

Naghti l-kunsens tieghi.

(L.S.)

EDWARD FENECH ADAMI
President

16 ta' Diċembru, 2005

ATT Nru. XIX ta' l-2005

ATT biex jemenda l-Att dwar Taxxa tar-Registrazzjoni ta' Vetturi bil-Mutur, Kap. 368.

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

1. It-titolu ta' dan l-Att hu Att ta' l-2005 biex jemenda l-Att dwar Taxxa tar-Registrazzjoni ta' Vetturi bil-Mutur, u dan l-Att għandu jinqara u jinftiehem haġa waħda ma' l-Att dwar Taxxa tar-Registrazzjoni ta' Vetturi bil-Mutur, hawn iżjed 'il quddiem imsejjaħ "l-Att prinċipali".

Titolu fil-qosor.

2. L-artikolu 2 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

Emenda ta' l-artikolu 2 ta' l-Att prinċipali.

(a) minnufih wara t-tifsira "karozza tat-tlielaq", għandha tidhol it-tifsira ġdida li ġejja:

“karrozzi bil-mutur u vetturi ohra bil-mutur iddisinjati prinċipalment għall-ġarr ta' persuni” tfisser karrozzi bil-mutur u vetturi ohra oriġinarjament iddisinjati u mibnija għall-ġarr ta' persuni, kemm jekk b'kiri kemm jekk mhux b'kiri;”;

(b) minnufih wara t-tifsira "persuna" għandha tidhol it-tifsira ġdida li ġejja:

““persuna stabbilita barra minn Malta” tfisser individwu li jkollu r-residenza normali tiegħu barra minn Malta jew persuna ġuridika, minbarra individwu, li jkollha l-uniku post jew il-post prinċipali tan-negozju tagħha barra minn Malta;”;

(ċ) minnufih wara t-tifsira ġdida “persuna stabbilita barra minn Malta” għandhom jidhlu dawn it-tifsiriet godda li ġejjin:

“ “Regolament tal-Kunsill (KEE) Nru 881/92” tfisser ir-Regolament tal-Kunsill (KEE) Nru. 881/92 tas-26 ta’ Marzu, 1992, dwar l-aċċess għas-suq fil-ġarr stradali ta’ merkanzija fil-Komunità lejn jew mit-territorju ta’ Stat Membru jew filwaqt li jghaddu minn ġot-territorju ta’ xi Stat Membru wiehed jew aktar;

“Regolament tal-Kunsill (KEE) Nru 684/92” tfisser ir-Regolament tal-Kunsill (KEE) Nru. 684/92 tas-16 ta’ Marzu, 1992, dwar regoli komuni għall-ġarr internazzjonali ta’ passiġġieri bil-*coach* u *bus*;

“Regolament tal-Kunsill (KE) Nru 11/98” tfisser ir-Regolament tal-Kunsill (KE) Nru. 11/98 tal-11 ta’ Diċembru, 1997 li jemenda r-Regolament tal-Kunsill (KEE) Nru. 684/92 dwar regoli komuni għall-ġarr internazzjonali ta’ passiġġieri bil-*coach* u *bus* ;”;

(d) minnufih wara t-tifsira “taxxa” għandhom jidhlu dawn it-tifsiriet godda li ġejjin:

“ “l-Unjoni Ewropea” għandha l-istess tifsira bħal dik mogħtija lilha fl-artikolu 2 ta’ l-Att dwar l-Unjoni Ewropea;

“użu kummerċjali” dwar mezz tat-trasport tfisser l-użu ta’ dak il-mezz ta’ trasport fit-twettiq dirett ta’ attività li ssir għal xi korrisspettiv jew qligħ finanzjarju;

“użu privat” tfisser kull użu iehor li ma hux użu kummerċjali;”;

(e) minnufih wara t-tifsira ġdida “użu privat” għandhom jidhlu t-tifsiriet godda li ġejjin:

“ “vettura bil-mutur għall-ġarr ta’ merkanzija” tfisser vettura bil-mutur li tkun ġiet originarjament iddisinjata u mibnija għall-ġarr ta’ merkanzija, kemm jekk bi hlas kemm jekk mingħajr hlas;

“vettura bil-mutur kummerċjali” tfisser vettura li tintuża fit-triq u li hi ddisinjata jew mghammra biex tintuża għall-garr, kemm bi hlas u kemm minghajr hlas, ta’:

- aktar minn disa’ persuni, inkluż ix-xufier,
- merkanzija,

u tinkludi ukoll kull vettura stradali għal użu speċjali li ma jkunx dak ta’ trasport bhala tali;

“vettura bil-mutur privata” tfisser vettura bil-mutur li tintuża fit-triq, inkluż it-*trailer* tagħha, jekk din ikollha, li ma tkunx vettura kummerċjali, u tinkludi *motor-cycle* u karavan;”;

u

(f) fil-proviso għat-tifsira “vettura bil-mutur *self-drive* għal kirja fil-qasir”, minflok il-kliem “l-uffiċjal kompetenti” għandhom jidhlu l-kliem “il-Kap Eżekuttiv ta’ l-Awtorità”, u minflok il-kliem “għal żmien twil minn min jikriha” għandhom jidhlu l-kliem “minn min jikriha jew tiġi konċessa taht pattijiet ta’ kera (imprest) lil dipartimenti u, jew entitajiet tal-Gvern, għal żmien twil”.

3. Fl-artikolu 3 ta’ l-Att prinċipali, minflok il-kliem “li tiġi importata ġewwa Malta” sa “f’kull data oħra li tiġi wara” għandhom jidhlu l-kliem “li tiġi importata jew imdahhla f’Malta u ta’ kull vettura bil-mutur manifatturata f’Malta”.

Emenda ta’ l-artikolu 3 ta’ l-Att prinċipali.

4. L-artikolu 4 ta’ l-Att prinċipali għandu jiġi emendat kif ġej:

Emenda ta’ l-artikolu 4 ta’ l-Att prinċipali.

(a) fin-nota marginali li hemm miegħu, minflok il-kliem “importazzjoni jew” għandhom jidhlu l-kliem “importazzjoni, dhul, jew”;

(b) minflok il-kliem “Kull min jimporta vettura bil-mutur ġewwa Malta” għandhom jidhlu l-kliem “Kull min jimporta jew idahhal vettura bil-mutur f’Malta”; u

(ċ) minflok il-kliem “ta’ dik l-importazzjoni” għandhom jidhlu l-kliem “ta’ dik l-importazzjoni, dhul”.

5. Fis-subartikolu (1) ta’ l-artikolu 5 ta’ l-Att prinċipali, minnufih wara l-kliem “mil-lok ta’ manifattura” għandhom jidhlu l-kliem “u tintuża, jew tinzamm fit-triq,”.

Emenda ta’ l-artikolu 5 ta’ l-Att prinċipali.

Emenda ta' l-artikolu 6 ta' l-Att prinċipali.

6. Minflok il-paragrafu (a) tas-subartikolu (2) ta' l-artikolu 6 ta' l-Att prinċipali, ghandu jidhol dan li ġejj:

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“(a) li ġiet importata f'Malta qabel l-1 ta' Mejju, 2004, minghajr ma thallas fuqha d-dazju li kieku ghandu jingabar taht l-Att dwar id-Dazju ta' Importazzjoni bis-sahha ta' ezenzjoni taht l-artikolu 5 ta' dak l-Att jew kull disposizzjoni li tidhol minflok dak l-artikolu, jew”.

Emenda ta' l-artikolu 7 ta' l-Att prinċipali fit-test Inġliż.

7. Fit-test Inġliż tas-subartikolu (2) ta' l-artikolu 7 ta' l-Att prinċipali, minflok il-kelma “*he*” kull fejn tidher ghandha tidhol il-kelma “*it*”.

Emenda ta' l-artikolu 8 ta' l-Att prinċipali.

8. Fl-artikolu 8 ta' l-Att prinċipali, minflok il-kliem “it-Tieni jew it-Tielet Skeda” ghandhom jidhlu l-kliem “it-Tieni, it-Tielet jew ir-Raba' Skeda”.

Emenda ta' l-artikolu 12 ta' l-Att prinċipali, fit-test Inġliż.

9. L-artikolu 12 ta' l-Att prinċipali, fit-test Inġliż, ghandu jiġi emendat kif ġejj:

(a) fis-subartikolu (1) minflok il-kelma “*he*” kull fejn tidher ghandha tidhol il-kelma “*it*”; u

(b) fis-subartikolu (3) minflok il-kelma “*his*” ghandha tidhol il-kelma “*its*”.

Emenda ta' l-artikolu 17A ta' l-Att prinċipali.

10. L-artikolu 17A ta' l-Att prinċipali ghandu jiġi emendat kif ġejj:

(a) fis-subartikolu (1), minflok il-kliem “fir-Raba' Skeda” ghandhom jidhlu l-kliem “fil-Hames Skeda”; u

(b) fis-subartikoli (3) u (4) minflok il-kliem “it-Tieni jew it-Tielet Skeda” ghandhom jidhlu l-kliem “it-Tieni, it-Tielet u r-Raba' Skedi”.

Emenda ta' l-artikolu 18 ta' l-Att prinċipali.

11. Minflok l-artikolu 18 ta' l-Att prinċipali, ghandu jidhol dan li ġejj:—

“Vetturi bil-mutur li jiddahhlu f'Malta temporanjament.

18. (1) Minkejja kull haġa ohra li tinsab f'dan l-Att, dan l-Att ma ghandux japplika dwar dawn il-vetturi li ġejjin -

(a) kull vettura bil-mutur privata, li hi reġistrata u jkollha liċenza u li tiddahhal temporanjament f'Malta ghal użu privat jew kummerċjali minn persuna li ghandha r-residenza normali taghha barra minn Malta, ghal

perijodu, kontinwu jew xort'ohra, ta' mhux iżjed minn sitt xhur matul tmax-il xahar konsekuttivi jew għal dak il-perijodu itwal skond ma l-Ministru jista', fid-diskrezzjoni tiegħu, jippermetti f'xi każ partikolari;

(b) kull vettura bil-mutur privata, li hi reġistrata u jkollha liċenza u li tiddahhal temporanjament f'Malta minn student għall-użu personali tiegħu meta dak l-istudent, għalkemm ikollu r-residenza normali tiegħu barra minn Malta, ikun qed joqgħod f'Malta għall-iskop uniku li jsegwi l-istudji tiegħu u jkun informa lill-Awtorità b'dik l-importazzjoni fi żmien ġimgha minn meta jasal Malta;

(ċ) kull vettura bil-mutur li tiddahhal f'Malta minn negozjant li jkollu liċenza biex idahhal vetturi bil-mutur bhala kampjun rappreżentattiv ta' xi vettura partikolari, sabiex din tintwera jew tintuża għall-wiri bl-iskop li jsiru ordnijiet għal vetturi bhalha sakemm il-vettura tkun iddahhlet f'Malta bl-awtorizzazzjoni ta' l-Awtorità;

(d) vetturi għall-ġarr tal-merkanzija reġistrati fi Stat Membru iehor ta' l-Unjoni Ewropea u operat minn burdnar stabblit u li jkollu liċenza f'dak l-Istat Membru, li jiddahhlu Malta biex isir il-ġarr stradali internazzjonali ta' merkanzija li jkun kopert b'awtorizzazzjoni Komunitarja valida skond ir-Regolament tal-Kunsill (KEE) Nru 881/92; u

(e) vetturi bil-mutur tal-passiġġieri reġistrati fi Stat iehor ta' l-Unjoni Ewropea u operat minn operatur stabblit u li jkollu liċenza f'dak l-Istat Membru, li jiddahhlu Malta biex iwettqu ġarr stradali internazzjonali ta' passiġġieri kopert b'liċenza Komunitarja valida skond ir-Regolament tal-Kunsill (KEE) Nru 684/92 kif emendat mir-Regolament tal-Kunsill (KE) Nru 11/98.

Għall-fini ta' dan l-artikolu, "Stat Membru iehor ta' l-Unjoni Ewropea" tinkludi n-Norveġja, l-Islanda u Liechtenstein.

(2) (a) Bla hsara għad-disposizzjonijiet tal-paragrafu (b), għall-finijiet ta' dan l-artikolu, "residenza normali" tfisser il-post fejn persuna tkun soltu toqgħod għal

mill-anqas 185 jum f'kull sena, minhabba f'rabtiet personali jew ta' xogħol, jew, fil-każ ta' persuna li ma jkollha ebda rabta ta' xogħol, minhabba f'rabtiet personali.

(b) Meta r-rabtiet ta' xogħol ta' persuna jkunu f'post differenti minn dak tar-rabtiet personali tagħha u hija tkun konsegwentement tghix minn żmien għall-iehor f'postijiet differenti li jkunu jinsabu f'xi żewġ pajjiżi jew aktar, ir-residenza normali ta' dik il-persuna għandha titqies bhala l-post tar-rabtiet personali tagħha iżda, sakemm dik il-persuna ma tkunx qieghda tghix fi Stat Membru biex tagħmel xogħol għal żmien definittiv, dik il-persuna tkun tirritorna hemmhekk regolarment.

(c) Persuna li tghix f'pajjiż primarjament għall-iskop biss biex tattendi xi skola jew università jew f'xi post edukattiv jew vokazzjonali iehor, ma għandhiex tiġi meqjusa bhala li għandha r-residenza normali tagħha f'dak il-pajjiż.

(d) Tista' tingħata prova ta' residenza normali permezz ta' karta ta' l-identità, jew ta' dokumenti relatati ma' l-akkwist ta' proprjetà jew ma' impjieg jew ma' transazzjonijiet ohra li ordinarjament isiru fil-hajja ta' kuljum, u permezz ta' dokumenti ohra validi li l-Awtorità tista' titlob jew li hija taççetta.”.

Emenda ta' l-artikolu 21 ta' l-Att prinċipali.

12. Fil-paragrafu (b) tas-subartikolu (1) ta' l-artikolu 21 ta' l-Att prinċipali, minflok il-kliem “l-artikolu 4, l-artikolu 10(1) jew l-artikolu 15” għandhom jidhlu l-kliem “l-artikolu 4 jew l-artikolu 10(1)”.

Enumerazzjoni mill-ġdid tar-Raba' Skeda li tinsab ma' l-Att prinċipali .

13. Ir-Raba' Skeda li tinsab ma' l-Att prinċipali, għandha tiġi enumerata mill-ġdid bhala l-Hames Skeda.

Żieda tat-Raba' Skeda ġdida ma' l-Att prinċipali.

14. Minnufih wara t-Tielet Skeda li tinsab ma' l-Att prinċipali, għandha tidhol din ir-Raba Skeda ġdida li ġejja:

“IR-RABA’ SKEDA

(Artikolu 8)

Taxxa ta’ registrazzjoni addizzjonali li għandha tithallas fuq vetturi bil-mutur registrati u li jkollhom liċenza bhala vetturi *self-drive* għal kirja fil-qasir jew bhala vetturi misjuqa minn *chauffeur* iżda li jintużaw għal għanijiet ohra

Is-sid ta’ vettura bil-mutur ta’ ċilindrata ta’ aktar minn 1,800cc u registrata qabel il-31 ta’ Diċembru, 2004, li tkun se tinkera bhala vettura *self-drive* għal kirja fil-qasir jew biex tiġi misjuqa minn *chauffeur* għandu, jekk dik il-vettura kienet qieghda jew tkun qieghda tintuża għal għanijiet ohra, iħallas taxxa ta’ registrazzjoni addizzjonali ta’ 17.5 % b’żieda mat-taxxa li tkun thallset mar-registrazzjoni ta’ dik il-vettura.”.

Mghoddi mill-Kamra tad-Deputati fis-Seduta Nru. 335 tas-7 ta’ Diċembru, 2005.

ANTON TABONE
Speaker

RICHARD J. CAUCHI
Skrivan tal-Kamra tad-Deputati

I assent.

(L.S.)

EDWARD FENECH ADAMI
President

16th December, 2005

ACT No. XIX of 2005

An Act to amend the Motor Vehicles Registration Tax Act, Cap. 368.

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 Motor Vehicles Registration Tax (Amendment) Act, 2005, and this Act shall be read and construed as one with the Motor Vehicles Registration Tax Act, hereinafter referred to as “the principal Act”.

Amendment of article 2 of the principal Act.

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

(a) immediately after the definition “Authority” there shall be inserted the following new definition:

“ “business use” with respect to a means of transport means the use of such means of transport in the direct exercise of an activity carried out for a consideration or financial gain;”;

(b) immediately after the definition “chauffeur driven vehicle” there shall be inserted the following new definitions;

“ “commercial motor vehicle” means any road motor vehicle which, by its design or equipment, is suitable for and

intended for transporting, whether for payment or without payment:

- more than nine persons, including the driver,
- goods,

and also includes any road vehicle for special use other than transport as such;

“Council Regulation (EEC) No 881/92” means Council Regulation (EEC) No 881/92 of the 26th March, 1992, on access to the market in the carriage of goods by road within the Community to or from the territory of a Member State or passing across the territory of one or more Member States;

“Council Regulation (EEC) No 684/92” means Council Regulation (EEC) No 684/92 of the 16th March, 1992, on common rules for the international carriage of passengers by coach and bus;

“Council Regulation (EC) No 11/98” means Council Regulation (EC) No 11/98 of 11 December, 1997 amending Regulation (EEC) No 684/92 on common rules for the international carriage of passengers by coach and bus;

“European Union” has the same meaning as is assigned to it in article 2 of the European Union Act;”;

(c) immediately after the definition of “Minister” there shall be inserted the following new definition:

“ “motor cars and other motor vehicles principally designed for the transport of persons” means motor cars and other vehicles originally designed and constructed for the carriage of persons, whether for hire or not;”;

(d) immediately after the definition “motor vehicle” there shall be inserted the following new definitions:

“ “motor vehicle for the transport of goods” means a motor vehicle which has been originally designed and constructed for the carriage of goods, whether for hire or not;”;

(e) immediately after the definition “person” there shall be inserted the following new definition:

““person established outside Malta” means an individual having his normal residence outside Malta or any legal person, other than an individual, having its only or principal place of business outside Malta;

“private use” means any use other than business use;

“private motor vehicle” means any road motor vehicle, including its trailer, if any, other than commercial vehicle, and includes a motor-cycle and a caravan;”; and

(f) in the proviso to the definition of “self-drive motor vehicle for short term hire”, for the words “competent officer” there shall be substituted the words “the Chief Executive of the Authority”, and for the words “to be hired by a hirer for a long term” there shall be substituted the words “to be hired by a hirer or granted under leasing terms to Government departments and, or entities for a long term”.

Amendment of article 3 of the principal Act.

3. In article 3 of the principal Act, for the words from “imported into Malta” to “on or after the said date”, both phrases included, there shall be substituted the words “imported or brought into Malta and of every motor vehicle manufactured in Malta”.

Amendment of article 4 of the principal Act.

4. Article 4 of the principal Act shall be amended as follows:

(a) in the marginal note thereof, for the words “importation or” there shall be substituted the words “importation, bringing in, or”;

(b) for the words “who imports a motor vehicle” there shall be substituted the words “who imports or brings a motor vehicle”; and

(c) for the words “of such importation” there shall be substituted the words “of such importation, bringing in”.

Amendment of article 5 of the principal Act.

5. In subarticle (1) of article 5 of the principal Act, immediately after the words “has been manufactured” there shall be added the words “and used, or kept on the road,”.

Amendment of article 6 of the principal Act.

6. For paragraph (a) of subarticle (2) of article 6 of the principal Act, there shall be substituted the following:

“(a) which has been imported into Malta before 1st May, 2004 free of the duty otherwise chargeable under the Import Duties

Act by virtue of an exemption under article 5 of that Act or any provision replacing that article, or”.

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7. In subarticle (2) of article 7 of the principal Act, for the word “he” wherever it appears there shall be substituted the word “it”.

Amendment of article 7 of the principal Act.

8. In article 8 of the principal Act, for the words “Second or the Third Schedule” there shall be substituted the words “Second, the Third or the Fourth Schedule”.

Amendment of article 8 of the principal Act.

9. Article 12 of the principal Act shall be amended as follows:

Amendment of article 12 of the principal Act.

(a) in subarticle (1) for the word “he” wherever it appears there shall be substituted the word “it”; and

(b) in subarticle (3) for the word “his” there shall be substituted the word “its”.

10. Article 17A of the principal Act shall be amended as follows:

Amendment of article 17A of the principal Act.

(a) in subarticle (1) thereof for the words “Fourth Schedule” there shall be substituted the words “Fifth Schedule”; and

(b) in subarticles (3) and (4) thereof for the words “Second and Third Schedules” there shall be substituted the words “Second, Third and Fourth Schedules”.

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

Amendment of article 18 of the principal Act.

“Motor vehicles brought into Malta temporarily. **18.** (1) Notwithstanding anything contained elsewhere in this Act, this Act shall not apply to the following vehicles -

(a) any registered and licensed private motor vehicle which is brought temporarily into Malta for private or business use by a person who has his normal residence outside Malta for a period, continuous or otherwise, of not more than six months in any twelve consecutive months or for such other longer period as the Minister in his discretion may allow in any particular case;

(b) any registered and licensed private motor vehicle which is brought temporarily into Malta by a student for his own use where such student, although having his normal residence outside Malta, is residing in Malta for the sole purpose of pursuing his studies and shall have informed the Authority of such importation within one week from his arrival in Malta;

(c) any motor vehicle brought into Malta by a licensed motor vehicle trader as a representative sample of a particular vehicle to be displayed or used for demonstration with a view of obtaining orders for similar vehicles provided the vehicle was brought into Malta with the authorization of the Authority;

(d) goods vehicles registered in another Member State of the European Union and operated by a haulier established and licensed in that Member State, brought into Malta to carry out international carriage of goods by road covered by a valid Community authorisation in accordance with Council Regulation (EEC) No 881/92; and

(e) passenger motor vehicles registered in another Member State of the European Union and operated by a carrier established and licensed in that Member State, brought into Malta to carry out international carriage of passengers by road covered by a valid Community licence in accordance with Council Regulation (EEC) No 684/92 as amended by Council Regulation (EC) No 11/98. For the purposes of this article "Member State of the European Union" includes Norway, Iceland and Liechtenstein.

(2) (a) Subject to the provisions of paragraph (b), for the purposes of this article "normal residence" means the place where a person lives for at least 185 days in each year, because of personal and occupational ties, or, in the case of a person with no occupational ties, because of personal ties.

(b) Where the occupational ties of a person are in a place different from that of his personal ties and consequently lives in turn in different places situated in two or more countries, the normal residence of that person shall be regarded as being the place of his personal ties provided that, unless

the person is living in a Member State in order to carry out a task of a definite duration, such person returns there regularly.

(c) A person who lives in a country primarily for the purpose of attending a school or university or other educational or vocational establishment shall not be regarded as having his normal residence in that country.

(d) Proof of normal residence may be given by means of an identity card, or documents relating to the acquisition of property or to employment or to other transactions carried out in the course of day to day living, and any other valid documents which the Authority may require or accept.”.

12. In paragraph (b) of subarticle (1) of article 21 of the principal Act, for the words “article 4, article 10(1) or article 15” there shall be substituted the words “article 4 or article 10(1)”. Amendment of article 21 of the principal Act.

13. The Fourth Schedule to the principal Act shall be renumbered as the Fifth Schedule. Renumbering of the Fourth Schedule to the principal Act.

14. Immediately after the Third Schedule to the principal Act, there shall be added the following new Fourth Schedule: Addition of new Fourth Schedule to the principal Act.

“FOURTH SCHEDULE

(Article 8)

Additional registration tax to be paid on motor vehicles registered and licensed as self-drive vehicles for short term hire or chauffeur driven vehicles but used for other purposes

The owner of a motor vehicle with a cylinder capacity exceeding 1,800cc and registered prior to the 31st December, 2004, to be hired as a self-drive vehicle for short term or to be used as a chauffeur driven vehicle shall, if such motor vehicle has been or is being used for other purposes, pay an additional registration tax of 17.5 % in addition to the tax paid upon the registration of the said vehicle.”.

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Passed by the House of Representatives at Sitting No. 335 of 7th December, 2005.

ANTON TABONE
Speaker

RICHARD J. CAUCHI
Clerk to the House of Representatives