." shall be substituted by the words "Up to two (2) garages or two (2) internal parking spaces or a combination of one (1) garage and one (1) internal parking space attached to, or underlying such residence or situated in the same block of residential apartments of which the residence forms part; or up to two (2) garages or two (2) internal parking spaces or, a combination of one (1) garage and one (1) internal parking space which are situated within five hundred metres (500m) of such residence or block of apartments, provided that the combined area of such garages or internal parking spaces or a combination thereof shall not exceed seventy square metres (70m²).".

Amendment of
article 5 of the
principal Act.

19. Immediately after sub-article (12B) of article 5A of the principal Act there shall be added the following new sub-article:

Amendment of
article 5A of the
principal Act

"(12C) (a) For the purposes of this sub-article:

(i) "development agreement" means any agreement, arrangement, undertaking or understanding, whether written or oral and whether legally enforceable, for the construction, completion, finishing, fitting-out or delivery of the property transferred or of a unit to be created within it;

(ii) "developer" means a person who, alone or together with another person, organises, promotes, finances, procures, carries out or is responsible for the relevant development, and includes a person holding or procuring the relevant development permission;

(iii) "linked person" means, in relation to a transferor, developer or acquirer:

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(A) a person connected with that transferor, developer or acquirer in such manner as may be prescribed by rules issued by the Minister;

(B) a nominee, agent, intermediary or person acting in conjunction with the transferor, developer or acquirer in relation to the transfer, development agreement or development;

(C) a body of persons that is controlled, directly or indirectly, by the same person or persons as such transferor, developer or acquirer;

(D) a person having, directly or indirectly, the same ultimate beneficial owner or owners as such transferor, developer or acquirer;

(E) a body of persons forming part of the same group as such transferor, developer or acquirer; or

(F) such other manner as may be prescribed by rules issued by the Minister:

Provided that for the purposes of provisions (C) and (D), regard shall be had to any intermediate body of persons, nominee, fiduciary, trust or other arrangement, and "control" includes the power, whether exercised alone or jointly and whether arising through shareholding, voting rights, agreement or otherwise, to secure that the affairs of a body of persons are conducted in accordance with the will of the person exercising that power;

(iv) "total committed consideration" means the aggregate value of all amounts, benefits and obligations, whether in cash or in kind and however paid, provided, satisfied, discharged, set off or otherwise made available, whether payable to the transferor or to any other person, which the acquirer or any person acting on the acquirer's behalf has paid, agreed or may be required to pay or provide in connection with the acquisition, development, completion, finishing, fitting-out or delivery of the property or unit.

(b) Where an onerous transfer of an airspace is made, under or in connection with a development agreement, the transferor, a developer or a linked person undertakes, procures or arranges for works resulting in the construction or completion of the property or of a unit within it, the transfer and the development agreement shall, for the purposes of this article, be treated as one composite arrangement.

(c) The transfer value of a composite arrangement shall be the higher of:

- (i) the total committed consideration;
- (ii) the market value, at the date of transfer, of the property or unit in the state in which it is agreed or intended to be delivered; and
- (iii) such other value as may be determined in accordance with rules prescribed under this article.

(d) Paragraphs (b) and (c) shall apply irrespective of whether:

- (i) the transferor and the person carrying out or procuring the works are the same person;
- (ii) the development agreement is entered into before, on or after the transfer;
- (iii) the consideration is divided between two (2) or more contracts, invoices, persons or stages of payment;

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(iv) a promise of sale, assignment, cession, nomination or other intermediary arrangement results in the developer not appearing as transferor on the deed; or

(v) any part of the consideration is described as relating to works, materials, professional services, commissions, common parts, permits, financing or any other matter, where that amount is economically connected with the acquisition or delivery of the property or unit.

(e) A composite arrangement shall be presumed to exist where any two (2) or more of the following circumstances are present:

(i) the transferor, developer or a linked person holds, applied for, procured or materially controls the relevant development permission;

(ii) the development agreement is entered into within twenty-four (24) months before or after the transfer;

(iii) the transfer or development agreement is conditional upon, marketed together with, or commercially dependent upon the other;

(iv) the acquirer has no genuine commercial freedom to appoint an independent contractor for the works;

(v) the works commence or continue shortly before or after the transfer;

(vi) the property is marketed by reference to a completed unit, common design, specification or total price; or

(vii) a substantially completed or completed unit exists on the date on which the deed purports to transfer an airspace.

(f) The presumption in paragraph (e) may be rebutted where the person liable proves, on the balance of probabilities, that the works agreement was negotiated independently of the transfer, was concluded on arm's-length terms, the acquirer had genuine freedom to appoint another contractor without material disadvantage, and no part of the works consideration accrued, directly or indirectly, for the benefit of the transferor or a linked person, other than as consideration for independently supplied works at market value.

(g) Where the property transferred consists wholly or partly of an airspace, the transferor and acquirer shall, in such form and manner as the Commissioner may require, declare:

(i) the consideration stated in the deed;

(ii) the total committed consideration.

Where any part of the total committed consideration is provided otherwise than in cash, the nature of that consideration, the person by whom and the person to whom it is provided, and the value attributed thereto for the purposes of this article;

(iii) the identity and tax registration number of every developer, contractor, intermediary and person receiving any part of that consideration;

(iv) the relevant development permission and the permit holder;

(v) every development agreement entered into or contemplated on the date of transfer; and

(vii) such further information as may be prescribed.

(h) Tax under this article shall be computed on the transfer value determined under paragraph (c). The notary publishing the deed shall deduct and remit tax on the amount ascertainable at the date of the deed. Any additional amount becoming ascertainable or payable thereafter shall be notified and paid in the prescribed manner by the person receiving that amount, without prejudice to the joint and several liability provided in paragraph (k).

(i) For the purpose of determining the transfer value, the Commissioner may appoint an architect to value the property or the development as a whole, including the market value of each unit in its agreed completed state, by reference to plans, permits, specifications, contemporaneous sales and any other relevant evidence. A valuation made under this sub-article shall constitute *prima facie* evidence of market value, without prejudice to the right of the person liable to produce contrary evidence. Where any part of the total committed consideration is provided otherwise than in cash, the Commissioner may also determine, or require the production of evidence relating to, the market value of such consideration.

(j) The Commissioner may require the transferor, acquirer, developer, notary, architect, contractor, estate agent, permit holder or any other person concerned in the arrangement, to produce any agreement, payment record, invoice, plan, permit, financing document, marketing material or other information relevant to the determination of the total committed consideration, market value, beneficial ownership, control, group relationships, financing arrangements, assignments, set-offs, debt assumptions, share issuances or any other matter relevant to the application of this article.

(k) The transferor, developer and any person who receives or is entitled to receive any part of the total committed consideration shall be jointly and severally liable for any tax, additional tax and interest attributable to an amount omitted from the declaration required by paragraph (g), except to the extent that such person proves that the omission occurred without that person's knowledge and that all reasonable steps had been taken to secure accurate disclosure.

(l) Without prejudice to any other liability under the Income Tax Acts, a person who fails to make a complete and correct declaration under paragraph (g), or who fragments, disguises or omits consideration with the purpose or effect of reducing tax under this article, shall be subject to an additional tax equal to twenty per cent (20%) of the tax underpaid, increased to forty per cent (40%) when the act or omission was deliberate or involved a false document or statement:

Provided that no additional tax shall be imposed when the person provides a reasonable excuse and corrects the omission without undue delay after its discovery:

Provided further that any additional tax shall be reduced as prescribed when a complete voluntary disclosure is made before the person is notified of an enquiry.

(m) The Minister may prescribe rules for the better carrying out of paragraphs (a) to (l), including rules with regard to connected persons, disclosure and acknowledgment forms, valuation methods, payment and notification dates, record-keeping and the allocation of liability between persons concerned.

(n) Paragraphs (a) to (m) shall apply only where the relevant promise of sale, transfer or development agreement, whichever occurs first, is entered into on or after the date prescribed by the Minister by notice in the Gazette."

20. In the last proviso of paragraph (z) of sub-article (1) of article 12 of the principal Act the words "income so exempted." shall be substituted by the words "income so exempted;" and immediately thereafter there shall be added the following new paragraph:

Amendment of article 12 of the principal Act.

"Cap. 372. (aa) any Super Bonus paid to an individual in accordance with article 48A of the Income Tax Management Act."

21. Paragraph (a) of article 22 of the principal Act shall be substituted by the following new paragraph:

Amendment of article 22 of the principal Act.

"(a) reference to "allowable loss" or "allowable losses" shall be construed as a reference to the loss referred to in article 14(1)(g), incurred in the year preceding the year of assessment, to the extent that such loss cannot be set off against capital gains or income of the surrendering company for the said year and are not unrelieved losses carried forward from previous years; and".

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

Amendment of article 56 of the principal Act.

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

(i) paragraph (a) thereof shall be amended as follows:

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(ia) in sub-paragraph (ii) thereof the words:

"the tax shall be determined as follows:

(a) where the chargeable income does not exceed €17,500, the tax shall be determined by multiplying the chargeable income by 0%;

(b) where the chargeable income exceeds €17,500 but is less than €26,500, the tax shall be determined by multiplying the chargeable income by 15% and then subtracting €2,625 from the result;

(c) where the chargeable income exceeds €26,500 but is less than €60,000, the tax shall be determined by multiplying the chargeable income by 25% and then subtracting €5,275 from the result;

(d) where the chargeable income exceeds €60,000, the tax shall be determined by multiplying the chargeable income by 35% and then subtracting €11,275 from the result;"

shall be substituted by the words:

"the tax shall be determined as follows:

(a) where the chargeable income does not exceed €20,000, the tax shall be determined by multiplying the chargeable income by 0%;

(b) where the chargeable income exceeds €20,000 but is less than €30,000, the tax shall be determined by multiplying the chargeable income by 15% and then subtracting €3,000 from the result;

(c) where the chargeable income exceeds €30,000 but is less than €60,000, the tax shall be determined by multiplying the chargeable income by 25% and then subtracting €6,000 from the result;

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

then subtracting €12,000 from the result:";

(ib) in sub-paragraph (iii) thereof the words:

"the tax shall be determined as follows:

(a) where the chargeable income does not exceed €22,500, the tax shall be determined by multiplying the chargeable income by 0%;

(b) where the chargeable income exceeds €22,500 but is less than €32,000, the tax shall be determined by multiplying the chargeable income by 15% and then subtracting €3,375 from the result;

(c) where the chargeable income exceeds €32,000 but is less than €60,000, the tax shall be determined by multiplying the chargeable income by 25% and then subtracting €6,575 from the result;

(d) where the chargeable income exceeds €60,000, the tax shall be determined by multiplying the chargeable income by 35% and then subtracting €12,575 from the result:"

shall be substituted by the words:

"the tax shall be determined as follows:

(a) where the chargeable income does not exceed €30,000, the tax shall be determined by multiplying the chargeable income by 0%;

(b) where the chargeable income exceeds €30,000 but is less than €41,000, the tax shall be determined by multiplying the chargeable income by 15% and then subtracting €4,500 from the result;

(c) where the chargeable income exceeds €41,000 but is less than €60,000, the tax shall be determined by multiplying the chargeable income by 25% and then subtracting €8,600 from the result;

(d) where the chargeable income

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exceeds €60,000, the tax shall be determined by multiplying the chargeable income by 35% and then subtracting €14,600 from the result:";

(ii) paragraph (b) thereof shall be amended as follows:

(iia) in sub-paragraph (iv) thereof the words:

"the tax shall be determined as follows:

(a) where the chargeable income does not exceed €14,500, the tax shall be determined by multiplying the chargeable income by 0%;

(b) where the chargeable income exceeds €14,500 but is less than €21,000, the tax shall be determined by multiplying the chargeable income by 15% and then subtracting €2,175 from the result;

(c) where the chargeable income exceeds €21,000 but is less than €60,000, the tax shall be determined by multiplying the chargeable income by 25% and then subtracting €4,275 from the result;

(d) where the chargeable income exceeds €60,000, the tax shall be determined by multiplying the chargeable income by 35% and then subtracting €10,270 from the result;"

shall be substituted by the words:

"the tax shall be determined as follows:

(a) where the chargeable income does not exceed €16,000, the tax shall be determined by multiplying the chargeable income by 0%;

(b) where the chargeable income exceeds €16,000 but is less than €24,500, the tax shall be determined by multiplying the chargeable income by 15% and then subtracting €2,400 from the result;

(c) where the chargeable income exceeds €24,500 but is less than €60,000, the

tax shall be determined by multiplying the chargeable income by 25% and then subtracting €4,850 from the result;

(d) where the chargeable income exceeds €60,000, the tax shall be determined by multiplying the chargeable income by 35% and then subtracting €10,850 from the result:";

(iib) in sub-paragraph (v) thereof the words

"the tax shall be determined as follows:

(a) where the chargeable income does not exceed €18,500, the tax shall be determined by multiplying the chargeable income by 0%;

(b) where the chargeable income exceeds €18,500 but is less than €25,500, the tax shall be determined by multiplying the chargeable income by 15% and then subtracting €2,775 from the result;

(c) where the chargeable income exceeds €25,500 but is less than €60,000, the tax shall be determined by multiplying the chargeable income by 25% and then subtracting €5,325 from the result;

(d) where the chargeable income exceeds €60,000, the tax shall be determined by multiplying the chargeable income by 35% and then subtracting €11,325 from the result."

shall be substituted by the words:

"the tax shall be determined as follows:

(a) where the chargeable income does not exceed €24,000, the tax shall be determined by multiplying the chargeable income by 0%;

(b) where the chargeable income exceeds €24,000 but is less than €33,500, the tax shall be determined by multiplying the chargeable income by 15% and then subtracting €3,600 from the result;

(c) where the chargeable income exceeds €33,500 but is less than €60,000, the tax shall be determined by multiplying the chargeable income by 25% and then subtracting €6,950 from the result;

(d) where the chargeable income exceeds €60,000, the tax shall be determined by multiplying the chargeable income by 35% and then subtracting €12,950 from the result:";

(b) in sub-article (6) thereof the words "dealt with as a separate body of persons." shall be substituted by the words "dealt with as a separate body of persons:" and immediately thereafter there shall be added the following new provisos:

"Provided that notwithstanding the provisions of this sub-article, the Minister may make rules providing that, subject to such conditions and limitations as may be prescribed, the tax chargeable on the chargeable income of entities referred to in this sub-article whose turnover for the year immediately preceding the year of assessment does not exceed one million euro (€1,000,000) shall be calculated at the rate of twenty-five cents (0.25c) on every euro instead of thirty-five cents (0.35c) on every euro:

Provided further that any rules made in accordance with the first proviso may, in particular, prescribe the manner in which the reduced rate is to be given effect and may make provision for the determination of turnover and eligibility, the allocation of income and tax to the tax accounts of entities referred to in this sub-article, the imputation of tax, tax credits, refunds and any adjustment, restriction or recovery thereof, and for such consequential, anti-avoidance, transitional and administrative matters as the Minister may deem necessary for the proper implementation of the reduced rate.";

(c) immediately after sub-article (12) thereof there shall

be added the following new sub-article:

"(12a) (a) Notwithstanding the provisions of sub-article (12)(c) and the Schedule, when a person defaults in submitting a return within the time prescribed by, or under the Income Tax Acts and, where such default constitutes a first default within the meaning of paragraph (b), the Commissioner shall automatically remit the additional tax chargeable under sub-article (12)(c) for that year of assessment.

(b) For the purposes of this sub-article, a default in submitting a return shall constitute a first default only where such person has complied with all obligations to submit returns under the Income Tax Acts within the time prescribed by, or under the said Acts, and no additional tax under sub-article (12)(c) was chargeable, in respect of each of the five (5) years of assessment immediately preceding the year of assessment to which the return relates."

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

Amendment to the Schedule to the principal Act.

(a) in item (2) thereof Table A shall be substituted by the following new Table:

"TABLE A

Number of months from the date on which a return is required to be submitted in accordance with the relevant provisions of the Income Tax Management Act (Cap. 372)	Additional tax
Within 6 months	€100
Later than 6 but within 12 months	€150
Later than 12 but within 18 months	€200
Later than 18 but within 24 months	€250
Later than 24 but within 36 months	€300
Later than 36 but within 48 months	€400
Later than 48 but within 60 months	€500

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Later than 60 months €600";

(b) in item (3) thereof Table B shall be substituted by the following new Table:

"TABLE B

Number of months from the date on which a return is required to be submitted in accordance with the relevant provisions of the Income Tax Management Act (Cap. 372)	Additional tax
Within 6 months	€200
Later than 6 but within 12 months	€400
Later than 12 but within 18 months	€600
Later than 18 but within 24 months	€800
Later than 24 but within 36 months	€1,000
Later than 36 but within 48 months	€1,200
Later than 48 but within 60 months	€1,500
Later than 60 months	€1,700".

PART V

AMENDMENTS TO THE MERCHANT SHIPPING ACT

Amendments to the Merchant Shipping Act. Cap. 234.

24. (1) This Part amends the Merchant Shipping Act and it shall be read and construed as one with the Merchant Shipping Act, hereinafter in this Part referred to as the "principal Act".

(2) This Part shall come into force on 1st January 2027:

Provided that this Part shall apply to the annual fee falling due in respect of any year of registration commencing on or after that date, even if such fee is paid before that date.

Amendment of the First Schedule to the principal Act.

25. The First Schedule to the principal Act shall be amended as follows:

(a) paragraph A.i thereof shall be amended as follows:

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

(i) Ships less than 24 metres length overall			
a. Fishing Vessel	€70	€25	€36

b. Pleasure Yacht less than 50 gross tonnage	€115	€25	Rates as indicated in para B.i.
c. Commercial Yacht		€150	
All other ships of less than 24 metres length overall			
d. Less than 50 gross tonnage	€115	€25	Rates as indicated in para B.i.";
e. Of 50 gross tonnage or more		€150	

(ii) the words "para B", wherever they occur, shall be substituted by the words "para B.ii".

(b) paragraph A.ii thereof shall be amended as follows:

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

(i) Ships less than 24 metres length overall				
a. Commercial Yacht	€115	€150	Rates as indicated in para B.i.	€250
All other ships of less than 24 metres length overall				
b. Less than 50 gross tonnage	€115	€25	Rates as indicated in para B.i.	€400";
c. Of 50 gross tonnage or more		€150		

(ii) the words "para B", wherever they occur, shall be substituted by the words "para B.ii";

(c) paragraph B thereof shall be renumbered as paragraph B.ii and immediately before it there shall be added the following new paragraph:

"B.i. The annual register fee, according to length overall, when referred to in paragraphs A.i and A.ii:

Ship of length overall (metres)		Pleasure Yacht less than 50 gross tonnage	Commercial Yacht Non-Tonnage Tax	Commercial Yacht Tonnage Tax	All other ships of less than 24 metres length overall Non-Tonnage Tax	All other ships of less than 24 metres length overall Tonnage Tax
Equal to or Exceeding	Less than					
6	10	€175	€250	€100	€400	€350
10	12	€475	€250	€100	€700	€650
12	15	€525	€600	€450	€750	€700
15	18	€825	€900	€750	€1,050	€1,000
18	21	€1,975	€2,050	€1,900	€2,200	€2,150
21	24	€2,775	€2,850	€2,700	€3,000	€2,950".

**PART VI
AMENDMENTS TO THE SOCIAL SECURITY ACT**

Amendments to
the Social
Security Act.
Cap. 318.

26. 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.

27. In article 2 of the principal Act immediately after paragraph (xiii) of the definition "Service Pension" there shall be added the following new paragraph:

"(xiiia) with effect from the 1st January 2027, for the purpose of calculating the rate of a pension under this Act, a Service Pension net of another three hundred euro (€300) shall be reduced, from which a further three hundred euro (€300) shall be subsequently deducted with effect from the first Saturday of every calendar year after such date; and".

Amendment of
article 8 of the
principal Act.

28. Immediately after sub-article (6) of article 8 of the principal Act there shall be added the following new sub-article:

"(7) With effect from 1st January 2027, in the case of a spouse in receipt of a retirement pension under the provisions of Part V after having reached the amount of 1,820 paid or credited social security contributions, if born on or before 31 December 1961, or 2,080 paid or credited social security contributions, if born on or after 1 January 1962, the Director of Social Security may transfer that number of contributions exceeding the amount referred to in this sub-article, as the case may be, up to a maximum of 260 social security contributions, to the spouse of the same couple who, on the date of retirement or thereafter, is not entitled to a retirement pension under the provisions of Part V, and any such contributions shall, for the purposes of this Act, be deemed to have been paid by the person to whom they are transferred in the capacity of an employed person."

Amendment of
article 10 of the
principal Act.

29. Immediately after sub-article (5) of article 10 of the principal Act there shall be added the following new sub-article:

"(6) With effect from 1st January 2027, in the case of a spouse who is receiving a retirement pension under the provisions of Part V after having reached the amount of 1,820 paid or credited social security contributions if born on or before 31 December 1961, or 2,080 paid or credited social security contributions if born on or after 1 January 1962, the Director of Social Security may transfer that number of contributions exceeding the amount referred to in this sub-article, as the case may be, up to a maximum of 260 social security contributions, to

the spouse of the same couple who, on the date of retirement or thereafter, is not entitled to a retirement pension under the provisions of Part V, and any such contributions shall, for the purposes of this Act, be deemed to have been paid in the capacity of a self-occupied or a self-employed person by the person to whom they are transferred."

30. In paragraph (g) of sub-article (1) of article 68 of the principal Act the words "of the Fifteenth Schedule." shall be substituted by the words "of the Fifteenth Schedule:" and immediately thereafter there shall be added the following new provisos:

Amendment to article 68 of the principal Act.

"Provided that without prejudice to the provisions of this Act, with effect from 1st January 2027, a parent who satisfies the provisions of paragraphs (f) and (g) shall be entitled to an annual payment of €7,500:

Provided further that with effect from 1st January 2027, a parent who satisfies the provisions of paragraphs (f) and (g) and who works for not more than twenty (20) hours per week, shall be entitled to the Carer's Grant equivalent to fifty per cent (50%) of the annual net National Minimum Wage."

31. In sub-article (8C) of article 85 of the principal Act the words "of the Twelfth Schedule." shall be substituted by the words "of the Twelfth Schedule:" and immediately thereafter there shall be added the following new proviso:

Amendment of article 85 of the principal Act.

"Provided that notwithstanding the provisions of this sub-article, with effect from 1st January 2027, the rates established in Part M of the Twelfth Schedule shall be increased by an amount equivalent to the Cost-of-Living increase generally granted in wages."

32. In the second proviso to article 90 of the principal Act the words "for the same period." shall be substituted by the words "for the said period:" and immediately thereafter there shall be added the following new proviso:

Amendment of article 90 of the principal Act.

"Provided further that with effect from the 1st January 2027, 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 20% of the rate of the Assistance or Injury Pension paid to the person under the

provisions of articles 27 and 29 prior to retirement:".

Amendment to the Thirteenth Schedule to the principal Act.

33. In the fifth proviso to paragraph (a) of item (7) of the Thirteenth Schedule to the principal Act the words "the sum of €25,500." shall be substituted by the words "the sum of €25,500:" and immediately thereafter there shall be added the following new proviso:

"Provided that notwithstanding the provisions of this item, with effect from the 1st of January 2027, in the case of a person born on or before the 31st of December 1961, on the basis of the fact that the Maximum Pensionable Income of such a person shall increase gradually to reach the Maximum Pensionable Income of a person born on or after the 1st of January 1962, the Pensionable Income of a person born on or before the 31st of December 1961 shall not exceed the sum of €28,000.".

PART VII AMENDMENTS TO THE DUTY ON DOCUMENTS AND TRANSFERS ACT

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

34. 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 32 of the principal Act.

35. Sub-paragraph (i) of paragraph (e) of sub-article (4) of article 32 of the principal Act shall be substituted by the following new sub-paragraph:

"(i) up to two (2) garages or two (2) internal parking spaces or a combination of one (1) garage and one (1) internal parking space attached to, or underlying such residence or situated in the same block of residential apartments of which the residence forms part; or up to two (2) garages or two (2) internal parking spaces or a combination of one (1) garage and one (1) internal parking spaces which are situated within five hundred metres (500m) of such residence or block of apartments, provided that the combined area of such garages or internal parking spaces or a combination of both shall not exceed seventy square metres (70m²):

Provided that for the purposes of this article and for the purposes of article 32C such garage, garages, internal car space or internal car spaces shall also be acquired together with such residence on the same deed:

Provided further that for the purposes of article 35,

such garage, garages, internal car space or internal car spaces need not have been previously acquired by the *decuius* together with such residence on the same deed;".

36. Immediately after article 32G of the principal Act there shall be added the following new article:

Addition of a new article to the principal Act.

"Composite arrangement involving an airspace and development agreements.

32H. (1) For the purposes of this article:

(a) "development agreement" means any agreement, arrangement, undertaking or understanding, whether written or oral and whether legally enforceable, for the construction, completion, finishing, fitting-out or delivery of the property transferred or of a unit to be created within it;

(b) "developer" means a person who, alone or together with another person, organises, promotes, finances, procures, carries out or is responsible for the relevant development, and includes a person holding or procuring the relevant development permission;

(c) "linked person" means, in relation to a transferor, developer or acquirer:

(i) a person connected with that transferor, developer or acquirer in such manner as may be prescribed by rules issued by the Minister;

(ii) a nominee, agent, intermediary or person acting in conjunction with the transferor, developer or acquirer in relation to the transfer, development agreement or development;

(iii) a body of persons that is controlled, directly or indirectly, by the same person or persons as such transferor, developer or acquirer;

(iv) a person having, directly or indirectly, the same ultimate beneficial owner or owners as such transferor, developer or acquirer;

(v) a body of persons forming part of the same group as such transferor, developer or acquirer; or

(vi) such other manner as may be prescribed by rules issued by the Minister:

Provided that for the purposes of sub-paragraphs (iii) and (iv), regard shall be had to any intermediate body of persons, nominee, fiduciary, trust or other arrangement, and "control" includes the power, whether exercised alone or jointly and whether arising through shareholding, voting rights, agreement or otherwise, to secure that the affairs of a body of persons are conducted in accordance with the will of the person exercising that power;

(d) "total committed consideration" means the aggregate value of all amounts, benefits and obligations, whether in cash or in kind and however paid, provided, satisfied, discharged, set off or otherwise made available, whether payable to the transferor or to any other person, which the transferee or any person acting on the transferee's behalf has paid, agreed or may be required to pay or provide in connection with the acquisition, development, completion, finishing, fitting-out or delivery of the property or unit.

(2) Where an onerous transfer of an airspace is made under or in connection with a development agreement, the transferor, a developer or a linked person undertakes, procures or arranges for works resulting in the construction or completion of the property or of a unit within it, the transfer and the development agreement shall, for the purposes of this Act, be treated as one composite arrangement.

(3) The value chargeable with duty of a composite arrangement shall be the higher of:

- (a) the total committed consideration;
- (b) the market value, at the date of transfer, of the property or unit in the state in which it is agreed or intended to be delivered; and
- (c) such other value as may be determined in accordance with rules made under this Act.

(4) Sub-articles (2) and (3) shall apply irrespective of whether:

- (a) the transferor and the person carrying out or procuring the works are the same person;

(b) the development agreement is entered into before, on or after the transfer;

(c) the consideration is divided between two (2) or more contracts, invoices, persons or stages of payment;

(d) a promise of sale, assignment, cession, nomination or intermediary arrangement results in the developer not appearing as transferor; or

(e) whether any part of the consideration is described as relating to works, materials, professional services, commissions, common parts, permits, financing or any other matter, where such amount is economically connected with the acquisition or delivery of the property or unit.

(5) A composite arrangement shall be presumed to exist where any two (2) or more of the following circumstances are present:

(a) the transferor, developer or a linked person holds, applied for, procured or materially controls the relevant development permission;

(b) the development agreement is entered into within twenty-four (24) months before or after the transfer;

(c) the transfer or development agreement is conditional upon, marketed together with, or commercially dependent upon the other;

(d) the transferee lacks genuine freedom to appoint an independent contractor;

(e) the works commence or continue shortly before or after the transfer;

(f) the property is marketed by reference to a completed unit, common design, specification or total price; or

(g) a substantially completed or completed unit exists on the date on which the deed purports to transfer an airspace.

(6) The presumption established in sub-article (5) may be rebutted if the person liable proves, on the balance of probabilities, that the works agreement was negotiated independently of the transfer, was concluded on arm's-length terms, the transferee had genuine freedom to appoint another contractor without material disadvantage, and no part of the works consideration accrued, directly or indirectly, for the benefit of the transferor or a linked person other than as consideration for independently supplied works at market value.

(7) When the property promised to be transferred consists wholly or partly of an airspace, the parties shall declare, in the notice of the promise of sale, in the deed and in the prescribed notarial notice, the stated consideration, the total committed consideration, the identity and tax registration number of every developer, contractor, intermediary and recipient, the relevant development permission and permit holder, every development agreement entered into or contemplated, and such further information as may be prescribed. Where any part of the total committed consideration is provided otherwise than in cash, the nature of such consideration, the person by whom and the person to whom it is provided, and the value attributed thereto for the purposes of this article shall be declared.

(8) Provisional tax and tax on the final deed shall be calculated on the dutiable value determined under sub-article (3), to the extent ascertainable at the relevant date. The notary receiving or publishing the instrument shall collect and remit the duty so ascertainable in accordance with this Act and any rules made thereunder.

(9) When after payment of provisional duty or publication of the deed, any additional part of the total committed consideration becomes ascertainable, is varied or becomes payable, the transferee and the person entitled to receive that amount shall notify the Commissioner within thirty (30) days and the additional duty shall become payable within the prescribed period. Any excess provisional duty shall be credited against the final duty otherwise due.

(10) For the purpose of determining dutiable value, the Commissioner may appoint an architect to value the property or development as a whole, including the market value of each unit in its agreed completed state, by reference to plans, permits, specifications, contemporaneous sales and any other relevant evidence. Such valuation shall constitute *prima facie* evidence of the market value, without prejudice to the right of the person liable to produce contrary evidence and to exercise any right of objection and appeal under this Act. Where any part of the total committed consideration is provided otherwise than in cash, the Commissioner may likewise determine, or require evidence relating to, the market value thereof.

(11) The transferee shall remain primarily liable for the duty on a composite arrangement. A developer or any other person who receives or is entitled to receive an omitted part of the total committed consideration shall be jointly and severally liable with the transferee for the duty, additional duty and interest attributable to that omitted amount. The transferor shall be so liable only to the extent that:

(a) he received or was entitled to receive the omitted amount; or

(b) he knowingly participated in, facilitated or consented to its omission from the declaration:

Provided that no person shall be liable under this sub-article to the extent that the person proves that the omission occurred without that person's knowledge and that all reasonable steps were taken by that person to secure accurate disclosure.

(12) Without prejudice to any other liability under this Act, where a person fails to make a complete and correct declaration under sub-article (7), or fragments, disguises or omits consideration with the purpose or effect of reducing duty, that person shall be subject to an additional duty equal to twenty per cent (20%) of the duty underpaid, increased to forty per cent (40%) where the act or omission was deliberate or involved a false document or statement:

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Provided that no additional duty shall be imposed where the person provides a reasonable excuse and corrects the omission without undue delay after its discovery:

Provided further that the additional duty shall be reduced as prescribed when a complete voluntary disclosure is made before the person is notified of an enquiry.

(13) The Minister may prescribe rules for the better carrying out of this article, including rules prescribing with regard to connected persons, notices, declarations and acknowledgements, valuation methods, payment and notification dates, record-keeping, apportionment of consideration and the allocation of liability between persons concerned."

Amendment of
article 35 of the
principal Act.

37. Sub-article (4) of article 35 of the principal Act shall be amended as follows:

(a) in paragraph (a) of the proviso to paragraph (i) thereof immediately after the words "*which has become res judicata*" there shall be added the following words "or, in those cases where any request is required for the issue of a final decree by the competent court for any authorisation or leave to enter into or make any contract or disposition in respect of which the law requires prior authorisation of leave or any other order or direction.";

(b) in the last paragraph of the proviso of paragraph (i) of sub-article (4) thereof immediately after the words "*judgment became res judicata*" there shall be added the following words:

"or from the date of the final decree of the competent court in those cases where a request for any authorisation or leave to enter into or make any contract or disposition in respect of which the law requires prior authorisation or leave by the court:

Provided further that for the preceding paragraph to apply in cases where an authorization or leave to enter into or make any contract or disposition in respect of which the law requires prior authorization or leave, or in respect of any other order or direction that is required from the competent court, the application for such a request shall be filed within six (6) months from the date of death of the *de cuius*."

PART VIII

AMENDMENTS TO THE INCOME TAX MANAGEMENT ACT

38. (1) 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".

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

(2) (a) article 39 of this Part shall apply from the year of assessment 2027; and

(b) article 40 of this Part shall apply from the year of assessment 2028.

39. Paragraph (b) of sub-article (4) of article 19 of the principal Act shall be substituted by the following new paragraph:

Amendment of article 19 of the principal Act.

"(b) in the case of a co-operative society, the financial statements of the society, prepared in accordance with the law regulating co-operative societies and, where such law requires that such financial statements be audited, they shall be accompanied by such auditor's report as may be required by that law."

40. In paragraph (a) of sub-article (4) of article 42 of the principal Act the words "30th April" shall be substituted by the words "31st March".

Amendment of article 42 of the principal Act.

41. Immediately after article 48 of the principal Act there shall be added the following new article:

Addition of a new article to the principal Act.

"Super Bonus.

48A. (1) Subject to the provisions of this article, an individual shall be entitled to receive from the Commissioner a tax-exempt payment, hereafter in this article referred to as "Super Bonus", of one thousand euro (€1,000) in respect of each basis year commencing with basis year 2026 and subsequent basis years where such individual:

(a) was gainfully occupied during the relevant basis year;

(b) derived aggregate income equivalent to, or exceeding twelve thousand euro (€12,000) during that basis year from employment, a trade, business, profession or vocation, or any combination thereof; and

(c) satisfies any eligibility conditions prescribed under this article.

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(2) For the purposes of this article:

(a) an individual shall be deemed to be gainfully occupied during a basis year in which:

(i) employment income relating to that individual is reported by an employer to the Commissioner in the Final Settlement System in accordance with the Income Tax Acts; or

(ii) the individual carries on a trade, business, profession or vocation and derives income therefrom during such basis year;

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(b) "income" means income gained from gainful occupation, the tax upon which has been determined in accordance with the rates stipulated in article 56(1) of the Income Tax Act;

(c) information in relation to gainful occupation for any basis year shall be determined by the Commissioner on the basis of information available to him in accordance with the Income Tax Acts.

S.L. 217.05.

(3) In the case of an individual who is not a citizen of Malta, or of another Member State of the European Union or of the European Economic Area, entitlement to a Super Bonus shall be conditional upon that individual holding long-term resident status in accordance with the Status of Long-term Residents (Third Country Nationals) Regulations on the last day of the relevant basis year.

(4) When an individual was gainfully occupied and received income that is less than twelve thousand euro (€12,000) in the relevant basis year, the Super Bonus shall be reduced proportionately and shall be calculated as follows:

(a) where the income is between eleven thousand euro (€11,000) and eleven thousand and nine hundred and ninety-nine euro (€11,999), the Super Bonus shall amount to nine hundred and twenty-five euro (€925);

(b) where the income is between ten thousand euro (€10,000) and ten thousand and nine hundred and ninety-nine euro (€10,999), the Super Bonus shall amount to eight hundred and seventy-five euro (€875);

(c) where the income is between nine thousand euro (€9,000) and nine thousand and nine hundred and ninety-nine euro (€9,999), the Super Bonus shall amount to eight hundred euro (€800);

(d) where the income is between eight thousand euro (€8,000) and eight thousand and nine hundred and ninety-nine euro (€8,999), the Super Bonus shall amount to seven hundred and twenty-five euro (€725);

(e) where the income is between seven thousand euro (€7,000) and seven thousand and nine hundred and ninety-nine euro (€7,999), the Super Bonus shall amount to six hundred and fifty euro (€650);

(f) where the income is between six thousand euro (€6,000) and six thousand and nine hundred and ninety-nine euro (€6,999), the Super Bonus shall amount to five hundred and seventy-five euro (€575);

(g) where the income is between two thousand euro (€2,000) and five thousand and nine hundred and ninety-nine euro (€5,999), the Super Bonus shall amount to five hundred euro (€500);

(h) where the income is less than two thousand euro (€2,000), the Super Bonus shall amount to zero.

(5) An individual shall not be entitled to a Super Bonus unless, on such date as may be determined by the Commissioner:

(a) all returns required to be submitted by that individual under the Income Tax Acts have been duly submitted; and

(b) all tax, additional tax, interest, penalties and any other amounts due under the Income Tax Acts have been duly paid:

Provided that an individual shall not be disqualified from entitlement where any such amount is the subject of a payment arrangement approved by the Commissioner and the individual is fully compliant with the terms thereof.

(6) The entitlement to the Super Bonus and the amount thereof shall not be dependent upon the amount of tax chargeable, assessed or payable by the individual under the Income Tax Acts.

(7) The Commissioner shall determine entitlement to the Super Bonus and shall make payment thereof by not later than the last day of the year of assessment relating to the relevant basis year.

(8) The Super Bonus shall constitute a statutory payment administered by the Commissioner and shall not be regarded as:

- (a) a refund or rebate of tax;
- (b) a tax credit; or
- (c) a deduction from, or reduction of, any tax chargeable under the Income Tax Act.

Cap. 123.

(9) When the Commissioner determines that a Super Bonus payment has been made to an individual who was not entitled thereto, the amount so paid shall constitute a civil debt due to the Government and shall be recoverable by the Commissioner as if it were tax due under this Act.

(10) The Minister may make rules prescribing the following:

- (a) eligibility requirements;
- (b) verification procedures;
- (c) recovery procedures;
- (d) the manner of payment; and
- (e) any matter ancillary or incidental to the implementation of this article."

PART IX
AMENDMENTS TO THE EXCISE DUTY ACT

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

Amendments to the Excise Duty Act.
Cap. 382.

(2) The provisions of this Part shall come into force on 1st January 2027.

43. In article 2 of the principal Act immediately after the definition "authorised and empowered" there shall be added the following new definition:

Amendment of article 2 of the principal Act.

" "authorised excise logistics operator" means a person authorised by the Commissioner to receive, import, hold, store, consolidate and dispatch non-harmonised excisable goods under such conditions as may be prescribed or imposed by the Commissioner;"

44. Immediately after article 10C of the principal Act there shall be added the following new article:

Addition of a new article to the principal Act.

"Authorisation by the Commissioner.

10D. (1) Notwithstanding any other provision of this Act, the Commissioner may authorise any person as an authorised excise logistics operator for the purposes of receiving, importing, holding, storing, consolidating and dispatching non-harmonised excise goods listed in the Eighth Schedule without immediate payment of excise duty, subject to such conditions, guarantees, reporting obligations, record-keeping requirements and controls as may be prescribed or imposed by the Commissioner.

(2) The authorised excise logistics operator shall, before commencing dispatch or reception of the goods, request registration by the Commissioner.

(3) An authorised registered excise logistics operator shall comply with the following requirements:

(a) holds an authorisation from the Commissioner to operate;

(b) operates from an authorised site;

(c) keeps all record of stock and movement of products required in accordance with this Act;

(d) keeps commercial documents and documents relating to the transport of stock and movement of goods;

(e) provides periodic stock statements, declarations and reconciliations. The statements shall include:

- (i) the reporting period;
- (ii) the name of the operator;
- (iii) the description of the goods;
- (iv) the HS Code;
- (v) the initial stock;
- (vi) the goods received;
- (vii) the quantities received, including pallets and units and, or litres, where applicable;
- (viii) the date of receipt;
- (ix) the movement reference number (MRN) or equivalent reference;
- (x) the goods dispatched;
- (xi) the quantities dispatched, including pallets and units and, or litres, where applicable;
- (xii) the date of dispatch;
- (xiii) the source MRN or equivalent movement reference;
- (xiv) the details of the destination or consignee;
- (xv) the reference of the T2L document, where applicable;
- (xvi) the CMR document number or equivalent reference of the transport document where a T2L document is not available, or as a supplementary reference where both documents exist;
- (xvii) the closing stock;
- (xviii) the remaining pallets;
- (xix) the remaining units and, or litres;
- (xx) proof of dispatch from Malta;
- (xxi) proof of receipt at destination;
- (xxii) the shortages, surpluses, losses, breakages, damaged items or any other stock mismatch;

(f) provides sufficient fiscal guarantees covering excise duty that may be due;

(g) consents to any stock audit and control that may be required by the Commissioner;

(h) observes the obligation to provide proof of further dispatch and proof of receipt at destination;

(i) observes prescribed periods within which goods are to be dispatched from Malta."

45. In paragraph (v) of sub-article (1) of article 16 of the principal Act the words "its subsidiary legislation," shall be substituted by the words "its subsidiary legislation;" and immediately thereafter there shall be added the following new paragraph:

Amendment of article 16 of the principal Act.

"(w) is the person in whose name a registered authorised excise logistics operator operates and who fails to report, within the time prescribed by regulations made under this Act, any quantity of excise duty goods released for consumption or free circulation, and fails to fulfil the obligations listed in article 10D;"

46. In the Fourth Schedule to the principal Act immediately after the words:

Amendment of the Fourth Schedule to the principal Act.

"Kerosene falling within CN Codes 2710.19.21, 2710.19.25 and 2710.19.29	€412.40 per 1000 litres
If used for the following	€72.21 per 1000 litres
- For air navigation between Malta and Gozo	
- For testing and maintenance of aircraft engines	
If used by private pleasure aircraft for direct voyages to destinations outside the European Union	0"

there shall be added the following new words:

- "Flights for tuition purposes that commence and terminate in Malta without any intervening stop/s in any other Member States.	-
If used by private pleasure aircraft for direct voyages to destinations outside the European Union	0

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Avgas falling within CN Codes 2710.12.31 to 2710.12.70	€678.18 per 1000 litres
If used for the following	€72.21 per 1000 litres
- For air navigation between Malta and Gozo	
- For testing and maintenance of aircraft engines	
- Flights for tuition purposes that commence and terminate in Malta without any intervening stop/s in any other Member States.	-
If used by private pleasure aircraft for direct voyages to destinations outside the European Union	0".

Substitution of Schedule Five F to the principal Act.

47. Schedule Five F to the principal Act shall be substituted by the following new Schedule:

"SCHEDULE FIVE F

PLASTIC SACKS AND BAGS

Description of excisable goods	Rate of Excise Duty
Bags of plastic of HS Codes 3923 21 and 3923 29, for the conveyance of goods, with a handle, loop, slot or any other feature that facilitates the use of the bag for the conveyance of goods, unless otherwise prohibited under the Restrictions on Placing on the Market of Plastic Carrier Bags Regulations (S.L. 549.139) and the Supplies and Services Act (Cap. 117)	€1,700 per 100 kgs but not less than €1,500 per 10,000 units

· Bags of plastic of HS Codes 3923 21 and 3923 29, whether for the conveyance of goods or otherwise, with or without a handle, loop, slot or any other feature that facilitates the use of the bag for the conveyance of goods, having a dimension of 28cm x 38cm or less and having a thickness of 15 microns or less, inclusive of gussets and handle, unless otherwise prohibited under the Restrictions on Placing on the Market of Plastic Carrier Bags Regulations (S.L. 549.139) and the Supplies and Services Act (Cap. 117)	€15 per 100 kgs up to a maximum of €45 per 10,000 units
· All other plastic sacks and bags (including cones) of HS Codes 3923 21 and 3923 29 and films, sheets or tubes of plastic of HS Heading 3917 and 3920 intended for the conversion into plastic sacks and bags, unless otherwise prohibited under the Restrictions on Placing on the Market of Plastic Carrier Bags Regulations (S.L. 549.139) and the Supplies and Services Act (Cap. 117), and excluding:	€250 per 100 kgs up to a maximum of €170 per 10,000 units
o bags of plastic of HS Codes 3923 21 and 3923 29 and films, sheets or tubes of plastic of HS Headings 3917 and 3920 which constitute or form an integral part of the packaging in which food stuff is sealed prior to retail or transfer;	

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o bio-degradable and compostable sacks and bags in accordance with MSA EN13432:2000 Packaging - Requirements for packaging recoverable through composting and biodegradation - Test scheme and evaluation criteria for the final acceptance of packaging, as it might be updated or replaced following the request made by the European Commission in accordance with Article 9(6) of Regulation (EU) 2025/40 of the European Parliament and of the Council of 19 December 2024 on packaging and packaging waste, amending Regulation (EU) 2019/1020 and Directive (EU) 2019/904, and repealing Directive 94/62/EC;	
o printed sacks and bags of plastic of HS Codes 3923 21 and 3923 29 purchased specifically for the collection of dry recyclable waste by the authorised waste management schemes; and	
o sacks and bags of plastic of HS Codes 392321 and 3923 29 purchased specifically for collection of non-recyclable waste.	
· Bags of plastic of HS Codes 3923 21 and 3923 29 and films, sheets or tubes of plastic of HS Headings 3917 and 3920 which constitute or form an integral part of the packaging in which food stuffs are sealed prior to retail or transfer	€0

• Bio-degradable and compostable sacks and bags in accordance with MSA EN13432:2000 Packaging - Requirements for packaging recoverable through composting and biodegradation - Test scheme and evaluation criteria for the final acceptance of packaging, as it might be updated or replaced following the request made by the European Commission in accordance with Article 9(6) of Regulation (EU) 2025/40 of the European Parliament and of the Council of 19 December 2024 on packaging and packaging waste, amending Regulation (EU) 2019/1020 and Directive (EU) 2019/904, and repealing Directive 94/62/EC	€0
• Printed sacks and bags of plastic of HS Codes 3923 21 and 392329 purchased specifically for the collection of dry recyclable waste by the authorised waste management schemes	€0
• Sacks and bags of plastic of HS Codes 3923 21 and 3923 29 purchased specifically for the collection of non-recyclable waste	€425 per 100 kgs up to a maximum of €290 per 10,000 units".

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

Amendment to the Sixth Schedule to the principal Act.

(a) Part A thereof shall be amended as follows:

(i) regulation 13 thereof shall be amended as follows:

(ia) sub-regulation (7) thereof shall be substituted by the following new sub-regulation:

"(7)(a) The Commissioner may in respect of any registered consignor, registered consignee, registered merchant, certified consignor or certified consignee who fails to purchase the excise stamp within five (5) working days from the date of entry to Malta of the excisable goods on which the stamp shall be

affixed, except where the excise stamp shall be affixed by an authorised warehouse keeper, impose an administrative penalty of one hundred and fifty euro (€150). In the event of any breach of these regulations, the goods themselves shall be seized. However, if no customs duty is endangered, the goods themselves shall not be seized.

(b) The Commissioner may with respect to any registered consignor, registered consignee, registered merchant, certified consignor or certified consignee who fails to affix the excise stamp within five (5) working days from when it is purchased, except for an authorised tax warehouse keeper, impose an administrative penalty of two hundred euro (€200). In case of any breach of these regulations, the goods themselves shall be seized. However, if no customs duty is endangered, the goods themselves shall not be seized.";

(ib) sub-regulation (8) thereof shall be substituted by the following new sub-regulation:

"(8) The Commissioner may with respect to any authorised tax warehouse keeper who takes out from the authorised tax warehouse excisable goods on which the excise stamp has not been affixed according to law, impose an administrative penalty of three hundred euro (€300). In case of any breach of these regulations, the goods themselves shall be seized. However, if no customs duty is endangered, the goods themselves shall not be seized.";

(ic) sub-regulation (9) thereof shall be substituted by the following new sub-regulation:

"(9) Any person, other than an authorised person, who has in his possession excise stamps, shall be liable to an administrative penalty of three hundred euro (€300). In case of any breach of these regulations, the goods themselves shall be

seized. However, if no customs duty is endangered, the goods themselves shall not be seized.";

(ii) regulation 13A thereof shall be substituted by the following new regulation:

"Release of excisable goods.

13A. Save for the provisions of regulation 13(7), (8) and (9), the Commissioner shall release the excisable goods if he is satisfied that the amount of excise duty and import duty and any other tax due in relation to excisable goods as provided in this Schedule was paid according to law prior to the initial inspection:

Provided that this regulation shall apply, *mutatis mutandis*, to all Parts of this Schedule.";

(iii) regulation 13B thereof shall be substituted by the following new regulation:

"Release in terms of Schedule 6.

13B. Save for the provisions of regulation 13(7), (8) and (9), any quantity of excisable goods, released as provided in this Schedule, shall comply with the provisions of the Act and any regulations made thereunder, as applicable:

Provided that this regulation shall apply, *mutatis mutandis*, to all Parts of this Schedule.";

(iv) regulation 16 thereof shall be amended as follows:

(ia) sub-regulation (3) thereof shall be deleted;

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

"(4) In the case of any breach referred to in this regulation, the Commissioner may impose an administrative penalty of two thousand euro (€2,000). In addition to this, the submission of the said statements shall also be required to be made within fifteen (15) days and in default, there shall be the suspension of the licence or authorisation to operate until regularisation is done according to this regulation.";

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(ic) sub-regulation (5) thereof shall be amended as follows:

- paragraph (c) thereof shall be substituted by the following new paragraph:

"(c) Any person who fails to observe the provisions of this regulation shall be guilty of an offence and shall be liable upon conviction to the punishment established in the provisions of article 16 of the Act, as applicable.";

- paragraph (d) thereof shall be substituted by the following new paragraph:

"(d) In the case of any breach mentioned in paragraph (c), the Commissioner may, if the offender admits, refrain from instituting proceedings in accordance with this Act and impose the penalty established in articles 16A and 16B of the Act, as applicable. In addition to this, the said payments shall also be required to be made according to law, as applicable.";

(v) immediately after regulation 18 thereof there shall be added the following new regulation:

"Appeals.
Cap. 490. 19. Any decision relating to administrative penalties imposed in any Part of the Sixth Schedule, shall be subject to appeal in accordance with the Administrative Justice Act within twenty (20) days to be reckoned from the date of service of the decision.";

(b) Part B thereof shall be amended as follows:

(i) in sub-regulation (2) of regulation 11 thereof, in the Maltese version only, the word "taġt" shall be substituted by the word "taħt";

(ii) regulation 12 thereof shall be amended as follows:

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

"(6) The provisions of regulation 13(7) of Part A of the Sixth Schedule shall apply *mutatis mutandis*.";

(ib) sub-regulation (7) thereof shall be substituted by the following new sub-regulation:

"(7) The provisions of regulation 13(8) of Part A of the Sixth Schedule shall apply *mutatis mutandis*.";

(ic) sub-regulation (8) thereof shall be substituted by the following new sub-regulation:

"(8) The provisions of regulation 13(9) of Part A of the Sixth Schedule shall apply *mutatis mutandis*.";

(c) Part C thereof shall be amended as follows:

(i) regulation 2 thereof shall be amended as follows:

(ia) immediately after the definition "Customs Tariff" there shall be added the following new definition:

" "first retail outlet" means the facility where tobacco products are placed on the market for the first time, including vending machines used for the sale of tobacco products;"

(ib) in the definition "packet" the words "enclosing cigarettes." shall be substituted by the words "enclosing cigarettes;" and immediately thereafter there shall be added the following new definition:

" "retail outlet" means any outlet where tobacco products are placed on the market including by a natural person.";

(ii) regulation 6 thereof shall be amended as follows:

(ia) sub-regulation (5) thereof shall be substituted by the following new sub-regulation:

"(5) The Commissioner may with respect to a registered consignor or registered consignee who fails to affix a band or excise

stamp within five (5) days from when it is purchased, except for an authorised tax warehouse keeper, impose an administrative penalty of one hundred euro (€100). In case of any breach of these regulations, the cigarettes, cigars, cigarillos, pipe tobacco, tobacco used for hand rolled cigarettes or other smoking tobacco themselves shall be seized. However, if no customs duty is endangered, the cigarettes, cigars, cigarillos, pipe tobacco, tobacco used for hand rolled cigarettes or other smoking tobacco themselves shall not be seized.";

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

"(6) The Commissioner may with respect to every authorised tax warehouse keeper who takes out of the authorised tax warehouse cigarettes, cigars, cigarillos, pipe tobacco, tobacco used for hand rolled cigarettes and other smoking tobacco on which an excise stamp was not affixed according to law, impose an administrative penalty of three hundred euro (€300). In case of any breach of these regulations, the cigarettes, cigars, cigarillos, pipe tobacco, tobacco used for hand rolled cigarettes or other smoking tobacco themselves shall be seized. However, if no customs duty is endangered, the cigarettes, cigars, cigarillos, pipe tobacco, tobacco used for hand rolled cigarettes or other smoking tobacco themselves shall not be seized.";

(ic) sub-regulation (7) thereof shall be substituted by the following new sub-regulation:

"(7) The Commissioner may impose an administrative penalty of three hundred euro (€300) on any person, other than an authorised person, who has excise stamps in his possession. In case of any breach of these regulations, the cigarettes, cigars, cigarillos, pipe tobacco, tobacco used for hand rolled cigarettes or other smoking tobacco themselves shall be seized. However, if no customs duty is endangered, the cigarettes, cigars, cigarillos,

pipe tobacco, tobacco used for hand rolled cigarettes or other smoking tobacco themselves shall not be seized.";

(iii) regulation 7A thereof shall be amended as follows:

(ia) paragraph (a) of sub-regulation (7) thereof shall be substituted by the following new paragraph:

"(7)(a) In the case of a registered consignor or registered consignee who fails to affix the band or excise stamp within five (5) days from when it is purchased, except for an authorised tax warehouse keeper, the Commissioner may impose an administrative penalty of one hundred euro (€100). In case of any breach of these regulations, the water-pipe tobacco itself shall be seized. However, if no customs duty is endangered, the water-pipe tobacco itself shall not be seized.";

(ib) sub-regulation (8) thereof shall be substituted by the following new sub-regulation:

"(8) The Commissioner may with regard to every authorised tax warehouse keeper who takes out of the authorised tax warehouse water-pipe tobacco on which a band or excise stamp was not affixed according to law, impose an administrative penalty of one-hundred euro (€100). In case of any breach of these regulations, the water-pipe tobacco itself shall be seized. However, if no customs duty is endangered, the water-pipe tobacco itself shall not be seized.";

(ic) sub-regulation (9) thereof shall be substituted by the following new sub-regulation:

"(9) The Commissioner may with regard to any person who has in his possession excise stamps, except persons who are authorised, impose an administrative penalty of three hundred euro (€300). In case of any breach of these regulations, the water-pipe tobacco itself

shall be seized. However, if no customs duty is endangered, the water-pipe tobacco itself shall not be seized.";

(id) paragraph (b) of sub-regulation 10 thereof shall be deleted;

(iv) in the proviso to sub-regulation (6) of regulation 11A thereof the words "the operator and, or the licence holder" shall be substituted by the words "the licence holder";

(v) sub-regulation (3) of regulation 12 thereof shall be substituted by the following new sub-regulation:

"(3) In the case of any breach referred to in this regulation, the Commissioner may impose an administrative penalty of two thousand euro (€2,000). In addition to this, the submission of the said statements shall also be required to be made within fifteen (15) days, and in default, the licence or authorisation to operate shall be suspended until regularisation is effected in accordance with this regulation.";

(d) Part D thereof shall be amended as follows:

(i) regulation 14 thereof shall be substituted by the following new regulation 14:

"Administrative penalties.

14. The Commissioner may with respect to any person who fails to comply with the provisions of regulations 11 and 12, impose an administrative penalty of two thousand euro (€2,000). In addition to this, the submission of the said statements shall also be required to be made within fifteen (15) days, and in default, the licence or authorisation to operate shall be suspended until regularisation is effected in accordance with this regulation.";

(ii) regulation 16A shall be amended as follows:

(ia) sub-regulation (5) thereof shall be substituted by the following new sub-regulation:

"(5) (a) The Commissioner may with respect to any registered merchant who fails to

purchase the excise stamps within five (5) working days from the date of entry in Malta of the products referred to in Part B of the Fourth Schedule on which there is an obligation to affix the excise stamp, except where the excise stamp is to be affixed by an authorised tax warehouse keeper, impose an administrative penalty of one hundred and fifty euro (€150). In case of any breach of these regulations, the products referred to in Part B of the Fourth Schedule themselves shall be seized. However, if no customs duty is endangered, the products referred to in Part B of the Fourth Schedule themselves shall not be seized.

(b) In the case where a registered merchant fails to affix the excise stamp within five (5) working days from when it is purchased, except for an authorised tax warehouse keeper, the Commissioner may impose an administrative penalty of two hundred euro (€200). In case of any breach of these regulations, the products mentioned in Part B of the Fourth Schedule themselves shall be seized. However, if no customs duty is endangered, the products referred to in Part B of the Fourth Schedule themselves shall not be seized.";

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

"(6) The Commissioner may, in respect of any authorised tax warehouse keeper who takes out of the authorised warehouse products referred to in Part B of the Fourth Schedule on which an excise stamp was not affixed according to law, impose an administrative penalty of three hundred euro (€300). In case of any breach of these regulations, the products referred to in Part B of the Fourth Schedule themselves shall be seized. However, if no customs duty is endangered, the products referred to in Part B of the Fourth Schedule themselves shall not be seized.";

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

substituted by the following new sub-regulation:

"(7) The Commissioner may in respect of any person who has in his possession excise stamps, except authorised persons, impose an administrative penalty of three hundred euro (€300). In case of any breach of these regulations, the products referred to in Part B of the Fourth Schedule themselves shall be seized. However, if no customs duty is endangered, the products referred to in Part B of the Fourth Schedule themselves shall not be seized.";

(id) paragraph (b) of sub-regulation (8) thereof shall be deleted;

(e) Part F thereof shall be amended as follows:

(i) regulation 12 thereof shall be amended as follows:

(ia) in sub-regulation (5) thereof the words "of paragraphs (a) to (d)" shall be deleted;

(ib) in sub-regulation (6) thereof the words "of paragraphs (a) and (b)" shall be deleted;

(ic) in sub-regulation (7) thereof the words "of paragraphs (a) and (b)" shall be deleted;

(ii) paragraph (b) of regulation 13 thereof shall be deleted;

(iii) regulation 14 thereof shall be deleted;

(f) regulation 10 of Part FA shall be substituted by the following new regulation:

"Regulation 13(7) of Part A of the Sixth Schedule.

"10. (1) Where any person breaches or fails to comply with the provisions of regulation 13(7) of Part A of the Sixth Schedule, the same provision shall apply *mutatis mutandis*.

(2) The provisions of regulation 13(8) of Part A of the Sixth Schedule shall apply *mutatis mutandis*.

(3) The provisions of regulation 13(9) of Part A of the Sixth Schedule shall apply *mutatis mutandis*.

(4) Without prejudice to the provisions of sub-regulations (1), (2) and (3), and any other punishment established in the Act, any economic operator who bottles or places wine on the market from Bag-in-Box units in breach of these regulations, or without the designated excise stamps, shall be liable to such punishments, sanctions and forfeitures in accordance with the Act or any regulations made thereunder.";

(g) Part G thereof shall be amended as follows:

(i) regulation 6 thereof shall be amended as follows:

(ia) sub-regulation (4) thereof shall be deleted;

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

"(6) In the case of any breach referred to in this regulation, the Commissioner may impose an administrative penalty of two thousand euro (€2,000). In addition to this, the submission of the said payment shall also be required to be made according to law, as applicable.";

(ic) sub-regulations 7(c) and (d) thereof shall be deleted;

(id) immediately after sub-regulation (7) thereof there shall be added the following new sub-regulation:

"(8) (a) Without prejudice to the provisions of sub-regulations (5), (6) and (7), any person who fails to observe the provisions of this regulation shall be guilty of an offence liable upon conviction to the punishment established in the provisions of article 16 of the Act, as applicable.

(b) Without prejudice to the provisions of sub-regulations (5), (6) and (7), in the case of any breach mentioned in this Part, the Commissioner may, if the offender admits,

refrain from instituting proceedings in accordance with the Act and impose the penalty established in articles 16A or 16B of the Act, as applicable. In addition to this, the said payments shall also be required to be made according to law, as applicable.";

(h) Part K thereof shall be amended as follows:

(i) regulation 8 thereof shall be amended as follows:

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

"(4) In cases where a registered merchant fails to affix an excise stamp within five (5) working days from when it is purchased, except for an authorised tax warehouse keeper, the Commissioner may impose an administrative penalty of one hundred euro (€100). In case of any breach of these regulations, the electronic cigarettes and refill containers themselves shall be seized. However, if no duty is endangered, the electronic cigarettes and refill containers themselves shall not be seized.";

(ib) sub-regulation (5) thereof shall be substituted by the following new sub-regulation:

"(5) The Commissioner may in respect of any authorised tax warehouse keeper who takes out of the authorised tax warehouse electronic cigarettes and refill containers on which an excise stamp was not affixed according to law, impose an administrative penalty of one hundred euro (€100). In case of any breach of these regulations, the electronic cigarettes and refill containers themselves shall be seized. However, if no duty is endangered, the electronic cigarettes and refill containers themselves shall not be seized.";

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

"(6) The Commissioner may in respect of any person who has in his possession excise stamps, other than authorised persons, impose an administrative penalty of two hundred and fifty euro (€250). In case of any breach of these regulations, the electronic cigarettes and refill containers themselves shall be seized. However, if no duty is endangered, the electronic cigarettes and refill containers themselves shall not be seized.";

(i) Part L thereof shall be amended as follows:

(i) regulation 2 thereof shall be amended as follows:

(ia) immediately after the definition "Directive 2014/40/EU" there shall be added the following new definition:

" "first retail outlet" means the facility where tobacco products are placed on the market for the first time, including vending machines used for the sale of tobacco products;"

(ib) immediately after the definition "smokeless tobacco product" there shall be added the following new definition:

" "retail outlet" means any outlet where tobacco products are placed on the market including by a natural person;"

(ii) regulation 5 thereof shall be amended as follows:

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

"(4) In cases where a registered merchant fails to affix an excise stamp within five (5) working days from when it is purchased, except for an authorised tax warehouse keeper, the Commissioner may impose an administrative penalty of one hundred euro (€100). In case of any breach of

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these regulations, the smokeless tobacco products themselves shall be seized. However, if no duty is endangered, the smokeless tobacco products themselves shall not be seized.";

(ib) sub-regulation (5) thereof shall be substituted by the following new sub-regulation:

"(5) The Commissioner may in respect of any authorised tax warehouse keeper who takes out of the authorised tax warehouse smokeless tobacco products on which a band or excise stamp was not affixed according to law, impose an administrative penalty of one hundred euro (€100). In case of any breach of these regulations, the smokeless tobacco products themselves shall be seized. However, if no customs duty is endangered, the smokeless tobacco products themselves shall not be seized.";

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

"(6) The Commissioner may in respect of any person who has in his possession excise stamps, excluding authorised persons, impose an administrative penalty of two hundred and fifty euro (€250). In case of any breach of these regulations, the smokeless tobacco products themselves shall be seized. However, if no customs duty is endangered, the smokeless tobacco products themselves shall not be seized.";

(iii) paragraph (b) of regulation 6 thereof shall be deleted;

(iv) regulation 7 thereof shall be amended as follows:

(ia) in the proviso to sub-regulation (6) thereof the words "operators and, or" shall be deleted;

(ib) in the third proviso to sub-regulation (7) thereof the words "operators and, or" shall be

deleted;

(v) sub-regulation (3) of regulation 9 thereof shall be substituted by the following new sub-regulation:

"(3) In the case of any breach mentioned in this regulation, the Commissioner may impose an administrative penalty of two thousand euro (€2,000). In addition to this, the submission of the said statements themselves shall also be required to be made within fifteen (15) days and in default, the licence or authorisation to operate shall be suspended until regularisation is effected according to this regulation.";

(j) Part M thereof shall be amended as follows:

(i) regulation 5 thereof shall be amended as follows:

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

"(4) In cases where a registered merchant fails to affix an excise stamp within five (5) working days from when it is purchased, excluding an authorised tax warehouse keeper, the Commissioner may impose an administrative penalty of one hundred euro (€100). In case of any breach of these regulations, the nicotine pouches products themselves shall be seized. However, if no customs duty is endangered, the nicotine pouches products themselves shall not be seized.";

(ib) sub-regulation (5) thereof shall be substituted by the following new sub-regulation:

"(5) The Commissioner may in respect of any authorised tax warehouse keeper who takes out of the authorised tax warehouse nicotine pouches products on which an excise stamp was not affixed according to law, impose an administrative penalty of one hundred euro (€100). In case of any breach of these regulations, the nicotine pouches products

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themselves shall be seized. However, if no customs duty is endangered, the nicotine pouches products themselves shall not be seized.";

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

"(6) The Commissioner may in respect of any person who has in his possession excise stamps, other than authorised persons, impose an administrative penalty of two hundred and fifty euro (€250). In case of any breach of these regulations, the nicotine pouches products themselves shall be seized. However in the case that no duty is endangered, the nicotine pouches products themselves shall not be seized.";

(ii) regulation 6 thereof shall be deleted;

(iii) sub-regulation (3) of regulation 8 thereof shall be substituted by the following new sub-regulation:

"(3) In the case of any breach mentioned in this regulation, the Commissioner may impose an administrative penalty of two thousand euro (€2,000). In addition to this, the submission of the said statements shall also be required to be made within fifteen (15) days and in default, there shall be a suspension of the licence or authorisation to operate until regularisation is effected according to this regulation.";

(k) immediately after Part M thereof, as amended, there shall be added the following new part:

"PART N

Pneumatic Tyres Regulations

Citation.

1. The title of these regulations is the Pneumatic Tyres Regulations.

Interpretation.

2. In these regulations, unless the context otherwise requires:

Cap. 382.

"Act" means the Excise Duty Act;

"pneumatic tyres" means products indicated and described in Schedule Five B of the Act;

"tread" means the part of the pneumatic tyre designed to make contact with the road surface.

Scope.

3. These regulations shall apply to pneumatic tyres specified as excisable goods according to the Act.

General compliance.

4. A person shall not manufacture, store or keep, process or prepare for sale any pneumatic tyres subject to payment of excise duty, when such excise duty was not paid, except in conformity with the provisions of article 9 of the Act.

Affixing of excise stamps.

5. (1) Pneumatic tyres shall not be placed on the market unless each tyre bears an excise stamp affixed conspicuously and in such a way that it cannot be destroyed. The excise stamp shall be affixed directly to the tread of the pneumatic tyre and shall remain clearly visible at the moment the tyre is offered for sale. For the avoidance of doubt, no offence shall arise where the excise stamp is subsequently destroyed, removed or rendered illegible as a consequence of the normal use and wear of the tyre.

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

(3) The excise stamp shall be affixed to the pneumatic tyre by not later than five (5) working days from when they are purchased, except in the case of excise stamps that shall be affixed by an authorised tax warehouse keeper.

(4) In cases where a registered merchant fails to affix an excise stamp within five (5) working days from when it is purchased, except for an authorised tax warehouse keeper, the Commissioner may impose an administrative penalty of one hundred euro (€100).

(5) The Commissioner may in respect of any authorised tax warehouse keeper who takes out of the authorised tax warehouse pneumatic tyres on which an excise stamp was not affixed according to law, impose an administrative penalty of one hundred euro (€100).

(6) The Commissioner may in respect of any person who has in his possession excise stamps, excluding authorised persons, impose an administrative penalty of two hundred and fifty euro (€250).

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Excise duty
payment.

6. Excise duty on pneumatic tyres shall be payable upon release for sale by the authorised tax warehouse keeper by the fifteenth (15) day from the submission of the statement according to the rates established in Schedule Five B following the submission to the Commissioner of the statement referred to in regulation 7.

Record keeping.

7. (1) The authorised tax warehouse keeper of pneumatic tyres shall submit to the Commissioner a statement, in respect of the keeping of each pneumatic tyre, during such accounting period of one (1) calendar month indicating the following:

(a) the quantity and the weight as indicated in Schedule Five B of the pneumatic tyres, held by him on the first (1st) day of such period at any authorised tax warehouse registered in his name;

(b) the quantity and the weight as indicated in Schedule Five B of any pneumatic tyres acquired by him during each such period, specifying from where they were acquired;

(c) the quantity and the weight as indicated in Schedule Five B of any pneumatic tyres sold or otherwise disposed of during such period and to whom they were sold or in whose favour they were disposed of.

(2) The said statement shall be provided to the Commissioner by not later than fifteen (15) days immediately following the end of each accounting period referred to in sub-regulation (1) and shall include the information required in accordance with these regulations and Schedule Five B.

(3) In the event of any breach of this regulation, the Commissioner may impose an administrative penalty of two thousand euro (€2,000). In addition, the submission of the statement itself shall be made within fifteen (15) days and in default, the licence or authorisation to operate shall be suspended, pending regularisation in accordance with this regulation.

Retail restraints.

8. A person shall not acquire, possess or sell pneumatic tyres without compliant excise stamps.";

(1) immediately after Part N thereof, as added, there

shall be added the following new part:

**"Part O
Plastic Sacks and Bags Regulations**

Citation.	1. The title of these regulations is the Plastic Sacks and Bags Regulations.
Interpretation.	2. In these regulations, unless the context otherwise requires:
Cap. 382.	"Act" means the Excise Duty Act; "plastic bags and sacks" mean products indicated and described in Schedule Five F of the Act.
Scope.	3. These regulations shall apply to plastic sacks and bags specified as excisable goods according to the Act.
General compliance.	4. A person shall not manufacture, store, keep, process or prepare for sale any plastic sacks and bags except in conformity with the provisions of article 9 of the Act.
Affixing of excise stamp.	5. (1) Plastic sacks and bags shall not be placed on the market, unless each roll of plastic sacks and bags or any other type of container, box or package containing plastic sacks and bags bears an excise stamp affixed conspicuously and in such a way that it cannot be destroyed. (2) Such excise stamps shall be issued by the Commissioner against payment, as may be prescribed in accordance with the Act, at the request of the authorised tax warehouse keeper or registered merchant. (3) The excise stamp shall be affixed to each roll of plastic sacks and bags or any other container, box or package containing plastic sacks and bags not later than five (5) working days from its purchase, except in the case of an excise stamp to be affixed by an authorised tax warehouse keeper. (4) 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 be liable to an administrative penalty of one hundred euro (€100).

(5) The Commissioner may in respect of any authorised tax warehouse keeper who takes out of the authorised tax warehouse plastic sacks and bags on which an excise stamp was not affixed according to law, impose an administrative penalty of one hundred euro (€100).

(6) Except for authorised persons, the Commissioner may in respect of each person who has in his possession excise stamps, impose an administrative penalty of two hundred and fifty euro (€250).

Excise duty
payment.

6. Excise duty on plastic sacks and bags shall be payable upon release for sale by the authorised tax warehouse keeper by the fifteenth (15th) day from the submission of the statement according to the rates established in Schedule Five F following the submission to the Commissioner of the statement referred to in regulation 7.

Record keeping.

7. (1) The authorised tax warehouse keeper of plastic sacks and bags shall submit to the Commissioner a statement, in respect of the plastic sacks and bags kept, during such accounting period of one (1) calendar month indicating the following:

(a) the quantity and the weight as indicated in Schedule Five F of the plastic sacks and bags, held by him on the first (1st) day of such period at any authorised tax warehouse registered in his name;

(b) the quantity and the weight as indicated in Schedule Five F of any plastic sacks and bags acquired by him during each such period, stating from where they were acquired;

(c) the quantity and the weight as indicated in Schedule Five F of any plastic sacks and bags sold or otherwise disposed of during such period and to whom they were sold or in whose favour they were disposed of.

(2) The said statement shall be provided to the Commissioner by not later than fifteen (15) days following the end of each accounting period referred to in sub-regulation (1) and shall include the information required in accordance with these regulations and Schedule Five F.

(3) In the event of any breach of this regulation, the Commissioner may impose an administrative penalty of two thousand euro (€2,000). In addition, the statement itself shall be submitted within fifteen (15) days and in default, the licence or authorisation to operate shall be suspended, pending regularisation in accordance with this regulation.

Retail restrictions.

(4) A person shall not acquire, possess or sell plastic sacks and bags without compliant excise stamps."

PART X

AMENDMENTS TO THE VALUE ADDED TAX ACT

49. (1) 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.

(2) Article 54 of this Part shall come into force on 1st January 2027.

50. In sub-article (3) of article 25 of the principal Act the words "if, in terms of the laws of the country in which he is established, a taxable person established in Malta would be entitled to a comparable benefit with respect to value added tax or similar taxes levied in that country" shall be deleted.

Amendment of article 25 of the principal Act.

51. Immediately after article 38 of the principal Act there shall be added the following new article:

Addition of a new article to the principal Act.

"Administrative penalty for default in providing or producing a tax invoice or fiscal receipt.

38A. (1) Any person who fails to provide or produce a tax or other invoice or document as and when required by articles 50 and 51, or provides any tax or other invoice or document which is incorrect or misleading in any material respect shall be liable to an administrative penalty in an amount equivalent to:

(a) one hundred euro (€100) for the first failure;

(b) two hundred euro (€200) for the second failure;

(c) four hundred euro (€400) for the third failure; and

(d) five hundred euro (€500) for any subsequent failure within twenty-four (24) months:

Provided that such administrative penalty shall in no case exceed three thousand euro (€3,000) for failures made by that person on the same date.

(2) Where the administrative penalty applicable in accordance with sub-article (1) is paid within thirty (30) days, all criminal liability applicable in accordance with article 77(e) with regard to the offences in relation to which the administrative penalty is paid shall be extinguished."

Amendment of
article 43 of the
principal Act.

52. Article 43 of the principal Act shall be amended as follows:

(a) in the Maltese version only, the word "aġġravata" shall be substituted by the word "aggravata";

(b) the words "served upon him" shall be substituted by the words "served upon him or notified to him".

Amendment of
article 51 of the
principal Act.

53. In sub-article (1) of article 51 of the principal Act the words "issued in the form and in the manner and shall contain the details indicated in the Thirteenth Schedule." shall be substituted by the words "issued in the form, in the manner, at the point, and shall contain the details indicated in the Thirteenth Schedule:" and immediately thereafter there shall be added the following new proviso:

"Provided that as may be prescribed in the Thirteenth Schedule, any person required to issue an invoice, receipt or other document in accordance with this article in respect of a supply may be prohibited from issuing any other invoice, receipt or other document in relation to that supply at any point to the person to whom that supply is made other than an invoice, receipt or other document issued in accordance with the provisions of the Thirteenth Schedule."

Amendment of
the Sixth
Schedule to the
principal Act.

54. Paragraph (b) of sub-item (1) of item 3 of the heading Definitions of the Sixth Schedule to the principal Act shall be substituted by the following new paragraph:

"(b) the value of transactions which are exempt with credit in accordance with paragraph (a) of sub-article 9(3) and items 1, 3, 5, 6, 7, 8(1) and 14 of Part One of the Fifth Schedule;"

PART XI
MALTA TRAVEL AND TOURISM SERVICES ACT

55. This Part amends the Malta Travel and Tourism Services Act and it shall be read and construed as one with the Malta Travel and Tourism Services Act, hereinafter in this Part referred to as the "principal Act".

Amendments to the Malta Travel and Tourism Services Act. Cap. 409.

56. Sub-article (1) of article 14 of the principal Act shall be amended as follows:

Amendment of article 14 of the principal Act.

(a) in paragraph (a) thereof the word "and" shall be deleted;

(b) in paragraph (b) thereof the words "and the enforcement of control:" shall be substituted by the words "and the enforcement of control; and" and immediately thereafter there shall be added the following new paragraph:

"(c) to hear and determine all appeals made by any person aggrieved by a notice served by the Authority under article 45 or by any administrative penalty or periodic penalty imposed by the Authority under article 45A or under any regulations made under this Act:"; and

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

"Provided further that notwithstanding the provisions of the preceding proviso, in any appeal under paragraph (c), the Board shall have full jurisdiction to review the points of fact and law and may confirm or revoke the notice or penalty appealed against and, where the amounts of the fine or penalty have not been established by law but have been determined by the Authority within limits established by means of regulations, it may also vary such amount."

57. Article 43 of the principal Act shall be amended as follows:

Amendment of article 43 of the principal Act.

(a) in sub-article (1) thereof the words "of not less than one thousand and one hundred and sixty-four euro and sixty-nine cents (1,164.69) and not more than twenty-three thousand and two hundred and ninety-three euro and seventy-three cents (23,293.73)" shall be substituted by the words "of not less than five thousand euro (€5,000) and not more than fifty thousand euro (€50,000)";

(b) in sub-article (2) thereof the words "of not less than one thousand and one hundred and sixty-four euro and sixty-nine cents (1,164.69) and not more than eleven thousand and six hundred and forty-six euro and eighty-seven cents (11,646.87)" shall be substituted by the words "of not less than five thousand euro (€5,000) and not more than fifty thousand euro (€50,000)".

Amendment of
article 45 of the
principal Act.

58. Article 45 of the principal Act shall be amended as follows:

(a) in the proviso to sub-article (1) thereof the words "two thousand and three hundred and twenty-nine euro and thirty-seven cents (2,329.37)" shall be substituted by the words "fifteen thousand euro (€15,000)";

(b) in sub-article (2) thereof the words "within twenty-one days of the service of the notice" shall be substituted by the words "within fifteen (15) days of the service of the notice";

(c) immediately after sub-article (2) thereof, as amended, there shall be added the following new sub-article:

"(2a) The person indicated in a notice under this article may, instead of accepting responsibility in accordance with sub-article (2), within fifteen (15) days of the service of the notice, appeal to the Board against the notice, on the ground that the offence was not committed or that the fine indicated in the notice does not correspond to the fine established for that offence, and the following provisions shall apply:

(a) pending the determination of the appeal, no proceedings under sub-article (3) shall be taken in respect of the offence specified in the notice;

(b) where the Board confirms the notice, in wholly or partly, the person shall within fifteen (15) days of the decision becoming final, remedy the breach and pay the fine as confirmed, and the provisions of paragraphs (a), (b) and (c) of sub-article (2) shall apply as if the person had accepted responsibility; and

(c) where the Board revokes the notice, no further proceedings may be taken against the said person in respect of the same facts:

Provided that where with respect to an appeal under article 14, the Court of Appeal reverses the decision of the Board to revoke the notice, the notice shall be deemed to have been confirmed and the provisions of paragraph (b) shall apply, and the period referred to therein commences to run from the date on which the judgment on appeal becomes *res judicata*."

59. Immediately after article 45 of the principal Act, as amended, there shall be added the following new articles:

Addition of a new article to the principal Act.

"Administrative penalties and other enforcement measures.

45A. (1) Without prejudice to any other penalty or measure provided for under this Act or under any other law, the Minister may, on the recommendation of the Authority, by means of regulations made under article 47, provide for administrative penalties, periodic penalties and such other enforcement measures as may be necessary for the purpose of ensuring compliance with this Act, with any regulations made thereunder or with any directly applicable legislation of the European Union falling directly within the functions of the Authority, to be imposed or taken by the Authority against any person, whether such person is the holder of a licence under this Act or otherwise, and such regulations may in particular establish the amount of such penalties, whether as fixed amounts or as a percentage of turnover or income, the criteria for determining them, the procedure for their imposition, including the right of the person concerned to be heard, and the manner of their recovery.

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Cap. 12. (2) Any administrative penalty or periodic penalty imposed by the Authority under any regulations made in accordance with sub-article (1) shall, once it is no longer subject to appeal under article 14 or has been confirmed on appeal, constitute an executive title for all purposes of the Code of Organization and Civil Procedure, and for the purposes of article 274(3) of the said Code a copy of the decision imposing the penalty, together with a declaration on oath made before the Registrar of Civil Courts and Tribunals, a Judge, a Magistrate or a Commissioner for oaths by the chief executive of the Authority or by any officer or other person duly authorised in writing by the Chief Executive, confirming that the copy is a true copy of the decision, that the decision was duly served on the person liable and that no appeal has been filed within the prescribed time or, as the case may be, that the penalty has been confirmed on appeal, shall be sufficient proof of such executive title.

Cap. 12. (3) The executive title referred to in sub-article (2) may be enforced after the lapse of two (2) days from the service on the person liable, by means of a judicial act, of an intimation for payment in terms of article 256(2) of the Code of Organization and Civil Procedure, which intimation for payment shall state the amount due, identify the decision on which the executive title is based and warn the person liable that, in default of payment, the Authority may proceed to the enforcement of the said title by any of the executive acts mentioned in the said Code."

Amendment of article 47 of the principal Act.

60. Sub-article (2) of article 47 of the principal Act shall be substituted by the following new sub-article:

"(2) Any regulations made under this Act may provide for any matter relating to liability for the observance of such regulations, and the persons who may be held liable, and for any matter relating to the enforcement of the said regulations, including but not limited to, the imposition of a fine (*multa*) not exceeding fifty thousand euro (€50,000) or of an administrative penalty not exceeding five hundred thousand euro (€500,000), or such other amount or percentage of turnover as may be prescribed by, or required for the purpose of giving effect to, any European Union legislation which such regulations transpose, implement or adapt, in respect of any breach of, or failure to comply with, the provisions of such regulations, together with a

daily fine or penalty in case the breach subsists."

61. Immediately after article 48 of the principal Act there shall be added the following new article:

Addition of a new article to the principal Act.

"Recovery of amounts due to the Authority.
Cap. 12.

48A. (1) For the avoidance of any doubt, the provisions of article 466 of the Code of Organization and Civil Procedure shall apply to the recovery of any licence fee, contribution, expense or other amount due to the Authority under this Act or any regulations made thereunder, other than a fine (*multa*) or an administrative penalty or periodic penalty which is enforceable in accordance with articles 45(2)(c) or 45A(2).

(2) Any amount due to the Authority under this Act or any regulations made thereunder, other than a fine (*multa*), administrative penalty or periodic penalty, shall be prescribed by a period of five (5) years from the date on which it became due:

Provided that notwithstanding the provisions of any other law, the action for the recovery or enforcement of a fine (*multa*), administrative penalty or periodic penalty under this Act or any regulations made thereunder shall not be prescribed by any period."

62. The provisions of this Part revising any fine or administrative penalty shall not apply in respect of any offence or breach committed before the date of coming into force of the provisions of this Act, and any such offence or breach shall remain punishable and may continue to be dealt with, in accordance with the provisions of the law as in force at the time when it was committed.

Transitory provision.

PART XII

AMENDMENTS TO THE ECO-CONTRIBUTION ACT

63. (1) This Part amends the Eco-Contribution Act and shall be read and construed as one with the Eco-Contribution Act, hereinafter in this Part referred to as the "principal Act".

Amendments to the Eco-Contribution Act.
Cap. 473.

(2) The provisions of this Part shall come into force on the 1st January, 2027.

64. Article 2 shall be amended as follows:

Amendment of article 2 of the principal Act.

(a) immediately before the definition "competent authority" there shall be added the following new definition:

" "carrier" shall have the same meaning as assigned to it in Article 3(d) of Regulation (EU) No 1177/2010 of the European Parliament and of the Council of 24 November 2010 concerning the rights of passengers when travelling by sea and inland waterway and amending Regulation (EC) No 2006/2004;"

(b) immediately after the definition "competent authority" there shall be added the following new definition:

" "cruise" shall have the same meaning as assigned to it in Article 3(t) of Regulation (EU) No 1177/2010 of the European Parliament and of the Council of 24 November 2010 concerning the rights of passengers when travelling by sea and inland waterway and amending Regulation (EC) No 2006/2004;"

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

"Minister" means the Minister responsible for waste management in the case of products listed in the First Schedule and the Minister responsible for finance in the case of services listed in the Second Schedule:

Provided that in both cases this shall also include, to the extent of the authority given, any person authorised in that behalf by the respective Minister for any purpose of this Act;"

(d) in the definition "producer" the words "provides services in Malta on which eco-contribution shall be payable in terms of this Act;" shall be substituted by the words "provides services in Malta on which eco-contribution shall be payable in terms of this Act:" and immediately thereafter there shall be added the following new provisos:

"Provided that in relation to services listed in item 2 of the Second Schedule and on which an eco-contribution is chargeable, the producer shall be the carrier of the cruise and any person who is appointed by the carrier to act on its behalf in connection with the relevant vessel's call in Malta:

Provided further that in relation to services listed in item 3 of the Second Schedule and on which an eco-contribution is chargeable, the producer shall be the

competent authority";

(e) immediately after the definition "services" there shall be added the following new definition:

Cap. 409. " "tourist" shall have the same meaning assigned to it in article 2 of the Malta Travel and Tourism Services Act.";

(f) in the definition "waste" immediately after the words "Minister" there shall be added the words "responsible for waste management".

65. In sub-article (1) of article 7 of the principal Act the words "the producer." shall be substituted by the words "the producer:" and immediately thereafter there shall be added the following new proviso: Amendment of article 7 of the principal Act.

" Provided that the liability for the payment of the eco-contribution payable on services listed in item 3 of the Second Schedule shall lie with the tourist who applies to use such services.".

66. Article 8 of the principal Act shall be substituted by the following new article: Substitution of article 8 of the principal Act.

"8. (1) The eco-contribution collected by the producer in accordance with article 4 shall be payable to the competent authority on a monthly basis in arrears on submission of the return relative to the preceding month:

Provided that the Minister may by regulations prescribe in respect of such class or classes of producers as may be specified therein, a period exceeding or being less than one (1) month for the payment in arrears of the eco-contribution and for the submission of the relative return:

Provided further that this article shall not apply where the producer and the competent authority are the same person.

(2) The eco-contribution due in connection with the services listed in item 3 of the Second Schedule shall be payable by the tourist to the competent authority on submission of the application referred to in sub-article 9(3) using the electronic means designated by the competent authority for this purpose.".

Amendment of
article 9 of the
principal Act.

67. Article 9 of the principal Act shall be amended as follows:

(a) in sub-article (1) thereof the words "Third Schedule." shall be substituted by the words "Third Schedule:" and immediately thereafter there shall be added the following new proviso:

"Provided that this shall not apply where the producer and the competent authority are the same person.";

(b) immediately after sub-article (2) thereof there shall be added the following new sub-article:

"(3) In the case of services listed in item 3 of the Second Schedule, every tourist shall submit the application made available electronically by the competent authority using the electronic means designated by the competent authority for this purpose, for the use of such services. Such application shall only be deemed to have been made if it is accompanied by an electronic payment of the eco-contribution due in connection with that application which is made using the electronic means designated by the competent authority for this purpose."

Amendment of
article 10 of the
principal Act.

68. In the second proviso to article 10 of the principal Act the words "specified in the regulations." shall be substituted by the words "specified in the regulations:" and immediately thereafter there shall be added the following new proviso:

" Provided further that each Minister shall exercise the powers conferred by this article only in relation to products or services falling within that Minister's respective area of responsibility in terms of the definition "Minister" in article 2."

Amendment of
article 13 of the
principal Act.

69. In article 13 of the principal Act the words "The Minister, with the concurrence of the Minister of finance, may make regulations for the better carrying out of the provisions of this Act, and without prejudice to the generality of the foregoing, such regulations may provide for any of the following:" shall be substituted by the following new words:

"The Minister responsible for waste management, with the concurrence of the Minister responsible for finance, may make regulations for the better carrying out of the provisions of this Act with regard to products listed in the First Schedule, and the Minister responsible for finance, with the concurrence of the Minister responsible for tourism, may make regulations for the

better carrying out of the provisions of this Act with regard to services listed in the Second Schedule, and without prejudice to the generality of the foregoing, such regulations may provide for any one (1) of the following:".

70. Sub-article (3) of article 14A of the principal Act shall be substituted by the following new sub-article:

Amendment of article 14A of the principal Act.

"(3) Subject to the provisions of sub-articles (1) and (2), when late payment interest or an administrative penalty is due by a person, other than a penalty the payment of which may be kept in abeyance in accordance with article 20, any payment made by that person to the competent authority shall, notwithstanding any declaration made by that person, be appropriated to such late payment interest first, and then to any such administrative penalty before it is appropriated to any eco-contribution.".

71. In sub-article (1) of article 16 of the principal Act, immediately after the words "payable on the products" there shall be added the words "or services".

Amendment of article 16 of the principal Act.

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

Amendment of article 22 of the principal Act.

(a) in sub-article (5) thereof the words "The Minister" shall be substituted by the words "The Minister responsible for finance, with the concurrence of the Minister responsible for waste management,";

(b) sub-article (6) thereof shall be substituted by the following new sub-article:

"(6) The Minister responsible for finance, with the concurrence of the Minister responsible for waste management, may by regulations establish any such fees deemed to be necessary in relation to any proceedings before the Appeals Board.";

(b) in sub-article (7) thereof the words "The Minister" shall be substituted by the words "The Minister responsible for finance, with the concurrence of the Minister responsible for waste management,";

73. The Second Schedule to the principal Act shall be substituted by the following new Schedule:

Substitution of the Second Schedule to the principal Act.

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"SECOND SCHEDULE (Article 3(1))				
Item	Description	Date when Contribution due	Eco- falls	Eco-Contribution Rate

1.	Accommodation, whether provided for a consideration or otherwise, provided in any premises which for the purpose of providing such service which requires the licence in virtue of the Malta Travel and Tourism Services Act (Cap. 409), or any other Act which may be substituted therefor: Provided that this shall not apply to accommodation provided to a person temporarily staying in Malta for the principal purpose of physically attending a course of English as a foreign language at a school duly licensed in accordance with the English Language Teaching Council Regulations (S.L. 605.05) for the period during which such person is enrolled in and attends that course, where such accommodation is provided:	The date when the payment is made to the producer or at the date of check-in, whichever is the earlier.	(a) Eight euro (€8) per night per person who is eighteen (18) years of age or older at the start of the visit, in the case of collective accommodation licenced or required to be licensed in accordance with Annex 2 to the Tourism Accommodation Regulations (S.L. 409.24), provided that in any case the amount shall not exceed sixty-four euro (€64) per person per visit; (b) Ten euro (€10) per night per person who is eighteen (18) years of age or older at the start of the visit, in the case of any other form of accommodation, including rented accommodation licensed or required to be licensed in accordance with Annex 4 to the Tourism Accommodation Regulations (S.L. 409.24), provided that in any case the amount shall not exceed eighty euro (€80) per person per visit. For the purpose of this item, the term "visit" shall mean an uninterrupted stay in the same premises in Malta required to be licensed as established in the second column:
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	(a) by a resident host licensed or required to be licensed in accordance with Category F of Annex 4 to the Tourism Accommodation Regulations (S.L. 409.24), and within the residence of such host; or (b) by the school at which such person attends that course, in premises used exclusively by the school for the accommodation of students enrolled at that school: Provided further that the producer shall retain a confirmation issued by such school identifying the person, confirming enrolment in the course and specifying the dates of commencement and completion thereof.		Provided that where a visit includes stays of up to fifteen (15) days in premises, whether in Malta or otherwise, which do not require to be licensed in accordance with the Malta Travel and Tourism Services Act (Cap. 409) (hereinafter referred to as "interruption"), this notwithstanding, the stay shall still be considered as constituting one (1) visit for the purpose of calculating the eco-contribution due so however that no eco-contribution shall be charged in respect of the days of the interruption.
2.	Provision of a facility to a person to enter Malta by means of a cruise, whether such facility is provided for a consideration or otherwise: Provided that this shall not apply to persons who disembark in Malta and do not subsequently re-embark on that same cruise from Malta: Provided further that, from 1st January 2027 to 31st December 2027, this shall not apply where that person does not disembark in Malta.	The date when the entry into Malta takes place.	Ten euro (€10) per entry per person on a cruise who is eighteen (18) years of age or older on the date of entry. For the purpose of this item the term "entry" shall mean the entry into Malta by a person by means of a cruise for the duration of the uninterrupted presence of the cruise in Malta.

3.	Permission for a tourist to access the land at the Blue Lagoon designated by the competent authority for a specified time period, whether such permission is provided for a consideration or otherwise: Provided that this shall not apply to persons who access the land at the Blue Lagoon for work and, or research related activity or, only make use of that land to pass through its hardstanding paths. For the purpose of this item "Blue Lagoon" means the inlet situated between the islands of Comino and Cominotto in Malta, together with its adjoining shores.	The date on which an application is submitted by or on behalf of a tourist to the competent authority in accordance with article 9(3).	Five euro (€5) for every tourist over five (5) years of age for access to the land at the Blue Lagoon for a specified time period, regardless of whether that access takes place. For the purpose of this item, a specified time period shall be a time slot within a day as may be allocated by the competent authority and shall exclude any time period for brief access as may be authorised by the competent authority."
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74. The Third Schedule to the principal Act shall be amended as follows:

Amendment to the Third Schedule to the principal Act.

(a) item 2 thereof shall be substituted by the following new item:

"2. (1) Every producer shall furnish the competent authority with a return in respect of the services listed in the Second Schedule for every calendar month by not later than the last day of the month following the month to which the return relates.

(2) Subject to any additional or other requirements as may be imposed by the competent authority, a producer shall submit to the competent authority returns in respect of accommodation referred to in item 1 of the Second Schedule, on a monthly basis containing the following information for the relevant month:

(a) the total number of nights of accommodation per person provided during the period covered by any return;

(b) the total number of nights of accommodation per person, under the age of eighteen (18) years, during the relative period;

(c) the total number of nights per person of accommodation during the relative period that exceeded 10 nights;

(d) the total number of nights on which eco-contribution is due and the amount of eco-contribution payable thereon; and

(e) such other information as may be required by the competent authority in such format as shall be established in any guidelines issued by the authority or as otherwise specifically requested by it.

(3) Subject to any additional or other requirements as may be imposed by the competent authority, a producer shall submit to the competent authority returns in respect of cruises referred to in item 2 of the Second Schedule, on a monthly basis containing the following information for the relevant month:

(a) the total number of persons entering Malta by means of a cruise for the duration of uninterrupted presence of that cruise in Malta, whether disembarking in Malta or otherwise;

(b) the total number of persons entering Malta by means of a cruise for the duration of uninterrupted presence of that cruise in Malta, who disembark in Malta;

(c) the total number of persons entering Malta by means of a cruise for the duration of uninterrupted presence of that cruise in Malta, who do not subsequently re-embark on that cruise in Malta following their disembarkation in Malta;

(d) the number of persons in each separate category of persons in paragraphs (a) to (c) being eighteen (18) years or older on the date of entry into Malta provided separately for each category;

(e) the amount of eco-contribution payable; and

(f) such other information as may be required by the competent authority in such format as shall be established in any guidelines issued by the authority or as otherwise specifically requested by it.

(4) Without prejudice to its other powers under the Act, if for any purpose the competent authority requires any information or additional information or the submission of a return from any person who has not made a return or a complete return, the competent authority may, in writing, request from such person such information, additional information or return as may be indicated in the notice."

PART XIII

AMENDMENTS TO THE FISCAL RESPONSIBILITY ACT

75. (1) This Part amends the Fiscal Responsibility Act and shall be read and construed as one with the Fiscal Responsibility Act, hereinafter in this Part referred to as the "principal Act".

Amendments to
the Fiscal
Responsibility
Act.
Cap. 534.

(2) The scope of these amendments is to implement the requirements of Regulation (EU) 2024/1263 of the European Parliament and of the Council of 29 April 2024 on the effective coordination of economic policies and on multilateral budgetary surveillance and repealing Council Regulation (EC) No 1466/97, and of Council Regulation (EC) No 1467/97 of 7 July 1997 on speeding up and clarifying the implementation of the excessive deficit procedure, as amended by Council Regulation (EU) 2024/1264 of 29 April 2024, as well as to transpose the provisions of Council Directive 2011/85/EU of 8 November 2011 on requirements for budgetary frameworks of the Member States, as amended by Council Directive (EU) 2024/1265 of 29 April 2024.

(3) This Part shall come into force on 1st January 2027.

76. The arrangement of the principal Act shall be substituted by the following new arrangement:

Substitution of
the
Arrangement of
the principal
Act.

"ARRANGEMENT OF THE ACT

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Amendment of article 2 of the principal Act.

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

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

(i) the definition "1997 Excessive Deficit Regulation" shall be substituted by the following new definition:

" "1997 Excessive Deficit Regulation" means Council Regulation (EC) No 1467/97 of 7 July 1997

on speeding up and clarifying the implementation of the excessive deficit procedure, as amended by Council Regulation (EC) No 1056/2005 of 27 June 2005, Council Regulation (EU) No 1177/2011 of 8 November 2011, and Council Regulation (EU) 2024/1264 of 29 April 2024;";

(ii) the definitions of "1997 Surveillance and Coordination Regulation", "annual structural balance of the general government", "fiscal stance", "medium-term budgetary objective", "National Audit Office" and "stability programme" shall be deleted;

(iii) the definition "2009 Regulation" shall be substituted by the following new definition:

" "2009 Regulation" means Council Regulation (EC) No 479/2009 of 25 May 2009 on the application of the Protocol on the excessive deficit procedure annexed to the Treaty establishing the European Community, as amended by Council Regulation (EU) No 679/2010 of 26 July 2010 as amended by Commission Regulation (EU) No 220/2014 of 7 March 2014;";

(iv) the definition "2013 Regulation" shall be substituted by the following new definition:

" "2013 Regulation" means Regulation (EU) No 473/2013 of the European Parliament and of the Council of 21 May 2013 on common provisions for monitoring and assessing draft budgetary plans and ensuring the correction of excessive deficit of the Member States in the euro area;";

(v) immediately after the definition "2013 Regulation", as substituted, there shall be added the following new definitions:

" "2024 Economic Governance Regulation" means Regulation (EU) 2024/1263 of the European Parliament and of the Council of 29 April 2024 on the effective coordination of economic policies and on multilateral budgetary surveillance and repealing Council Regulation (EC) No 1466/97, as amended from time to time;

"Annual Progress Report" means a report on the implementation of the national medium-term fiscal-structural plan, including the net expenditure path as established by the Council and the reforms and investments;"

(vi) immediately after the definition "Budget" there shall be added the following new definition:

" "Budgetary Frameworks Directive" means Council Directive 2011/85/EU of 8 November 2011 on requirements for budgetary frameworks of the Member States, as amended by Council Directive (EU) 2024/1265 of 29 April 2024;"

(vii) the definition "budgetary rule" shall be substituted by the following new definition:

" "budgetary rule" shall be construed in accordance with articles 7(a) and 8(a);"

(viii) immediately after the definition "budgetary rule", as substituted, there shall be added the following new definition:

" "control account" means a record of the cumulated upward and downward deviations of the observed net expenditure in a Member State from the net expenditure path as established by the Council;"

(ix) the definition "European System of Accounts" shall be substituted by the following new definition:

" "European System of Accounts" means the European system of national and regional accounts in the European Union established by Regulation (EU) No 549/2013 of the European Parliament and of the Council of 21 May 2013 on the European system of national and regional accounts in the European Union, as amended by Commission Delegated Regulation (EU) 2015/1342 of 22 April 2015 and Regulation (EU) 2023/734 of the European Parliament and of the Council of 15 March 2023;"

(x) the definition "exceptional circumstances" shall be substituted by the following new definition:

" "exceptional circumstances" means a period

during which an unusual event outside the control of the Government has a major impact on the financial position of general government including a period of severe economic downturn in the euro area or the Union as a whole;"

(xi) immediately after the definition "Minister" there shall be added the following new definitions:

"national medium-term fiscal-structural plan" means the document containing the fiscal, reform and investment commitments of Malta, covering a period of not less than four (4) years or depending on the regular length of the legislative term;

"net expenditure" means government expenditure net of interest expenditure, discretionary revenue measures, expenditure on programmes of the European Union fully matched by revenue from European Union funds, national expenditure on co-financing of programmes funded by the European Union, cyclical elements of unemployment benefit expenditure, and one-offs and other temporary measures;

"net expenditure path" means the multi-annual trajectory for net expenditure of Malta;"

(xii) the definition "official forecasts" shall be substituted by the following new definition:

"official forecasts" means the macroeconomic forecasts published by the Ministry responsible for finance for the purposes of fiscal planning;"

(xiii) immediately after the definition "official forecasts", as substituted, there shall be added the following new definition:

"reference trajectory" means the multiannual net expenditure trajectory transmitted by the European Commission to frame the dialogue with Member States where government debt exceeds sixty per cent (60%) of gross domestic product (GDP) or where the government deficit exceeds three per cent (3%) of GDP when drawing up their national medium-term fiscal-structural plans;"

(xiv) the definition of "Stability and Growth Pact" shall be substituted by the following new definition:

" "Stability and Growth Pact" means the framework for fiscal surveillance and budgetary discipline established by Regulation (EU) 2024/1263 of the European Parliament and of the Council of 29 April 2024 on the effective coordination of economic policies and on multilateral budgetary surveillance and repealing Council Regulation (EC) No 1466/97, and Council Regulation (EC) No 1467/97 of 7 July 1997 on speeding up and clarifying the implementation of the excessive deficit procedure, as amended, including by Council Regulation (EU) 2024/1264 of 29 April 2024, as may be amended from time to time;"

(xv) in the definition "Supplementary estimate" the words "Constitution of Malta." shall be substituted by the words "Constitution of Malta;" and immediately thereafter there shall be added the following new definition:

" "technical information" means the guidance transmitted by the European Commission upon request to Member States with government debt not exceeding sixty per cent (60%) of gross domestic product (GDP) and government deficit not exceeding three per cent (3%) of GDP before Member States draw up their national medium-term fiscal-structural plans;"

(b) immediately after sub-article (2) thereof there shall be added the following new sub-article:

"(3) Unless the context otherwise requires, words and phrases used in this Act which are not herein defined shall have the same meaning as assigned to them in the 2024 Economic Governance Regulation."

Amendment of article 3 of the principal Act.

78. In paragraph (f) of article 3 of the principal Act the words "Medium Term Fiscal Strategy" shall be substituted by the words "national medium-term fiscal-structural plan".

Amendment of article 6 of the principal Act.

79. Paragraph (r) of article 6 of the principal Act shall be substituted by the following new paragraph:

"(r) manage expenditure consistently with the rules established in this Act;"

80. Article 7 of the principal Act shall be substituted by the following new article: Substitution of article 7 of the principal Act.

"Applicable fiscal rules when Malta is under an excessive deficit procedure.

7. Where the ratio of general government debt to gross domestic product exceeds sixty per cent (60%) or the ratio of the general government deficit to gross domestic product exceeds three per cent (3%), the Government shall endeavour to ensure that:

(a) net expenditure shall not exceed the latest net expenditure path for Malta approved by the Council of the European Union in accordance with Article 17 of the 2024 Economic Governance Regulation; or

(b) any failure to comply with paragraph (a) arises solely as a result of exceptional circumstances and does not endanger medium-term fiscal sustainability."

81. Article 8 of the principal Act shall be substituted by the following new article: Substitution of article 8 of the principal Act.

"Applicable fiscal rules when Malta is not under an excessive deficit procedure.

8. Where the ratio of general government debt to gross domestic product does not exceed sixty per cent (60%) and the ratio of the general government deficit to gross domestic product does not exceed three per cent (3%), the Government shall endeavour to ensure that:

(a) net expenditure does not exceed the latest net expenditure path for Malta established in the national medium-term fiscal structural plan; or

(b) any failure to comply with paragraph (a) arises solely as a result of exceptional circumstances and does not endanger medium-term fiscal sustainability."

82. Articles 9 and 10 of the principal Act shall be deleted. Deletion of articles 9 and 10 of the principal Act.

83. Article 11 of the principal Act shall be amended as follows: Amendment of article 11 of the principal Act.

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

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"(1) If the European Commission considers that an excessive deficit exists in accordance with Article 126(5) of the Treaty on the Functioning of the European Union, and the Council in accordance with Article 126(6) thereof, decides that an excessive deficit exists, the Government shall within six (6) months, prepare and lay down on the Table of the House of Representatives, a plan specifying the measures required to comply with the Council recommendation made under Article 126(7) of the said Treaty.";

(b) sub-article (2) thereof shall be substituted by the following new sub-article:

"(2) The plan shall specify the measures required to comply with the Council recommendation referred to in sub-article (1), including the corrective net expenditure path and the deadline for effective action established under Article 3(4) of the 1997 Excessive Deficit Regulation, as amended, and shall contain the information required for the report referred to in Article 3(5) thereof and, where applicable, the additional reporting requirements under Articles 10(1) and 11(3) of the 2013 Regulation, as amended from time to time.";

(c) sub-article (3) thereof shall be deleted.

Substitution of article 12 of the principal Act.

84. Article 12 of the principal Act shall be substituted by the following new article:

"Publication and submission of official forecasts.

12. The Ministry for Finance shall publish official forecasts for use in the Annual Progress Report and the Draft Budget Plan and shall simultaneously submit those forecasts to the Fiscal Council for endorsement for the purposes of the 2013 Regulation."

Amendment of article 13 of the principal Act.

85. Article 13 of the principal Act shall be amended as follows:

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

"(1) The Fiscal Council shall monitor, and at least once a year:

(a) provide a non-binding assessment of whether the obligation under articles 7(a) or 8(a), as applicable, is being complied with;

(b) deliver an opinion on whether exceptional circumstances exist or have ceased to exist for the purposes of articles 7(b) or 8(b), as applicable; and

(c) provide a non-binding assessment of whether any obligation under article 11(1), or to carry out the measures specified in a plan under article 11(2), is being complied with.";

(b) sub-article (2) thereof shall be deleted;

(c) sub-article (3) thereof shall be amended as follows:

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

"(a) endorse, as it considers appropriate, the macroeconomic forecasts prepared by the Ministry for Finance for the Annual Progress Report and the Draft Budget Plan;"

(ii) paragraph (b) thereof shall be substituted by the following new paragraph:

"(b) assess the consistency, coherence and effectiveness of the national budgetary framework;"

(iii) paragraph (c) thereof shall be substituted by the following new paragraph:

"(c) in relation to each Annual Draft Budget Plan and Annual Progress Report, provide an assessment of whether net expenditure for the year or years concerned is, in the opinion of the Fiscal Council, conducive to prudent economic and budgetary management and in conformity with this Act, including by reference to the Stability and Growth Pact;"

(iv) paragraph (d) thereof shall be substituted by the following new paragraph:

"(d) assess and issue an opinion on the Government's budgetary performance against the annual fiscal targets and policies specified in the Draft Budget Plan, and on the Government's compliance with the provisions of this Act, taking

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into account, in particular, the Annual Progress Report and any other relevant information;"

(v) paragraph (e) thereof shall be substituted by the following new paragraph:

"(e) analyse and issue an opinion and any recommendations pursuant to the Government's publication of the half-yearly and annual reports on budget execution, including an *ex post* evaluation of macroeconomic and fiscal forecasts;"

(d) in paragraph (b) of sub-article (5) thereof the words "articles 7(1) or 11(1)" shall be substituted by the words "articles 7, 8 or 11(1)";

(e) in sub-article (6) thereof the words "Medium Term Fiscal Strategy and the annual budget" shall be substituted by the words "annual budget";

(f) in sub-article (7) thereof the words "sub-article (2)" shall be substituted by the words "sub-articles (1), (3)(a) and (3)(b)".

Amendment of article 14 of the principal Act.

86. Article 14 of the principal Act shall be amended as follows:

(a) in sub-article (1) thereof the words "most recently announced Medium Term Fiscal Strategy" shall be substituted by the words "medium-term targets presented in the latest Budget";

(b) in sub-article (3) thereof the words "automatically gives the right to" shall be substituted by the words "does not prejudice the right of";

(c) sub-articles (4) and (5) thereof shall be deleted.

Amendment of article 15 of the principal Act.

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

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

"Medium Term Fiscal Planning and Strategy";

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

"(1) At the beginning of each legislature, and by not later than the 30th April of the last year of the plan in force, the Government shall lay on the Table of the House of

Representatives, the national medium-term fiscal structural plan. The plan shall form part of the national medium-term budgetary framework established in accordance with Article 9 of the Budgetary Frameworks Directive and shall comply with the requirements for national medium-term fiscal-structural plans established in Article 13 of the 2024 Economic Governance Regulation.";

(c) sub-articles (2) and (3) thereof shall be deleted;

(d) sub-article (4) thereof shall be substituted by the following new sub-article:

"(4) The national medium-term fiscal structural plan shall include, as far as possible, an assessment of the impact of envisaged policies on the long-term sustainability of public finances and on sustainable and inclusive growth.";

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

"(5) The national medium-term fiscal structural plan shall also take into account, as far as possible, macro-fiscal risks arising from climate change and the environmental and distributional impacts of envisaged policies in the sustainability assessment of public finances.";

(f) sub-articles (6) and (7) thereof shall be deleted;

(g) sub-article (8) thereof shall be substituted by the following new sub-article:

"(8) The national medium-term fiscal structural plan shall contain a statement of responsibility signed by the Prime Minister and the Minister responsible for Finance attesting to the reliability and completeness of the information contained therein and to compliance with the principles of fiscal responsibility.";

(h) sub-article (9) thereof shall be substituted by the following new sub-article:

"(9) Every year updated estimates of the current year and updated medium term projections of revenue, recurrent expenditure and capital expenditure, covering a period of four (4) years including the year of assessment, shall be presented in the Budget Estimates. These

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projections shall provide the basis for the formulation of business and financial plans provided for in article 14. The updated medium-term fiscal projections shall be consistent with the requirements of this Act and shall adhere to net expenditure commitments presented in the national medium-term fiscal structural plan, where relevant."

Amendment of article 16 of the principal Act.

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

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

"Annual Draft Budgetary Plan";

(b) in sub-article (1) thereof the words "Medium Term Fiscal Plan" shall be substituted by the words "National Medium Term Fiscal Structural Plan";

(c) in paragraph (c) of sub-article (2) thereof the words "government expenditure net of discretionary revenue measures under Article 5(1) of the Council Regulation (EC) No. 1466/97" shall be substituted by the words "net expenditure";

(d) sub-article (3) thereof shall be substituted by the following new sub-article:

"(3) The Draft Budgetary Plan shall be submitted to the Fiscal Council for assessment and shall be made public.";

(e) sub-articles (4) and (5) thereof shall be deleted.

Amendment of article 17 of the principal Act.

89. In article 17 of the principal Act the words "Medium Term Fiscal Strategy", wherever they occur, shall be substituted by the words "National Medium Term Fiscal Structural Plan".

Amendment of article 18 of the principal Act.

90. Paragraph (c) of article 18 of the principal Act shall be substituted by the following new paragraph:

"(c) a description of how the proposed initiative or measure complies with the strategic objectives and priorities of the Government's National Medium Term Fiscal Structural Plan, with the annual budget and with the expenditure ceilings specified in the National Medium Term Fiscal Structural Plan."

Amendment of article 22 of the principal Act.

91. Article 22 of the principal Act shall be substituted by the

following new article:

"Approval of additional spending and delegation of responsibility.

22. In the course of the budget year, no new or additional expenditure may be made or committed in excess of the relevant budgetary allocation except with the express approval of the Minister or of any duly delegated official acting on the Minister's behalf. A quarterly report showing approvals granted under such delegated authority shall be presented to the Minister before the end of the following quarter."

92. Articles 23 and 24 of the principal Act shall be deleted.

Deletion of articles 23 and 24 of the principal Act.

93. In article 25 of the principal Act the words "in Departments, authorities, agencies and entities falling within the remit of this Act" shall be substituted by the words "in the Department, Authority, Agency and entity falling within the remit of this Act and the respective Permanent Secretary".

Amendment of article 25 of the principal Act.

94. Article 27 of the principal Act shall be deleted.

Deletion of article 27 of the principal Act.

95. In sub-article (10) of article 39 of the principal Act the words "and in the Medium Term Fiscal Strategy" shall be deleted.

Amendment of article 39 of the principal Act.

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

Amendment of article 40 of the principal Act.

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

"(1) Subject to this Act, the National Medium Term Fiscal Structural Plan may be revised, not later than twelve (12) months before the lapse of the plan then in force, where objective circumstances prevent its implementation. A new Government may revise the National Medium Term Fiscal Structural Plan to cover a new period of not less than four (4) years or reflecting the normal duration of the national legislature and its new policy priorities. In that event, the new Government shall identify the differences from the preceding National Medium Term Fiscal Structural Plan.";

(b) sub-article (2) thereof shall be substituted by the following new sub-article:

"(2) The Minister shall submit any revision to the National Medium Term Fiscal Structural Plan to the House

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for its due consideration.";

(c) sub-article (3) thereof shall be deleted;

(d) sub-article (4) thereof shall be substituted by the following new sub-article:

"(4) The revised National Medium Term Fiscal Structural Plan shall contain a section detailing and explaining the differences from the version previously laid on the Table of the House."

Amendment of
article 41 of the
principal Act.

97. Article 41 of the principal Act shall be amended as follows:

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

(i) in paragraph (a) thereof the words "Medium Term Fiscal Strategy" shall be substituted by the words "National Medium Term Fiscal Structural Plan";

(ii) paragraph (c) thereof shall be substituted by the following new paragraph:

"(c) assess whether the fiscal and budgetary policies in the completed budget year and their results were in conformity with the net expenditure growth targets specified in the National Medium Term Fiscal Structural Plan;;

(iii) paragraph (d) thereof shall be substituted by the following new paragraph:

"(d) explain any deviations and how these are to be addressed;;

(b) sub-article (3) thereof shall be substituted by the following new sub-article:

"(3) The report on budget execution shall include a section showing deviations from the initial annual budget, with justification for such deviations."

Amendment of
article 55 of the
principal Act.

98. In paragraph (b) of sub-article (4) of article 55 of the principal Act immediately after the words "National Statistics Office" there shall be added the words "or such higher amounts as may be agreed by the Ministry for Finance".

99. Immediately after article 57 of the principal Act there shall be added the following new article:

Addition of a new article to the principal Act.

"Independent external evaluation.

57A. (1) In accordance with Article 8a(4)(e) of Council Directive 2011/85/EU of 8 November 2011 on requirements for budgetary frameworks of the Member States, as amended by Council Directive (EU) 2024/1265, the Fiscal Council shall be subject to regular external evaluations by independent evaluators.

(2) The independent evaluators referred to in sub-article (1) shall:

(a) be an established institution or an individual expert with the necessary experience and knowledge in the field of fiscal responsibility;

(b) perform an external evaluation every five (5) years;

(c) include in the evaluation an analysis of the Fiscal Council's independence, resources, methodology, outputs and impact; and

(d) be financed in a manner that preserves the normal operations of the Fiscal Council."

PART XIV

AMENDMENTS TO SUBSIDIARY LEGISLATION

100. (1) 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.

(2) The provisions of articles 101, 102, 103, 108, 109 of this Part shall come into force on the 1st January, 2027.

101. The Long-stay Visa Fees Regulations shall be amended as follows:

Amendments to the Long-stay Visa Fees Regulations. S.L. 35.35.

(a) regulation 2 thereof shall be amended as follows:

(i) the definition "extended service" shall be substituted by the following new definition:

" "extended service" means the processing of a long-stay visa application submitted directly with an external service provider and processed by the

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Central Visa Authority";

(ii) immediately after the definition "Schengen Agreement" there shall be added the following new definition:

" "standard service" means the processing of a long-stay visa application submitted together with a residence permit application and processed by the Central Visa Authority";

(b) the Schedule thereof shall be substituted by the following new Schedule:

**"SCHEDULE
(Regulation 3)**

The fees which shall be payable for the granting of a long-stay visa are the following:

(a) For employment or business purposes:

(i) standard service €300

(ii) extended service €400

(b) For study or training purposes:

(i) standard service €300

(ii) extended service €400

(c) For family reunification or family visit purposes:

(i) standard service €300

(ii) extended service €400

(d) For any other purpose:

(i) standard service €300

(ii) extended service €400

(e) Minors between the age of six (6) and twelve (12) years for any purpose €100."

102. (1) Regulation 2 of the Fees payable for Residence Permits and Employment Licences Regulations shall be substituted by the following new regulation:

Amendments to the Fees payable for Residence Permits and Employment Licences Regulations. S.L. 35.39.

"Levy of fees. 2. There shall be paid in respect of each item the following fees:

1. Employment-related residence permit applications by third-country nationals:	
	<i>Fee payable on application</i>
(a) Application for a single permit as regards residence and employment valid for a period of up to one (1) year	€800
(b) Application for renewal of a single permit as regards residence and employment with possibility of renewal for up to three (3) years if applicant is eligible	€150 for every year of renewal
(c) Application for a single permit as regards residence and employment - change of employment	€800
(d) Application for a single permit as regards residence and employment - change of designation	€150
(e) Application for a single permit as regards residence and employment - Key Employee Initiative	€800
(f) Application for renewal of a single permit as regards residence and employment – Key Employment Initiative with possibility of renewal for up to three (3) years if applicant is eligible	€150 for every year of renewal
(g) Application for a single permit as regards residence and employment - Specialist Employee Initiative	€800
(h) Application for renewal of a single permit as regards residence and employment - Specialist Employee Initiative with possibility of renewal for up to three (3) years if applicant is eligible	€150 for every year of renewal
(i) Application for a residence permit for the purpose of highly qualified employment (EU Blue Card)	€800
(j) Application for renewal of residence permit for the purpose of highly qualified employment (EU Blue Card) with possibility of renewal for up to three (3) years if applicant is eligible	€150 for every year of renewal
(k) Application for a residence permit in terms of the Conditions of Entry and Residence of Third-Country Nationals in the Framework of an Intra-Corporate Transfer Regulations (S.L. 217.21)	€800

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(l) Application for renewal of a residence permit in terms of the Conditions of Entry and Residence of Third-Country Nationals in the Framework of an Intra-Corporate Transfer Regulations (S.L. 217.21) with possibility of renewal for up to three (3) years if applicant is eligible	€150 for every year of renewal
(m) Application for a residence permit for researchers in employment	€300
(n) Application for renewal of a residence permit for researchers in employment with possibility of renewal for up to three (3) years if applicant is eligible	€200 for every year of renewal
(o) Application for a residence permit for self-employed workers in Malta (Jobsplus licence fee not included)	€1000
(p) Application for renewal of a residence permit for self-employed workers in Malta with possibility of renewal for up to three (3) years if applicant is eligible (Jobsplus licence fee not included)	€300 for every year of renewal
(q) Application for a residence permit for the purpose of employment for under six (6) months (Jobsplus licence fee not included)	€400
(r) Application for a residence permit for posted workers in Malta	€800
(s) Application for renewal of a residence permit for posted workers in Malta with possibility of renewal for up to three (3) years if applicant is eligible	€150 for every year of renewal
(t) Application for the issue of a residence document in replacement of the original one which has been lost, stolen, destroyed or defaced	€50
(u) Application for change of address when the residence document has already been approved	€50
(v) New application for a residence permit submitted from Malta - additional fee to the type of permit	€200
2. Other residence permit applications for third-country nationals:	
	<i>Fee Payable on application</i>
(a) Application for a residence permit on the basis of economic self-sufficiency	€800
(b) Application for renewal of residence permit on the basis of economic self-sufficiency	€150
(c) Application for a residence permit for the purpose of study	€500
(d) Application for renewal of residence permit for the purpose of study	€150

(e) Application for stay for the purpose of job-searching or entrepreneurship for researchers and students	€500
(f) Application for a residence permit or renewal for the purpose of training	€500
(g) Application for a residence permit in terms of the Family Reunification Regulations (S.L. 217.06)	€800
(h) Application for renewal of residence permit in terms of the Family Reunification Regulations (S.L. 217.06)	€150
(i) Application for a residence permit in terms of the policy on family members of third-country nationals who do not qualify for family reunification by means of the Family Reunification Regulations (S.L. 217.06)	€800
(j) Application for renewal of residence permit in terms of the policy on family members of third-country nationals who do not qualify for family reunification by means of the Family Reunification Regulations (S.L. 217.06)	€150
(k) Application for long-term residence or renewal of residence document – Document issued for five (5) years	€1000
(l) Application for a residence permit or renewal for exempt persons in accordance with national legislation	Free of charge
(m) Application for a residence permit for a partner of a Maltese citizen	€800
(n) Application for renewal of a residence permit for a partner of a Maltese citizen	€150
(o) Application for a residence permit or renewal for victims of trafficking or illegal immigration who co-operate with the Maltese authorities	Free of charge
(p) Application for a residence permit or renewal for the purpose of voluntary service	Free of charge
(q) Application for a residence permit or renewal from beneficiaries of international protection	Free of charge
(r) Application for a residence permit or renewal for medical reasons	€50
(s) Application for a residence permit or renewal for religious reasons	€50
(t) Application for the issue of a residence document in replacement of the original one which has been lost, stolen, destroyed or defaced	€50
(u) Application for a change of address when the residence document has already been approved	€100

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(v) Application for a temporary residence permit or renewal	€400
(w) Application for other residence permits or renewal	€400
(x) Application for the renewal of Specific Residence Authorisation	€50
(y) New application for a residence permit submitted from Malta - additional fee to the type of permit	€200
3. Applications for a residence document for European Union nationals:	
	<i>Fee payable on application</i>
(a) Application for the issue of a residence document in replacement of the original one which has been lost, stolen or destroyed	€25
(b) Application for the issue of a residence document in replacement of the original one which has been defaced	€25
4. Applications for an employment licence in terms of article 11(3) of the Immigration Act (Cap. 217), in respect of:	
(a) Family members of third-country national long-term residents in their first year of residence	Payable on issue: €60
(b) Asylum seekers, recognised refugees, beneficiaries of subsidiary protection and persons granted analogous forms of protection	Payable on issue: €60
(c) All other third-country nationals	Payable on application: €250
(d) Third-country nationals applying for a secondary employment licence	Payable on application: €150
(e) EU nationals and their family members, long-term residents who are entitled to a backdated employment licence	Payable on application: €60
5. Applications for annual renewal of an employment licence in terms of article 11(3) of the Immigration Act (Cap. 217), in respect of:	
(a) Asylum seekers, recognised refugees, beneficiaries of subsidiary protection and persons granted analogous forms of protection	Payable on issue: €40
(b) All other third-country nationals	Payable on application: €250
(c) Third-country nationals applying for a secondary employment licence	Payable on application: €150
(d) EU nationals and their family members, long-term residents who are entitled to a backdated employment licence	Payable on application: €60
6. Infrastructure sustainability contribution for permit holders:	

Infrastructure sustainability contribution for third-country nationals - excluding minors	Payable on issue: €400 for every year".
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103. The Motor Vehicles (Driving Licences) Regulations shall be amended as follows:

Amendments to
the Motor
Vehicles
(Driving
Licences)
Regulations.
S.L. 65.18.

(a) regulation 5 thereof shall be amended as follows:

(i) the words "5. The holder" shall be substituted by the words "5. (1) The holder";

(ii) immediately after sub-regulation (1), as amended, there shall be added the following new sub-regulations:

"(2) Subject to sub-regulation (4), and notwithstanding the provisions of sub-regulation (1), where the holder of a driving licence referred to in sub-regulation (1) is issued with a residence permit in Malta, he may drive in Malta on that licence for one (1) period only, not exceeding twelve (12) months, commencing on the date of his last entry into Malta before he was first issued with a residence permit, and such period shall not commence to run afresh by reason of his leaving and re-entering Malta.

(3) On the expiry of the period referred to in sub-regulation (2), that person shall not drive a motor vehicle in Malta unless he holds a driving licence issued by the Authority, whether following an examination or by means of an exchange in accordance with regulation 7, or by the competent authority of another Member State.

(4) Where a person referred to in sub-regulation (2) holds a residence permit on 1st January 2027, the period of twelve (12) months referred to in the said sub-regulation shall run from the date of his last entry into Malta before such date, and such date shall not commence to run afresh by reason of his leaving and re-entering Malta after such date.

(5) Sub-regulations (2) to (4) shall not apply to the holder of a valid residence permit issued to him for the purpose of his employment as a driver, for as long as that residence permit remains valid.

(6) For the purposes of this regulation,

"residence permit" shall have the same meaning as assigned to it by regulation 51A(7).".

(b) immediately after regulation 51 thereof there shall be added the following new regulation:

"Administrative fee payable by holders of driving licences for categories B and B1.

51A. (1) Without prejudice to the fees and charges payable in terms of regulation 51, any person, other than an exempt person, who is issued with, or who renews a driving licence, including a probationary driving licence, for category B or B1 shall pay to the Authority the administrative fee for each month of the period of validity of that driving licence.

(2) For the purposes of this regulation, "exempt person" means:

(a) a national of a Member State of the European Union or of a State forming part of the European Economic Area, a long-term resident, or the spouse of any such person;

(b) a national of the United Kingdom of Great Britain and Northern Ireland, of Australia or of the United Arab Emirates; or

(c) the holder of a valid residence permit issued to him for the purpose of his employment as a driver:

Provided that a person referred to in paragraph (c) shall be considered an exempt person only for as long as that residence permit remains valid.

(3) The administrative fee shall be paid in advance, in such manner and at such intervals as the Authority may determine and where a person ceases to be an exempt person during the period of validity of his driving licence, the administrative fee shall become due as from the month following that in which such person ceases to be an exempt person.

(4) Notwithstanding the provisions of regulation 44(1), a driving licence for category B or B1 to be issued to, or renewed in respect of, a person who is liable to pay the administrative fee shall have a validity ending on the date of expiry of the residence permit held by that person or on the date on which its validity would otherwise expire in accordance with these regulations, whichever is the earlier.

(5) The Authority shall not renew or replace a driving licence, or add a category to a driving licence, held by a person who is liable to pay the administrative fee, unless all the administrative fees due by such person have been paid.

(6) The administrative fee shall be payable only in respect of driving licences to be issued or renewed on or after 1st January 2027.

(7) For the purposes of this regulation:

"administrative fee" means the administrative fee payable per month in terms of this regulation, as prescribed in the Ninth Schedule;

"long-term resident" means a national of a third country who has been granted long-term resident status in Malta in accordance with the Status of Long-Term Residents (Third Country Nationals) Regulations;

"residence permit" means a residence permit, including a single permit, issued to a national of a third country by the competent authority in Malta in terms of the Immigration Act or any regulations made thereunder.";

S.L. 217.05.

Cap. 217.

(c) the Ninth Schedule thereof shall be amended as follows:

(i) the words "NINTH SCHEDULE (Regulations 37 and 51)" shall be substituted by the words "NINTH SCHEDULE (Regulations 37, 51 and 51A)";

(ii) immediately after the table headed "Driving licences fees*, authorisation fees and administrative charges" and the note thereto, there shall be added the following new table:

"Administrative fee (regulation 51A)	
Description	Fee €
Administrative fee payable by a holder of a driving licence for category B or B1 who is not an exempt person, per month	83.00".

104. In sub-regulation (1) of regulation 20 of the Tourist Guides Regulations the words "not exceeding one thousand and two hundred euro (€1,200)" shall be substituted by the words "not exceeding fifteen thousand euro (€15,000)".

Amendment to the Tourist Guides Regulations. S.L. 409.12.

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Amendment to
the Catering
Establishments
Regulations.
S.L. 409.15.

105. In regulation 17 of the Catering Establishments Regulations the words "liable to a fine not exceeding two thousand and three hundred euro (€2,300)" shall be substituted by the words "liable to a fine (*multa*) not exceeding fifteen thousand euro (€15,000)".

Amendments to
the Package
Travel and
Linked Travel
Arrangements
Regulations.
S.L. 409.19.

106. Regulation 23 of the Package Travel and Linked Travel Arrangements Regulations shall be amended as follows:

(a) in sub-regulation (1) thereof the words "of not less than one thousand and one hundred and sixty-four euro and sixty-nine cents (€1,164.69) and not more than twenty-three thousand and two hundred and ninety-three euro and seventy-three cents (€23,293.73)" shall be substituted by the words "of not less than five thousand euro (€5,000) and not more than fifty thousand euro (€50,000)";

(b) in sub-regulation (2) thereof the words "of not less than one thousand and one hundred and sixty-four euro and sixty-nine cents (€1,164.69) and not more than eleven thousand and six hundred and forty-six euro and eighty-seven cents (€11,646.87)" shall be substituted by the words "of not less than five thousand euro (€5,000) and not more than fifty thousand euro (€50,000)".

Transitory
provision.

107. The provisions of articles 104, 105 and 106 in this Part revising any fine or administrative penalty shall not apply in respect of any offence or breach committed before the date of coming into force of the provisions of this Act, and any such offence or breach shall remain punishable and may continue to be dealt with, in accordance with the provisions of the law as in force at the time when it was committed.

Amendment to
the Designation
of the
Competent
Authority Order.
S.L. 473.01.

108. The Designation of the Competent Authority Order shall be amended as follows:

(a) in sub-regulation (1) of regulation 2 thereof immediately after the words "described in" there shall be added the words "items 1 and 3 of";

(b) in sub-regulation (1) of regulation 3 thereof immediately after the words "First Schedule of the Act" there shall be added the words "and for the purposes of the eco-contribution payable on services listed in item 2 of the Second Schedule of the Act".

Amendment to
the Eco-
Contribution
Regulations.
S.L. 473.02.

109. The Eco-Contribution Regulations shall be amended as follows:

(a) regulation 3 thereof shall be substituted by the following new regulation:

"Interest on late payment.

3. Interest shall be due on any eco-contribution which is not paid by the date on which it becomes payable at the rate of zero point six per cent (0.6%) for each month or part thereof during which that eco-contribution remains unpaid:

Provided that interest that accrues on any amount of eco-contribution due which is the subject of an appeal before the Tribunal, shall be suspended for any period that exceeds two (2) months from the date of the last sitting of the Tribunal relating to such appeal and until the date when a decision is delivered by the Tribunal or a final judgement is delivered by the Court of Appeal (Inferior Jurisdiction), as the case may be.";

(b) Regulation 4 thereof shall be substituted by the following new regulation:

"4. Any registered person under the Act who is required to furnish but fails to furnish a return for a period by the end of the month following the month during which the period ends, shall be liable to an administrative penalty of an amount equivalent to one-hundred euro (€100) for every month or part thereof that elapses, and increasing by increments of fifty euro (€50) for each subsequent month or part thereof that elapses, from the date on which the return should have been submitted, until the date on which it is submitted as required in accordance with the Act:

Provided that such administrative penalty shall not in any case exceed two thousand two hundred and fifty euro (€2,250) for each such return:

Provided further that where the eco-contribution payable in connection with that return is less than two hundred and fifty euro (€250), such administrative penalty shall not exceed fifty euro (€50).";

(c) regulation 5 thereof shall be substituted by the

following new regulation:

"5 Any person who is required to apply for registration under the Third Schedule to the Act, and does not file an application within the prescribed time limit in the said Schedule, shall be liable to an administrative penalty of an amount equivalent to one thousand euro (€1,000), and a further two-hundred euro (€200) for every month or part thereof that elapses, and increasing by increments of one-hundred euro (€100) for each such month or part thereof that elapses, from the date on which the application should have been filed until the date on which the application for registration is submitted in accordance with the Act:

Provided that such administrative penalty shall not in any case exceed ten thousand euro (€10,000).";

(d) regulation 6 thereof shall be amended as follows:

(i) the words "within not later than ten days from when the return containing the incorrect statement was furnished to the Authority, clearly indicating that the adjusted return replaces the return furnished earlier:" shall be substituted by the words ", clearly indicating that the adjusted return substitutes the return submitted earlier.";

(ii) the proviso thereof shall be deleted;

(e) regulation 8 thereof shall be amended as follows:

(i) in sub-regulation (1) thereof the word "Second" shall be substituted by the word "Third";

(ii) in sub-regulation (2) thereof the words "three calendar months" shall be substituted by the words "one (1) calendar month".

**PART XV
REGULATIONS UNDER THE MALTA TRAVEL AND
TOURISM SERVICES ACT
(CAP. 409)**

Fees (Tourism) Regulations, 2026

Fees (Tourism)
Regulations,
2026.
S.L. 409. __.

1. (1) The title of these regulations is the Fees (Tourism) Regulations, 2026. Citation and commencement.

(2) These regulations shall come into force on the 1st January, 2027.

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

"Act" means the Malta Travel and Tourism Services Act; Cap. 409.

"applicable rate" means the fee or contribution payable to the Authority by tourism operations as established in the First and Second Schedules;

"tourist areas" and "non-tourist areas" mean the areas specified as such in the Second Schedule;

"tour operator representative" means an incoming tourism agent acting as a representative of a tour operator for leisure travel.

(2) Unless the context otherwise requires, words and expressions used in these regulations and which are not defined herein shall have the same meaning as assigned to them in the Act or in any regulations made thereunder.

3. There shall be payable to the Authority for the issue, transfer or renewal of any licence, permit or certificate issued under the Act or any regulations made thereunder, the relative fee as specified in the First Schedule: Licence fees.

Provided that where a licence or permit in accordance with any Part of the First Schedule, other than Parts V, XV and XVI, are issued or renewed in respect of a tourism operation situated in Gozo, the licensee shall pay seventy-five per cent (75%) of the relative licence fee specified in that Part.

4. The fee payable for a licence issued by the Authority under the Act or any regulations made thereunder shall be due on the first Due dates of licence fees.

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day of January of each year.

Contributions.

5. (1) In addition to fees referred to in regulation 3, there shall be payable to the Authority, by the persons referred to in the First Column of the Second Schedule, the annual contribution established in the Second Column of that Schedule in relation to those persons and to matters connected with tourism and as specified therein.

(2) The said contributions shall, unless otherwise established by the Authority, be due on the same date as the licence fees in accordance with regulation 4.

Fees and contributions due after the first (1) of July of any year.

6. Where a licence in respect of any tourism operation is first issued after the first (1) day of July of any year, the fee for such licence and the relative contribution for that year shall be one-half (1/2) of the annual amount applicable.

Fees due on reclassification.

7. Whenever during the period of validity of a licence, a tourism operation is reclassified in a class superior or inferior to the one shown on the licence, the Authority shall, on payment of the relative fee and new contribution by the tourism operator, substitute such licence with a new licence denoting the new classification.

Difference in fees as a result of increased capacity.

8. Whenever the accommodation capacity of a hotel, tourist village, hostel, guest house or private rented accommodation is increased with the approval of the Authority, and such increase results in a higher licence fee or contribution under these regulations, the licensee shall pay the difference between the higher fee and contribution and the fee and contribution already paid:

Provided that when the provisions of this regulation become applicable in respect of any such licence and contribution at any time after the first day of July of any year, the amount payable shall be equal to one half of such difference.

Fees on appeal.

9. When an appeal is entered under the provision of article 14 of the Act, the appellant shall pay to the Tourism Appeals Board the relative fee as set out in the First Schedule.

Repeal, savings and transitory provisions.
S.L. 409.05.

10. (1) The Fees (Tourism) Regulations are hereby repealed without prejudice to anything done or omitted to be done thereunder, hereinafter referred to in this regulation as the "repealed regulations".

(2) Notwithstanding sub-regulation (1), any fees, contributions or other amounts which are due to the Authority or to the Tourism Appeals Board under the repealed regulations, including any reserved amounts in accordance with regulation 11 of the repealed regulations, and which remain unpaid immediately prior to the coming into force of

these regulations, shall continue to be due to the Authority or to the Tourism Appeals Board, as the case may be, and shall be recoverable as if they were fees due under these regulations.

(3) Fees and contributions in respect of any period ending prior to the date of the coming into force of these regulations shall be payable at the rates that shall be in force under the repealed regulations, and the fees and contributions established by these regulations shall apply in respect of any period commencing on or after the date of the coming into force of these regulations, irrespective of when they fall due.

(4) Any application or appeal submitted prior to the coming into force of these regulations, in respect of which the relative fee has been paid under the repealed regulations, shall be determined without the payment of any ulterior fee under these regulations, and no refund shall be due solely by reason of any difference between the fees under the repealed regulations and those under these regulations.

(5) Anything done or any decision taken under the repealed regulations shall, in so far as it could have been done or taken under these regulations, be deemed to have been done or taken under these regulations.

(6) Unless the context otherwise requires, any reference in any law or document to the repealed regulations shall be construed as a reference to these regulations.

11. The Tourism Appeals Board Regulations shall be amended as follows:

Consequential amendments to the Tourism Appeals Board Regulations. S.L. 409.07.

(a) regulation 11 thereof shall be amended as follows:

(i) in sub-regulation (1) thereof the marginal note "S.L. 409.05" shall be substituted by the marginal note "S.L. 409.__.";

(ii) in sub-regulation (2) thereof the marginal note "S.L. 409.05" shall be substituted by the marginal note "S.L. 409.__.";

(b) in sub-regulation (1) of regulation 12 thereof the marginal note "S.L. 409.05" shall be substituted by the marginal note "S.L. 409.__.";

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Consequential amendment to the Tourism Operations (General) Regulations. S.L. 409.08.

12. Regulation 15 of the Tourism Operations (General) Regulations shall be amended as follows:

(a) in sub-regulation (3) thereof the marginal note "S.L. 409.05" shall be substituted by the marginal note "S.L. 409.____";

(b) in sub-regulation (4) thereof the marginal note "S.L. 409.05" shall be substituted by the marginal note "S.L. 409.____".

Consequential amendment to the Tourist Guides Regulations. S.L. 409.12.

13. In sub-regulation (2) of regulation 19 of the Tourist Guides Regulations the marginal note "S.L. 409.05" shall be substituted by the marginal note "S.L. 409.____".

Consequential amendment to the Timeshare and Timeshare-like Products Promotion (Licensing of OPC Representatives) Regulations. S.L. 409.16.

14. In sub-regulation (2) of regulation 11 of the Timeshare and Timeshare-like Products Promotion (Licensing of OPC Representatives) Regulations the marginal note "S.L. 409.05" shall be substituted by the marginal note "S.L. 409.____".

Consequential amendment to the Trainee Tourist Guides Regulations. S.L. 409.23.

15. In regulation 18 of the Trainee Tourist Guides Regulations the marginal note "S.L. 409.05" shall be substituted by the marginal note "S.L. 409.____".

Consequential amendment to the Tourism Accommodation Regulations. S.L. 409.24.

16. In sub-regulation (3) of regulation 4 of the Tourism Accommodation Regulations the marginal note "S.L. 409.05" shall be substituted by the marginal note "S.L. 409.____".

FIRST SCHEDULE
(regulation 3)
LICENCE FEES

PART I: HOTELS

FEE FOR	CLASS				
	5-STAR	4-STAR	3-STAR	2-STAR	1-STAR
	€	€	€	€	€

A.	Certification:					
	(i) Classification Certificate (per certificate)	0	0	0	0	0
	(ii) External Classification Sign (per sign)	450	450	450	450	450
B.	Licence - Hotel Rooms	14.50	10.75	8.25	8.25	8.25
	(i) Rate per annum per hotel bedroom within a hotel					
	(ii) Rate per annum per self-catering unit within a hotel					
	with 8 beds	130	105	90	90	90
	with 7 beds	120	95	80	80	80
	with 6 beds	110	85	70	70	70
	with 5 beds	100	75	60	60	60
	with 4 beds	85	60	50	50	50
	with 3 beds	75	50	40	40	40
	with 2 beds	65	40	35	35	35
	(iii)Minimum fee payable per Annum	1500	1250	500	500	500
C.	Transfer of licence (for each transfer)	150	150	150	150	150

PART II: TOURIST VILLAGES

FEE FOR		CLASS				
		5-STAR	4-STAR	3-STAR	2-STAR	1-STAR
		€	€	€	€	€
A.	Certification:					
	(i) Classification Certificate (per certificate)	0	0	0	0	0
	(ii) External Classification Sign (per sign)	450	450	450	450	450

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B.	Licence - Tourist Village Rooms					
	(i) Rate per annum per bedroom other than bedrooms in self-catering units within a tourist village	14.50	10.75	8.25	8.25	8.25
	(ii) Rate per annum per self-catering unit within a tourist village					
	with 8 beds	130	105	90	90	90
	with 7 beds	120	95	80	80	80
	with 6 beds	110	85	70	70	70
	with 5 beds	100	75	60	60	60
	with 4 beds	85	60	50	50	50
	with 3 beds	75	50	40	40	40
	with 2 beds	65	40	35	35	35
	(iii) Minimum fee payable per Annum	1500	1250	500	500	500
C.	Transfer of licence (for each transfer)	150	150	150	150	150

PART III: GUEST HOUSES

FEE FOR	
	€
(a) Classification Certificate (per certificate)	0
(b) External Classification Sign (per sign)	450
(c) Licence (per annum)	260
(d) Transfer of Licence (for each transfer)	150

PART IV: HOSTELS

FEE FOR	
	€
(a) Classification Certificate (per certificate)	0
(b) External Classification Sign (per sign)	450
(c) Licence (per annum)	260
(d) Transfer of Licence (for each transfer)	150

PART V: PRIVATE RENTED ACCOMMODATION

	Fee for each individual unit
	€
(a) Individual Farmhouse in Malta	195
(b) Individual Farmhouse in Gozo	156
(c) Individual Studio, Apartment or House in Malta	135
(d) Individual Studio, Apartment or House in Gozo	108
(e) Individual Villa in Malta	260
(f) Individual Villa in Gozo	208

PART VI: PRIVATE RENTED ACCOMMODATION – TRANSFERS AND CERTIFICATES

(a) Transfer of Licence (for each transfer)	€150
(b) Issue of Classification Certificate (for each certificate)	€0

PART VII: RESIDENT HOST ACCOMMODATION (HOUSES)

TYPE OF HOUSE	ANNUAL LICENCE €
1. Any house (residential unit) in which accommodation to a tourist is provided in accordance with article 18(2) of the Act	
(a) House (residential unit) capable and licensed to accommodate a maximum of four (4) tourists	135
(b) House (residential unit) capable and licensed to accommodate a maximum of two (2) tourists	75

PART VIII: CATERING ESTABLISHMENTS

RESTAURANTS:

FEE FOR:	First Class €	Second Class €	Third Class €
(a) Classification Certificate (per certificate)	0	0	0
(b) Licence rate (per annum)	559.05	419.29	139.76
(c) Transfer of Licence (for each transfer)	150	150	150

SNACK BARS:

FEE FOR:	First Class €	Second Class €
(a) Classification Certificate (per certificate)	0	0
(b) Licence rate (per annum)	559.05	139.76
(c) Transfer of Licence (for each transfer)	150	150

NIGHTCLUBS OR DISCOS:

FEE FOR:	€
(a) Classification Certificate (per certificate)	0
(b) Licence rate (per annum)	1,164.69
(c) Transfer of Licence (for each transfer)	150

KIOSKS (Fixed Kiosks or Mobile Kiosks on a Fixed Site)

FEE FOR:	€
(a) Classification Certificate (per certificate)	0
(b) Licence rate (per annum)	116.47
(c) Transfer of Licence (see note *)	2,329.37

* Except where such transfer relates to the husband or wife or any person in the direct descending line including adopted children by an *inter vivos* or *causa mortis* transfer, on proof of the family relationship to the existing licence-holder. In such cases the transfer fee shall be €150.

PART IX: BARS

FEE FOR:	First Class Bar €	Second Class Bar €
(a) Classification Certificate (per certificate)	0	0

(b) Licence rate per annum	As per calculation indicated in the table below PLUS €232.94 per annum per bar	As per calculation indicated in the table below
(c) Transfer of License (for each transfer)	150	150

The amount of licence fee is calculated according to the locality as indicated in Part XVII – Localities of the First Schedule and subject to the fee in the table below:

LOCALITY	FEE €
Locality "A"	582.34
Locality "B"	465.87
Locality "C"	244.58
Locality "D" (comprises any locality not indicated under Localities "A", "B" or "C" and any street not listed in these localities)	116.47

PART X: INCOMING TOURISM AGENTS, TRAVEL AGENTS, DESTINATION MANAGEMENT COMPANIES, ORGANISED EXCURSION OPERATORS

TYPE OF LICENCE (ACCORDING TO MAIN ACTIVITY)	ANNUAL FEE €
(a) Classification Certificate (per certificate)	0
(b) Licence rate (per annum)	
(i) Incoming Tourism Agent	
(ii) Travel Agent (outgoing)	
(iii) Destination Management Company	232.94
(iv) Organised Excursion Operator	
(v) Each branch of any of the above agencies	
(c) Transfer of Licence (for each transfer)	150

PART XI: FEES FOR THE PLACING OF TABLES AND CHAIRS IN PUBLIC AREAS BY TOURISM OPERATIONS

An annual fee of €5.82 per square metre of the concession approved by the Lands Department for such purpose.

PART XII: PERMITS FOR THE HIRE OF UMBRELLAS,

SUNBEDS, DECKCHAIRS AND OTHER BEACH EQUIPMENT

FEE FOR	€
(a) Classification Certificate (per certificate)	0
(b) Licence rate (per annum)	116.47
(c) Transfer of Licence (for each transfer)	150

PART XIII: DIVE CENTRES

Dive centres or outlets hiring or selling diving equipment if forming part of dive centres (includes dive centres recognised by the authority as *bona fide* clubs, which are legally constituted and registered as such with the Authority but does not include Commercial Dive Centres)

Licence (per year) €2.33

Dive centres or outlets hiring or selling diving equipment if forming part of dive centres (includes commercial dive centres but does not include Dive Centres recognised by the Authority as *bona fide* clubs, which are legally constituted and registered as such with the Authority)

The amount of licence fee shall be calculated according to the locality as established in Part XVII – Localities of the First Schedule and subject to the fee in the table below:

LOCALITY	FEE €
Locality "A"	302.82
Locality "B"	232.94
Locality "C"	116.47
Locality "D" (comprises any locality not indicated under Localities "A", "B" or "C" and any street not listed in these localities)	58.23

FEE FOR	€
Classification Certificate (per certificate)	0
Transfer Fee (for each transfer)	150

PART XIV: OTHER PERMITS

(i) For employing a person to act as a substitute of a licensee in a bar	€23.29 per annum
(ii) For an extension of the closing time of a shop licensed for the sale of wine, beer and spirits beyond 1.00am	€232.94 per annum

PART XV: TEMPORARY LICENCES

TOURISM OPERATION	FEE FOR THREE (3) MONTHS €
(a) Hotel, Tourist Village designated for five or four star classification	500
(b) Hotel, Tourist Village designated for three-star or two-star classification	350
(c) Catering Establishment and Bar	150
(d) Guest House and Hostel	250
(e) Any other tourism operation	175

PART XVI: FEES ON APPEAL

REASON FOR APPEAL	FEE ON APPEAL €
(a) Appeal in respect of a hotel, tourist village, hostel, catering establishment, guest house, private rented accommodation, resident host accommodation, incoming tourism agency, travel agency, destination management company and organised excursion operator	232.94
(b) Appeal in respect of a tourist guide	116.47
(c) Appeal in respect of any other Tourism operation	116.47
(d) Additional appeal fee for each subsequent hearing after the first hearing	Amount equivalent to the initial fee

PART XVII: LOCALITIES

LOCALITY "A" INCLUDES

IL-BELT VALLETTA (CITTÀ UMISSIMA)	• Republic Street between City Gate and St Christopher Street • Merchants Street between Victory Square and St. Christopher Street
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BUĠIBBA AND QAWRA	This locality includes the area surrounded by: • Toni Bajada Street (both sides) • Mosta Road between Toni Bajada Street and Salini Coast Road up to Pioneers Corps Road • Pioneers Corps Road • Qawra Road (inclusive of side streets in the area) up to and including Buġibba Road till it meets with Toni Bajada Street near to and including the Church of St Paul
PACEVILLE	• The area known as Paceville surrounded by and including Spinola Road (both sides) • That part of St George's Road between Spinola Road and St George's Bay (both sides) • St George's Bay and the road leading from that Bay towards the Regional Road (both sides and side streets thereat) • Dragonara Road
SAN ĠILJAN	• Spinola Square • St George's Road up to Spinola Road (including any side streets in the area)

LOCALITY "B" INCLUDES:

IL-BELT VALLETTA (CITTÀ UMILISSIMA)	• St Paul's Street between Castille Place and St Christopher Street • Old Bakery Street between Ordinance Street and St. Christopher Street • St Zachary Street • Strait Street between Ordinance Street and St. Nicholas Street • Victory Square • Old Treasury Street • St Frederick Street • Ordinance Street • South Street • Melita Street • Carts Street • St John's Street between St Ursula Street and West Street • St Lucia Street between St Ursula Street and West Street • Old Theatre Street between St Ursula Street and Old Bakery Street • Felix Street • Archbishop Street between St Ursula Street and Old Bakery Street
IL-HAMRUN	• St Joseph High Road
IL-MELLIEHA	• Ġorġ Borg Olivier Street • Main Street
TAS-SLIEMA	• Bisazza Street • Bisazza Lane • The Strand • Tower Road • St Anne Square • Cathedral Street • High Street between Tower Road and Għar il-Lembi Street • Manwel Dimech Street between the Strand and St Helen Street • Rudolph Street between Manwel Dimech Street and St James Street
SAN ĠILJAN	• Ġorġ Borg Olivier Street

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IR-RABAT (CITTÀ VICTORIA)	• Pjazza Indipendenza • Republic Street • St Sabina Square • St George's Square • St Joseph Street • Market Street • Main Gate Street
MARSALFORN, GOZO	• All areas
IX-XLENDI, GOZO	• All areas

LOCALITY "C" INCLUDES:

BIRKIRKARA	• Valley Road • Mannarino Road • Fleur-de-Lys Road • Naxxar Road
BIRŻEBBUĠA	• Pretty Bay • St Edward Street between Pretty Bay and the Pier • Bonnici Street • Birżebbuġa Square
BORMLA (CITTÀ COSPICUA)	• Gavino Gulia Square • Paolino Vassallo Square • Bormla Wharf • St Paul Church Area
FLORIANA	• St Anne Square • St Anne Street • Pope John XXIII Square
GUARDAMANGIA	• St Luke's Road • Triq Mimosa
IL-GŻIRA - L-IMSIDA	• The Strand • Testaferrata Street • Msida Sea Front
MARSASKALA	• Dun Tarcisio Agius Square • Marina Street • Salini Street • Mifsud Bonnici Square
L-IMDINA (CITTÀ NOBILE)	• All areas

IL-MOSTA	• Eucharistic Congress Road • Constitution Street • Main Street between Rotunda Square and Grech Mifsud Alley
IR-RABAT	• Main Street • The Saqqajja • Parish Square • L'Isle Adam Square • St Augustine Street • St Paul's Street • St. Joseph Street
SAN PAWL IL-BAĦAR	• All areas

LOCALITY "D" INCLUDES:

(i) ANY LOCALITY not listed under localities "A", "B" and "C" above

and

(ii) ANY STREET or AREA not listed under localities "A", "B" or "C" above.

SECOND SCHEDULE
(regulation 5)

CONTRIBUTION FEES

FIRST COLUMN	SECOND COLUMN
	€ per unit
A. Hotels Licensee of Hotel • Five (5) Star • Four (4) Star • Three (3) Star • Two (2) Star • One (1) Star A unit is defined as either a room with one single bed, or with two single beds, or with one double bed, or with multiple beds, or a self-catering apartment.	75.00 45.00 25.00 25.00 25.00

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B. Tourist Village Licensee of Tourist Village • Five (5) Star 115.00 • Four (4) Star 75.00 • Three (3) Star 45.00 • Two (2) Star 45.00 • One (1) Star 45.00 A unit is defined as either a room with one single bed, or with two single beds, or with one double bed, or with multiple beds, or a self-catering apartment. <i>Note: The rates in this item apply to tourist villages already licensed by the Authority, including on any reclassification.</i>		
C. Guest Houses Licensee of a Guest House	400	
D. Hostels Licensee of a Hostel	400	
E. Private rented accommodation in Malta and Gozo Individual Farmhouse in Malta 250 Individual Farmhouse in Gozo 238 Individual Studio, Apartment or House in Malta 175 Individual Studio, Apartment or House in Gozo 166 Individual Villa in Malta 250 Individual Villa in Gozo 238		

F. Restaurants (i) Licensee of Restaurant not forming part of a Hotel or Tourist Village - First Class - Second Class - Third Class (ii) Licensee of Restaurant forming part of a Hotel or Tourist Village (iii) Licensee of Restaurant or Snack Bar or Bar within Gambling Operations Premises	815.28 per restaurant 407.64 per restaurant 116.47 per restaurant NIL 6,000 per establishment	
G. Snack Bars Licensee of: - First Class - Second Class	291.17 per snack bar 87.35 per snack bar	
H. Bars (i) Licensee of Bar - Outlet in Tourist Areas - Outlet in Non-Tourist Areas - Outlet in Hotels or Tourist Villages or Catering Establishments (ii) Licensee of Disco or Nightclub (iii) Licensee of Bar with dancing and, or with music other than live music or soft background music (iv) Licensee of Bar with dancing to live music	436.76 per establishment NIL NIL 2,563.31 per establishment 2,563.31 per establishment 873.52 per establishment	
I. Other Catering Establishments - Licensee of Fixed Kiosks (in tourist areas) - Licensee of Mobile Kiosks on a Fixed Site (in tourist areas)	1,019.10 per Kiosk 873.52 per Mobile Kiosk	

J.	Travel And Tourism Agents		
(i)	Licensee of Outgoing Travel Agency	291.17 per licence holder	
	- I.A.T.A Agents - Non I.A.T.A Agents - General Sales Agents - Shipping Agents		
(ii)	Licensee of Organised Excursions or of Local Sales Outlets of Touristic Services including but not limited to:	291.17 per licence holder	
	- Excursion - Car - Hire - Accommodation		
(iii)	Licensee of General Travel and Tourism Agency Incoming		
	- Destination Management Companies - Tour Operators - Handling Agents		
	- Up to 10,000 tourists	1,019.10 per licence holder	
	- Between 10,001 and 30,000 tourists	2,911.72 per licence holder	
	- In excess of 30,000 tourists	5,386.68 per licence holder	
Contributions under category (iii) cover activities under categories (i) and (ii)			
K.	Sea Passenger Service between Malta and Gozo	34,940.60 (by contract)	
	Licensee of Sea Passenger Service between Malta and Gozo		

L. Passenger-Carrying Boats on Pleasure Trips Licensee of Passenger-Carrying Boat on pleasure trips, licensed to carry: • Over 1,000 passengers • Between 501 and 1,000 passengers • Between 251 and 500 passengers • Between 101 and 250 passengers • Between 51 and 100 passengers • Between 11 and 50 passengers	8,735.15 per vessel 5,823.43 per vessel 2,911.72 per vessel 1,455.86 per vessel 582.34 per vessel 291.17 per vessel	
M. Transport Facilities Licensee of Transport Facilities: • Self-Drive Car • Self-Drive Motorcycle • Taxi Chauffeur Driving Vehicle: • Minibus 7 Seater • Minibus - over 7 Seater • Car • Coaches	41.93 per vehicle 16.31 per vehicle 69.88 per vehicle 69.88 per vehicle 88.52 per vehicle 51.25 per vehicle 209.64 per vehicle	
N. Water sports Centre and dive centre or diving school (excludes dive centres recognised by the Authority as <i>bona fide</i> clubs which are legally constituted and registered as such with the Authority) Licensee of water sports centre and dive centre or diving school	582.34 per establishment	

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O. Language Schools Licensee of Language School (i) In excess of 1,000 students during the preceding year (ii) Between 301 students and 1,000 students during the preceding year (iii) Up to 300 students during the preceding year: Provided that Language Schools holding the necessary licence to operate also as a General Travel and Tourism Agency Incoming and as Excursion Organisers are exempt from paying the contributions relative to a General Travel and Tourism Agency Incoming and Excursion Organiser.	1,455.86 per school 873.52 per school 291.17 per school	
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P. Fees due to the Authority for the Processing of Applications for Tourism Operations:	
Contribution Fee (once only) for the Processing of Application for:	
Tourism Policy Compliance Certificate	For Each Application
1. NEW PROJECTS of 4/5 Star Hotels, Tourist Villages (including labels):	
(i) When new project includes up to 30 rooms	650
(ii) When new project includes from 31 to 90 rooms	1200
(iii) When new project includes 91 rooms and over	1750
2. EXTENSIONS of 4/5 Star Hotels, Tourist Villages (including labels):	
(i) When extension includes up to 30 rooms	650
(ii) When extension includes from 31 to 90 rooms	1200
(iii) When extension includes 91 rooms or over	1750
3. NEW PROJECTS of all other Tourism Accommodation Establishments (including labels):	
(i) When new project includes up to 30 rooms	550
(ii) When new project includes from 31 to 90 rooms	950
(iii) When new project includes 91 rooms or over	1450
4. EXTENSIONS of all other Tourism Accommodation Establishments (including labels)	
(i) When extension includes up to 30 rooms	550
(ii) When extension includes from 31 to 90 rooms	950
(iii) When extension includes 91 rooms or over	1450

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Operational phase	For Each Application
1. Hotels (all categories)	275
2. Guest Houses and Hostels	250
3. Private rented accommodation (excluding resident host)	225
4. Catering Establishments and Bars	200
5. Incoming Agencies, Travel Agencies, Destination Management Companies and Organised Excursion Operations	175
6. Dive Centres	175
7. Hire of Beach Equipment (umbrellas, sunbeds, deckchairs, etc.)	150
8. Resident Host Accommodation	75
9. Registration of an Operator (where applicable)	100
10. Registration of director of diving and substitute director of diving	75
11. Special Labels and Other Applications where applicable	100

TOURIST AREAS

ARMIER	
ARMIER BAY	

ĊIRKEWWA	
ĊIRKEWWA SEA TERMINAL AREA	PARADISE BAY

GHAJN TUFFIEHA	
ALL GHAJN TUFFIEHA	

IL-GŻIRA	
THE STRAND	

MARSASKALA	
ALLEY NO. 1, 2, 3, 4, 5, 6, 7, 8, 9, 10.	GARDIEL STREET (from Salini Street till Eel Street)
DUN TARĊIS AGIUS SQUARE	SALINI STREET (from Gardiel Street till Kappara Street)
MIFSUD BONNICI SQUARE	MARINA STREET
ST GEORGE'S STREET	ŻONQOR STREET
ST ANTHONY STREET (from Buttar Street to Gardiel Street)	ST ANNE STREET

MARSAXLOKK	
DUNCAN STREET (from St Catherine Street till Fisherman's Wharf)	ST CATHERINE STREET
G. MANISCALCO STREET (from St Catherine Street till Wilga Street)	WILGA STREET (from Fisherman's Wharf till Abdosir Street)

ST JOSEPH STREET (from St Catherine Street till Zejtun Street)	ŻEJTUN STREET (from St Catherine Street till Fisherman's Wharf)
FISHERMAN'S WHARF	

IL-MELLIEHA	
GEORGE BORG OLIVIER STREET	MARFA ROAD
MELLIEHA BAY	POPEYE VILLAGE
MAIN STREET	

IR-RABAT / L-IMDINA (CITTÀ NOBILE) / TA' QALI	
ALL L-IMDINA (CITTÀ NOBILE)	ST AGATHA STREET
ALL TA' QALI CRAFTS VILLAGE	MUSEUM STREET
MAIN STREET	ST PAUL STREET (from Church Street till Friars Street)
SAQQAJJA	ST AUGUSTINE AVENUE
CATACOMBS STREET	MUSEUM SQUARE

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PARISH SQUARE	
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TAS-SLIEMA	
BISAZZA LANE	McIVER STREET
BISAZZA STREET	PACE STREET
VINCENT SCERRI STREET	QUI-SI-SANA SEAFRONT
DRAGUT STREET	ST ANNE SQUARE
FAWWARA LANE	ST ANTHONY STREET
G. FAVA LANE	THE FERRIES
GħAR IL-LEMBI STREET	THORNTON STREET
HIGH STREET	TIGNÈ SEAFRONT
HUGHES HALLET STREET	TIGNÈ STREET
IL-PATRUNAT ALLEY	TOWER ROAD
LOCKER STREET	ZIMMERMAN BARBARO STREET
MATTHEW PULIS STREET	

SAN ĠILJAN	
BALL STREET	SCHREIBER STREET
BALLUTA SQUARE	SPINOLA BAY SEAFRONT AREA
CHURCH STREET	SPINOLA SQUARE (Sacred Heart Square)
DOBBIE STREET	SPINOLA ROAD
DRAGUNARA ROAD	ST AUGUSTINE STREET
ELIA ZAMMIT STREET	ST ANDREW'S ROAD
GEORGE BORG OLIVIER STREET	ST GEORGE'S LANE
GORT STREET	ST GEORGE'S ROAD

MAIN STREET	ST GEORGE'S SEAFRONT
PACEVILLE AVENUE	ST JOSEPH STREET
PROFS GANADO STREET	ST RITA STREET
ROSS STREET	QALIET STREET
S. PRIVITERA STREET	WILGA STREET

SAN PAWL IL-BAĦAR	
AUTUMN STREET	KLAMARI STREET
SACRED HEART BAY	KONS STREET
BUĠIBBA ROAD	KURAZZA STREET

C. TANTI STREET	LACCI STREET
CHURCH STREET	LAMPUKI STREET
ISLETS PROMENADE	LIXKA STREET
SUMMER STREET	LUZZU STREET
ERBA' MWIEZEB STREET	MASKLI STREET
F. SAMMUT STREET	MAZZOLA STREET
IL-FEKRUNA	MELH STREET
BOGNOR BEACH	MERLUZZ STREET
MISTRIEH STREET	ISOUARD STREET
MULJETT STREET	KULPARA STREET
PAGELL STREET	LUIGI PREZIOSI STREET
PORT RUMAN STREET	MOSTA ROAD
PORZJUNKOLA STREET	PADERBORN STREET
QALA STREET	PIONEER ROAD
QARNIT STREET	PWALES SEAFRONT
QROLL STREET	SAL. BORG STREET
ST JEROME STREET	WILEG STREET
SPRING STREET	NAKKRI STREET
ST SIMON STREET	RAMEL STREET
ST ANTHONY STREET	RIZZI STREET
ST GERALD STREET	FISHERMAN'S STREET
ST LUKE'S STREET	EEL STREET
ST MARY STREET	TAMAR STREET
ST PAUL'S STREET (from Pwales Seafront till T. Fenech Str)	TARTARUN STREET
TAFAL STREET	TRILL STREET
TONI BAJADA STREET	TRUNCIERA STREET
10th FEBRUARY STREET	TOURIST STREET
25th JANUARY STREET	XOLFA STREET
A. CARUANA STREET	J. QUINTINUS STREET
ANDREW CUNNINGHAM STREET	JAMES SMITH STREET
BILBEL STREET	KONVENTWALI STREET
BORDINO STREET	UPPER CONVERSIONS STREET

LOWER CONVERSION STREET	CASSARINO STREET
D. DE NIZZA STREET	ALKA STREET
ANANIJA STREET	DAMASCUS STREET
ANKRI STREET	DE TOLEDO GARCIA STREET
ARTIKLI STREET	EFESU STREET
ARZELL STREET	FREGATINA STREET
ARZNELL STREET	G. DESPOTT STREET
LASCARIS STREET	GANDOFLI STREET

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IMHAR STREET	GOZO STREET
IMREJKBA STREET	GULJU STREET
IMSELL STREET	GWIEBI STREET
SKUNA STREET	HADDIELA STREET
STAMNAR STREET	HORATIO NELSON STREET
STURJUN STREET	PEBBLES STREET
MAJJIERA STREET	CERN STREET
N. ARDOINO STREET	DOLMEN STREET
PAUL V STREET	BAHHARA STREET
RADDET IR-ROTI STREET	BARNABA STREET
QAWRA POINT	BEKKUN STREET
RUGGERO LORIA STREET	FLIEGU STREET
ST GEORGE'S STREET	FUGASS STREET
ST. M. KOLBE STREET	GIFEN STREET
ST TIMOTHY STREET	GILBA STREET
ST ARISTARKUS STREET	HALLEL STREET
SPONoz STREET	HATAB STREET
ZANDU STREET	HĠEJJEĠ STREET
XTUT STREET	KAHLI STREET
TEMPEST STREET	KAVALLI STREET
VILLEGJATURA STREET	KAVETTA STREET
ZERNIQ STREET	KENNIJA STREET
WIGNACOURT STREET	WINTER STREET
XEMXIJA HILL	TOURIST STREET
GHABEX STREET	IBHRA STREET

IL-BELT VALLETTA (CITTÀ UMILISSIMA) / FLORIANA	
CITY GATE	SAPPERS STREET
CASTILLE PLACE	SOUTH STREET
MEDITERRANEAN STREET	ST JOHN STREET (from Republic Street till Merchant Street)
MELITA STREET (from Republic Street till Merchant Street)	ST LUCIA STREET (from Republic Street till Merchant Street)

ST JOHN SQUARE	ARCHBISHOP STREET (from Republic Street till Merchant Street)
ZACHARY STREET	UPPER BARRAKKA

OLD THEATRE STREET (from Old Mint Street to Merchant Street)	WINDMILL STREET
ORDINANCE STREET	VALLETTA WATERFRONT AREA
CITY GATE BUS TERMINUS	MERCHANT STREET (from Castille Place till St Christopher Street)
REPUBLIC STREET (from City Gate till St Christopher's Street)	

WIED IZ-ZURRIEQ	
ALL AREAS	

COMINO	
ALL COMINO	

MARSALFORN, GOZO	
MENQA STREET	VALLEY STREET (Car Park till the sea)
M. A. REFALO SQUARE	M. A. REFALO STREET
FORN STREET	OUR LADY OF SORROWS STREET
MUNGBELL STREET	ST JOSEPH STREET
ULISSE STREET	ST MARY STREET (from Port Street till Xtut Street)
QBAJJAR ROAD (from Ta' Barda Street till Mungbell Street)	PORT STREET

MĠARR, GOZO	
MGARR WHARF	MARTINO GARCES STREET
MARINA STREET	DE VILHENA STREET

RAMLA L-HAMRA, GOZO	
ALL AREAS	

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SAN LAWRENZ (ID-DWEJRA), GOZO	
GENERAL'S ROCK STREET (from General's Tower south to the sea)	

IR-RABAT (CITTÀ VICTORIA)	
INDEPENDENCE SQUARE	DINGLI STREET

SAVINA SQUARE	DUN KARL BONDI STREET
ST FRANCIS SQUARE	CASTLE STREET
ST GEORGE'S SQUARE	REPUBLIC STREET (from Ninu Cremona Street till Savina Square)
TAHT PUTIRJAL STREET	MARKET STREET
TELGHA TAL-BELT	

IX-XLENDI, GOZO	
L-ANFORI SQUARE	CARMEL STREET (from Xlendi Bay till Rancis Street)
ST SIMON STREET	XLENDI BAY
VICTORIA ROAD	FISHERMEN'S STREET

NON-TOURIST AREA

ALL OTHER STREETS, AREAS AND LOCALITIES NOT LISTED UNDER A TOURIST AREA ABOVE, ARE TO BE DEEMED NON-TOURIST AREAS FOR CONTRIBUTION PURPOSES UNLESS THEY ARE RECLASSIFIED, AT ANY TIME, AS A TOURIST AREA BY THE AUTHORITY.

Malta Tourism
Authority
(Special
Procedure)
Regulations,
2026.
S.L. 409. __.

Malta Tourism Authority (Special Procedure) Regulations, 2026

Citation and
commencement.

1. (1) The title of these regulations is the Malta Tourism Authority (Special Procedure) Regulations, 2026.

(2) These regulations shall come into force on the 1st January, 2027.

2. For the purposes of article 45 of the Malta Travel and Tourism Services Act, the fines that may be imposed for the offences listed in the First Column of the Schedule shall be those indicated in the Second Column of the said Schedule. Special procedure. Cap. 409.

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

"Act" means the Malta Travel and Tourism Services Act; Cap. 409.

"certificate of classification" means the certificate issued by the Authority certifying the classification assigned to the hotel, guest house, hostel, holiday premises or catering establishment;

"collective accommodation" shall have the same meaning as assigned to it in the Tourism Accommodation Regulations; S.L. 409.24.

"holiday premises" shall have the same meaning as assigned to it in the Act and shall include short-let rented accommodation licensed under the Tourism Accommodation Regulations; S.L. 409.24.

"register" means the record of guests kept by the keeper of a hotel, guest house, hostel and holiday premises which indicates the name and other particulars of every guest staying in the hotel, guest house, hostel or holiday premises;

"resident host" shall have the same meaning as assigned to it in the Tourism Accommodation Regulations; S.L. 409.24.

"short-let rented accommodation" means short-let rented accommodation for tourists licensed or requiring a licence under Category E of Annex 4 to the Tourism Accommodation Regulations. S.L. 409.24.

(2) Words and expressions used in these regulations and which are not defined herein, shall have the same meaning as assigned to them in the Act or in any regulations made thereunder.

4. (1) The Malta Tourism Authority (Special Procedure) Regulations are hereby repealed. Repeal and transitory provisions. S.L. 409.06.

(2) Notwithstanding sub-regulation (1), the Malta Tourism Authority (Special Procedure) Regulations shall continue to apply with regard to fines which may be indicated by means of a notice under article 45 of the Act with respect to an offence that was committed before the coming into force of these regulations.

(3) Any notice given under article 45 of the Act before the coming into force of these regulations, and any acceptance of responsibility, payment or undertaking to pay made in respect thereof, shall continue to have effect and may be enforced accordingly.

(4) Unless the context otherwise requires, any reference in any other law or document to the Malta Tourism Authority (Special Procedure) Regulations shall be construed as a reference to these regulations.

SCHEDULE

First Column		Second Column	
No.	Offences	Article	Fine
1.	Managing or operating a hotel, guest house, hostel, holiday premises or catering establishment without a licence issued for such purpose by the Authority.	article 18(1)	(a) Collective accommodation: €10,000 (b) Short-let rented accommodation (excluding resident host): €5,000 (c) Catering establishment: €5,000
2.	Providing accommodation to tourists in a house (resident host) without a licence issued for such purpose by the Authority.	article 18(2)	€2,000
3.	Granting on lease to a tourist or allowing a tourist to occupy a house in Malta under any title or transferring any right of lease to a tourist or other title for occupation, of any such house, to a tourist without a licence issued for such purpose by the Authority.	article 18(3)	€5,000
4.	Failure to return a licence to the Authority, when such a licence issued by the Authority has been revoked or not renewed by the Authority.	article 18(6)	€500
5.	Failure to provide alternative accommodation to contracted persons in cases of over-booking.	article 18(8)	€375 (for every person)
6.	Using a name of a hotel, guest house, hostel, holiday premises, catering establishment or house (resident host) used for the accommodation of tourists, which name, in the opinion of the Authority, is considered as undesirable, unsuitable or misleading.	article 19(1)(2)	€500

7.	Failure to keep a hotel, guest house, hostel, holiday premises or catering establishment up to the standard required of its category and classification: (a) where such failure does not result in reclassification; (b) where such failure results in the reclassification of the hotel, guest house, hostel, holiday premises or catering establishment into a lower category or classification.	article 21(2)	(a) €2,500 (b) €5,000
8.	Failure to return a certificate of classification to the Authority, when such certificate has been revoked or substituted by the Authority.	article 21(4)	€500
9.	Advertising or representing a hotel, guest house, hostel, holiday premises or catering establishment: (a) as belonging to a different category or classification from that officially categorised or classified by the Authority and, or (b) as offering particular amenities and, or services when such facilities and, or services are not available at the time when such advertising and representation are made.	article 22	(a) €3,500 (b) €2,500
10.	Failure to keep a register in the prescribed form wherein the name and other particulars of each guest are to be recorded.	article 24	€1,750
11.	Failure to present such register of guests, whenever so requested, by any police officer not below the rank of inspector or by any member of the Authority or by any other person authorised in writing for such purpose by the Chairperson of the Authority.	article 25	€750
12.	Managing or operating an incoming tourism agency, a travel agency or destination management company without having previously obtained and being in possession of a licence issued for such purpose by the Authority.	article 27(1)	€5,000
13.	Failure to return a licence of an incoming tourism agency, travel agency or destination management company to the Authority, when such licence has been revoked or has not been renewed by the Authority.	article 27(3)	€500
14.	Providing a service of an incoming tourism agent or travel agent or destination management company under a name which, in the opinion of the Authority, is undesirable, unsuitable or misleading.	article 29	€500

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15.	Failure to exhibit the licence of an incoming tourism agency, travel agency or destination management company in a prominent place in premises where such business is carried out (including the principal place of business and any branches, if applicable).	article 30(2)	€500
16.	Managing or operating an organised excursion operation without having previously obtained and being in possession of a licence issued for such purpose by the Authority.	article 32(1)	€3,500
17.	Failure to return a licence of an organised excursion operator to the Authority when such licence has been revoked or has not been renewed by the Authority.	article 32(3)	€500
18.	Providing a service of an organised excursion operator under a name which, in the opinion of the Authority, is undesirable, unsuitable or misleading.	article 34(a)	€500
19.	Organising an excursion without the services of a tourist guide.	article 34(b)	€1,750
20.	Failure to exhibit the licence of an organised excursion operator in a prominent place in the premises where such business is carried out (including the principal place of business and any branches, if applicable).	article 35(2)	€500
21.	Acting or holding oneself out as acting, as a tourist guide without having previously obtained and being in possession of a licence issued for such purpose by the Authority.	article 36(1)	€1,750
22.	Failure to return a licence of a tourist guide to the Authority when such licence has been revoked or has not been renewed by the Authority.	article 36(3)	€500
23.	Providing the services of a tourist guide in a name other than one's own.	article 38	€750
24.	Failure to produce the licence of a tourist guide when so requested by a member of the Authority or by any other person authorised in writing for such purpose by the Authority or by the Chief Executive of the Authority or by any person who requests the tourist guide's service or to whom such services have been offered.	article 39(2)	€500
25.	Allowing the carrying on of a tourism operation (other than that of a tourist guide) in one's own property when such operation is not licensed by the Authority.	article 43(1)(a)	€5,000
26.	Being in possession of a valid licence but failing to comply with any applicable provision of the Act or with any condition, restriction or other limitation to which the licence is subject including that the premises is used solely as licensed and for no other purpose.	article 43(1)(b)	€2,500

27.	Knowingly making a declaration for any purpose of the Act, which is false, misleading or incorrect in any material respect.	article 43(1)(e)	€3,000
28.	Hindering, obstructing, molesting or interfering with or attempting to hinder, obstruct, molest or interfere with any officer, employee or agent of the Authority, or any police officer, in the execution of his duties under the law or failing to comply with any reasonable requirement requested of him by an officer, employee, agent or police officer as aforesaid, or otherwise failing to assist him in the carrying out of his duties, or knowingly furnishing such officer, or employee or agent or police officer with false information which such officer, employee, agent or police officer has requested for the said purpose.	article 43(1)(d)	€5,000
29.	Committing an offence of the same nature against the provisions of the Act and, or of any regulations made or kept in force thereunder a second or subsequent time within a period of one year from the first offence.	Cap. 409	Not less than €5,000 and not more than €10,000
30.	Any other breach against the Act or against any regulations made or kept in force thereunder, not specifically listed in this Schedule.	article 53(2)	Not less than €500 and not more than €10,000

Objects and Reasons

The objects and reasons of this Bill are to implement budget measures for the financial year 2027 and other administrative measures.

