

## ABBOZZ TA' LIĠI msejjah

*ATT biex jimplimenta Miżuri tal-Estimi Finanzjarji għall-2012 u miżuri amministrattivi oħra.*

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

**1.** It-titolu fil-qosor ta' dan l-Att huwa l-Att tal-2012 li jimplimenta Miżuri tal-Estimi. Titolu fil-qosor.

### TAQSIMA I

**2.** Id-disposizzjonijiet ta' din it-Taqsima għandhom jitqiesu li bdew isehħu fl-1 ta' Jannar, 2012. Bidu fis-sehħ ta' din it-Taqsima.

**3.** Għall-finijiet ta' din it-Taqsima, "dħul" għandha l-istess tifsira bħalma għandha fl-artikolu 2 ta' l-Att dwar l-Amministrazzjoni Finanzjarja u l-Verifika, imma ma tinkludix dħul li jkun ġej minn self. Tifsir.  
Kap. 174.

**4.** (1) Bla ħsara għad-disposizzjonijiet ta' dan l-Att, il-Gvern ta' Malta jista' jiġbor f'Malta, b'self, somma ta' flus ta' mhux iżjed minn seba' mitt miljun euro. Awtorità li jingabar self.

(2) Għall-fini li tingabar dik is-somma hawn qabel imsemmija, il-Ministru responsabbli għall-Finanzi hu b'dan awtorizzat li joħroġ *stock* f'Malta taht id-disposizzjonijiet tal-Ordinanza dwar Self Lokali (*Stock* u Titoli Registrati), b'dawk il-pattijiet u kondizzjonijiet hekk kif l-istess Ministru jista' japprova. Kap. 161.

Skop.

5. Flejjes imsellfin taht l-awtorità ta' din it-Taqsima għandhom ikunu approprijati u applikati għall-iskop li:

(a) jithallsu l-ispejjeż li jeċċedu d-dhul li jsiru fil-Fond Konsolidat matul is-sena 2012 u, jew snin sussegwenti;

(b) jiġu mifdija *stocks* registrati li għandhom jiġu mifdija matul l-2012; u

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

## TAQSIMA II

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

6. Din it-Taqsima temenda l-Ordinanza tad-Dwana, u għandha tingara u tintfiehmem haġa waħda mal-Ordinanza tad-Dwana, hawnhekk iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Ordinanza".

Emenda tal-artikolu 63 tal-Ordinanza.

7. Fl-artikolu 63 tal-Ordinanza, minflok il-kliem "ta' mhux iżjed minn elf mija u erbġha u sittin euro u disġha u sittin ċenteżmu (1,164.69)" għandhom jidhlu l-kliem "ta' mhux iżjed minn elfejn euro (€2,000)"

## TAQSIMA III

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

8. Din it-Taqsima temenda l-Att dwar it-Taxxa fuq l-*Income*, u għandha tingara u tintfiehmem haġa waħda mal-Att dwar it-Taxxa fuq l-*Income*, hawnhekk iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".

Sostituzzjoni tal-artikolu 37 tal-Att prinċipali.

9. L-artikolu 37 tal-Att prinċipali għandu jiġi sostitwit b'dan li ġej:

"Xelta għar-riċevituri biex jiddikjaraw meta ma ssirx għażla.

37. (1) Meta ma ssirx għażla taht l-artikolu 35, riċevitur li jkun individwu jista' jiddikjara *income* minn investiment fuq il-prospett tat-taxxa tiegħu u, meta ssir dikjarazzjoni kif imsemmi qabel, kull taxxa dovuta tkun stabbilita daqslikieku d-disposizzjonijiet dwar *income* minn investiment ma sarux.

(2) Meta riċevitur iddikjara *income* minn investment fuq il-prospett tat-taxxa tiegħu, kull taxxa miżmuma fir-rigward ta' dak l-*income* taht id-dispożizzjonijiet dwar *income* minn investment tkun disponibbli bhala kreditu għar-rigward tal-passiv tat-taxxa tar-riċevitur, jew bhala rifużjoni, skont il-każ, għas-sena ta' stima rilevanti."

**10.** Il-paragrafu (b) tal-artikolu 39 tal-Att prinċipali għandu jiġi sostitwit bil-paragrafu ġdid li ġej:

Emenda tal-artikolu 39 tal-Att prinċipali.

"(b) bla ħsara għad-dispożizzjonijiet tal-artikolu 37(1), l-ebda persuna ma tkun dovuta li thallas aktar taxxa dwar l-*income* minn investment skont dan l-Att."

**11.** L-artikolu 90A tal-Att prinċipali għandu jiġi emendat kif ġej:

Emenda tal-artikolu 90A tal-Att prinċipali.

(a) fil-paragrafu (b) tas-subartikolu (5) tiegħu, minflok il-kliem "15 ta' Frar" għandhom jidhlu l-kliem "30 ta' Ġunju"; u

(b) fis-subartikolu (8) tiegħu, minflok il-kliem "15 ta' Frar" għandhom jidhlu l-kliem "30 ta' Ġunju.

#### TAQSIMA IV

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

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

(2) Id-dispożizzjonijiet ta' din it-Taqsima, ħlief dawk tal-artikoli 17 u 18, għandhom jitqiesu li daħlu fis-seħħ fl-1 ta' Jannar, 2012.

(3) Id-dispożizzjonijiet tal-artikoli 17 u 18 għandhom jitqiesu li daħlu fis-seħħ fil-15 ta' Novembru, 2011.

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

Emenda tal-artikolu 2 tal-Att prinċipali.

(a) minnufih qabel it-tifsira "Awtorità" għandha tidhol it-tifsira ġdida li ġejja:

" "ambulanza" tfisser vettura bil-mutur tal-kategorija M maħsuba għat-trasport ta' persuni li jkunu morda jew li jkunu korrew u li jkollha tagħmir speċjali għal dak l-iskop;"

(b) fit-tifsira "ċertifikat ta' konformità" minflok il-kliem "d-Direttiva 70/156/KEE, kif emendata" għandhom jidhlu l-kliem "d-Direttiva 2007/46/KE kif emendata u d-Direttiva 2002/24/KE kif emendata";

(ċ) minnufih wara t-tifsira "cc" għandha tidhol it-tifsira ġdida li ġejja:

" "ċikletta" tfisser ċikletta mgħammra b'mutur b'forza ta' aktar minn 50ċm<sup>3</sup> jekk mgħammra b'mutur b'kombustjoni interna u, jew veloċità massima ta' sewqan ta' aktar minn 45 kilometru fis-sieġha, u tinkludi *motor cycles, tricycles* u kwadriċikletti";

(d) it-tifsira "Direttiva 70/156/KE" għandha tiġi mħassra;

(e) minnufih wara t-tifsira "Direttiva 1999/96/KE" għandha tidhol din it-tifsira ġdida li ġejja:

" "id-Direttiva 2002/24/KE" tfisser id-Direttiva 2002/24/KE tal-Parlament Ewropew u tal-Kunsill tat-18 ta' Marzu, li għandha x'taqsam mal-approvazzjoni tat-tip ta' vetturi bil-mutur b'żewġ roti jew bi tliet roti u li tħassar id-Direttiva tal-Kunsill 92/61/KE";

(f) minnufih wara t-tifsira "Direttiva 2005/55/KE" għandha tidhol it-tifsira ġdida li ġejja:

" "id-Direttiva 2007/46/KE" tfisser id-Direttiva 2007/46/KE tal-Parlament Ewropew u tal-Kunsill li tistabbilixxi sistema għall-approvazzjoni ta' vetturi bil-mutur u l-karrijiet tagħhom, u ta' sistemi, komponenti u unitajiet tekniċi separati maħsuba għal vetturi bħal dawk";

(g) minnufih wara t-tifsira "importata f'Malta" għandha tidhol it-tifsira ġdida li ġejja:

" "karavan bil-mutur" jew "*motor home*" tfisser vettura bil-mutur b'għan speċjali mibnija sabiex tinkludi akkomodazzjoni fejn persuna tista' tgħix li jkun fiha għallinqas it-tagħmir li ġej:

- sedili u mejda,
- akkomodazzjoni għall-irqad li tista' tiġi konvertita mis-sedili,

- faċilitajiet għat-tisjir, u
- faċilitajiet għall-ħażna.

Dan it-tagħmir għandu jkun imwahnhal b'mod riġidu mal-komportament ta' fejn wieheċ jgħix; iżda, il-mejda tista' tkun iddisinjata b'mod li tista' titneħha b'mod faċli;"

(h) it-tifsira "Regolament tal-Kunsill (KEE) Nru 881/92" għandha tiġi mhassra;

(i) it-tifsira "Regolament tal-Kunsill (KEE) Nru 684/92" għandha tiġi mhassra;

(j) minnufih wara t-tifsira "ir-Regolament (KE) Nru 715/2007" għandha tidhol it-tifsira ġdida li ġejja:

" "ir-Regolament (KE) Nru 1072/2009" tfisser ir-Regolament (KE) Nru 1072/2009 tal-Parlament Ewropew u tal-Kunsill dwar regoli komuni għall-aċċess għas-suq tal-garr stradali internazzjonali tal-merkanzija;"

(k) minnufih wara t-tifsira ġdida "ir-Regolament (KE) Nru 1072/2009" għandha tidhol it-tifsira ġdida li ġejja:

" "ir-Regolament (KE) Nru 1073/2009" tfisser ir-Regolament (KE) Nru 1073/2009 tal-Parlament Ewropew u tal-Kunsill dwar regoli komuni għal aċċess għas-suq internazzjonali ta' servizzi bil-kowċ u *bus*;"

(l) it-tifsira "użu kummerċjali" għandha tiġi mhassra;

(m) it-tifsira "użu privat" għandha tiġi mhassra;

(n) minflok it-tifsira "vettura b'għan speċjali" għandu jidhol dan li ġej:

" "vettura b'għan speċjali" għandu jkollha l-istess tifsira mogħtija lilha fl-Anness II tad-Direttiva 2007/46/KE iżda, għall-finijiet ta' dan l-Att, għandha tinkludi biss il-vetturi elenkati taħt il-partiti 5.2, 5.7 u 5.8;"

(o) it-tifsira "vettura kummerċjali" għandha tiġi mhassra; u

(p) it-tifsira "vettura bil-mutur privata" għandha tiġi mhassra.

Emenda tal-artikolu 8 tal-Att prinċipali.

**14.** Fis-subartikolu (3) tal-artikolu 8 tal-Att prinċipali, minflok il-kliem "kull sena wara l-ewwel hlas." għandhom jidhlu l-kliem "kull sena wara l-ewwel hlas:", u minnufih wara għandu jizdied il-proviso ġdid li ġej:

"Izda s-sid ta' vettura bil-mutur jkun eżentat milli jgedded il-liċenza ta' ċirkolazzjoni ta' dik il-vettura meta dik il-vettura -

(a) tkun qiegħda tinzamm mill-Pulizija jew mid-Dwana jew mill-Awtorità,

(b) tkun inqabdet b'ordni tal-Qorti,

(ċ) tkun insterqet u s-serqa tkun ġiet rappurtata lill-Pulizija,

(d) tkun ġiet esportata,

(e) is-sid tagħha jkun qiegħed jiskonta sentenza ta' ħabs:

Izda wkoll dik l-eżenzjoni għandha tispicċa meta l-vettura tingħata lura lis-sid fir-rigward tal-paragrafi (a), (b) u (ċ), jew is-sid joħroġ mill-ħabs fir-rigward tal-paragrafu (e):

Izda wkoll vettura bħal dik ma tkunx tista' tinsaq fit-triq sakemm il-liċenza tagħha ma tkunx għadha ġiet imġedda."

Emenda tal-artikolu 18 tal-Att prinċipali.

**15.** L-artikolu 18 tal-Att prinċipali għandu jiġi emendat kif ġej:

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

(i) fil-paragrafu (a) tiegħu, minflok il-kliem "kull vettura bil-mutur privata, inkluż karavan jew *motor home*," għandhom jidhlu l-kliem "kull vettura privata"; minflok il-kliem "used for personal or business purposes" fis-subparagrafu (iv) tiegħu fit-test Ingliz, għandhom jidhlu l-kliem "for private use or for business use"; fil-proviso li hemm miegħu minflok il-kliem "vettura bil-mutur privata" għandhom jidhlu l-kliem "vettura privata", u minflok il-kliem "tintuża regolarment għall-ivvjaġġar mir-residenza tiegħu f'dak il-pajjiż għall-post tax-xogħol" għandhom jidhlu l-kliem "tintuża b'mod regolari għall-ivvjaġġar bejn ir-residenza tiegħu f'dak il-pajjiż u l-post tax-xogħol tiegħu"; u minnufih wara l-imsemmi proviso, għandu jidhhol dan li ġej:

"Għall-finijiet tad-dispożizzjonijiet ta' dan il-paragrafu -

"użu fin-negozju" tfisser l-użu ta' vettura fit-twettiq dirett ta' attività li ssir għal xi korrispettiv jew qligħ finanzjarju;

"użu privat" tfisser kull użu ieħor li m'huwiex użu fin-negozju;

"vettura privata" tfisser vettura bil-mutur M1, kompriż il-karru tagħha, jekk din ikollha karru, karavan bil-mutur, *motor home* jew cikletta;"

(ii) fil-paragrafu (b) tiegħu, minflok il-kliem "kull vettura bil-mutur" għandhom jidhlu l-kliem "kull vettura bil-mutur M1 jew cikletta", minflok il-kliem "ta' dik il-vettura:" għandhom jidhlu l-kliem "ta' dik il-vettura;", u l-proviso li hemm miegħu għandu jiġi mħassar;

(iii) fil-paragrafu (ċ) tiegħu, minflok il-kliem "vettura bil-mutur privata" għandhom jidhlu l-kliem "vettura bil-mutur M1 jew cikletta", minflok il-kliem "għall-finijiet biex" għandhom jidhlu l-kliem "għall-iskop uniku biex"; minflok il-kliem "mill-awtoritajiet ta' l-edukazzjoni:" għandhom jidhlu l-kliem "mill-awtoritajiet tal-edukazzjoni;" u l-proviso li hemm miegħu għandu jiġi mħassar;

(iv) fil-paragrafu (e) tiegħu, minflok il-kliem "b'awtorizzazzjoni Komunitarja valida skont ir-Regolament tal-Kunsill (KEE) Nru 881/92" għandhom jidhlu l-kliem "b'licenza tal-Komunità valida skont ir-Regolament (KE) Nru 1072/2009";

(v) fil-paragrafu (f) tiegħu, minflok il-kliem "ir-Regolament tal-Kunsill (KEE) Nru 684/92" għandhom jidhlu l-kliem "ir-Regolament (KE) Nru 1073/2009";

(b) fis-subartikolu (2) tiegħu, minflok il-kliem "il-paragrafi (ċ) u (d)" għandhom jidhlu l-kliem "il-paragrafi (b), (ċ) u (d)", u minflok il-kliem "skont dawk il-kondizzjonijiet preskritti b'regolamenti" għandhom jidhlu l-kliem "taħt dawk il-kondizzjonijiet, restrizzjonijiet jew limitazzjonijiet magħmula mill-Ministru responsabbli għall-finanzi";

(ċ) minflok is-subartikolu (3) tiegħu għandu jidhol dan li ġej:

"(3) Minkejja xi dispożizzjonijiet oħra ta' dan l-Att, vetturi bil-mutur M1 jew ċikletti registrati fi Stat Membru ieħor li jingiebu Malta jkunu eżenti mir-reqwiżit li jiġu registrati mal-Awtorità u mill-ħlas tat-taxxa tar-registrazzjoni fuqhom jekk huma jingiebu Malta minn persuna residenti f'Malta għall-użu privat jew għall-użu fin-negozju tagħha meta dik il-persuna -

(a) tkun impjegata ma', jew tkun direttur, *manager*, azzjonist jew soċju ta' impriża stabbilita fi Stat Membru ieħor li tipprovdì vettura bħala parti mill-kuntratt tal-impjeg, fejn vettura bħal dik tkun il-proprjetà tal-impriża jew tkun mikrija minnha, jew

(b) tkun persuna li taħdem għal rasha li tkun qiegħda twettaq attività ekonomika fi Stat Membru ieħor

u l-vettura tkun qiegħda tiġi użata prinċipalment fi Stat Membru ieħor:

Iżda vettura bħal dik m'għandhiex tiġi użata f'Malta għal aktar minn tletin ġurnata konsekuttivi mid-data meta tkun waslet Malta; inkella għandha tiġi registrata mal-Awtorità u għandha tithallas fuqha t-taxxa ta' registrazzjoni adatta skont id-dispożizzjonijiet ta' dan l-Att.";

(d) minflok is-subartikolu (4) tiegħu għandu jidhol dan li ġej:

"(4) Vettura bil-mutur M1 jew ċikletta li tkun ġiet mikrija mingħand impriża li tikri l-karrozzi stabbilita fi Stat Membru ieħor minn persuna li ma tkunx residenti f'Malta tkun eżenti mill-ħtieġa li tiġi registrata mal-Awtorità u mill-ħlas fuqha tat-taxxa tar-registrazzjoni jekk dik il-vettura tiġi użata f'Malta għal perjodu kontinwu ta' mhux aktar minn tletin ġurnata li matulu hija tista' -

(a) tinkera mill-ġdid darba biss lil persuna li ma jkollhiex ir-residenza normali tagħha f'Malta bil-ħsieb li l-imsemmija vettura tkun se tinħareġ minn Malta, jew



(b) tiġi ritornata minn impjegat tal-imprezza li tikri l-karrozzi sew jekk dak l-impjegat ikollu r-residenza normali tiegħu f'Malta sew jekk le, u

meta l-vettura tibqa' f'Malta għal aktar minn tletin ġurnata hija għandha tiġi registrata mal-Awtorità u għandha tithallas fuqha taxxa tar-registrazzjoni bir-rata jew fl-ammont speċifikat fit-Tieni Skeda."

**16.** L-artikolu 19 tal-Att prinċipali għandu jiġi emendat kif ġej:

Emenda tal-artikolu 19 tal-Att prinċipali.

(a) minflok is-subartikolu (3) tiegħu, għandu jidhol dan li ġej:

"(3) Il-vetturi bil-mutur li ġejjin għandhom, meta jiġu registrati mal-Awtorità, ikunu eżentati mill-ħlas tat-taxxa ta' registrazzjoni:

(a) vetturi mgħoddija lill-Gvern ta' Malta għas-settur pubbliku;

(b) vetturi mgħoddija lill-Forzi Armati ta' Malta;

(ċ) vetturi li jkunu se jiġu użati minn istituzzjonijiet tal-Unjoni Ewropea;

(d) vetturi mgħoddija lil organizzazzjoni internazzjonali li tkun rikonoxxuta bħala tali mill-Ministru responsabbli għall-affarijiet barranin għal użu uffiċjali f'Malta;

(e) vetturi mgħoddija taht arrangamenti diplomatiċi, konsulari jew arrangamenti simili bis-saħħa tal-Att dwar l-Immunitajiet u l-Privileġġi Diplomatiċi; u

(f) vettura bil-mutur M1 jew cikletta li tkun il-proprjetà personali ta' individwu privat u li tkun qieghda tingieb b'mod permanenti f'Malta mill-individwu meta huwa jkun qieghed jittrasferixxi r-residenza normali tieghu minn post barra minn Malta ghal post f'Malta, izda l-eżenzjoni tinghata kemm-il darba dik il-vettura tikkwalifika ghal eżenzjoni bhal dik. L-imsemmija eżenzjoni tinghata taht dawk il-kondizzjonijiet, restrizzjonijiet jew limitazzjonijiet maghmula mill-Ministru responsabbli ghall-finanzi."; u

(b) minflok is-subartikolu (5) tieghu ghandu jidhol dan li ġej:

"(5) Il-vetturi elenkati taht il-paragrafi (a) sa (e) tas-subartikolu (3) ikunu eżentati wkoll mill-ħlas tad-dittijiet tal-liċenza ta' ċirkolazzjoni.".

Amenda tal-artikolu 21 tal-Att prinċipali.

**17.** Fis-subartikolu (5) tal-artikolu 21 tal-Att prinċipali, minflok il-kliem "ma jhallasx" ghandhom jidhlu l-kliem "jonqos milli jhallas, ghal raġunijiet li ma jkunux ġustifikati," u minflok il-kliem "€2 ghal kull ġurnata li d-dritt ghal liċenza ta' ċirkolazzjoni applikabbli jibqa' mhux imħallas", ghandhom jidhlu l-kliem "€10 ghal kull xahar li d-dritt applikabbli jibqa' ma jigix imħallas, b'dak l-ammont ma jeċċedix €100".

Sostituzzjoni tal-artikolu 24 tal-Att prinċipali.

**18.** Minflok l-artikolu 24 tal-Att prinċipali ghandu jidhol dan li ġej:

"ħlas ta' taxxa differit.

24. Il-ħlas tat-taxxa ta' registrazzjoni fir-rigward ta' vetturi M1 li jiggu registrati mal-Awtorità minn importaturi awtorizzati ta' vetturi bil-mutur jew minn bejjiegħa awtorizzati ta' vetturi bil-mutur sal-15 ta' Jannar, 2012, jista' jigi differit tal-31 ta' Dicembru, 2012.".

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

**19.** L-Ewwel Skeda li tinsab mal-Att prinċipali ghandha tigi emendata kif ġej:

(a) fil-*'Formula tar-rata tat-taxxa'* taht il-Kategorija A tagħha, minflok il-kliem "minn ċertifikat li jkun juri l-livelli ta' emissjonijiet ekwivalenti ghal Euro *standards*" ghandhom jidhlu l-kliem "minn dokument uffiċjali li jkun juri l-livelli ta'

emissjonijiet ekwivalenti għal *standards* Euro (l-imsemmi dokument uffiċjali jista' jkun ċertifikat ta' konformità jew ċertifikat ta' approvazzjoni tat-tip jew ċertifikat tar-reġistrazzjoni tal-vettura jew dikjarazzjoni mill-manifattur tal-vettura); minufih qabel il-kliem "Meta importatur jew bejjieġh jew sid ta' vettura bil-mutur" għandhom jidhlu l-kliem "Meta importatur jew bejjieġh jew sid ta' vettura bil-mutur ikollu l-ħsieb jibdel il-magna ta' vettura bil-mutur qabel ma din tiġi reġistrata mal-Awtorità, huwa għandu javża b'dan bil-miktub lill-Awtorità."; u l-kliem "akkreditat fi Stat Membru" għandhom jiġu mħassra;

(b) minnufih wara l-kliem "jew portijiet użati mill-bastimenti ..... 0%" taht il-Kategorija E tagħha, għandha tiżdied il-kategorija ġdida li ġejja:

"Kategorija F: makkinarju mingħajr xażi

*Forklifts, shovels, excavators, road rollers, bulldozers, road pavers, road scarifiers, rock cutters u asphalt finishers ..... 0%"; u*

(ċ) minflok il-kliem "għall-Kategoriji B sa E" fl-aħħar paragrafu tagħha għandhom jidhlu l-kliem "għall-Kategoriji B sa F".

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

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

(a) minflok il-Kategorija A tagħha għandu jidhol dan li ġej:

"Kategorija A: Vetturi bil-mutur M1 (kompriżi vetturi li jiġu reġistrati biex jintużaw bħala *taxicars*, vetturi għall-kiri u vetturi li jinsaq minn xufier), sew jekk godda sew jekk użati (irradi bbażati fuq is-CO<sub>2</sub> u t-tul tal-vettura):

B' magna petrol				
CO <sub>2</sub>	<i>Standard</i> Euro l-aktar reċenti	<i>Standard</i> Euro l-aktar reċenti nieqes 1	<i>Standard</i> Euro l-aktar reċenti nieqes 2	<i>Standard</i> Euro l-aktar reċenti nieqes 3 u aktar antika
0g/km sa u kompriżi 100g/km	CO <sub>2</sub> x VR x 0.13%	CO <sub>2</sub> x VR x 0.13%	CO <sub>2</sub> x VR x 0.20%	CO <sub>2</sub> x VR x 0.23%
Aktar minn 100g/km sa u kompriżi 130g/km	CO <sub>2</sub> x VR x 0.15%	CO <sub>2</sub> x VR x 0.15%	CO <sub>2</sub> x VR x 0.23%	CO <sub>2</sub> x VR x 0.26%

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Aktar minn 130g/km sa u kompriži 140g/km	$\text{CO}_2 \times \text{VR} \times 0.17\%$	$\text{CO}_2 \times \text{VR} \times 0.17\%$	$\text{CO}_2 \times \text{VR} \times 0.26\%$	$\text{CO}_2 \times \text{VR} \times 0.30\%$
Aktar minn 140g/km sa u kompriži 150g/km	$\text{CO}_2 \times \text{VR} \times 0.19\%$	$\text{CO}_2 \times \text{VR} \times 0.19\%$	$\text{CO}_2 \times \text{VR} \times 0.29\%$	$\text{CO}_2 \times \text{VR} \times 0.33\%$
Aktar minn 150g/km sa u kompriži 180g/km	$\text{CO}_2 \times \text{VR} \times 0.21\%$	$\text{CO}_2 \times \text{VR} \times 0.21\%$	$\text{CO}_2 \times \text{VR} \times 0.32\%$	$\text{CO}_2 \times \text{VR} \times 0.37\%$
Aktar minn 180g/km sa u kompriži 220g/km	$\text{CO}_2 \times \text{VR} \times 0.23\%$	$\text{CO}_2 \times \text{VR} \times 0.23\%$	$\text{CO}_2 \times \text{VR} \times 0.35\%$	$\text{CO}_2 \times \text{VR} \times 0.40\%$
Aktar minn 220g/km sa u kompriži 250g/km	$\text{CO}_2 \times \text{VR} \times 0.25\%$	$\text{CO}_2 \times \text{VR} \times 0.25\%$	$\text{CO}_2 \times \text{VR} \times 0.38\%$	$\text{CO}_2 \times \text{VR} \times 0.44\%$
Aktar minn 250g/km	$\text{CO}_2 \times \text{VR} \times 0.27\%$	$\text{CO}_2 \times \text{VR} \times 0.27\%$	$\text{CO}_2 \times \text{VR} \times 0.41\%$	$\text{CO}_2 \times \text{VR} \times 0.47\%$

B' magna <i>diesel</i> b' materja partikolata ta' 0g/km sa u kompriži 0.005g/km				
$\text{CO}_2$	<i>Standard Euro</i> l-aktar reċenti	<i>Standard Euro</i> l-aktar reċenti nieqes 1	<i>Standard Euro</i> l-aktar reċenti nieqes 2	<i>Standard Euro</i> l-aktar reċenti nieqes 3 u aktar antika
0g/km sa u kompriži 100g/km	$\text{CO}_2 \times \text{VR} \times 0.13\%$	$\text{CO}_2 \times \text{VR} \times 0.13\%$	$\text{CO}_2 \times \text{VR} \times 0.20\%$	$\text{CO}_2 \times \text{VR} \times 0.23\%$
Aktar minn 100g/km sa u kompriži 130g/km	$\text{CO}_2 \times \text{VR} \times 0.15\%$	$\text{CO}_2 \times \text{VR} \times 0.15\%$	$\text{CO}_2 \times \text{VR} \times 0.23\%$	$\text{CO}_2 \times \text{VR} \times 0.26\%$
Aktar minn 130g/km sa u kompriži 140g/km	$\text{CO}_2 \times \text{VR} \times 0.17\%$	$\text{CO}_2 \times \text{VR} \times 0.17\%$	$\text{CO}_2 \times \text{VR} \times 0.26\%$	$\text{CO}_2 \times \text{VR} \times 0.30\%$
Aktar minn 140g/km sa u kompriži 150g/km	$\text{CO}_2 \times \text{VR} \times 0.19\%$	$\text{CO}_2 \times \text{VR} \times 0.19\%$	$\text{CO}_2 \times \text{VR} \times 0.29\%$	$\text{CO}_2 \times \text{VR} \times 0.33\%$
Aktar minn 150g/km sa u kompriži 180g/km	$\text{CO}_2 \times \text{VR} \times 0.21\%$	$\text{CO}_2 \times \text{VR} \times 0.21\%$	$\text{CO}_2 \times \text{VR} \times 0.32\%$	$\text{CO}_2 \times \text{VR} \times 0.37\%$
Aktar minn 180g/km sa u kompriži 220g/km	$\text{CO}_2 \times \text{VR} \times 0.23\%$	$\text{CO}_2 \times \text{VR} \times 0.23\%$	$\text{CO}_2 \times \text{VR} \times 0.35\%$	$\text{CO}_2 \times \text{VR} \times 0.40\%$
Aktar minn 220g/km sa u kompriži 250g/km	$\text{CO}_2 \times \text{VR} \times 0.25\%$	$\text{CO}_2 \times \text{VR} \times 0.25\%$	$\text{CO}_2 \times \text{VR} \times 0.38\%$	$\text{CO}_2 \times \text{VR} \times 0.44\%$
Aktar minn 250g/km	$\text{CO}_2 \times \text{VR} \times 0.27\%$	$\text{CO}_2 \times \text{VR} \times 0.27\%$	$\text{CO}_2 \times \text{VR} \times 0.41\%$	$\text{CO}_2 \times \text{VR} \times 0.47\%$

B' magna <i>diesel</i> b' materja partikolata ta' aktar minn 0.005g/km				
$\text{CO}_2$	<i>Standard Euro</i> l-aktar reċenti	<i>Standard Euro</i> l-aktar reċenti nieqes 1	<i>Standard Euro</i> l-aktar reċenti nieqes 2	<i>Standard Euro</i> l-aktar reċenti nieqes 3 u aktar antika

0g/km sa u kompriži 100g/km	-	CO <sub>2</sub> x VR x 0.18%	CO <sub>2</sub> x VR x 0.32%	CO <sub>2</sub> x VR x 0.37%
Aktar minn 100g/km sa u kompriži 130g/km	-	CO <sub>2</sub> x VR x 0.21%	CO <sub>2</sub> x VR x 0.36%	CO <sub>2</sub> x VR x 0.42%
Aktar minn 130g/km sa u kompriži 140g/km	-	CO <sub>2</sub> x VR x 0.24%	CO <sub>2</sub> x VR x 0.41%	CO <sub>2</sub> x VR x 0.47%
Aktar minn 140g/km sa u kompriži 150g/km	-	CO <sub>2</sub> x VR x 0.27%	CO <sub>2</sub> x VR x 0.45%	CO <sub>2</sub> x VR x 0.53%
Aktar minn 150g/km sa u kompriži 180g/km	-	CO <sub>2</sub> x VR x 0.29%	CO <sub>2</sub> x VR x 0.51%	CO <sub>2</sub> x VR x 0.60%
Aktar minn 180g/km sa u kompriži 220g/km	-	CO <sub>2</sub> x VR x 0.32%	CO <sub>2</sub> x VR x 0.56%	CO <sub>2</sub> x VR x 0.65%
Aktar minn 220g/km sa u kompriži 250g/km	-	CO <sub>2</sub> x VR x 0.35%	CO <sub>2</sub> x VR x 0.60%	CO <sub>2</sub> x VR x 0.70%
Aktar minn 250g/km	-	CO <sub>2</sub> x VR x 0.38%	CO <sub>2</sub> x VR x 0.65%	CO <sub>2</sub> x VR x 0.75%

Tul	Rati
0 sa u kompriži 3450mm	0.0020% x Tul x VR
Aktar minn 3450mm sa u kompriži 3640mm	0.0022% x Tul x VR
Aktar minn 3640mm sa u kompriži 3770mm	0.0024% x Tul x VR
Aktar minn 3770mm sa u kompriži 4030mm	0.0026% x Tul x VR
Aktar minn 4030mm sa u kompriži 4370mm	0.0028% x Tul x VR
Aktar minn 4370mm sa u kompriži 4570mm	0.0030% x Tul x VR
Aktar minn 4570mm sa u kompriži 4770mm	0.0032% x Tul x VR
Aktar minn 4770mm	0.0034% x Tul x VR

Għall-fini tat-taxxa tar-registrazzjoni, meta vetturi bil-mutur M1 li s-sena tal-manifattura tagħhom tkun waħda mis-snin ta' manifattura li ġejjin, ma jkunux akkumpanjati minn dokument ufficjali li jkun juri l-livelli ta' emissjonijiet ekwivalenti għal *standards* Euro (l-imsemmi dokument ufficjali jista' jkun ċertifikat ta' konformità jew ċertifikat ta' approvazzjoni tat-tip jew ċertifikat tar-registrazzjoni tal-vettura jew dikjarazzjoni mill-manifattur tal-vettura), ir-rati tat-taxxa tar-registrazzjoni li għandhom jithallsu fuq daww il-vetturi għandhom ikunu ekwivalenti għal daww li jidhru taħt *standards* Euro differenti:

	Euro 1	Euro 2	Euro 3	Euro 4	Euro 5
M1	Sa u kompriža s-sena 1996	1997 sa 2000	2001 sa 2005	2006 sa 2010	mill-2011

Meta importatur jew bejjiegħ jew sid ta' vettura bil-mutur ikollu l-ħsieb jibdel il-magna ta' vettura bil-mutur qabel ma din tiġi reġistrata mal-Awtorità, huwa għandu javża b'dan bil-miktub lill-Awtorità.

Meta importatur jew bejjiegħ jew sid ta' vettura bil-mutur jipprovdi ċertifikat kif approvat minn servizz tekniku, li l-magna ta' dik il-vettura partikolari tkun tissodisfa livelli aktar baxxi ta' emissjonijiet minkejja s-sena tal-manifattura tagħha, dik il-vettura għandha, meta tkun qiegħda tiġi reġistrata, tiġi ntaxxata r-rata li tappartjeni lill-*istandard* Euro li jkun ekwivalenti għaliha.";

(b) minflok il-partita (3) tagħha taħt il-*'Formula tar-rata tat-taxxa'*, għandu jidhul dan li ġej:

"(3) Meta l-valur ta' materja partikolata fir-rigward ta' vetturi M1 li jaħdmu b'magna *diesel* u li jkollhom magna bi *standard* Euro 3 jew Euro 4 jew Euro 5 ma jiġix mogħti lill-Awtorità mis-sid ta' vettura bil-mutur, l-Awtorità għandha tapplika r-rata ta' 0.05g/km fir-rigward ta' vetturi manifatturati bejn l-2001 u l-2005 b'magna Euro 3, ir-rata ta' 0.025g/km fir-rigward ta' vetturi b'magna Euro 4 b'sena ta' manifattura bejn l-2006 u l-2010, ir-rata ta' 0.005g/km fir-rigward ta' vetturi b'magna Euro V b'sena tal-manifattura bejn l- 2011 u s-snin li jiġu wara dik.";

(ċ) fil-partita 2 tal-Kategorija F tagħha, minflok il-kliem "minn ċertifikat li jkun juri l-livelli ta' emissjonijiet ekwivalenti għal Euro *standards*" għandhom jidhlu l-kliem "minn dokument uffiċjali li jkun juri l-livelli ta' emissjonijiet ekwivalenti għal *standards* Euro (l-imsemmi dokument uffiċjali jista' jkun ċertifikat ta' konformità jew ċertifikat ta' approvazzjoni tat-tip jew ċertifikat tar-reġistrazzjoni tal-vettura jew dikjarazzjoni mill-manifattur tal-vettura)"; minufih qabel il-kliem "Meta importatur jew bejjiegħ jew sid ta' vettura bil-mutur" għandhom jidhlu l-kliem "Meta importatur jew bejjiegħ jew sid ta' vettura bil-mutur ikollu l-ħsieb jibdel il-magna ta' vettura bil-mutur qabel ma din tiġi reġistrata mal-Awtorità, huwa għandu javża b'dan bil-miktub lill-Awtorità."; u l-kliem "akkreditat fi Stat Membru" għandhom jidhassru; u

(d) fil-partita 3 taħt il-Kategorija G tagħha, minflok il-kelma "Karavani" għandhom jidhlu l-kliem "Karavani bil-mutur".

## TAQSIMA V

**21.** (1) Din it-Taqsima temenda l-Att dwar Taxxa fuq *Bunkering* ta' Żjut u għandha tinqara u tiftiehem haġa waħda mal-Att dwar Taxxa fuq *Bunkering* ta' Żjut, hawnhekk iżjed 'il quddiem f' din it-Taqsima imsejjaħ "l-Att prinċipali".

Emendi tal-Att  
dwar Taxxa fuq  
*Bunkering* ta'  
Żjut.  
Kap.381.

(2) Id-disposizzjonijiet ta' din it-Taqsima għandhom jitqiesu li daħlu fis-seħħ fil-15 ta' Novembru 2011.

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

Emenda tal-  
artikolu 2 tal-Att  
prinċipali.

(a) minnufuh wara t-tifsira "Ministru" għandha tiżdied it-tifsira ġdida li ġejja:

" "Nomenklatura Magħquda" tfisser l-Anness 1 mar-Regolament tal-Kunsill (KEE) Nru. 2658/87 dwar in-nomenklatura tat-tariffa u l-istatistika u dwar it-Tariffa Doganali Komuni;" u

(b) minflok it-tifsira "żejt", għandha tidhol it-tifsira ġdida li ġejja:

" "żejt" tfisser kull *non-volatile marine grade fuel oil* li jintuża biex iħaddem bastiment jew il-makkinarju tiegħu u jinkludi żejt lubrikanti kif ukoll dawk il-prodotti li jinsabu taħt is-subintestaturi 2710.19.41 sa 2710.19.49 jew taħt is-subintestaturi 2710.19.61 sa 2710.19.69 tan-Nomenklatura Magħquda;".

**23.** Fis-subartikolu (1) tal-artikolu 7 tal-Att prinċipali, minflok il-kliem "għal iktar minn żewġ euro u tlieta u tletin ċenteżmu (2.33) għal kull tunnellata metrika jew parti minnha.", għandhom jidhlu l-kliem "għal iktar minn għaxar (€10.00) euro għal kull tunnellata metrika jew parti minnha."

Emenda tal-  
artikolu 7 tal-Att  
prinċipali.

**24.** L-Iskeda li tinsab mal-Att prinċipali għandha tiġi sostitwita bl-Iskeda ġdida li ġejja:

Sostituzzjoni  
tal-Iskeda li  
tinsab mal-Att  
prinċipali.

"SKEDA

(Artikolu 3)

Żjut li jinsabu taħt l-intestaturi 2710.19.41 sa 2710.19.49 tan-Nomenklatura Magħquda; taxxa ta' ħames (€5.00) euro għal kull tunnellata metrika jew parti minnha.

Żjut li jinsabu taħt l-intestaturi 2710.19.61 sa 2710.19.69 tan-Nomenklatura Magħquda; taxxa ta' ħames (€5.00) euro għal kull

tunnellata metrika jew parti minnha.".

## TAQSIMA VI

Emendi tal-Att  
dwar id-Dazju  
tas-Sisa.  
Kap.382.

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

(2) Id-disposizzjonijiet ta' din it-Taqsima għandhom jitqiesu li daħlu fis-seħħ fil-15 ta' Novembru 2011, ħlief l-artikolu 34 li għandu jidhul fis-seħħ f'dik id-data li l-Ministru jista' jistabbilixxi b'avviz fil-Gazzetta.

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

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

(a) fil-kolonna "Rates of Excise Duty" tagħha, minflok il-kliem li hemm fir-rigward tal-partita "Cigarettes", għandhom jidhlu dawn il-kliem li ġejjin:

"25.0% of the retail price plus €77.00 per 1000 cigarettes but not less than €127.50 per 1000 cigarettes";

(b) fil-kolonna "Rates of Excise Duty" tagħha, minflok il-kliem li hemm fir-rigward tal-partita "Cigars and Cigarillos", għandhom jidhlu dawn il-kliem li ġejjin:

"€18.34 per 1000 units";

(c) fil-kolonna "Rates of Excise Duty" tagħha, minflok il-kliem li hemm fir-rigward tal-partita "Hand-Rolling Tobacco", għandhom jidhlu dawn il-kliem li ġejjin:

"€81.81 per kg.";

(d) fil-kolonna "Rates of Excise Duty" tagħha, minflok il-kliem li hemm fir-rigward tal-partita "Other Smoking Tobacco", għandhom jidhlu dawn il-kliem li ġejjin:

"€81.81 per kg."; u

(e) fil-kolonna "Rates of Excise Duty" tagħha, minflok il-kliem li hemm fir-rigward tal-partita "Pipe Tobacco", għandhom jidhlu dawn il-kliem li ġejjin:

"€26.00 per kg.".



**27.** Fir-Raba' Skeda li tinsab mal-Att prinċipali, minflok il-paragrafi li jibdeu bil-kliem "Energy products other than those for which a level of duty is specified above" and ending with the words "or as additive or extender in motor fuels, shall be taxed as motor fuel", għandu jidhol dan li ġej:

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

"Energy products other than those for which a level of duty is specified above shall be subject to excise duty if intended for use, offered for sale or used as heating or motor fuel. The rate of duty to be charged shall be fixed at the rate for the equivalent motor fuel.

In addition to the taxable products listed above, any product intended for use, offered for sale or used as heating or motor fuel, or as additive or extender in motor fuels, shall be taxed as motor fuel."

**28.** Il-Hames Skeda li tinsab mal-Att prinċipali għandha tiġi emendata kif ġej:

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

(a) minflok il-kliem li hemm fil-kolonna "Description of Excise Goods", għandhom jidhlu l-kliem li ġejjin:

"Mobile Telephony Services (Minutes of Voice Time generated by own customers, including when outbound roaming"; u

(b) minflok il-kliem li hemm fil-kolonna "Rate of Excise Duty", għandhom jidhlu l-kliem li ġejjin:

"€0.006 per minute".

**29.** Fl-Iskeda Hamsa A tal-Att prinċipali, minflok il-kliem fil-kolonna "Rates of Excise Duty" fir-rigward tal-partita "Portland Cement, excluding White Cement", għandhom jidhlu l-kliem li ġejjin:

Emenda tal-Iskeda Hamsa A li tinsab mal-Att prinċipali.

"€12.00 per 1000 kg".

## TAQSIMA VII

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

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

**31.** Is-subartikolu (7) tal-artikolu 10 tal-Att prinċipali għandu jiġi revokat.

Emenda tal-artikolu 10 tal-Att prinċipali.

Emenda tal-artikolu 13 tal-Att prinċipali.

**32.** Minnifih wara s-subartikolu (7) tal-artikolu 13 tal-Att prinċipali għandu jiżdid is-subartikolu ġdid li ġej:

"(8) Kull persuna registrata skont l-artikoli 10, 11 jew 12 għandha, fi żmien hmistax-il jum mill-ġrajja ta' xi wiehed minn dawn l-avvenimenti li ġejjin, tavża bil-miktub lill-Kummissarju b'dik il-ġrajja:

(a) kull bidla fiċ-ċirkostanzi li jista' jkollha effett fuq il-partikolaritajiet dikjarati fl-applikazzjoni għar-reġistrazzjoni tagħha skont l-artikoli 10, 11 jew 12 jew li jiġu b'mod ieħor mogħtija lill-Kummissarju fir-rigward tar-reġistrazzjoni tagħha jew li jidhru fuq iċ-ċertifikat tar-reġistrazzjoni;

(b) il-waqfien jew it-trasferiment tal-attività ekonomika tagħha jew parti minnha;

(ċ) kull ġrajja oħra kif jista' jiġi preskritt."

Emenda tal-artikolu 21 tal-Att prinċipali.

**33.** Minnufih wara s-subartikolu (4A) tal-artikolu 21 tal-Att prinċipali għandu jidhol is-subartikolu ġdid li ġej:

"(4B) Bla ħsara għad-disposizzjonijiet l-oħra ta' dan l-artikolu, l-imghax fi żmien ta' taxxa partikolari ma jibqax jiddekorri fejn l-ammont totali ta' hlasijiet imqassam għal dak iż-żmien ta' taxxa skont l-artikolu 67 ikun daqs jew jeċċedi l-ammont ta' taxxa li kellha tithallas għal dak iż-żmien ta' taxxa."

Emenda tal-artikolu 27 tal-Att prinċipali.

**34.** Is-subartikolu (3) tal-artikolu 27 tal-Att prinċipali għandu jiġi sostitwit bis-subartikolu ġdid li ġej:

"(3) Denunzja ta' taxxa mibgħuta minn persuna registrata taht l-artikolu 10 għandu jkun fiha dikjarazzjoni tal-*output tax*, l-*input tax* u dawk id-dikjarazzjonijiet u partikolaritajiet oħra għal dak iż-żmien ta' taxxa li huma meħtieġa skont dan l-Att u għandha ssir jew fuq dik il-formula hekk kif il-Ministru jista' b'regolamenti jippreskrivi jew b'mezz elettroniku permezz tal-portal elettroniku hekk indikat għal dan il-għan mill-Kummissarju:

Iżda l-Ministru jista' b'regolamenti jippreskrivi kondizzjonijiet li permezz tagħhom denunzja ta' taxxa għandha tintbagħat biss b'mezz elettroniku."

Emenda tal-artikolu 30 tal-Att prinċipali.

**35.** Fis-subartikolu (2) tal-artikolu 30 tal-Att prinċipali, minnufih wara l-kliem "għandha tibgħat lill-Kummissarju" għandhom

jidhlu l-kliem "notifika ta' hlas skont l-artikolu 21(5) u"; u l-kliem "u f'dawk l-intervalli" għandhom jithassru.

**36.** Minnufih wara l-artikolu 37 tal-Att prinċipali, għandu jizdied l-artikolu ġdid li ġej:

Zieda ta' artikolu ġdid mal-Att prinċipali.

"Penali amministrattiva għal hlas bin-nieqes jew taxxa stmata taht l-artikolu 12.

37A. Fejn notifika ta' hlas magħmula minn persuna registrata taht l-artikolu 12 ikun fiha dikjarazzjoni bin-nieqes tat-taxxa li kellha tithallas skont l-artikolu 21(2) u (3) jew fejn il-Kummissarju jagħmel stima tat-taxxa li għandha tithallas minn dik il-persuna skont l-artikolu 33(2), dik il-persuna tkun sugġetta għal penali amministrattiva f'ammont eqwivalenti għal għoxrin fil-mija tat-taxxa bin-nieqes li kellha tithallas jew it-taxxa skont l-istima."

**37.** Fis-subartikolu (o) tal-artikolu 77 tal-Att prinċipali, minnufih wara l-kliem "tipprovdi jew toffri li tipprovdi lil persuna oħra u, jew tesponi għall-bejgħ oġġetti, waqt li tkun sprovvista" għandhom jizdiedu l-kliem ", fil-lok fejn tipprovdi jew toffri li tipprovdi lil persuna oħra u, jew tesponi għall-bejgħ oġġetti,".

Emenda tal-artikolu 77 tal-Att prinċipali.

### Għanijiet u Ragunijiet

L-għanijiet ta' dan l-Abbozz ta' Ligi huma biex jiġu implimentati diversi miżuri tal-Estimi u miżuri amministrattivi oħra.

**BILL**  
**entitled**

*AN ACT to implement Budget measures for the financial year 2012 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:-

Short title.

**1.** The short title of this Act is the Budget Measures Implementation Act, 2012.

**PART I**

Coming into force of this Part.

**2.** The provisions of this Part shall be deemed to have come into effect on the 1st January, 2012.

Interpretation.  
Cap. 174.

**3.** For the purpose of this Part, "revenue" has the same meaning as is assigned to it in article 2 of the Financial Administration and Audit Act, but does not include proceeds from loans.

Authority to raise loan.

**4.** (1) Subject to the provisions of this Act, the Government of Malta may raise in Malta, by way of loan, a sum of money not exceeding seven hundred million euro.

Cap. 161.

(2) For the purpose of raising the aforesaid loan the Minister responsible for Finance is hereby authorised to issue stock in Malta under the provisions of the Local Loans (Registered Stock and Securities) Ordinance on such terms and conditions as the said Minister may approve.

Purpose.

**5.** Any money borrowed under the authority of this Part shall

be appropriated and applied for the purpose of:

(a) meeting excess expenditure over revenue incurred in the Consolidated Fund for year 2012 and, or subsequent years;

(b) redeeming registered stocks which are due for redemption during 2012; and

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

## PART II

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

Amendment of the Customs Ordinance. Cap. 37.

**7.** In article 63 of the Ordinance, for the words "not exceeding one thousand and one hundred and sixty-four euro and sixty-nine cents (1,164.69)" there shall be substituted the words "not exceeding two thousand euro (€2,000)".

Amendment of article 63 of the Ordinance.

## PART III

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

Amendment of the Income Tax Act. Cap. 123.

**9.** Article 37 of the principal Act shall be substituted by the following:

Substitution of article 37 of the principal Act.

"Option for recipients to declare where no election has been made.

37. (1) Where no election under article 35 has been made, a recipient who is an individual may declare investment income on his tax return and, where a declaration is made as aforesaid, any tax due shall be determined as if the investment income provisions had not been enacted.

(2) Where a recipient has declared investment income on his tax return, any tax withheld in respect of such income under the investment income provisions shall be available as a credit against the recipient's tax liability, or for a refund, as the case may be, for the relevant year of assessment."

Amendment of article 39 of the principal Act.

**10.** Paragraph (b) of article 39 of the principal Act shall be substituted by the following new paragraph:

"(b) subject to the provisions of article 37(1), no person shall be charged to further tax in respect of the investment income under this Act."

Amendment of article 90A of the principal Act.

**11.** Article 90A of the principal Act shall be amended as follows:

(a) in paragraph (b) of subarticle (5) thereof, for the words "15th February" there shall be substituted the words "30th June"; and

(b) in subarticle (8) thereof, for the words "15th February" there shall be substituted the words "30th June".

#### **PART IV**

Amendment of the Motor Vehicles Registration and Licensing Act. Cap. 368.

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

(2) The provisions of this Part, other than those of articles 17 and 18, shall be deemed to have come into force on the 1st January, 2012.

(3) The provisions of articles 17 and 18 shall be deemed to have come into force on the 15th November, 2011.

Amendment of article 2 of the principal Act.

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

(a) immediately after the definition "agricultural tractor" there shall be inserted the following new definition:

" "ambulance" means a category M motor vehicle intended for the transport of sick or injured people and having special equipment for such purpose;";

(b) the definition "business use" shall be deleted;

(c) in the definition "certificate of conformity" for the words "Directive 70/156/EEC as amended" there shall be substituted the words "Directive 2007/46/EC as amended and Directive 2002/24/EC as amended";

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

(e) immediately after the definition "CO<sub>2</sub> emissions" there shall be inserted the following new definition:

" "cycle" means a cycle fitted with an engine having a cylinder capacity of more than 50 cm<sup>3</sup> if of the internal combustion type and, or a maximum design speed of more than 45 km/h, and includes motor cycles, motor tricycles and quadricycles;"

(f) the definition "Council Regulation (EEC) No 881/92" shall be deleted;

(g) the definition "Council Regulation (EEC) No 684/92" shall be deleted;

(h) the definition "Directive 70/156/EC" shall be deleted;

(i) immediately after the definition "Directive 1999/96/EC" there shall be inserted the following new definition:

" "Directive 2002/24/EC" means Directive 2002/24/EC of the European Parliament and of the Council of 18 March 2002 relating to the type-approval of two or three-wheeled motor vehicles and repealing Council Directive 92/61/EC;"

(j) immediately after the definition "Directive 2005/55/EC" there shall be inserted the following new definition:

" "Directive 2007/46/EC" means Directive 2007/46/EC of the European Parliament and of the Council establishing a framework for the approval of motor vehicles and their trailers, and of systems, components and separate technical units intended for such vehicles;"

(k) immediately after the definition "M3 motor vehicle" there shall be inserted the following new definition:

" "motor caravan" or "motor home" means a special purpose motor vehicle constructed to include living accommodation which contains at least the following equipment:

- seats and table
- sleeping accommodation which may be converted from the seats,

- cooking facilities, and
- storage facilities.

This equipment shall be rigidly fixed to the living compartment; however, the table may be designed to be easily removable;"

(l) the definition "private use" shall be deleted;

(m) the definition "private motor vehicle" shall be deleted;

(n) immediately after the definition "Regulation (EC) No 715/2007" there shall be inserted the following new definition:

" "Regulation (EC) No 1072/2009" means Regulation (EC) No 1072/2009 of the European Parliament and of the Council on common rules for access to the international road haulage market;"

(o) immediately after the new definition "Regulation (EC) No 1072/2009" there shall be inserted the following new definition:

" "Regulation (EC) No 1073/2009" means Regulation (EC) No 1073/2009 of the European Parliament and of the Council on common rules for access to the international market for coach and bus services;"  
and

(p) for the definition "special purpose vehicle" there shall be substituted the following:

" "special purpose vehicles" shall have the same meaning as assigned to it in Annex II of Directive 2007/46/EC but, for the purposes of this Act, shall only include the vehicles listed under items 5.2, 5.7 and 5.8;"

Amendment of  
article 8 of the  
principal Act.

**14.** In sub-article (3) of article 8 of the principal Act, for the words "and every year thereafter." there shall be substituted the words "and every year thereafter:", and immediately thereafter there shall be inserted the following new proviso:

"Provided that the owner of a motor vehicle shall be exempted from renewing the circulation licence thereof where that motor vehicle -



- (a) is being held by the Police or Customs or the Authority,
- (b) has been seized by a Court's order,
- (c) has been stolen and the theft has been reported to the Police,
- (d) has been exported,
- (e) its owner is serving a prison sentence:

Provided further that such exemption shall cease once the vehicle is returned to the owner in respect of paragraphs (a), (b) and (c), or the owner leaves prison in respect of paragraph (e):

Provided further that such vehicle shall not be driven on the road until the licence thereto has been renewed."

**15.** Article 18 of the principal Act shall be amended as follows: Amendment of article 18 of the principal Act.

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

- (i) in paragraph (a) thereof, for the words "any private motor vehicle, including a caravan or motor home," there shall be substituted the words "any private vehicle"; for the words "used for personal or business purposes" in sub-paragraph (iv) thereof, in the English text, there shall be substituted the words "for private use or for business use"; in the proviso thereto for the words "private motor vehicle" there shall be substituted the words "private vehicle" and for the words "from his residence in that country to his place of work" there shall be substituted the words "between his residence in that country and his place of work" and immediately after the said proviso, there shall be inserted the following:

"For the purposes of the provisions of this paragraph -

"business use" means the use of a vehicle in the direct exercise of an activity carried out for consideration or financial gain;

"private use" means any use other than business use;

"private vehicle" means an M1 motor vehicle, including its trailer, if any, a motor caravan, a motor home or a cycle;"

(ii) in paragraph (b) thereof, for the words "any motor vehicle" there shall be substituted the words "any M1 motor vehicle or cycle", for the words "arrival in Malta:" there shall be substituted the words "arrival in Malta;", and the proviso thereto shall be deleted;

(iii) in paragraph (c) thereof, for the words "private motor vehicle" there shall be substituted the words "M1 motor vehicle or cycle", for the words "for the purpose of" there shall be substituted the words "for the sole purpose of", for the words "education authorities:" there shall be substituted the words "education authorities;" and the proviso thereto shall be deleted;

(iv) in paragraph (e) thereof, for the words "Community authorisation in accordance with Council Regulation (EEC) No 881/92" there shall be substituted the words "Community licence in accordance with Regulation (EC) No 1072/2009";

(v) in paragraph (f) thereof, for the words "Council Regulation (EEC) No 684/92" there shall be substituted the words "Regulation (EC) No 1073/2009";

(b) in subarticle (2) thereof for the words "paragraphs (c) and (d)" there shall be substituted the words "paragraphs (b), (c) and (d)", and for the words "under those conditions prescribed by regulations" there shall be substituted the words "under those conditions, restrictions or limitations prescribed by the Minister responsible for finance";

(c) for subarticle (3) thereof there shall be substituted the following:

"(3) Notwithstanding any other provision of this Act, an M1 motor vehicle or a cycle registered in another Member State that is temporarily brought into Malta shall be exempt from the requirement to be registered with the Authority and from the payment of registration tax thereon if the vehicle is brought into Malta by a person residing in Malta for his private or business use where such person -

(a) is employed by, or is a director,

manager, shareholder or partner of an undertaking established in another Member State which provides a vehicle as part of their contract of employment, where such vehicle is owned or leased by the undertaking, or

(b) is a self-employed pursuing an economic activity in another Member State

and the vehicle is principally used in another Member State:

Provided that such vehicle shall not be used in Malta for more than thirty consecutive days from the date of its entering Malta; otherwise it shall be registered with the Authority and the appropriate registration tax paid thereon in accordance with the provisions of this Act.";

(d) for subarticle (4) thereof there shall be substituted the following:

"(4) An M1 motor vehicle or a cycle which is hired or leased from a car hire undertaking established in another Member State by a person who is not a resident of Malta shall be exempt from the requirement to be registered with the Authority and from the payment of registration tax thereon if that vehicle is used in Malta for a continuous period of not more than thirty days, during which period it may -

(a) be re-hired once only to a person who does not have his normal residence in Malta with a view of the said vehicle being taken out of Malta, or

(b) be returned by an employee of the car hire undertaking whether or not the employee has his normal residence in Malta, and

where the vehicle remains in Malta for more than thirty days it shall be registered with the Authority and it shall be charged to a registration tax at the rate or in the amount specified in the Second Schedule."

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

Amendment of article 19 of the principal Act.

(a) for subarticle (3) thereof, there shall be substituted the following:

"(3) The following motor vehicles shall, upon registration with the Authority, be exempt from the payment of registration tax:

(a) vehicles supplied to the Government of Malta for the public service;

(b) vehicles supplied to the Armed Forces of Malta;

(c) vehicles to be used by institutions of the European Union;

(d) vehicles supplied to any international organisation recognised as such by the Minister responsible for foreign affairs for official use in Malta;

(e) vehicles supplied under diplomatic, consular or similar arrangements in virtue of the Diplomatic Immunities and Privileges Act; and

(f) any M1 motor vehicle or a cycle which is the personal property of a private individual and is being brought permanently into Malta by the individual when he is transferring his normal residence from a place outside Malta to a place in Malta, provided that that vehicle qualifies for such exemption. The said exemption shall be given under those conditions, restrictions or limitations prescribed by the Minister responsible for finance."; and

Cap. 191.

(b) for subarticle (5) thereof there shall be substituted the following:

"(5) The vehicles listed under paragraphs (a) to (e) of subarticle (3) shall also be exempt from the payment of any circulation licence fees.".

Amendment of article 21 of the principal Act.

**17.** In subarticle (5) of article 21 of the principal Act, for the words "fails to pay" there shall be substituted the words "fails to pay, for unjustified reasons", and for the words "€2 for each day the applicable circulation licence fee remains unpaid" there shall be substituted the words "€10 for each month the applicable circulation

licence fee remains unpaid, with such amount not exceeding €100".

**18.** For article 24 of the principal Act there shall be substituted the following:

Substitution of article 24 of the principal Act.

"Deferred payment of tax.

24. The payment of registration tax in respect of M1 vehicles which are registered with the Authority by authorised motor vehicle importers or authorised motor vehicle dealers by the 15<sup>th</sup> January, 2012, may be deferred until the 31<sup>st</sup> December, 2012."

**19.** The First Schedule to the principal Act shall be amended as follows:

Amendment of the First Schedule to the principal Act.

(a) in the 'Tax rate formula' under Category A thereof, for the words "a certificate showing the emission levels equivalent to Euro standards" there shall be substituted the words "an official document showing the emission levels equivalent to Euro standards (the said official document may be a certificate of conformity or a type approval certificate or a vehicle registration certificate or a declaration by the vehicle's manufacturer)", immediately before the words "Where an importer or dealer or owner" there shall be inserted the words "Where an importer or dealer or owner of a motor vehicle intends to change the engine of a motor vehicle prior to its registration with the Authority, he shall inform the Authority in writing.", and the words "established within a Member State" shall be deleted;

(b) immediately after the words "or airports or seaports ..... 0%" under Category E thereof, there shall be added the following new category:

"Category F: machinery without a chassis

Forklifts, shovels, excavators,  
road rollers, bulldozers, road  
pavers, road scarifiers, rock  
cutters and asphalt finishers ..... 0%"; and

(c) in the last paragraph thereof, for the words "for Categories B to E" there shall be substituted the words "for Categories B to F".

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

Amendment of the Second Schedule to the principal Act.

(a) For Category A thereof there shall be substituted the following:

"Category A: M1 motor vehicles (including vehicles to be registered to be used as taxicars, hired or leased vehicles and chauffeur driven vehicles), whether new or used (rates based on the CO<sub>2</sub> and length of the vehicle):

Petrol engined				
CO <sub>2</sub>	Latest European Standard	Latest European Standard minus 1	Latest European Standard minus 2	Latest European Standard minus 3 and older
0g/km up to and including 100g/km	CO <sub>2</sub> x RV x 0.13%	CO <sub>2</sub> x RV x 0.13%	CO <sub>2</sub> x RV x 0.20%	CO <sub>2</sub> x RV x 0.23%
More than 100g/km up to and including 130g/km	CO <sub>2</sub> x RV x 0.15%	CO <sub>2</sub> x RV x 0.15%	CO <sub>2</sub> x RV x 0.23%	CO <sub>2</sub> x RV x 0.26%
More than 130g/km up to and including 140g/km	CO <sub>2</sub> x RV x 0.17%	CO <sub>2</sub> x RV x 0.17%	CO <sub>2</sub> x RV x 0.26%	CO <sub>2</sub> x RV x 0.30%
More than 140g/km up to and including 150g/km	CO <sub>2</sub> x RV x 0.19%	CO <sub>2</sub> x RV x 0.19%	CO <sub>2</sub> x RV x 0.29%	CO <sub>2</sub> x RV x 0.33%
More than 150g/km up to and including 180g/km	CO <sub>2</sub> x RV x 0.21%	CO <sub>2</sub> x RV x 0.21%	CO <sub>2</sub> x RV x 0.32%	CO <sub>2</sub> x RV x 0.37%
More than 180g/km up to and including 220g/km	CO <sub>2</sub> x RV x 0.23%	CO <sub>2</sub> x RV x 0.23%	CO <sub>2</sub> x RV x 0.35%	CO <sub>2</sub> x RV x 0.40%
More than 220g/km up to and including 250g/km	CO <sub>2</sub> x RV x 0.25%	CO <sub>2</sub> x RV x 0.25%	CO <sub>2</sub> x RV x 0.38%	CO <sub>2</sub> x RV x 0.44%
More than 250g/km	CO <sub>2</sub> x RV x 0.27%	CO <sub>2</sub> x RV x 0.27%	CO <sub>2</sub> x RV x 0.41%	CO <sub>2</sub> x RV x 0.47%

Diesel-engined with particulate matter of 0g/km up to and including 0.005g/km				
CO <sub>2</sub>	Latest European Standard	Latest European Standard minus 1	Latest European Standard minus 2	Latest European Standard minus 3 and older
0g/km up to and including 100g/km	CO <sub>2</sub> x RV x 0.13%	CO <sub>2</sub> x RV x 0.13%	CO <sub>2</sub> x RV x 0.20%	CO <sub>2</sub> x RV x 0.23%
More than 100g/km up to and including 130g/km	CO <sub>2</sub> x RV x 0.15%	CO <sub>2</sub> x RV x 0.15%	CO <sub>2</sub> x RV x 0.23%	CO <sub>2</sub> x RV x 0.26%
More than 130g/km up to and including 140g/km	CO <sub>2</sub> x RV x 0.17%	CO <sub>2</sub> x RV x 0.17%	CO <sub>2</sub> x RV x 0.26%	CO <sub>2</sub> x RV x 0.30%
More than 140g/km up to and including 150g/km	CO <sub>2</sub> x RV x 0.19%	CO <sub>2</sub> x RV x 0.19%	CO <sub>2</sub> x RV x 0.29%	CO <sub>2</sub> x RV x 0.33%

More than 150g/km up to and including 180g/km	$\text{CO}_2 \times \text{RV} \times 0.21\%$	$\text{CO}_2 \times \text{RV} \times 0.21\%$	$\text{CO}_2 \times \text{RV} \times 0.32\%$	$\text{CO}_2 \times \text{RV} \times 0.37\%$
More than 180g/km up to and including 220g/km	$\text{CO}_2 \times \text{RV} \times 0.23\%$	$\text{CO}_2 \times \text{RV} \times 0.23\%$	$\text{CO}_2 \times \text{RV} \times 0.35\%$	$\text{CO}_2 \times \text{RV} \times 0.40\%$
More than 220g/km up to and including 250g/km	$\text{CO}_2 \times \text{RV} \times 0.25\%$	$\text{CO}_2 \times \text{RV} \times 0.25\%$	$\text{CO}_2 \times \text{RV} \times 0.38\%$	$\text{CO}_2 \times \text{RV} \times 0.44\%$
More than 250g/km	$\text{CO}_2 \times \text{RV} \times 0.27\%$	$\text{CO}_2 \times \text{RV} \times 0.27\%$	$\text{CO}_2 \times \text{RV} \times 0.41\%$	$\text{CO}_2 \times \text{RV} \times 0.47\%$

Diesel-engined with particulate matter of over 0.005g/km				
CO <sub>2</sub>	Latest European Standard	Latest European Standard minus 1	Latest European Standard minus 2	Latest European Standard minus 3 and older
0g/km up to and including 100g/km	-	$\text{CO}_2 \times \text{RV} \times 0.18\%$	$\text{CO}_2 \times \text{RV} \times 0.32\%$	$\text{CO}_2 \times \text{RV} \times 0.37\%$
More than 100g/km up to and including 130g/km	-	$\text{CO}_2 \times \text{RV} \times 0.21\%$	$\text{CO}_2 \times \text{RV} \times 0.36\%$	$\text{CO}_2 \times \text{RV} \times 0.42\%$
More than 130g/km up to and including 140g/km	-	$\text{CO}_2 \times \text{RV} \times 0.24\%$	$\text{CO}_2 \times \text{RV} \times 0.41\%$	$\text{CO}_2 \times \text{RV} \times 0.47\%$
More than 140g/km up to and including 150g/km	-	$\text{CO}_2 \times \text{RV} \times 0.27\%$	$\text{CO}_2 \times \text{RV} \times 0.45\%$	$\text{CO}_2 \times \text{RV} \times 0.53\%$
More than 150g/km up to and including 180g/km	-	$\text{CO}_2 \times \text{RV} \times 0.29\%$	$\text{CO}_2 \times \text{RV} \times 0.51\%$	$\text{CO}_2 \times \text{RV} \times 0.60\%$
More than 180g/km up to and including 220g/km	-	$\text{CO}_2 \times \text{RV} \times 0.32\%$	$\text{CO}_2 \times \text{RV} \times 0.56\%$	$\text{CO}_2 \times \text{RV} \times 0.65\%$
More than 220g/km up to and including 250g/km	-	$\text{CO}_2 \times \text{RV} \times 0.35\%$	$\text{CO}_2 \times \text{RV} \times 0.60\%$	$\text{CO}_2 \times \text{RV} \times 0.70\%$
More than 250g/km	-	$\text{CO}_2 \times \text{RV} \times 0.38\%$	$\text{CO}_2 \times \text{RV} \times 0.65\%$	$\text{CO}_2 \times \text{RV} \times 0.75\%$

Length	Rates
0 up to and including 3450mm	$0.0020\% \times \text{Length} \times \text{RV}$
More than 3450mm up to and including 3640mm	$0.0022\% \times \text{Length} \times \text{RV}$
More than 3640mm up to and including 3770mm	$0.0024\% \times \text{Length} \times \text{RV}$
More than 3770mm up to and including 4030mm	$0.0026\% \times \text{Length} \times \text{RV}$
More than 4030mm up to and including 4370mm	$0.0028\% \times \text{Length} \times \text{RV}$
More than 4370mm up to and including 4570mm	$0.0030\% \times \text{Length} \times \text{RV}$
More than 4570mm up to and including 4770mm	$0.0032\% \times \text{Length} \times \text{RV}$
More than 4770mm	$0.0034\% \times \text{Length} \times \text{RV}$

For the purpose of registration tax, where an M1 motor

vehicle whose year of manufacture falls under any of the following years of manufacture, is not accompanied by an official document showing the emission levels equivalent to Euro standards (the said official document may be a certificate of conformity or a type approval certificate or a vehicle registration certificate or a declaration by the vehicle's manufacturer), the registration tax rates to be paid thereon shall be equivalent to those under the different Euro standards:

	Euro 1	Euro 2	Euro 3	Euro 4	Euro 5
M1	Up to and including year 1996	1997 to 2000	2001 to 2005	2006 to 2010	from 2011

Where an importer or dealer or owner of a motor vehicle intends to change the engine of a motor vehicle prior to its registration with the Authority, he shall inform the Authority in writing.

Where an importer or dealer or owner of a motor vehicle provides a certificate as approved by an accredited technical service, that the engine of that particular vehicle meets lower emissions despite the vehicle's year of manufacture, that vehicle shall on registration be taxed the rate pertaining to its equivalent euro standard.";

(b) for item (3) under the 'Tax rate formula', thereof there shall be substituted the following:

"(3) Where the particulate matter value in respect of M1 diesel-engined vehicles fitted with a Euro 3 or Euro 4 or Euro 5 standard engine is not provided to the Authority by the motor vehicle owner, the Authority shall apply the rate of 0.05g/km in respect of vehicles manufactured between 2001 and 2005 with a Euro 3 engine, the rate of 0.025g/km in respect of vehicles with a Euro 4 engine with a year of manufacture between 2006 and 2010, and the rate of 0.005g/km in respect of vehicles with a Euro V engine with a year of manufacture from 2011 and thereafter.";

(c) in item 2 of Category F thereof, for the words "a certificate showing the emission levels equivalent to Euro standards" there shall be substituted the words "an official document showing the emission levels equivalent to Euro standards (the said official document may be a certificate of conformity or a type approval certificate or a vehicle registration certificate or a declaration by the vehicle's



manufacturer)", immediately before the words "Where an importer or dealer or owner" there shall be inserted the words "Where an importer or dealer or owner of a motor vehicle intends to change the engine of a motor vehicle prior to its registration with the Authority, he shall inform the Authority in writing.", and the words "established within a Member State" shall be deleted; and

(d) in item 3 under Category G thereof, for the word "Caravans" there shall be substituted the words "Motor caravans".

## PART V

**21.** (1) This Part of this Act amends the Bunkering (Fuels) Tax Act and it shall be read and construed as one with the Bunkering (Fuels) Tax Act, hereinafter in this Part referred as "the principal Act".

Amendment of the Bunkering (Fuels) Tax Act. Cap. 381.

(2) The provisions of this Part shall be deemed to have come into force on the 15th November 2011.

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

Amendment of article 2 of the principal Act.

(a) immediately after the definition "bunkering" there shall be added the following new definition:

" "Combined Nomenclature" means Annex 1 to Council Regulation (EEC) No. 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff;"; and

(b) for the definition "fuel", there shall be substituted the following new definition:

" "fuel" means any non-volatile marine grade fuel oil used to fuel a ship or its machinery and includes lubricating oil and also those products falling under subheadings 2710.19.41 to 2710.19.49 or subheadings 2710.19.61 to 2710.19.69 of the Combined Nomenclature;".

**23.** In sub-article (1) of article 7 of the principal Act, for the words "more than two euro and thirty-three cents (2.33) per metric ton or part thereof.", there shall be substituted the words "more than ten euro (€10.00) per metric ton or part thereof."

Amendment of article 7 of the principal Act.

Substitution of the Schedule to the principal Act.

**24.** The Schedule to the principal Act shall be substituted by the following new Schedule:

"SCHEDULE

(Article 3)

Fuel falling under subheadings 2710.19.41 to 2710.19.49 of the Combined Nomenclature; a tax of five (€5.00) euro per metric ton or part thereof.

Fuel falling under subheadings 2710.19.61 to 2710.19.69 of the Combined Nomenclature; a tax of five (€5.00) euro per metric ton or part thereof."

**PART VI**

Amendment of the Excise Duty Act.  
Cap. 382.

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

(2) The provisions of this Part shall be deemed to have come into force on the 15th November 2011, except for article 34 which shall come into force when the Minister may by notice in the Gazette establish.

Amendment of the Third Schedule of the principal Act.

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

(a) for the words in the "Rates of Excise Duty" column thereof in respect of the item "Cigarettes", there shall be substituted the following:

"25.0% of the retail price plus €77.00 per 1000 cigarettes but not less than €127.50 per 1000 cigarettes";

(b) for the words in the "Rates of Excise Duty" column thereof in respect of the item "Cigars and Cigarillos", there shall be substituted the following:

"€18.34 per 1000 units";

(c) for the words in the "Rates of Excise Duty" column thereof in respect of the item "Hand-Rolling Tobacco", there shall be substituted the following:

"€81.81 per kg.";

(d) for the words in the "Rates of Excise Duty" column

thereof in respect of the item "Other Smoking Tobacco", there shall be substituted the following:

"€81.81 per kg."; and

(e) for the words in the "Rates of Excise Duty" column thereof in respect of the item "Pipe Tobacco", there shall be substituted the following:

"€26.00 per kg.".

**27.** In the Fourth Schedule to the principal Act, for the paragraphs starting with the words "Energy products other than those for which a level of duty is specified above" and ending with the words "or as additive or extender in motor fuels, shall be taxed as motor fuel", there shall be substituted the following:

Amendment of  
the Fourth  
Schedule to the  
principal Act.

"Energy products other than those for which a level of duty is specified above shall be subject to excise duty if intended for use, offered for sale or used as heating or motor fuel. The rate of duty to be charged shall be fixed at the rate for the equivalent motor fuel.

In addition to the taxable products listed above, any product intended for use, offered for sale or used as heating or motor fuel, or as additive or extender in motor fuels, shall be taxed as motor fuel."

**28.** The Fifth Schedule to the principal Act shall be amended as follows:

Amendment of  
the Fifth  
Schedule to the  
principal Act.

(a) for the words in the "Description of Excise Goods" column there shall be substituted the following words:

"Mobile Telephony Services (Minutes of Voice Time generated by own customers, including when outbound roaming"; and

(b) for the words in the "Rate of Excise Duty" column there shall be substituted the following words:

"€0.006 per minute".

**29.** In Schedule Five A to the principal Act for the words in the "Rates of Excise Duty" column in respect of the item "Portland Cement, excluding White Cement", there shall be substituted the following:

Amendment of  
Schedule Five A  
to the principal  
Act.

"€12.00 per 1000 kg".

**PART VII**

Amendment of the Value Added Tax Act. Cap. 406.

**30.** This Part of this Act 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 as "the principal Act".

Amendment of article 10 of the principal Act.

**31.** Subarticle (7) of article 10 of the principal Act shall be revoked.

Amendment of article 13 of the principal Act.

**32.** Immediately after subarticle (7) of article 13 of the principal Act, there shall be added the following new subarticle:

"(8) Every person registered under articles 10, 11 or 12 shall, within fifteen days from the happening of any of the following events, notify that event in writing to the Commissioner:

(a) a change in circumstances that affects the particulars declared in the application for his registration under articles 10, 11 or 12 or otherwise furnished to the Commissioner in connection with his registration or appearing in the registration certificate;

(b) the cessation or transfer of his economic activity or part thereof;

(c) such other event as may be prescribed."

Amendment of article 21 of the principal Act.

**33.** Immediately after subarticle (4A) of article 21 of the principal Act, there shall be inserted the following new subarticle

"(4B) Notwithstanding the other provisions of this article, interest in a particular tax period shall cease to accrue where the total amount of payments appropriated to that tax period in terms of article 67 is equivalent to or exceeds the amount of tax payable for that tax period."

Amendment of article 27 of the principal Act.

**34.** Subarticle (3) of article 27 of the principal Act shall be substituted by the following new subarticle:

"(3) A tax return furnished by a person registered under article 10 shall contain a declaration of the output tax, the input tax and any other declarations and particulars for that tax period that are required under this Act and shall be furnished either on such form as the Minister may by regulations prescribe or in an electronic format through the established web portal designated for the purpose by the Commissioner:

Provided that the Minister may by regulations prescribe

conditions whereby a tax return shall only be furnished in an electronic format."

**35.** In subarticle (2) of article 30 of the principal Act, immediately after the words "shall furnish the Commissioner with" there shall be added the words "a notice of payment in terms of article 21(5) and"; and the words "and at such intervals" shall be deleted.

Amendment of article 30 of the principal Act.

**36.** Immediately after article 37 of the principal Act, there shall be added the following new article:

Addition of new article to the principal Act.

"Administrative penalty for understated or assessed tax under article 12.

**37A.** Where a notice of payment furnished by a person registered under article 12 contains an understatement of the tax payable in accordance with articles 21(2) and 21(3) or where the Commissioner makes an assessment of the tax payable by that person in terms of article 33(2), that person shall become liable to an administrative penalty in an amount equivalent to twenty per cent of the understated tax payable or the assessed tax."

**37.** In paragraph (o) of article 77 of the principal Act, immediately after the words "supplies or offers to supply to another person and, or puts up for sale goods, without being in possession" there shall be added the words ", at the place where he supplies or offers to supply to another person and, or puts up for sale goods,".

Amendment of article 77 of the principal Act.

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### **Objects and Reasons**

The objects of this Bill are to implement various Budget measures and other administrative measures.