

## ABBOZZ TA' LIĠI msejjah

*ATT biex jimplimenta Miżuri tal-Estimi Finanzjarji għall-2014 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-2014 li jimplimenta Miżuri tal-Estimi. Titolu fil-qosor.

### TAQSIMA I

**2.** Id-dispożizzjonijiet ta' din it-Taqsima għandhom jitqiesu li bdew isehħu fl-1 ta' Jannar, 2014. Bidu fis-sehħ ta' din it-Taqsima.

**3.** Għall-finijiet ta' din it-Taqsima, "dħul" għandha l-istess tifsira bħalma għandha fl-artikolu 2 tal-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-dispożizzjonijiet ta' dan l-Att, il-Gvern ta' Malta jista' jiġbor f'Malta, b'self, somma ta' flus ta' mhux iżjed minn sitt mija u hamsin miljun euro. Awtorità li jiġgabar self.

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

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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 2014 u, jew snin sussegwenti;

(b) jiġu mifdija *stocks* registrati li għandhom jiġu mifdija matul l-2014; 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 għall-Ordinanza tad-Dwana. Kap.37.

6. Din it-Taqsima temenda l-Ordinanza tad-Dwana u għandha tinqara u tintfiehmed haġa waħda mal-Ordinanza tad-Dwana, hawn iżjed 'il quddiem imsejjaħ "il-liġi prinċipali".

Emenda tal-artikolu 2 tal-liġi prinċipali.

7. Fl-artikolu 2 tal-liġi prinċipali, minnufih wara t-tifsira "post 'il hemm mill-ibħra", għandha tiżdied it-tifsira ġdida li ġejja:

" "taxxa" jew "taxxi" tinkludi t-taxxa fuq il-valur miżjud;"

Emenda tal-artikolu 61A tal-liġi prinċipali.

8. Fl-artikolu 61A tal-liġi prinċipali, minflok il-kliem "Għall-fini ta' xi reat", għandhom jidhru l-kliem "Mingħajr preġudizzju għall-proviso tal-paragrafu (m) tal-artikolu 62, għall-fini ta' xi reat".

Emenda tal-artikolu 62 tal-liġi prinċipali.

9. Fil-paragrafu (m) tal-artikolu 62 tal-liġi prinċipali, minflok il-kliem "f'xi dettal materjali; jew", għandhom jidhru l-kliem "f'xi dettal materjali:", u minnufih wara għandu jiżdied il-proviso ġdid li ġej:

"Izda persuna li tagħmel dikjarazzjoni skorretta u tinforma lill-Kummissarju bil-miktub dwarha -

(i) qabel ma l-Kummissarju jgħarraf lill-persuna li d-dettalji tad-dikjarazzjoni doganali mhumiex korretti, u

(ii) meta ma jkunx għad magħruf fis-sistemi ta' proċessar ta' dikjarazzjonijiet tad-dwana, kemm manwali u kemm elettronici, jekk hux ser ikun hemm kontroll tal-merkanzija, jew meta jkun magħruf li mhux ser ikun hemm tali kontroll, u

(iii) tali informazzjoni tingħata lill-Kummissarju

sa mhux iktar tard minn għaxart ijiem tax-xogħol mid-data tar-rilaxx tal-merkanzija, u

(iv) tali skorrettezza ma tittentax tagħmel id-dikjarazzjoni applikabbli għal merkanzija oħra barra dik li kienet tkopri oriġinarjament,

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

**10.** L-artikolu 63 tal-liġi prinċipali għandu jiġi sostitwit b'dan li ġej:

Sostituzzjoni tal-artikolu 63 tal-liġi prinċipali.

"63. (1) B'dak kollu li jinsab f'xi disposizzjoni oħra ta' din l-Ordinanza:

(a) fil-każ ta' xi irregolarità fejn id-dazju perikolat ma jkunx iżjed minn elfejn euro (€2,000), il-Kummissarju jista', bi ftehim ma' dak li jkun wettaq l-offiża, jimponi penali li tkun daqs id-dazju perikolat minflok procedimenti fil-qorti;

(b) meta m'hemmx dazju perikolat imma hemm taxxi perikolati, il-penali f'każ ta' xi irregolarità u meta jseħh il-ftehim imsemmi f'dan is-subartikolu hija ta' hamsa fil-mija (5%) tad-differenza fil-valur tal-oġġetti jew jekk m'hemmx differenza, wiehed fil-mija (1%) tal-valur tal-oġġetti, kif ukoll penali daqs it-taxxi perikolati, minflok procedimenti fil-qorti;

(c) meta hemm perikolati kemm dazju ta' mhux iżjed minn elfejn euro (€2000) kif ukoll taxxi fuq l-oġġetti, il-penali f'każ ta' xi irregolarità u meta jseħh il-ftehim imsemmi f'dan is-subartikolu, hija daqs id-dazju u taxxi perikolati, minflok procedimenti fil-qorti;

(d) meta m'hemm ebda dazju jew taxxa oħra dovuti jew perikolati fuq l-oġġetti u lanqas m'hemm restrizzjoni jew projbizzjoni fuq l-importazzjoni tal-oġġetti, il-penali f'każ ta' xi irregolarità u meta jseħh il-ftehim imsemmi f'dan is-subartikolu, hija ta' mitt euro (€100) minflok procedimenti fil-qorti;

(e) meta m'hemm ebda dazju jew taxxa oħra dovuti jew perikolati fuq l-oġġetti imma hemm restrizzjoni jew projbizzjoni fuq l-importazzjoni tal-oġġetti, il-penali f'każ ta' xi irregolarità u meta jseħh il-ftehim imsemmi f'dan is-subartikolu, hija ta' mitejn euro (€200) minflok

procedimenti fil-qorti.

(2) Fil-każ li titwettaq xi wahda mill-irregolaritajiet imsemmija fit-Tieni Skeda, li twettqet wara l-30 ta' April 2013, u jsehh il-ftehim imsemmi fis-subartikolu (1), jew fejn l-irregolarità sehhiet qabel it-30 t'April 2013 imma l-ftehim dwarha sehh wara t-30 t'April 2013, il-penali għal min jonqos -

(a) għall-ewwel darba matul it-tnax-il xahar ta' qabel id-data li fiha twettqet l-irregolarità, għandha tkun ta' 25% tad-dazju u taxxi perikolati skont il-każ, jew hamsin euro (€50) skont liema hu l-ikbar, u

(b) għat-tieni darba matul it-tnax-il xahar ta' qabel id-data li fiha twettqet l-irregolarità, għandha tkun ta' 50% tad-dazju u taxxi perikolati skont il-każ, jew hamsa u sebgħin euro (€75) skont liema hu l-ikbar, u

(ċ) għat-tielet darba jew iktar matul it-tnax-il xahar ta' qabel id-data li fiha twettqet l-irregolarità, għandha tkun ta' 100% tad-dazju u taxxi perikolati skont il-każ, jew mitt euro (€100) skont liema hu l-ikbar."

### TAQSIMA III

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

**11.** (1) Din it-Taqsima temenda l-Att dwar it-Taxxa fuq l-*Income* u għandha tinqara u tinftiehem haġa wahda mal-Att dwar it-Taxxa fuq l-*Income*, hawn iżjed 'il quddiem imsejjaħ "l-Att prinċipali".

(2) L-artikolu 12, il-paragrafi (b) u (ċ) tal-artikolu 13, il-paragrafu (b) tal-artikolu 14, u l-artikoli 15 sa 23 għandhom jiġu fis-sehh mis-sena ta' stima 2015.

Emenda tal-artikolu 5 tal-Att prinċipali.

**12.** L-artikolu 5 tal-Att prinċipali għandu jiġi emendat kif ġej:

(a) is-subparagrafu (ii) tal-paragrafu (a) tas-subartikolu (1) tiegħu għandu jiġi sostitwit b'dan li ġej:

"(ii) qligħ jew profitt li jinqala' mit-trasferiment ta' proprjetà jew użufrutt ta', jew mill-assenjament jew ċessjoni ta' kull jedd fuq titoli, negozju, avvjament, permessi ta' negozju, talbiet għal debitu, drittijiet tal-awtur, privattivi, *trade marks* u l-ismijiet ta' ditti kummerċjali u proprjetà ohra intellettuali;" u

(b) fis-subartikolu (9) tiegħu, minnufih wara l-paragrafu (iii) u l-*provisos* li hemm miegħu, għandu jizdied il-paragrafu

gdid li ġejj:

"(iv) Meta l-attiv, li jikkwalifika għal helsien mit-taxxa skont dan l-artikolu, jiġi trasferit minn kumpannija waħda għal kumpannija oħra u l-kumpannija li takkwista l-attiv toħroġ ishma għal korrispettiv tal-attiv akkwistat, kemm jekk lill-kumpannija li tittrasferixxi jew lil xi persuna oħra, il-kost tal-akkwist tal-imsemmija ishma għandu, għall-finijiet tal-kalkolu tal-qligħ jew profitti li jinkisbu mit-trasferiment sussegwenti tal-imsemmija ishma, jiġi mnaqqas (iżda mhux inqas minn żero) b'ammont li jiġi determinat billi jitnaqqas, mill-valur tat-trasferiment tal-attiv, il-kost tal-akkwist tiegħu għall-kumpannija li tittrasferixxi:

Iżda dan il-paragrafu ma għandux japplika meta l-imsemmi attiv jiġi intaxxat skont id-dispożizzjonijiet tas-subartikolu (9A) ta' dan l-artikolu jew l-artikolu 5A(12A)."

**13.** L-artikolu 5A tal-Att prinċipali għandu jiġi emendat kif ġejj:

Emenda tal-artikolu 5A tal-Att prinċipali.

(a) fis-subartikolu (3) tiegħu, minflok il-kliem "Dan l-artikolu japplika" għandhom jidhlu l-kliem "Bla ħsara għad-dispożizzjonijiet l-oħra ta' dan l-artikolu, dan l-artikolu japplika";

(b) fl-ewwel proviso għall-paragrafu (f) tas-subartikolu (4) tiegħu, minflok il-kliem "tal-artikolu 5(9)(ii) għandhom ukoll jgħoddu għal dak it-trasferiment" għandhom jidhlu l-kliem "tal-artikolu 5(9)(ii) u (iv) għandhom ukoll jgħoddu għal dak it-trasferiment"; u

(ċ) fit-tieni proviso għall-paragrafu (ċ) tas-subartikolu (12A) tiegħu, minflok il-kliem "jakkwista ishma" għandhom jidhlu l-kliem "jakkwista ishma bħala konsegwenza ta' separazzjoni ġudizzjarja jew konsenswali," u minflok il-kliem "id-data tad-donazzjoni" għandhom jidhlu l-kliem "id-data tas-separazzjoni ġudizzjarja jew konsenswali, tad-donazzjoni".

**14.** Is-subartikolu (1) tal-artikolu 12 tal-Att prinċipali għandu jiġi emendat kif ġejj:

Emenda tal-artikolu 12 tal-Att prinċipali.

(a) fil-paragrafu (h) tiegħu, minflok il-kliem "kommutazzjoni ta' pensjoni" għandhom jidhlu l-kliem "kommutazzjoni ta' pensjoni (sa massimu ta' tletin fil-mija (30%) tal-pensjoni)"; u

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(b) il-paragrafu (t) tiegħu għandu jiġi sostitwit b'dan li ġej:

"(t) kull assistenza finanzjarja, kif stabbilita mill-qrati ta' Stat Membru tal-Unjoni Ewropea jew taż-Żona Ekonomika Ewropea (minn hawn 'il quddiem "UE/ŻEE") jew mill-qrati ta' pajjiż ieħor kif il-Kummissarju jista' japprova jew kif miftiehem b'att pubbliku ta' separazzjoni personali taħt l-awtorità tal-qrati ta' Stat Membru tal-UE/ŻEE jew tal-qrati ta' pajjiż ieħor kif il-Kummissarju jista' japprova, jew kif ordnat mill-qrati ta' Stat Membru tal-UE/ŻEE f'sentenza jew digriet dwar divorzju jew mill-qrati jew awtoritajiet oħra ta' pajjiż ieħor kif il-Kummissarju jista' japprova, riċevuta minn xi individwu mingħand il-konjuġi relattiv mifrud jew mifruda għar-rigward tal-manteniment ta' xi wild;"

Emenda tal-artikolu 14 tal-Att prinċipali.

**15.** Fil-proviso għall-paragrafu (m) tas-subartikolu (1) tal-artikolu 14 tal-Att prinċipali, minflok il-kliem "s-sentejn li jiġu minnufih wara;" għandhom jidhlu l-kliem "s-sentejn li jiġu minnufih wara:", u minnufih wara għandu jizdied il-proviso ġdid li ġej:

"Izda wkoll kull somma li tingabar mill-bejgħ ta' dawk id-drittijiet fuq proprjetà intellettuali u kull *income* li jiġi riċevut dwarhom għandu jiġi inkluż bħal *income* totali fis-sena meta jiġi hekk riċevut;"

Sostituzzjoni tal-artikolu 14A tal-Att prinċipali.

**16.** L-artikolu 14A tal-Att prinċipali għandu jiġi sostitwit b'dan li ġej:

"14A. Minkejja kull haġa għall-kuntrarju li tinsab f'dan l-Att, jekk individwu jipprova għas-sodisfazzjon tal-Kummissarju li fis-sena qabel sena ta' stima jkun għamel hlas għall-manteniment kif stabbilit mill-qrati ta' Stat Membru tal-Unjoni Ewropea jew taż-Żona Ekonomika Ewropea (minn hawn 'il quddiem "UE/ŻEE") jew mill-qrati ta' pajjiż ieħor kif il-Kummissarju jista' japprova jew kif miftiehem b'att pubbliku ta' separazzjoni personali taħt l-awtorità tal-qrati ta' Stat Membru tal-UE/ŻEE jew tal-qrati ta' pajjiż ieħor kif il-Kummissarju jista' japprova, jew kif ordnat mill-qrati ta' Stat Membru tal-UE/ŻEE f'sentenza jew digriet dwar divorzju jew mill-qrati ta' pajjiż ieħor kif il-Kummissarju jista' japprova lill-parti miżżewġa lilu li ma tkunx baqgħet tgħix miegħu, dak l-individwu għandu jingħata bħala tnaqqis kontra l-*income* tiegħu l-iċken minn dawn l-ammonti -

(a) l-ammont attwalment imħallas skont l-ordni

tal-Qorti jew att pubbliku;

(b) *l-income* taxxabli tal-individwu għas-sena."

**17.** Fil-paragrafu (b) tal-artikolu 14Ċ tal-Att prinċipali, minflok il-kliem "elf u tliet mitt euro (€1300)" għandhom jidhlu l-kliem "elfejn euro (€2000)".

Emenda tal-artikolu 14Ċ tal-Att prinċipali.

**18.** Fil-proviso għall-artikolu 14E tal-Att prinċipali, minflok il-kliem "li jiddetermina l-Kummissarju." għandhom jidhlu l-kliem "li jiddetermina l-Kummissarju:", u minnufih wara għandu jizdied il-proviso ġdid li ġej:

Emenda tal-artikolu 14E tal-Att prinċipali.

"Izda wkoll fil-każ ta' attendenza għal attivitajiet sportivi regolari organizzati minn entitajiet barra minn Malta, ir-reġistrazzjoni kif imsemmi qabel ma tkunx meħtieġa u t-talba għal tnaqqis għandha ssir direttament mill-individwu interessat f'dak il-format u l-kontenut li jiddetermina l-Kummissarju."

**19.** Fil-proviso għall-artikolu 14G tal-Att prinċipali, minflok il-kliem "kif stabbilit mill-Kummissarju." għandhom jidhlu l-kliem "kif stabbilit mill-Kummissarju:", u minnufih wara għandu jizdied il-proviso ġdid li ġej:

Emenda tal-artikolu 14G tal-Att prinċipali.

"Izda wkoll fil-każ ta' attendenza għal korsijiet kreattivi jew kulturali organizzati minn entitajiet barra minn Malta, l-akkreditament kif imsemmi qabel ma jkunx meħtieġ u t-talba għal tnaqqis għandha ssir direttament mill-individwu interessat f'dak il-format u l-kontenut kif stabbilit mill-Kummissarju."

**20.** Minnufih wara l-artikolu 31Ċ tal-Att prinċipali, għandu jizdied l-artikolu ġdid li ġej:

Żieda ta' artikolu ġdid mal-Att prinċipali.

"Tassazzjoni tal-*income* minn kirjiet li jinkisbu mill-kiri ta' fond residenzjali.

31D. (1) Minkejja kull dispozizzjoni oħra tal-Atti dwar it-Taxxi jew xi regolamenti magħmulin taħthom, dan l-artikolu għandu japplika meta, matul sena rilevanti, xi persuna tikri proprjetà immobbli, li jkun fond residenzjali, lil individwu jew individwi li jokkupaw il-fond bħala dar jew residenza.

(2) It-taxxa li għandha tithallas fiċ-ċirkostanzi msemmija fis-subartikolu (1) għandha, skont l-għażla tal-persuna li hemm riferenza għaliha fl-imsemmi subartikolu, tkun bir-rata ta' hmistax-il ċenteżmu (0.15) fuq kull euro tal-*income* gross riċevut mill-kirjiet. Dik it-taxxa tkun finali u ma tingħata l-ebda tpaċija jew rifużjoni lil ebda persuna fir-rigward tat-taxxa li hekk għandha tithallas.

(3) Meta tkun giet eżerċitata l-għażla msemmija fis-subartikolu (2), dak l-*income* għandu jitqies li jikkostitwixxi *income* separat li għandu jiġi intaxxat għall-finijiet tal-Atti dwar it-Taxxi ma għandux jifforma parti mill-*income* li għandu jiġi intaxxat tal-persuna li tagħmel dik l-għażla u medta l-persuna tkun individwu, dan ma jkunx meħtieġ jiddikjara dak l-*income*, f'xi prospett magħmul skont id-dispożizzjonijiet tal-Atti dwar it-Taxxi.

(4) Meta persuna, f'sena rilevanti, tikseb *income* minn kirjiet derivati mill-kiri ta' aktar minn fond wieħed residenzjali u tiġi eżerċitata l-għażla msemmija fis-subartikolu (2) għal dik is-sena, l-imsemmi subartikolu għandu japplika għall-*income* totali mill-kirjiet li jiġi riċevut fl-imsemmija sena mill-fondi residenzjali kollha mikrija minn dik il-persuna.

(5) Irrispettivament jekk tiġix eżerċitata l-għażla msemmija fis-subartikolu (2) jew le, meta l-Kummissarju jiddetermina li xi *income* minn kirjiet li kellu jiġi dikjarat ma jkunx ġie hekk dikjarat, dak l-*income* għandu jiġi intaxxat bir-rata ta' hamsa u tletin ċenteżmu (0.35) fuq kull euro tal-*income* totali mill-kirjiet li jkun ġie riċevut u dik it-taxxa tkun b'żieda ma' kull imgħax u taxxa addizzjonali li għandhom jithallsu taht l-Atti dwar it-Taxxi.

(6) Kull kumpannija residenti f'Malta għandha talloka l-profitti li jistgħu jitqassmu li jirriżultaw minn *income* li għalih japplika dan l-artikolu, u li fuqu għandha tithallas taxxa skont dan l-artikolu, lill-kont tat-taxxa finali.



Kap. 372. (7) Il-persuna li teżerċita l-għażla msemmija fis-subartikolu (2) għandha tħallas lill-Kummissarju t-taxxa msemmija f'dak is-subartikolu b'dak il-mod kif jista' jiġi preskritt skont it-dispożizzjonijiet tal-artikolu 42 tal-Att dwar l-Amministrazzjoni tat-Taxxa.

Kap. 16. (8) Għall-finijiet ta' dan l-artikolu:

(i) "fond residenzjali" tfisser fond, li ma jkunx fond kummerċjali kif imfisser fl-artikolu 1525 tal-Kodiċi Ċivili, li jikkonsisti f'dar ta' abitazzjoni jew parti minnha li għandha tiġi okkupata jew hi okkupata bħala dar jew residenza mill-inkwilin, bl-esklużjoni ta' fond li, għall-finijiet tal-imsemmija kirja, hu meħtieġ li jkun liċenzjat bis-saħħa tal-Att dwar Servizzi tal-Ivvjaġġar u tat-Turiżmu għal Malta, jew kull Att li jista' jissostitwixxi dak l-Att;

Kap. 409. (ii) "dar ta' abitazzjoni" tinkludi appartament, *flat*, villa, *maisonette*, *townhouse*, razzett, dar f'ringiela ta' djar u *garage* imniffed ma' jew taht dik id-dar ta' abitazzjoni jew *garage* li jinsab fl-istess blokk ta' appartamenti residenzjali li r-residenza tiffirma parti minnhom jew *garage* ta' mhux aktar minn 30 metru kwadru li jinsab mhux iżjed minn hames mitt metru bogħod minn dik ir-residenza jew blokk ta' appartamenti, meta dak il-*garage* ġie mikri flimkien ma' dik id-dar ta' abitazzjoni bl-istess kuntratt ta' kera;

(iii) "sena rilevanti" tfisser is-sena kalendarja li fiha jiġi riċevut l-*income* gross mill-kirijiet."

21. Il-paragrafu (ċ) tal-artikolu 41 tal-Att prinċipali għandu jiġi emendat kif ġej:

Emenda tal-artikolu 41 tal-Att prinċipali.

(a) fis-subparagrafu (iii) tiegħu, minflok il-kliem "fis-subparagrafu (i):" għandhom jidhlu l-kliem "fis-subparagrafu (i), jew"; u

(b) minnufik wara s-subparagrafu (iii) tiegħu, kif emendat, għandu jizjed is-subparagrafu ġdid li ġej:

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"(iv) individwu mill-UE/ŻEE (u l-konjuġi tiegħu jew tagħha meta jkun applikabbli) fiċ-ċirkostanzi li jissemmew fl-ewwel u fit-tieni proviso għall-artikolu 56(1)(ċ):".

Emenda tal-  
artikolu 56 tal-  
Att prinċipali.

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

(a) fil-paragrafu (a) tiegħu, ir-rati hemm speċifikati għandhom jiġu sostitwit b'dawn li ġejjin:

"Għal kull euro fuq l-ewwel €11,900 ..... 0ċ  
Għal kull euro fuq id-€9,300 ta' wara ..... 15ċ  
Għal kull euro fuq is-€7500 ta' wara ..... 25ċ  
Għal kull euro fuq il-€31300 ta' wara ..... 29ċ  
Għal kull euro mill-bqija ..... 35ċ;"

(b) fil-paragrafu (b) thereof, tiegħu, ir-rati hemm speċifikati għandhom jiġu sostitwit b'dawn li ġejjin:

"Għal kull euro fuq l-ewwel €8500 ..... 0ċ  
Għal kull euro fuq is-€6000 ta' wara ..... 15ċ  
Għal kull euro fuq il-€5000 ta' wara ..... 25ċ  
Għal kull euro fuq l-€40500 ta' wara ..... 29ċ  
Għal kull euro mill-bqija ..... 35ċ;"

(ċ) fit-tieni proviso għall-paragrafu (b) tiegħu, minflok il-kliem "(jew ma jkunux għalqu l-wieħed u għoxrin sena jekk ikunu qed jirċievu edukazzjoni fuq bażi *full-time* fi stabbiliment ta' edukazzjoni terzjarja)" għandhom jidhlu l-kliem "(jew ma jkunux għalqu t-tlieta u għoxrin sena jekk ikunu qed jirċievu edukazzjoni fuq bażi *full-time* f'xi università, kulleġġ, jew stabbilimenti ieħor ta' edukazzjoni)", u r-rati hemm speċifikati għandhom jiġu sostitwit b'dawn li ġejjin:

"Għal kull euro fuq l-ewwel €9800 ..... 0ċ  
Għal kull euro fuq is-€6000 ta' wara ..... 15ċ  
Għal kull euro fuq il-€5400 ta' wara ..... 25ċ

Għal kull euro fuq it-€38800 ta' wara..... 29ċ

Għal kull euro mill-bqija ..... 35ċ;";

(iv) minnufih wara l-paragrafu (ċ) tiegħu, għandu jżied il-paragrafu ġdid li ġej:

"Izda -

(i) fil-każ ta' individwu li jkun ċittadin ta' Stat Membru tal-Unjoni Ewropea jew taż-Żona Ekonomika Ewropea (hawn iżjed 'il quddiem "individwu mill-UE/ŻEE"), meta l-Kummissarju jkun sodisfatt li għall-anqas 90% tal-*income* globali tal-imsemmi individwu jinkiseb minn Malta, għandhom japplikaw ir-rati speċifikati fil-paragrafu (b) ta' dan is-subartikolu;

(ii) bhala alternattiva, l-individwu mill-UE/ŻEE jista' jikkwalifika għar-rati speċifikati fil-paragrafu (a) ta' dan is-subartikolu wkoll jekk il-konjuġi tiegħu jew tagħha ma jkunx residenti f'Malta jekk il-kondizzjonijiet l-oħra msemmija fil-paragrafu (a) ikunu osservati u l-Kummissarju jkun sodisfatt li għall-anqas 90% tal-*income* globali tal-koppja jinkiseb minn Malta;

(iii) meta jkunu applikabbli r-rati speċifikati fil-paragrafi (a) jew (b), id-dispozizzjonijiet tal-Atti dwar it-Taxxi li huma applikabbli fir-rigward ta' eżenzjonijiet, tnaqqis, krediti u rifiżjonijiet għandhom ikunu l-istess bħal daww applikabbli għal persuni residenti f'Malta;

(iv) fil-każ ta' individwu mill-UE/ŻEE li ma jikkwalifikax biex jiġi trattat skont is-subparagrafi (i) sa (iii) ta' dan il-proviso, it-taxxa li tirriżulta wara li jiġu applikati r-rati taht dan il-paragrafu m'għandhiex tkun oghla mill-ammont li jirriżulta wara li l-*income* taxxabli skont ir-rati taht dan il-paragrafu jiġi diviż bl-*income* globali ta' dak l-individwu u r-riżultat jiġi multiplikat bl-ammont ta' taxxa li tirriżulta li kieku l-*income* globali ta' dak l-individwu kellu jiġi intaxxat skont ir-rati msemmija fil-paragrafu (a) jew (b), kif ikun applikabbli."

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Emenda tal-artikolu 61 tal-Att prinċipali.

**23.** Il-paragrafu (a) tal-artikolu 61 tal-Att prinċipali għandu jiġi emendat kif ġej:

(a) fis-subparagrafu (iii) tiegħu, minflok il-kliem "fis-subparagrafi (i) u (ii)";, għandhom jidhlu l-kliem "fis-subparagrafi (i) u (ii); jew"; u

(b) minnufih wara s-subparagrafu (iii) tiegħu, kif emendat, għandu jizdied is-subparagrafu ġdid li ġej:

"(iv) individwu mill-UE/ŻEE (u l-konjuġi tiegħu jew tagħha meta jkun applikabbli) fiċ-ċirkostanzi li jissemmew fl-ewwel u fit-tieni proviso għall-artikolu 56(1)(ċ)";.

Emenda tal-Iskeda li tinsab mal-Att prinċipali.

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

(a) fil-partita (2) tagħha, il-kliem "kalkolata fuq it-taxxa li għandha tiġi intaxxata qabel ma titqies it-taxxa addizzjonali nnifisha fuq l-*income* totali tal-individwu għal dik is-sena" għandhom jiġu mhassra; u

(b) fil-partita (3) tagħha, il-kliem "kalkolata fuq it-taxxa li għandha tiġi intaxxata qabel ma titqies it-taxxa addizzjonali nnifisha fuq l-*income* totali ta' dik il-persuna għal dik is-sena" għandhom jiġu mhassra.

#### TAQSIMA IV

Emendi għall-Ordinanza dwar Self Lokali (*Stock* u Titoli Registrati). Kap.161.

**25.** Din it-Taqsima temenda l-Ordinanza dwar Self Lokali (*Stock* u Titoli Registrati) u għandha tinqara u tintfiehem haġa waħda mal-Ordinanza dwar Self Lokali (*Stock* u Titoli Registrati), hawn iżjed 'il quddiem imsejja "il-liġi prinċipali".

Emenda tal-artikolu 2 tal-liġi prinċipali.

**26.** Minnufih wara t-tifsira "detentur ta' *stock*" fl-artikolu 2 tal-liġi prinċipali, għandhom jizdiedu t-tifsiriet godda li ġejjin:

"fond ta' ammortizzament" tfisser fond ta' ammortizzament stabbilit skont l-artikolu 25;

"fond speċjali ta' ammortizzament" tfisser fond speċjali ta' ammortizzament stabbilit skont l-artikolu 26(2);".

Emenda tal-artikolu 25 tal-liġi prinċipali.

**27.** L-artikolu 25 tal-liġi prinċipali għandu jiġi emendat kif ġej:

(a) id-dispożizzjoni preżenti għandha tiġi enumerata mill-ġdid bħala s-subartikolu (1) tal-imsemmi artikolu; u

(b) minnufih wara s-subartikolu (1) tiegħu, kif enumerat mill-ġdid, għandu jizdied is-subartikolu ġdid li ġej:

"(2) Il-Ministru jista' wkoll jawtorizza l-appropriazzjoni mid-dhul generali u attiv tal-Gvern ta' Malta kontribuzzjoni għal fond speċjali ta' ammortizzament stabbilit skont l-artikolu 26(2)."

**28.** L-artikolu 26 tal-liġi prinċipali għandu jiġi emendat kif ġej: Emenda tal-artikolu 26 tal-liġi prinċipali.

(a) id-dispożizzjoni preżenti għandha tiġi enumerata mill-ġdid bħala s-subartikolu (1) tal-imsemmi artikolu; u

(b) minnufih wara s-subartikolu (1) tiegħu, kif enumerat mill-ġdid, għandu jizdied is-subartikolu ġdid li ġej:

"(2) Għandu jiġi stabbilit fond speċjali ta' ammortizzament sabiex isir ix-xiri mill-ġdid ta' self miġbur taht din l-Ordinanza."

#### TAQSIMA V

**29.** (1) Din it-Taqsima temenda l-Att dwar it-Taxxa fuq Dokumenti u Trasferimenti u għandha tinqara u tinftiehem haġa waħda mal-Att dwar it-Taxxa fuq Dokumenti u Trasferimenti, hawn iżjed 'il quddiem imsejjaħ "l-Att prinċipali". Emendi għall-Att dwar it-Taxxa fuq Dokumenti u Trasferimenti. Kap.364.

(2) Id-dispożizzjonijiet ta' din it-Taqsima għandhom jitqiesu li gew fis- seħħ fl-1 ta' Jannar, 2014.

**30.** Fl-artikolu 2 tal-Att prinċipali, minnufih wara t-tifsira "assicurazzjoni", għandha tizdied it-tifsira ġdida li ġejja: Emenda tal-artikolu 2 tal-Att prinċipali.

" "*decuius*" tfisser individwu li minghandu joriġina trasferiment *causa mortis*";

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

(a) fis-subartikolu (1) tiegħu, minflok il-kliem "u huwa jista' jeleva d-dokument", għandhom jidhlu l-kliem "u huwa jista', sakemm dak id-dokument ma jkunx att pubbliku nutarili, jeleva d-dokument";

(b) fis-subartikolu (4) tiegħu, minflok il-kliem "għandu jsir mill-Qorti ta' Revizjoni tal-Atti Nutarili li għandha tagħmel rapport", għandhom jidhlu l-kliem "għandu jsir mill-uffiċjali revizuri mahtura taht l-Att dwar il-Professjoni Nutarili u l-

Arkivji Nutarili u l-Qorti ta' Revizjoni tal-Atti Nutarili li għandha tagħmel rapport"; u

(ċ) fis-subartikolu (5) tiegħu, minflok il-kliem "li jkunu protetti bl-istess dmir.", għandhom jidhlu l-kliem "li jkunu protetti bl-istess dmir, sakemm ma jiġux volontarjament rilaxxati mis-sid tal-imsemmi dokument jew dokumentazzjoni u fil-każ biss li dik id-dokumentazzjoni twassal biex jiġi stabbilit il-valur korrett tal-imsemmi attiv.",

Emenda tal-artikolu 32 tal-Att principali.

**32.** Is-subartikolu (4) tal-artikolu 32 tal-Att principali għandu jiġi emendat kif ġej:

(a) fil-paragrafu (a) tiegħu, minflok il-kliem "tal-valur shih tal-korrispettiv għall-akkwist u għall-fidwa ta' dik il-proprjetà", għandhom jidhlu l-kliem "tal-valur shih tal-korrispettiv għall-akkwist jew fil-każ ta' trasferiment b'titolu ta' donazzjoni li ma jikkwalifikax għal koncessjoni taht l-artikolu 32Ċ, tal-valur ta' dik il-proprjetà u għall-fidwa ta' dik il-proprjetà";

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

"(b) Meta dik ir-residenza tiġi akkwistata b'koncessjoni ta' enfitewsi jew ta' sub-enfitewsi, u kemm jekk jithallas ukoll ma' dak l-att xi korrispettiv ieħor, kemm jekk ma jithallasx, it-taxxa li tithallas taht dan l-Att għandha tiġi kalkolata bir-rata ta' tliet euro u ħamsin ċenteżmu (€3.50) għal kull mitt euro (€100) jew parti minnhom fuq l-ewwel mija u ħamsin elf euro (€150,000), jew dak l-ammont kif jista' jiġi preskritt, fuq il-valur taxxabli stabbilit skont id-dispożizzjonijiet tal-artikolu 40 u fuq kull valur taxxabli addizzjonali għandha tithallas taxxa ta' ħames euro (€5) għal kull mitt euro (€100) jew parti minnhom fuq dak il-valur taxxabli."; u

(ċ) fis-subparagrafu (i) tal-paragrafu (e) tiegħu, minflok il-kliem "fil-vicinanza ta' ħames mitt metru minn dik ir-residenza jew blokk ta' appartamenti, meta dak il-garage ikun ġie akkwistat flimkien ma' dik ir-residenza bl-istess att;", għandhom jidhlu l-kliem "fil-vicinanza ta' ħames mitt metru minn dik ir-residenza jew blokk ta' appartamenti:", u minnufih wara għandhom jiżdied il-*provisos* ġodda li ġejjin:

"Izda għall-finijiet ta' dan l-artikolu u għall-finijiet tal-artikolu 32Ċ dak il-garage jiġi akkwistat flimkien ma'

dik ir-residenza bl-istess att:

Izda wkoll għall-finijiet tal-artikolu 35, ma jkunx neċessarju li dak il-*garage* ikun ġie akkwistat minn qabel mid-*decuius* flimkien ma' dik ir-residenza bl-istess att;"

33. L-artikolu 35 tal-Att prinċipali għandu jiġi emendat kif ġej: Emenda tal-artikolu 35 tal-Att prinċipali.

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

(i) is-subparagrafu (a) tal-paragrafu (iv) tiegħu għandu jiġi sostitwit bis-subparagrafu ġdid li ġej:

"(a) il-proprjeta' trasferita *causa mortis* tkun tikkonsisti f'xi proprjeta' immobbli jew f'xi dritt reali fuq proprjeta' immobbli;"

(ii) is-subparagrafu (d) tal-paragrafu (iv) tiegħu għandu jiġi mħassar;

(b) is-subartikolu (4) tiegħu għandu jiġi emendat kif ġej:

(i) fil-paragrafu (i) tiegħu, minflok il-kliem "mogħtija taħt dan l-artikolu", għandhom jidhlu l-kliem "mogħtija taħt is-subartikoli (2)(iv) u (2)(v) ta' dan l-artikolu"; u

(ii) fil-paragrafu (ii) tiegħu, minflok il-kliem "u d-data tal-għemil tad-dikjarazzjoni.", għandhom jidhlu l-kliem "u d-data tal-għemil tad-dikjarazzjoni:", u minnufih wara għandu jizdied il-proviso ġdid li ġej, għas-subartikolu kollu:

"Izda fil-każijiet kollha l-imsemmi mgħax ma għandux jeċċedi t-taxxa dovuta."

34. L-artikolu 39 tal-Att prinċipali għandu jiġi mħassar. Thassir tal-artikolu 39 tal-Att prinċipali.

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

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

"(1) Fuq il-kuntratti ta' enfitewsi jew sub-

enfitewsi kollha, kemm jekk fuq l-istess kuntratt għandu jithallas korrispettiv ieħor jew le, tithallas taxxa kalkolata fuq il-valur taxxabbli stabbilit skont dan l-artikolu, bir-rata ta' ħames euro (€5) fuq kull mitt euro (€100) jew parti minnhom.

Il-valur taxxabbli għandu jiġi stabbilit kif ġej:

Meta l-konċessjoni saret għal perjodu ta' mhux inqas minn mitt (100) sena jew għal perjodu perpetwu, iċ-ċens jew is-subċens li jithallas skont il-kuntratt jizdied sa l-egreb mitt euro (€100) li jmiss u wara jiġi kapitalizzat bir-rata ta' ħamsa fil-mija (5%), hawn iżjed 'il quddiem imsejjaħ "iċ-ċens kapitalizzat".

Meta l-konċessjoni enfitewtika tkun għal perjodu ta' żmien definit, li ma jkunx iżjed minn mitt (100) sena, iċ-ċens kapitalizzat għandu jiġi mnaqqas għal:

(a) tnax fil-mija (12%) meta l-perjodu huwa ta' inqas minn ħamsa u għoxrin (25) sena;

(b) tlieta u tletin fil-mija (33%) meta l-perjodu huwa ta' ħamsa u għoxrin (25) sena jew iżjed imma inqas minn ħamsin (50) sena;

(c) ħamsa u sittin fil-mija (65%) meta l-perjodu huwa ta' ħamsin (50) sena jew iżjed imma inqas minn ħamsa u sebgħin (75) sena;

(d) tmenin fil-mija (80%) meta l-perjodu huwa ta' ħamsa u sebgħin (75) sena jew iżjed imma inqas minn mitt (100) sena.

Iċ-ċens kapitalizzat għandu wara jizdied ma' kull korrispettiv ieħor, u b'hekk jiġi msejjaħ "il-valur taxxabbli":

Izda meta iċ-ċens li hekk għandu jithallas għandu jiġi rivedut jew għandu jizdied b'ammonti jew rati speċifikati, l-ammont ta' ċens speċifikat fil-kuntratt li għandu jizdied sal-egreb mitt euro (€100) li jmiss u wara jiġi kapitalizzat bir-rata ta' ħamsa fil-mija (5%), għandu jkun l-ogħla rata ta' ċens li għandu jithallas f'xi sena partikolari fl-ewwel għaxar (10) snin ta' dik il-konċessjoni enfitewtika:

Izda wkoll meta iċ-ċens li għandu jithallas għandu



jigi rivedut jew għandu jiżdied b'rata li ma tistax tiġi kalkolata fl-intier tagħha jew parti minnha skont it-termini msemmija fil-kuntratt, l-ammont taċ-ċens speċifikat fil-kuntratt li għandu jiżdied sa l-eqreb mitt euro (€100) li jmiss għandu jiżdied bi tmienja u sebghin fil-mija (78%):  
u

(b) fis-subartikolu (2) tiegħu, minflok il-kliem "Meta ż-żmien tal-enfitewsi jista' jigi mtawwal", għandhom jidhlu l-kliem "Meta ż-żmien ta' enfitewsi jista' jigi mtawwal".

**36.** Fl-artikolu 48 tal-Att prinċipali Act, minflok il-kliem "penali ta' mhux inqas minn tlieta u għoxrin euro (€23) iżda mhux iżjed minn elf, mija u sittin euro (€1,160) għal kull nuqqas", għandhom jidhlu l-kliem "penali ta' mhux inqas minn ħamsa u għoxrin euro (€25) iżda mhux iżjed minn elf euro (€1,000) għal kull nuqqas".

Emenda tal-artikolu 48 tal-Att prinċipali.

**37.** Il-paragrafu (a) tal-proviso għas-subartikolu (1) tal-artikolu 49 tal-Att prinċipali għandu jigi emendat kif ġej:

Emenda tal-artikolu 49 tal-Att prinċipali.

(a) fis-subparagrafu (ii) tiegħu, minflok il-kliem "dikjarat fil-kuntratt; u", għandhom jidhlu l-kliem "dikjarat fil-kuntratt;"

(b) fis-subparagrafu (iii) tiegħu, minflok il-kliem "fl-artikoli 50 u 51;", għandhom jidhlu l-kliem "fl-artikoli 50 u 51; u"; u

(ċ) minnufih wara s-subparagrafu (iii) tiegħu, għandu jiżdied is-subparagrafu gdid li ġej:

"(iv) kull riżultat stabbilit jew indikat permezz ta' xi portal elettroniku għas-sottomissjoni tat-taxxa li għandha tithallas fuq kuntratti pubbliċi, sakemm tiġi sottomessa minn dak in-nutar l-informazzjoni korretta dwar kif jinkiseb dak ir-riżultat;"

**38.** L-artikolu 51 tal-Att prinċipali għandu jigi emendat kif ġej:

Emenda tal-artikolu 51 tal-Att prinċipali.

(a) fis-subartikolu (1) tiegħu, minflok il-kliem "huwa għandu, fi żmien erbgħin (40) ġurnata, u flimkien mal-ħlas", għandhom jidhlu l-kliem "huwa għandu, fi żmien ħmistax-il ġurnata (15), u flimkien mal-ħlas";

(b) fil-proviso għas-subartikolu (1) tiegħu, minflok il-kliem "jew lill-Awtorità tad-Djar", għandhom jidhlu l-kliem

"jew lill-Awtorità tad-Djar u fil-każ ta' trasferimenti msemija fl-artikolu 32(3) bl-esklużjoni ta' trasferimenti ta' valuri negozjabbli msemija fl-artikolu 32(3)";

(ċ) fis-subartikolu (2) tiegħu, minflok il-kliem "li jonqos li jagħti dak l-avviż flimkien mal-hlas rilevanti", għandhom jidhlu l-kliem "li jonqos li jagħti dak l-avviż fi żmien erbgħin (40) gurnata tax-xogħol flimkien mal-hlas rilevanti"; u

(d) fis-subartikolu (2) tiegħu, minflok il-kliem "ma għandux jeċċedi l-ammont tat-taxxa msemija.", għandhom jidhlu l-kliem "ma għandux jeċċedi l-ammont tat-taxxa msemija.", u minnufih wara għandu jizdied il-proviso li ġej:

"Izda ma jingħata ebda avviż meta l-proprjetà tkun qed tingħata lill-Gvern jew lill-Awtorità tad-Djar u fil-każ ta' trasferimenti msemija fl-artikolu 32(3) bl-esklużjoni ta' trasferimenti ta' valuri negozjabbli msemija fl-artikolu 32(3).".

Emenda tal-artikolu 62 tal-Att prinċipali.

**39.** Is-subartikolu (3) tal-artikolu 62 tal-Att prinċipali għandu jiġi sostitwit bis-subartikolu ġdid li ġej:

"(3) Meta fil-każ tal-persuni msemija fl-artikoli 32(4)(a) u 32Ċ li jakkwistaw it-tieni residenza tingieb prova għas-sodisfazzjon tal-Kummissarju li r-residenza li kellhom qabel inbiegħet fi żmien sena mid-data tal-akkwist tat-tieni residenza tagħhom, dawk il-persuni jkollhom jedd għall-għoti ta' hlas lura tat-taxxa mħallsa żejjed fuq it-taxxa kif sew dovuta għall-akkwist ta' dik ir-residenza kif stabbilit taht id-disposizzjonijiet tal-artikoli 32, 32Ċ u 40, kif ikun applikabbli.".

Emenda tal-artikolu 65 tal-Att prinċipali.

**40.** Is-subartikolu (1) tal-artikolu 65 tal-Att prinċipali għandu jiġi emendat kif ġej:

(a) fil-paragrafu (a) tiegħu, minflok il-kliem "li jirreġistra fil-kuntratt id-dettalji kollha rilevanti;", għandhom jidhlu l-kliem "li jirreġistra fil-kuntratt id-dettalji kollha rilevanti:", u minnufih wara għandu jizdied il-proviso ġdid li ġej:

"Izda, meta n-nutar ma jkunx ġie mqabbd jeżamina t-titolu għal proprjetà hekk trasferita skont l-artikolu 84Ċ tal-Att dwar il-Professjoni Nutarili u l-Arkivji Nutarili, hu jista' jagħmel dik id-dikjarazzjoni billi jibbaża lillu nnifsu fuq id-dikjarazzjonijiet ta' min qed jittrasferixxi fuq il-kuntratt rilevanti;"

(b) minnufih wara l-paragrafu (b) tiegħu, u qabel il-proviso preżenti għas-subartikolu kollu, għandu jiżded il-paragrafu ġdid li ġej:

"(è) bla ħsara għad-disposizzjonijiet tal-artikolu 62, meta l-partijiet f'kuntratt jikkorreġu l-imsemmi kuntratt permezz ta' att ta' korrezzjoni, jew meta Nutar jippubblika xi kuntratt nutarili ta' korrezzjoni skont l-artikolu 45A tal-Att dwar il-Professjoni Nutarili u l-Arkivji Nutarili u liema kuntratt għandu l-effett li jibdel l-ammont ta' taxxa li kellha tithallas fuq l-imsemmi att originali, dak in-Nutar għandu wkoll jagħti avviż skont dan l-Att u jhallas kull differenza fit-taxxa, jekk din tkun dovuta. L-imsemmija korrezzjoni jew l-imsemmi kuntratt nutarili ta' korrezzjoni jistgħu wkoll jintużaw bħala bażi biex issir talba għal rifużjoni ta' xi taxxa żejda mħallsa:

Iżda d-disposizzjonijiet tal-artikolu 51(2) għandhom japplikaw biss mid-data tal-imsemmija korrezzjoni jew l-imsemmi att nutarili ta' korrezzjoni:"; u

(è) fil-proviso preżenti għas-subartikolu kollu, minflok il-kliem "Iżda", għandhom jidhlu l-kliem "Iżda wkoll".

## TAQSIMA VI

**41.** (1) Din t-Taqsima temenda l-Att dwar ir-Registrazzjoni u l-Liċenzjar ta' Vetturi bil-Mutur, u għandha tinqara u tiftiehem haġa waħda mal-Att dwar ir-Registrazzjoni u l-Liċenzjar ta' Vetturi bil-Mutur, hawnhekk iżjed 'il quddiem imsejjaħ "l-Att prinċipali".

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

(2) Id-dispożizzjonijiet tal-artikoli 42, 43, 44, 46, 47 u 48(è) għandhom jitqiesu li daħlu fis-seħħ fil-5 ta' Novembru, 2013.

(3) Id-dispożizzjonijiet tal-artikoli 45 u 48(a) u (b) għandhom jitqiesu li daħlu fis-seħħ fl-1 ta' Jannar, 2014.

**42.** Fl-artikolu 2 tal-Att prinċipali minnufih wara t-tifsira "l-Unjoni Ewropea" għandhom jiżdedu t-tifsiriet li ġejjin:

Emenda tal-artikolu 2 tal-Att prinċipali.

" "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 mhuwiex użu fin-negozju;"

**43.** Minnufih wara s-subartikolu (7) tal-artikolu 10 tal-Att prinċipali għandhom jiżdedu dawn is-subartikoli ġodda li ġejjin:

Emenda tal-artikolu 10 tal-Att prinċipali.

"(8) Meta vettura li tkun ġiet manifatturata bħala vettura M1 tiġi preżentata għar-reġistrazzjoni bħala vettura li hi, jew li ġiet konvertita għal, vettura N1 -

(a) l-Awtorità għandha tikklassifika dik il-vettura taht it-Tieni Skeda u għall-finijiet tat-taxxa tar-reġistrazzjoni għandha tiġi applikata r-rata li hija applikabbli għal vettura bil-mutur M1; u

(b) id-dritt tal-liċenza ta' ċirkolazzjoni li għandu jithallas fir-rigward ta' dik il-vettura għandu jkun dak li hu applikabbli fir-rigward ta' vettura M1 kif provdut fir-Raba' Skeda.

(9) Meta vettura li tkun ġiet manifatturata bħala vettura N1 bi tliet sedili jew inqas tiġi preżentata għar-reġistrazzjoni bħala vettura li hi, jew li ġiet konvertita għal, vettura N1 b'aktar minn tliet sedili wara d-data tal-manifattura -

(a) l-Awtorità għandha tikklassifika dik il-vettura taht it-Tieni Skeda u għall-finijiet tat-taxxa tar-reġistrazzjoni għandha tiġi applikata r-rata li hija applikabbli għal vettura M1; u

(b) id-dritt tal-liċenza ta' ċirkolazzjoni li għandu jithallas fir-rigward ta' dik il-vettura għandu jkun dak li hu applikabbli fir-rigward ta' vettura M1 kif provdut fir-Raba' Skeda.

(10) Meta vettura li tkun ġiet manifatturata bħala vettura N1 b'aktar minn tliet sedili u liema mudell tal-vettura huwa wkoll manifatturat bħala vettura M1, u li dik il-vettura tkun inkluża f'elenku pubblikat mill-Awtorità minn żmien għal żmien fil-Gazzetta tal-Gvern -

(a) l-Awtorità għandha tikklassifika dik il-vettura taht it-Tieni Skeda u għall-finijiet tat-taxxa tar-reġistrazzjoni għandha tiġi applikata r-rata li hija applikabbli għal vettura M1; u

(b) id-dritt tal-liċenza ta' ċirkolazzjoni li għandu jithallas fir-rigward ta' dik il-vettura għandu jkun dak li hu applikabbli fir-rigward ta' vettura M1 kif provdut fir-Raba' Skeda:

Iżda l-elenku li għandu jiġi pubblikat mill-Awtorità minn żmien għal żmien fil-Gazzetta tal-Gvern m'għandux jiġi

meqjus bhala elenku eżawrjenti u l-Awtorità għandu jkollha d-dritt li tikklassifika bhala vettura M1 minflok vettura N1 kull vettura li hija tqis li hija vettura li mhix qieghda tiġi użata primarjament għall-garr tal-merkanzija u dan minkejja l-fatt li l-vettura tiġi preżentata għar-registrazzjoni b'ċertifikat li hija vettura N1, biex b'hekk il-persuna li tkun ser tirreġistra vettura li tkun ser tiġi impurtata jew miġjuba f'Malta jkollha r-responsabbiltà li tivverifika f'kull hin mal-Awtorità dwar jekk vettura bhal dik għandhiex tiġi klassifikata bhala vettura M1 jew vettura N1.

(11) Sabiex tistabilixxi jekk vettura tkunx giet manifatturata bhala vettura N1 jew M1, l-Awtorità tista' titlob lill-persuna li tkun qieghda tippreżenta l-vettura biex tiġi reġistrata kopja taċ-Ċertifikat ta' Konformità jew dikjarazzjoni mingħand il-manifattur biex tikkonferma jekk il-vettura tkunx giet manifatturata bhala vettura N1 jew M1, u n-numru ta' sedili li l-vettura tkun giet manifatturata bihom."

**44.** Fil-paragrafu (f) tas-subartikolu (1) tal-artikolu 21 tal-Att prinċipali, minflok il-kliem "dak ir-reat," għandhom jidhlu l-kliem "dak ir-reat; jew", u minnufih wara l-paragrafu (f) għandu jżied il-paragrafu ġdid li ġej:

Emenda tal-artikolu 21 tal-Att prinċipali.

"(g) mingħajr l-awtorizzazzjoni tal-Awtorità, iżid in-numru ta' sedili fil-vettura, ibiddel jew iwettaq xi tibdil fil-vettura li ma jkunux imnizzla fiċ-ċertifikat tar-registrazzjoni,".

**45.** L-artikolu 24 tal-Att prinċipali għandu jiġi mħassar.

Thassir tal-artikolu 24 tal-Att prinċipali.

**46.** Il-kategorija Ċ tal-Ewwel Skeda li tinsab mal-Att prinċipali għandha tiġi emendata kif ġej:

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

(a) minflok it-titolu tagħha għandu jidhol dan li ġej:

"Kategorija Ċ: vetturi *classic*, *vintage* u *veteran* użati għall-garr tal-merkanzija għal użu privat"; u

(b) minflok il-kliem "Vetturi N1", "Vetturi N2" u "Vetturi N3", kull fejn dawn jinsabu, għandhom jidhlu l-kliem "Vetturi N1 għal użu privat", "Vetturi N2 għal użu privat" u "Vetturi N3 għal użu privat" rispettivament.

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

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

(a) fit-tabella tal-Kategorija B tagħha, minflok il-

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kolonni li juru l-5, is-6 u s-7 sena għandu jidhol dan li ġej:

"	5	6	7	
	€	€	€	
	800	900	1,000	
	1,000	1,100	1,200	
	1,200	1,300	1,400	
	3,500	3,920	4,390	
	4,000	4,480	5,018	
	7,000	7,840	8,781	
	12,000	13,440	15,053	
	13,500	15,120	16,934	";

(b) minflok it-tabella tal-Kategorija Ċ tagħha għandu jidhol dan li ġej:

"	Qawwa tal-makna		
	Mhux aktar minn 250cc		0%
	Aktar minn 250cc iżda ta' mhux aktar minn 500cc		cc x RV x 0.033%
	Aktar minn 500cc iżda ta' mhux aktar minn 800cc		cc x RV x 0.034%
	Aktar minn 800cc		cc x RV x 0.035%
	<i>Motor cycle</i> elettriku bil-batterija		RV x 1.71%
			";

(ċ) fil-Kategorija F tagħha, minflok it-tabella li turi l-Euro standards differenti għandu jidhol dan li ġej:

"		Sa u kompriza Euro 2/II	Euro 3/III	Euro 4/IV u Euro 5/V	Euro 6/VI	
	M2	Sa u inkluża s-sena 2000	2001 sa 2005	2006 sa 2013	2014 'il quddiem	
	M3	Sa u inkluża s-sena 2000	2001 sa 2005	2006 sa 2013	2014 'il quddiem	";
						u

(d) il-Kategorija H tagħha għandha tiġi emendata kif ġej:

(i) minflok it-titolu tagħha għandu jidhol dan li ġej:

"Kategorija H: vetturi M u *motor cycles classic, vintage* u *veteran* għal użu privat"; u

(ii) minflok il-kliem "Vetturi tal-kategorija M" u "*Motor cycles*", kull fejn dawn jinsabu, għandhom jidhlu l-

kliem "Vetturi tal-kategorija M għal użu privat" u "*Motor cycles* għal użu privat" rispettivament.

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

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

(a) it-tabelli fl-partita 1 tagħha għandhom jiġu sostitwiti b'dan li ġej:

B'magna petrol

Sena	0	1	2	3	4	5	6	7
CO <sub>2</sub>	€	€	€	€	€	€	€	€
0g/km sa u inklużi 100g/km	100	100	100	100	100	125	138	151
Aktar minn 100g/km sa u inklużi 130g/km	120	120	120	120	120	148	161	176
Aktar minn 130g/km sa u inklużi 140g/km	130	130	130	130	130	160	175	192
Aktar minn 140g/km sa u inklużi 150g/km	150	150	150	150	150	185	203	222
Aktar minn 150g/km sa u inklużi 180g/km	190	190	190	190	190	235	258	282
Aktar minn 180g/km sa u inklużi 220g/km	260	260	260	260	260	323	354	388
Aktar minn 220g/km sa u inklużi 250g/km	360	360	360	360	360	448	491	539
Aktar minn 250g/km	510	510	510	510	510	635	698	766

Sena	8	9	10	11	12	13	14+	
CO <sub>2</sub>	€	€	€	€	€	€	€	
0g/km sa u inklużi 100g/km	166	183	201	221	244	268	295	
Aktar minn 100g/km sa u inklużi 130g/km	193	211	231	254	278	305	334	
Aktar minn 130g/km sa u inklużi 140g/km	210	230	252	276	302	332	364	
Aktar minn 140g/km sa u inklużi 150g/km	243	266	292	320	351	385	423	
Aktar minn 150g/km sa u inklużi 180g/km	309	339	372	409	448	492	541	
Aktar minn 180g/km sa u inklużi 220g/km	426	468	513	564	619	680	747	
Aktar minn 220g/km sa u inklużi 250g/km	592	651	715	785	863	948	1,042	
Aktar minn 250g/km	842	925	1,017	1,110	1,110	1,110	1,110	

B'magna *diesel* b'materja partikolata ta' 0g/km sa u inklużi 0.005g/km

Sena	0	1	2	3	4	5	6	7
CO <sub>2</sub>	€	€	€	€	€	€	€	€
0g/km sa u inklużi 100g/km	100	100	100	100	100	125	138	151
Aktar minn 100g/km sa u inklużi 130g/km	120	120	120	120	120	148	161	176

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Aktar minn 130g/km sa u inkluzi 140g/km	130	130	130	130	130	160	175	192
Aktar minn 140g/km sa u inkluzi 150g/km	150	150	150	150	150	185	203	222
Aktar minn 150g/km sa u inkluzi 180g/km	190	190	190	190	190	235	258	282
Aktar minn 180g/km sa u inkluzi 220g/km	260	260	260	260	260	323	354	388
Aktar minn 220g/km sa u inkluzi 250g/km	360	360	360	360	360	448	491	539
Aktar minn 250g/km	510	510	510	510	510	635	698	766

Sena	8	9	10	11	12	13	14+
CO <sub>2</sub>	€	€	€	€	€	€	€
0g/km sa u inkluzi 100g/km	166	183	201	221	244	268	295
Aktar minn 100g/km sa u inkluzi 130g/km	193	211	231	254	278	305	334
Aktar minn 130g/km sa u inkluzi 140g/km	210	230	252	276	302	332	364
Aktar minn 140g/km sa u inkluzi 150g/km	243	266	292	320	351	385	423
Aktar minn 150g/km sa u inkluzi 180g/km	309	339	372	409	448	492	541
Aktar minn 180g/km sa u inkluzi 220g/km	426	468	513	564	619	680	747
Aktar minn 220g/km sa u inkluzi 250g/km	592	651	715	785	863	948	1,042
Aktar minn 250g/km	842	925	1,017	1,110	1,110	1,110	1,110

B'magna *diesel* b'materja partikolata ta' aktar minn 0.005g/km izda ta' mhux aktar minn 0.025g/km

Sena	0	1	2	3	4	5	6	7
CO <sub>2</sub>	€	€	€	€	€	€	€	€
0g/km sa u inkluzi 100g/km	105	105	105	105	105	131	144	159
Aktar minn 100g/km sa u inkluzi 130g/km	126	126	126	126	126	154	169	185
Aktar minn 130g/km sa u inkluzi 140g/km	136	136	136	136	136	168	183	201
Aktar minn 140g/km sa u inkluzi 150g/km	157	157	157	157	157	194	212	232
Aktar minn 150g/km sa u inkluzi 180g/km	199	199	199	199	199	246	270	296
Aktar minn 180g/km sa u inkluzi 220g/km	273	273	273	273	273	338	371	407
Aktar minn 220g/km sa u inkluzi 250g/km	378	378	378	378	378	469	515	566
Aktar minn 250g/km	535	535	535	535	535	666	732	804



Sena	8	9	10	11	12	13	14+	
CO <sub>2</sub>	€	€	€	€	€	€	€	
0g/km sa u inkluzi 100g/km	175	192	211	233	256	281	309	
Aktar minn 100g/km sa u inkluzi 130g/km	202	221	243	266	291	319	350	
Aktar minn 130g/km sa u inkluzi 140g/km	220	241	264	289	317	348	381	
Aktar minn 140g/km sa u inkluzi 150g/km	255	279	306	336	368	404	443	
Aktar minn 150g/km sa u inkluzi 180g/km	324	356	390	429	470	516	567	
Aktar minn 180g/km sa u inkluzi 220g/km	447	490	538	591	649	713	784	
Aktar minn 220g/km sa u inkluzi 250g/km	621	683	750	824	905	995	1,093	
Aktar minn 250g/km	883	971	1,067	1,135	1,135	1,135	1,135	

B' magna *diesel* b' materja partikolata ta' aktar minn 0.025g/km izda ta' mhux aktar minn 0.035g/km

Sena	0	1	2	3	4	5	6	7
CO <sub>2</sub>	€	€	€	€	€	€	€	€
0g/km sa u inkluzi 100g/km	110	110	110	110	110	138	152	167
Aktar minn 100g/km sa u inkluzi 130g/km	131	131	131	131	131	162	177	193
Aktar minn 130g/km sa u inkluzi 140g/km	142	142	142	142	142	175	192	210
Aktar minn 140g/km sa u inkluzi 150g/km	164	164	164	164	164	203	222	243
Aktar minn 150g/km sa u inkluzi 180g/km	208	208	208	208	208	258	283	310
Aktar minn 180g/km sa u inkluzi 220g/km	286	286	286	286	286	355	389	427
Aktar minn 220g/km sa u inkluzi 250g/km	396	396	396	396	396	492	541	594
Aktar minn 250g/km	561	561	561	561	561	699	768	844

Sena	8	9	10	11	12	13	14+	
CO <sub>2</sub>	€	€	€	€	€	€	€	
0g/km sa u inkluzi 100g/km	183	202	222	244	269	295	325	
Aktar minn 100g/km sa u inkluzi 130g/km	212	232	254	279	305	335	367	
Aktar minn 130g/km sa u inkluzi 140g/km	230	252	276	303	332	364	400	
Aktar minn 140g/km sa u inkluzi 150g/km	267	292	321	352	386	424	465	
Aktar minn 150g/km sa u inkluzi 180g/km	340	373	410	449	493	542	595	
Aktar minn 180g/km sa u inkluzi 220g/km	469	514	565	620	681	749	822	



Klassi 4 (aktar minn 1500cc sa u inklużi 1800cc)	130	130	130	130	130	130	130	147
Klassi 5 (aktar minn 1800cc sa u inklużi 2000cc)	210	210	210	210	210	210	210	238
Klassi 6 (aktar minn 2000cc)	380	380	380	380	380	380	380	432

Sena	8	9	10	11	12	13	14	15
Qawwa tal-magna	€	€	€	€	€	€	€	€
Klassi 1 (sa u inklużi 1300cc)	97	98	99	101	102	103	105	106
Klassi 2 (aktar minn 1300cc sa u inklużi 1449cc)	126	127	129	131	133	135	137	138
Klassi 3 (aktar minn 1449cc sa u inklużi 1500cc)	144	148	151	155	158	162	166	170
Klassi 4 (aktar minn 1500cc sa u inklużi 1800cc)	152	157	162	167	172	178	184	190
Klassi 5 (aktar minn 1800cc sa u inklużi 2000cc)	241	245	248	252	256	259	263	267
Klassi 6 (aktar minn 2000cc)	438	445	451	458	464	471	478	485

Sena	16	17	18	19				
Qawwa tal-magna	€	€	€	€				
Klassi 1 (sa u inklużi 1300cc)	108	109	111	112				
Klassi 2 (aktar minn 1300cc sa u inklużi 1449cc)	140	142	144	146				
Klassi 3 (aktar minn 1449cc sa u inklużi 1500cc)	174	178	182	186				
Klassi 4 (aktar minn 1500cc sa u inklużi 1800cc)	196	203	210	217				
Klassi 5 (aktar minn 1800cc sa u inklużi 2000cc)	271	275	279	283				
Klassi 6 (aktar minn 2000cc)	492	500	507	514				

B' magna *diesel*

Sena	0	1	2	3	4	5	6	7
Qawwa tal-magna	€	€	€	€	€	€	€	€
Klassi 1 (sa u inklużi 1300cc)	93	93	93	93	93	93	93	104
Klassi 2 (aktar minn 1300cc sa u inklużi 1449cc)	120	120	120	120	120	120	120	135
Klassi 3 (aktar minn 1449cc sa u inklużi 1500cc)	137	137	137	137	137	137	137	154
Kapaċità tal-magna	142	142	142	142	142	142	142	160
Klassi 1 (sa u inklużi 1300cc)	230	230	230	230	230	230	230	261
Klassi 2 (aktar minn 1300cc sa u inklużi 1449cc)	417	417	417	417	417	417	417	474

Sena	8	9	10	11	12	13	14	15
Qawwa tal-magna	€	€	€	€	€	€	€	€
Klassi 1 (sa u inklużi 1300cc)	105	107	108	110	111	113	114	116
Klassi 2 (aktar minn 1300cc sa u inklużi 1449cc)	137	139	141	145	145	147	149	151

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Klassi 3 (aktar minn 1449cc sa u inklużi 1500cc)	158	162	165	169	173	177	181	186
Klassi 4 (aktar minn 1500cc sa u inklużi 1800cc)	166	171	177	183	189	195	201	208
Klassi 5 (aktar minn 1800cc sa u inklużi 2000cc)	265	268	272	276	280	284	288	293
Klassi 6 (aktar minn 2000cc)	481	488	495	502	510	517	525	533

Sena	16	17	18	19				
Qawwa tal-magna	€	€	€	€				
Klassi 1 (sa u inklużi 1300cc)	118	119	121	122				
Klassi 2 (aktar minn 1300cc sa u inklużi 1449cc)	153	156	158	160				
Klassi 3 (aktar minn 1449cc sa u inklużi 1500cc)	190	195	199	204				
Klassi 4 (aktar minn 1500cc sa u inklużi 1800cc)	215	222	230	237				
Klassi 5 (aktar minn 1800cc sa u inklużi 2000cc)	297	301	305	310				
Klassi 6 (aktar minn 2000cc)	541	548	557	565				

";  
u

(ċ) fil-partita 6 tagħha, minflok il-kliem "Għall-użu ta' vetturi bil-mutur" għandhom jidhlu l-kliem "Għall-użu privat ta' vetturi bil-mutur".

## TAQSIMA VII

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

**49.** (1) Din it-Taqsima temenda l-Att dwar l-Amministrazzjoni tat-Taxxa u għandha tinqara u tinftiehem haġa waħda mal-Att dwar l-Amministrazzjoni tat-Taxxa, hawn iżjed 'il quddiem imsejjaħ "l-Att prinċipali".

(2) Il-paragrafu (a) tal-artikolu 52 għandu jidhol fis-seħh mis-sena ta' stima 2014.

(3) Il-paragrafu (b) tal-artikolu 52 għandu jidhol fis-seħh mis-sena ta' stima 2015.

Emenda tal-artikolu 4 tal-Att prinċipali.

**50.** Is-subartikolu (9) tal-Att prinċipali għandu jiġi sostitwit b'dan li ġej:

"(9) Minkejja d-disposizzjonijiet tas-subartikoli l-oħra ta' dan l-artikolu jew ta' kull liġi oħra, il-Kummissarju għandu jagħti lill-kap tad-Dipartiment tat-Taxxa fuq il-Valur Miżjud dak it-tagħrif, li jkun tagħrif miksub mill-Kummissarju għal xi wiehed mill-għanijiet ta' dan l-Att, hekk kif jista' jiġi ordnat mill-Ministru."

**51.** Minnufih wara s-subartikolu (2) tal-artikolu 31 tal-Att prinċipali, għandu jiżdied is-subartikolu ġdid li ġej:

Emenda tal-artikolu 31 tal-Att prinċipali.

"(2A) Meta persuna ma taqbilx mad-determinazzjoni magħmula mill-Kummissarju skont id-dispożizzjonijiet tas-subartikoli (1) jew (2), dik il-persuna tista' tippreżenta formula ta' aġġustament (FA) f'dik il-forma li l-Kummissarju jista' jiddetermina, fi żmien hames snin mid-data li dik il-persuna tkun giet notifikata b'dik id-determinazzjoni:

Iżda, minkejja kull dispożizzjoni oħra ta' dan l-Att, kull imgħax li għandu jithallas mill-Kummissarju jkun dovut biss jekk jiġi mhallas aktar tard minn sena minn meta tkun giet preżentata dik il-formula ta' aġġustament."

**52.** Is-subartikolu (4) tal-artikolu 42 tal-Att prinċipali għandu jiġi emendat kif ġej:

Emenda tal-artikolu 42 tal-Att prinċipali.

(a) il-paragrafu (a) tiegħu għandu jiġi sostitwib'dan li ġej:

"(a) Il-ħlas ta' taxxa dovuta minn individwi skont l-artikolu 90A(7)(b) tal-Att dwar it-Taxxa fuq l-*Income* għandu jsir mhux aktar tard mit-30 ta' Ġunju tas-sena li tiġi wara s-sena rilevanti dwar l-*income* li jkun hemm matul il-perijodu Jannar sa Diċembru tas-sena rilevanti. Ma' dan il-ħlas għandu jkun hemm dikjarazzjoni tal-kontijiet li tindika l-profitti netti taxxabbli għas-sena rilevanti."; u

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

"(c) Il-ħlas ta' taxxa dovuta minn persuni skont l-artikolu 31D tal-Att dwar it-Taxxa fuq l-*Income* għandu jisir mhux aktar tard mit-30 ta' Ġunju tas-sena li tiġi wara s-sena rilevanti, fir-rigward tal-*income* gross mill-kirjiet li jinkiseb matul il-perijodu Jannar sa Diċembru tas-sena rilevanti. Ma' dan il-ħlas għandu jkun hemm il-formula rilevanti li l-Kummissarju jista' jiddetermina, liema formula tkun tindika l-*income* gross mill-kirjiet li jkun gie miksub għas-sena rilevanti. Għall-finijiet ta' dan il-paragrafu, "sena rilevanti" tfisser is-sena kalendarja li fiha jinkiseb l-*income* gross mill-kirjiet."

**53.** Fis-subartikolu (2) tal-artikolu 49 tal-Att prinċipali, minflok il-kliem "ta' mhux inqas minn tlitt ijiem priġunerija;" għandhom jidhlu l-kliem "ta' mhux inqas minn tlitt ijiem priġunerija

Emenda tal-artikolu 49 tal-Att prinċipali.

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jew ta' multa ta' €1500;", u minflok il-kliem "għal żmien ta' mhux inqas minn tlitt ijiem," għandhom jidhlu l-kliem "għal żmien ta' mhux inqas minn tlitt ijiem jew multa ta' €5000,".

### TAQSIMA VIII

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

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

(2) Id-dispożizzjonijiet ta' din it-Taqsima għandhom jidhlu fis-seħħ fl-1 ta' Jannar, 2014.

Sostituzzjoni  
tal-Iskeda li  
tinsab mal-Att  
prinċipali.

**55.** L-Iskeda li tinsab mal-Att prinċipali għandha tiġi sostitwita b'dan li ġej:

" SKEDA

(Artikolu 3)

Żjut li jinsabu taħt is-subintestaturi 2710.19.43 sa 2710.19.48 jew 2710.20.11 sa 2710.20.19 tan-Nomenklatura Magħquda; taxxa ta' euro u tmienja u għoxrin ċenteżmu (€1.28) għal kull tunnellata metrika jew parti minnha.

Żjut li jinsabu taħt is-subintestaturi 2710.19.62 sa 2710.19.68 jew 2710.20.31 sa 2710.20.39 tan-Nomenklatura Magħquda; taxxa ta' tnejn u tmenin ċenteżmu (€0.82) għal kull tunnellata metrika jew parti minnha."

### TAQSIMA IX

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

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

(2) Id-dispożizzjonijiet tal-artikoli 57, 58 u 60 għandhom jitqiesu li daħlu fis-seħħ fil-5 ta' Novembru, 2013.

(3) Id-dispożizzjonijiet tal-artikolu 59 għandhom jitqiesu li daħlu fis-seħħ fl-1 ta' Jannar, 2014.

(4) Id-dispożizzjonijiet tal-artikoli 61 u 62 għandhom jidhlu fis-seħħ f'dik id-data li l-Ministru responsabbli għad-Dwana jista' jistabbilixxi b'avviż fil-Gazzetta, u jistgħu jiġu hekk stabbiliti dati differenti għal dispożizzjonijiet differenti.

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

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

(a) fil-kolonna "Rates of Excise Duty" tagħha, minflok il-kliem li hemm fir-rigward tal-partita "Spirit based flavoured beverages of an alcoholic content over 1.2% but not exceeding 7%", għandhom jidhlu dawn il-kliem li ġejjin:

"€0.41 per % vol. per litre";

(b) fil-kolonna "Rates of Excise Duty" tagħha, minflok il-kliem li hemm fir-rigward tal-partita "Beer if produced by small and independent breweries with an annual production not exceeding 200,000 litres" għandhom jidhlu dawn il-kliem li ġejjin:

"€0.86 per hectolitre per degree Plato"; u

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

"€1.73 per hectolitre per degree Plato".

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

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

(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 €87.50 per 1000 cigarettes but not less than €142.50 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:

"€21.65 per 1000 units";

(ċ) 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:

"€96.58 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:

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"€96.58 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:

"€30.69 per kg.".

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

**59.** Ir-Raba' Skeda li tinsab mal-Att prinċipali għandha tigi emendata kif ġej:

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

"€628.18 per 1,000 litres";

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

"€509.38 per 1,000 litres";

(c) fil-kolonna "Rates of Excise Duty" tagħha, minflok il-kliem li hemm fir-rigward tal-partita "Gas Oil falling within CN Codes 2710.19.43 to 2710.19.48 or 2710.20.11 to 2710.20.19 and blends of the foregoing with Biodiesel, excluding Gas Oil or Gas Oil blended with Biodiesel, with a sulphur content not exceeding 0.1% sulphur by weight if used for heating purposes", għandhom jidhlu dawn il-kliem li ġejjin:

"€422.40 per 1,000 litres";

(d) fil-kolonna "Rates of Excise Duty" tagħha, minflok il-kliem li hemm fir-rigward tal-partita "Gas Oil or Gas Oil blended with Biodiesel with a sulphur content not exceeding 0.1% by weight if used for heating purpose", għandhom jidhlu dawn il-kliem li ġejjin:

"€182.09 per 1,000 litres";

(e) fil-kolonna "Rates of Excise Duty" tagħha, minflok il-kliem li hemm fir-rigward tal-partita "Biodiesel, a diesel quality liquid fuel produced from biomass or waste cooking oil, with an ester content of not less than 96.5% by weight and a sulphur content not exceeding 0.005%, whether in blend or not", għandhom jidhlu dawn il-kliem li ġejjin:



"€422.40 per 1,000 litres";

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

"€34.00 per 1,000 Kgs";

(g) fil-kolonna "Rates of Excise Duty" tagħha, minflok il-kliem li hemm fir-rigward tal-partita "Liquid Petroleum Gas falling within CN Codes 2711.12 to 2711.13, when used for heating purposes", għandhom jidhlu dawn il-kliem li ġejjin:

"€38.94 per 1,000 Kgs";

(h) fil-kolonna "Rates of Excise Duty" tagħha, minflok il-kliem li hemm fir-rigward tal-partita "Methane falling within CN Code 2711.29.00", għandhom jidhlu dawn il-kliem li ġejjin:

"€38.94 per 1,000 Kgs"; u

(i) fil-kolonna "Rates of Excise Duty" tagħha, minflok il-kliem li hemm fir-rigward tal-partita "Kerosene falling within CN Codes 2710.19.21 and 2710.19.25", għandhom jidhlu dawn il-kliem li ġejjin:

"€422.40 per 1,000 litres".

**60.** Fil-kolonna "Rates of Excise Duty" tal-Iskeda Hamsa A li tinsab mal-Att prinċipali, minflok il-kliem li hemm fir-rigward tal-partita "Portland Cement excluding white cement", għandhom jidhlu dawn il-kliem li ġejjin:

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

"€27.00 per 1,000 Kgs".

**61.** Fis-subregolament (3) tar-regolament 12 tat-Taqsima B - Regolamenti dwar l-Alkohol u x-Xorb Alkoholiku - tas-Sitt Skeda li tinsab mal-Att prinċipali, minflok il-kliem "jinħargu bla ħlas mill-Kummissarju", għandhom jidhlu l-kliem "jinħargu mill-Kummissarju bi ħlas għalihom".

Emenda tat-Taqsima B tas-Sitt Skeda li tinsab mal-Att prinċipali.

**62.** It-Taqsima Ċ - Regolamenti dwar it-Tabakk Manifatturat - tas-Sitt Skeda li tinsab mal-Att prinċipali għandha tiġi emendata kif ġej:

Emenda tat-Taqsima Ċ tas-Sitt Skeda li tinsab mal-Att prinċipali.

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

(i) fit-tifsira "pakkett", minflok il-kliem "landa jew kontenitur ieħor", għandhom jidhlu l-kliem "landa,

borża jew kontenitur ieħor";

(ii) it-tifsira "tabakk ieħor għat-tipjip" għandha tiġi sostitwita b'dan li ġej:

" "tabakk ieħor għat-tipjip" u "tabakk għal sigarretti mibrumin bl-idejn" għandhom l-istess tifsira bħal dik lilhom mogħtija fit-Tielet Skeda li tinsab ma' dan l-Att";

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

(i) in-nota marginali tiegħu għandha tiġi sostitwita b'dan li ġej:

"Sigarretti jew tabakk sigillati b'faxxa.";

(ii) fis-subregolament (1) tiegħu, minflok il-kliem "ineħħi xi sigarretti", għandhom jidhlu l-kliem "ineħħi xi sigarretti, tabakk għal sigarretti mibrumin bl-idejn jew tabakk ieħor għat-tipjip";

(iii) fis-subregolament (2) tiegħu, minflok il-kliem "jew ibiegh xi sigarretti", għandhom jidhlu l-kliem "jew ibiegh xi sigarretti, tabakk għal sigarretti mibrumin bl-idejn jew tabakk ieħor għat-tipjip";

(iv) fis-subregolament (3) tiegħu, minflok il-kliem "kull sigarretti fabbrikati lokalment", għandhom jidhlu l-kliem "kull sigarretti fabbrikati lokalment, tabakk għal sigarretti mibrumin bl-idejn jew tabakk ieħor għat-tipjip";

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

(i) in-nota marginali tiegħu għandha tiġi sostitwita b'dan li ġej:

"Is-sigarretti jew tabakk għandhom jiġu sigillati b'faxxa.";

(ii) fis-subregolament (1) tiegħu, minflok il-kliem "ebda sigarretti", għandhom jidhlu l-kliem "ebda sigarretti, tabakk għal sigarretti mibrumin bl-idejn jew tabakk ieħor għat-tipjip";

(iii) fil-proviso għas-subregolament (1) tiegħu, minflok il-kliem "ta' mhux inqas minn għoxrin (20)

sigarett kull wiehed.", għandhom jidhlu l-kliem "ta' mhux inqas minn għoxrin (20) sigarett kull wiehed.", u minnufih wara għandu jizjed il-proviso ġdid li ġej

"Izda wkoll fir-rigward ta' tabakk għal sigarretti mibrumin bl-idejn jew tabakk ieħor għat-tipjip, biex jinbiegħu lil persuni li jkunu ser jivvjaggaw lejn l-Unjoni Ewropea bl-ajru jew bil-baħar, il-faxxa tista' titwahhal fuq il-kontenitur li fih ikun hemm il-pakketti tat-tabakk.";

(iv) is-subregolament (2) tiegħu għandu jiġi sostitwit b'dan li ġej:

"(2) Dawk il-faxex jew bolli jinħargu mill-Kummissarju bi hlas għalihom fuq talba li ssirlu mill-kustodju tal-maħżen awtorizzat ta' sigarretti, tabakk għal sigarretti mibrumin bl-idejn jew tabakk ieħor għat-tipjip.";

(d) fir-regolament 7 tagħha, minflok il-kliem "Kull kwantità ta' sigarretti li tinstab", għandhom jidhlu l-kliem "Kull kwantità ta' sigarretti jew tabakk li jinstabu";

(e) fir-regolament 8 tagħha, minflok il-kliem "Id-dazju tas-sisa fuq is-sigaretti hu dovut", għandhom jidhlu l-kliem "Id-dazju tas-sisa fuq is-sigarretti u fuq it-tabakk hu dovut"; u

(f) fir-regolament 9 tagħha, minflok il-kliem "Meta jsir il-hlas tad-dazju tas-sisa", għandhom jidhlu l-kliem "Meta jsir il-hlas tad-dazju tas-sisa fuq sigarretti".

## TAQSIMA X

**63.** Din it-Taqsima temenda l-Att dwar it-Taxxa fuq il-Valur Miżjud, u għandha tinqara u tinftiehem 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.

**64.** Il-proviso għas-subartikolu (6) tal-artikolu 84 tal-Att prinċipali għandu jiġi sostitwit bil-proviso ġdid li ġej:

"Izda l-Kummissarju bħala kap tad-Dipartiment tad-Dwana, jista' jimponi u jiġbor penali dwar taxxa fuq importazzjoni dovuta taht dan l-Att, f'każ ta' kompromess kif provdut skont id-dispożizzjonijiet tal-artikolu 63 tal-Ordinanza tad-Dwana, u jista' wkoll jimponi u jiġbor penali f'każ ta' kompromess taht l-artikolu 63A tal-istess Ordinanza b'dan illi

C 494

kull referenza għad-dazju fil-multa li għaliha jirreferi l-artikolu 63A għandha tittiehed daqs li kieku hija referenza għat-taxxa dovuta taht dan l-Att."

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### **Għanijiet u Raġunijiet**

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

**A BILL  
entitled**

*AN ACT to implement Budget measures for the financial year 2014  
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:-

**1.** The short title of this Act is the Budget Measures Implementation Act, 2014. Short title.

**PART I**

**2.** The provisions of this Part shall be deemed to have come into effect on the 1st January, 2014. Coming into force of this Part.

**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. Interpretation.  
Cap. 174.

**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 six hundred and fifty million euro. Authority to raise loan.

(2) For the purpose of raising the aforesaid loan the Minister 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. Cap. 161.

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

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be appropriated and applied for the purpose of:

- (a) meeting excess expenditure over revenue incurred in the Consolidated Fund for year 2014 and, or subsequent years;
- (b) redeeming registered stocks which are due for redemption during 2014; 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

Amendments to the Customs Ordinance. Cap.37.

**6.** (1) This Part amends the Customs Ordinance and it shall be read and construed as one with the Customs Ordinance, hereinafter in this Part referred as "the principal law".

Amendment of article 2 of the principal law.

**7.** In article 2 of the principal law, immediately after the definition "place beyond the seas", there shall be added the following new definition:

" "tax" or "taxes" includes the value added tax;".

Amendment of article 61A of the principal law.

**8.** In article 61A of the principal law, for the words "For the purpose of an offence", there shall be substituted the words "Without prejudice to the proviso to paragraph (m) of article 62, for the purpose of an offence".

Amendment of article 62 of the principal law.

**9.** In paragraph (m) of article 62 of the principal law, for the words "in any of its material particulars; or", there shall be substituted the words "in any of its material particulars:", and immediately thereafter there shall be added the following new proviso:

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

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

(ii) where it is not yet established, in the systems relating to the processing of customs declarations, whether manual or electronic, if control of the goods will be exercised, or when it is established that such control is not to be exercised, and

(iii) such information is given to the Commissioner by not later than ten working days from the date of release of the goods, and

(iv) such incorrect declaration does not tend to make the declaration applicable to goods, other than those which were originally covered by the declaration,

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

**10.** Article 63 of the principal law shall be substituted by the following:

Substitution of article 63 of the principal law.

"63. (1) Notwithstanding any other provision of this Ordinance:

(a) in the case of any irregularity where the duty endangered does not exceed two thousand euro (€2,000), the Commissioner may, with the concurrence of the person committing the offence, impose a penalty equivalent to the duty endangered as an alternative to proceedings in court;

(b) in the case where no duty is endangered but taxes are endangered, the penalty, in the case of an irregularity and the agreement referred to in this sub-article is entered into, shall be equivalent to five per cent (5%) of the difference in the value of the goods or, if there is no difference, one per cent of the value of the goods, together with a penalty equivalent to the endangered taxes, as an alternative to proceedings in court;

(c) in the case where both duty, of not more than two thousand euro (€2000), as well as taxes on the goods are endangered, the penalty in the case of any irregularity and the agreement referred to in this sub-article is entered into, shall be equivalent to the endangered duty and the endangered taxes, as an alternative to proceedings in court;

(d) in the case where no other duty or tax on the goods is due or endangered, and there exists no restriction or prohibition on the importation of the goods, the penalty in the case of an irregularity and the agreement referred to in this sub-article is entered into, shall be of one hundred euro (€100) as an alternative to proceedings in court;

(e) in the case where no other duty or tax on the goods is due or endangered, but there exists a restriction or

prohibition on the importation of the goods, the penalty in the case of an irregularity and the agreement referred to in this sub-article is entered into, shall be of two hundred euro (€200) as an alternative to proceedings in court.

(2) In the case where one of the irregularities referred to in the Second Schedule is committed, which irregularity is committed after the 30 April 2013, and the agreement referred to in sub-article (1) is entered into, or where the irregularity was committed before the 30 April 2013 but the agreement relating to such irregularity was entered into after the 30 April 2013, the penalty on the person committing the irregularity -

(a) for the first time over the twelve months immediately before the date on which the irregularity is committed, shall be equivalent to 25% of the endangered duty and taxes, as the case may be, or fifty euro (€50) whichever is the higher, and

(b) for the second time over the twelve months immediately before the date on which the irregularity is committed, shall be equivalent to 50% of the endangered duty and taxes, as the case may be, or seventy-five euro (€75) whichever is the higher, and

(c) for the third time or more over the twelve months immediately before the date on which the irregularity is committed, shall be equivalent to 100% of the endangered duty and taxes, as the case may be, or one hundred euro (€100) whichever is the higher."

### PART III

Amendments to  
the Income Tax  
Act.  
Cap.123.

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

(2) Article 12, paragraphs (b) and (c) of article 13, paragraph (b) of article 14, and articles 15 to 23 shall come into force as from the year of assessment 2015.

Amendment of  
article 5 of the  
principal Act.

**12.** Article 5 of the principal Act shall be amended as follows:

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

"(ii) gains or profits arising from the transfer of the ownership or usufruct of or from the assignment or



cession of any rights over any securities, business, goodwill, business permits, debt claims, copyright, patents, trademarks and trade-names and any other intellectual property;"; and

(b) in sub-article (9) thereof, immediately after paragraph (iii) and its provisos, there shall be added the following new paragraph:

"(iv) Where an asset, qualifying for tax relief under this article, is transferred from one company to another company and the company acquiring the asset issues shares in exchange for the acquired asset, whether to the transferring company or to any other person, the cost of acquisition of the said shares shall, for the purpose of calculating the gains or profits derived from the subsequent transfer of the said shares, be reduced (but not below zero) by an amount determined by deducting from the transfer value of the asset its cost of acquisition to the transferring company:

Provided that this paragraph shall not apply where the said asset is charged to tax under the provisions of sub-article (9A) of this article or article 5A(12A).".

**13.** Article 5A of the principal Act shall be amended as follows:

Amendment of article 5A of the principal Act.

(a) in the Maltese version of sub-article (3) thereof, for the words "Dan l-artikolu japplika" there shall be substituted the words "Bla ħsara għad-dispożizzjonijiet l-oħra ta' dan l-artikolu, dan l-artikolu japplika";

(b) in in the first proviso to paragraph (f) of sub-article (4) thereof, for the words "article 5(9)(ii) shall also apply to the said transfer" there shall be substituted the words "article 5(9)(ii) and (iv) shall also apply to the said transfer"; and

(c) in the second proviso to paragraph (c) of sub-article (12A) thereof, for the words "acquires shares" there shall be substituted the words "acquires shares consequent to a judicial or consensual separation,", and for the words "the date of the donation" there shall be substituted the words "the date of the judicial or consensual separation, donation".

**14.** Sub-article (1) of article 12 of the principal Act shall be amended as follows:

Amendment of article 12 of the principal Act.

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(a) in paragraph (h) thereof, for the words "commutation of pension" there shall be substituted the words "commutation of pension (up to a maximum of thirty percent (30%) of the pension)"; and

(b) paragraph (t) thereof shall be substituted by the following:

"(t) any financial assistance, as determined by the courts of a European Union or a European Economic Area (hereinafter "EU/EEA") Member State or by the courts of another country as the Commissioner may approve or as agreed by a public deed of personal separation under the authority of the courts of a EU/EEA Member State or by the courts of another country as the Commissioner may approve, or as ordered by the courts of a EU/EEA Member State in a divorce judgment or decree or by the courts or other authorities of another country as the Commissioner may approve, received by an individual from his estranged spouse in respect of the maintenance of a child;" .

Amendment of article 14 of the principal Act.

**15.** In the proviso to paragraph (m) of sub-article (1) of article 14 of the principal Act, for the words "succeeding years;" there shall be substituted the words "succeeding years:", and immediately thereafter there shall be added the following new proviso:

"Provided further that any sums receivable from any sales of such intellectual property rights and all other income receivable in respect thereof shall be included as total income for the year when receivable;" .

Substitution of article 14A of the principal Act.

**16.** Article 14A of the principal Act shall be substituted by the following:

"14A. Notwithstanding anything to the contrary contained in this Act, if an individual proves to the satisfaction of the Commissioner that in the year preceding a year of assessment he has paid to his estranged spouse an alimony payment as determined by the courts of a European Union or a European Economic Area (hereinafter "EU/EEA") Member State or by the courts of another country as the Commissioner may approve or as agreed by a public deed of personal separation under the authority of the courts of a EU/EEA Member State or by the courts or other authorities of another country as the Commissioner may approve, or as ordered by the courts of a EU/EEA Member State in a divorce judgment or decree or by the courts of another country as the Commissioner may

approve, he shall be allowed as a deduction against his income the lesser of these amounts -

(a) the amount actually paid in accordance with the Court order or public deed;

(b) the individual's chargeable income for the year."

**17.** In paragraph (b) of article 14C of the principal Act, for the words "one thousand three hundred euro (€1300)" there shall be substituted the words "two thousand euro (€2000)".

Amendment of article 14C of the principal Act.

**18.** In the proviso to article 14E of the principal Act, for the words "as determined by the Commissioner." there shall be substituted the words "as determined by the Commissioner:", and immediately thereafter there shall be added the following new proviso:

Amendment of article 14E of the principal Act.

"Provided further that in the case of attendance at regular sports activities organised by entities outside Malta, registration as aforesaid shall not be necessary and the claim for deduction shall be made directly by the individual concerned in such format and content as determined by the Commissioner."

**19.** In the proviso to article 14G of the principal Act, for the words "as determined by the Commissioner." there shall be substituted the words "as determined by the Commissioner:", and immediately thereafter there shall be added the following new proviso:

Amendment of article 14G of the principal Act.

"Provided further that in the case of attendance at creative or cultural courses organised by entities outside Malta, accreditation as aforesaid shall not be necessary and the claim for deduction shall be made directly by the individual concerned in such format and content as determined by the Commissioner."

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

Addition of new article to the principal Act.

"Taxation of rental income derived from the letting of residential tenement.

31D. (1) Notwithstanding any other provision of the Income Tax Acts or any regulations made thereunder, this article shall apply where, during a relevant year, any person rents immovable property, being a residential tenement, to an individual or individuals who occupy such tenement as a home or residence.

(2) The tax chargeable in the circumstances mentioned in sub-article (1) shall, at the option of the person referred to in the said sub-article, be at the rate of fifteen cents (0.15) on every euro of the gross rental income received. Such tax shall be final and no set-off or refund shall be granted to any person in respect of the tax so charged.

(3) Where the option referred to in sub-article (2) has been exercised, such income shall be deemed to constitute separate chargeable income for the purpose of the Income Tax Acts and shall not form part of the chargeable income of the person exercising the said option and where such person is an individual he shall not be required to declare such income, in any return made pursuant to the Income Tax Acts.

(4) Where a person, in a relevant year, derives rental income from the letting of more than one residential tenement and the option referred to in sub-article (2) has been exercised for such year, the said sub-article shall apply to the total rental income received in the said year from all the residential tenements let out by such person.

(5) Irrespective of whether the option referred to in sub-article (2) is exercised or not, where the Commissioner determines that any rental income which should have been declared was not so declared, such income shall be charged to tax at the rate of 35 cents (0.35) on every euro of the gross rental income received and such tax shall be in addition to any interest and additional tax payable under the Income Tax Acts.

(6) Every company resident in Malta shall allocate the distributable profits resulting from income to which this article applies, and on which tax is payable in accordance with this article, to the final tax account.

Cap. 372. (7) The person exercising the option referred to in sub-article (2) shall pay to the Commissioner the tax referred to in the said sub-article in such manner as may be prescribed in accordance with the provisions of article 42 of the Income Tax Management Act.

(8) For the purpose of this article:

Cap. 16. (i) "residential tenement" means a tenement, not being a commercial tenement as defined in article 1525 of the Civil Code, which consists of a dwelling house or part thereof which is to be occupied or is occupied as a home or residence by the occupier, excluding a tenement which, for the purpose of the said letting, is required to be licensed by virtue of the Malta Travel and Tourism Services Act, or any Act which may be substituted therefor;

Cap. 409. (ii) "dwelling house" includes an apartment, flat, villa, maisonette, townhouse, farmhouse, terraced house and a garage attached to or underlying such dwelling house or a garage situated in the same block of residential apartments of which the residence forms part or a garage of not more than 30 square metres situated within five hundred metres of such residence or block of apartments, where such garage has been let out together with such dwelling house on the same contract of letting;

(iii) "relevant year" means the calendar year during which the gross rental income is received."

**21.** Paragraph (c) of article 41 of the principal Act shall be amended as follows:

Amendment of article 41 of the principal Act.

(a) in sub-paragraph (iii) thereof, for the words "sub-

paragraph (i):" shall be substituted by the words "sub-paragraph (i), or"; and

(b) immediately after sub-paragraph (iii) thereof, as amended, there shall be added the following new sub-paragraph:

"(iv) an EU/EEA individual (and his or her spouse where applicable) in the circumstances envisaged by the first and second provisos to article 56(1)(c):".

Amendment of article 56 of the principal Act.

**22.** Sub-article (1) of article 56 of the principal Act shall be amended as follows:

(a) in paragraph (a) thereof, the rates specified therein shall be substituted by the following:

"For every euro of the first €11900 ..... 0c

For every euro of the next €9300 ..... 15c

For every euro of the next €7500 ..... 25c

For every euro of the next €31300 ..... 29c

For every euro of the remainder ..... 35c;"

(b) in paragraph (b) thereof, the rates specified therein shall be substituted by the following:

"For every euro of the first €8500 ..... 0c

For every euro of the next €6000 ..... 15c

For every euro of the next €5000 ..... 25c

For every euro of the next €40500 ..... 29c

For every euro of the remainder ..... 35c:"

(c) in the second proviso to paragraph (b) thereof, for the words "(or not over 21 years if receiving full-time instruction at a tertiary education establishment)" there shall be substituted the words "(or not over 23 years if receiving full-time instruction at any university, college or other educational establishment)", and the rates specified therein shall be substituted by the following:

"For every euro of the first €9800 ..... 0c

For every euro of the next €6000 .....	15c
For every euro of the next €5400 .....	25c
For every euro of the next €38800 .....	29c
For every euro of the remainder .....	35c;"

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

"Provided that -

(i) in the case of an individual who is a national of a European Union or European Economic Area Member State (hereinafter "EU/EEA individual"), where the Commissioner is satisfied that at least 90% of the said individual's world wide income is derived from Malta, the rates specified in paragraph (b) of this subarticle shall apply;

(ii) the EU/EEA individual may alternatively qualify for the rates specified in paragraph (a) of this subarticle even where his or her spouse is not resident in Malta if the other conditions mentioned in paragraph (a) are satisfied and the Commissioner is satisfied that at least 90% of the couple's world wide income is derived from Malta;

(iii) where the rates specified in paragraphs (a) or (b) are applicable, the provisions of the Income Tax Acts that are applicable with regards to exemptions, deductions, credits and refunds shall be the same as those applicable to persons resident in Malta;

(iv) in the case of an EU/EEA individual who does not qualify for the treatment under subparagraphs (i) to (iii) of this proviso, the tax resulting after applying the rates under this paragraph shall not be higher than the amount that results after dividing the income charged to tax at the rates under this paragraph by the individual's world wide income and multiplying the result thereof by the amount of tax that would result by charging the said individual's world wide income at the rates under paragraph (a) or (b), as applicable."

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Amendment of article 61 of the principal Act.

**23.** Paragraph (a) of article 61 of the principal Act shall be amended as follows:

(a) in sub-paragraph (iii) thereof, for the words "subparagraphs (i) and (ii);", there shall be substituted the words "sub-paragraphs (i) and (ii); or"; and

(b) immediately after sub-paragraph (iii) thereof, as amended, there shall be added the following new sub-paragraph:

"(iv) an EU/EEA individual (and his or her spouse where applicable) in the circumstances envisaged by the first and second provisos to article 56(1)(c);".

Amendment of the Schedule to the principal Act.

**24.** The Schedule to the principal shall be amended as follows:

(a) in item (2) thereof, the words "calculated on the tax chargeable before taking into account the additional tax itself on the total income of that individual for that year" shall be deleted; and

(b) in item (3) thereof, the words "calculated on the tax chargeable before taking into account the additional tax itself on the total income of that person for that year" shall be deleted.

#### PART IV

Amendments to the Local Loans (Registered Stock and Securities) Ordinance. Cap.161.

**25.** This Part amends the Local Loans (Registered Stock and Securities) Ordinance and it shall be read and construed as one with the Local Loans (Registered Stock and Securities) Ordinance, hereinafter in this Part referred as "the principal law".

Amendment of article 2 of the principal law.

**26.** Immediately after the definition "security" in article 2 of the principal law, there shall be added the following new definitions:

" "sinking fund" means a sinking fund established in terms of article 25;

"special sinking fund" means a special sinking fund established in terms of article 26(2);".

Amendment of article 25 of the principal law.

**27.** Article 25 of the principal law shall be amended as follows:

(a) the present provision shall be re-numbered as sub-article (1) of the said article; and



(b) immediately after sub-article (1) thereof, as re-numbered, there shall be added the following new subarticle:

"(2) The Minister may further authorise the appropriation out of the general revenue and assets of the Government of Malta a contribution towards a special sinking fund established in accordance with article 26(2).".

**28.** Article 26 of the principal law shall be amended as follows: Amendment of article 26 of the principal law.

(a) the present provision shall be re-numbered as sub-article (1) of the said article; and

(b) immediately after sub-article (1) thereof, as re-numbered, there shall be added the following new subarticle:

"(2) A special sinking fund shall be established for the purpose of the repurchase of loans raised under this Ordinance.".

#### PART V

**29.** (1) This Part amends the Duty on Documents and Transfers Act and it shall be read and construed as one with the Duty on Documents and Transfers Act, hereinafter in this Part referred as "the principal Act". Amendments to the Duty on Documents and Transfers Act. Cap.364.

(2) The provisions of this Part shall be deemed to have come into force on the 1st January, 2014.

**30.** In article 2 of the principal Act, immediately after the definition "court", there shall be added the following new definition: Amendment of article 2 of the principal Act.

" "*de cuius*" means any individual from whom a transfer *causa mortis* originates;".

**31.** Article 19 of the principal Act shall be amended as follows: Amendment of article 19 of the principal Act.

(a) in sub-article (1) thereof, for the words "and may seize the document", there shall be substituted the words "and may, unless such document is a notarial public deed, seize the document";

(b) in sub-article (4) thereof, for the words "shall be carried out by the Court of Revision of Notarial Acts which shall make a report", there shall be substituted the words "shall be carried out by the review officers appointed under the

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Notarial Profession and Notarial Archives Act and the Court of Revision of Notarial Acts shall make a report"; and

(c) in sub-article (5) thereof, for the words "which is protected by the same duty.", there shall be substituted the words "which is protected by the same duty, unless voluntarily released by the owner of the said document or record and only when such record shall tend to establish the correct value of the said asset.",

Amendment of  
article 32 of the  
principal Act.

**32.** Sub-article (4) of article 32 of the principal Act shall be amended as follows:

(a) in paragraph (a) thereof, for the words "of the aggregate value of the consideration paid for the acquisition and for the redemption of such property", there shall be substituted the words "of the aggregate value of the consideration paid for the acquisition or in the case of a transfer by a gratuitous title which does not qualify for duty relief under article 32C, of the value of such property and for the redemption of such property";

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

"(b) Where such residence is acquired by an emphyteutical or subemphyteutical grant, and whether or not there is also payable on such deed any other consideration, the duty chargeable under this Act shall be reckoned at the rate of three euro and fifty cents (€3.50) for every one hundred euro (€100) or part thereof on the first one hundred and fifty thousand euro (€150,000), or such amount as may be prescribed, on the taxable value established in accordance with the provisions of article 40 and any additional taxable value shall incur a duty of five euro (€5) per one hundred euro (€100) or part thereof on the said taxable value."; and

(c) in sub-paragraph (i) of paragraph (e) thereof, for the words "within five hundred metres of such residence or block of apartments, where such garage has been acquired together with such residence on the same deed;", there shall be substituted the words "within five hundred metres of such residence or block of apartments:", and immediately thereafter there shall be added the following new provisos:

"Provided that for the purposes of this article and for the purposes of article 32C such garage shall also be

acquired together with such residence on the same deed:

Provided further that for the purposes of article 35, such a garage need not have been previously acquired by the *decuius* together with such residence on the same deed;"

**33.** Article 35 of the principal Act shall be amended as follows: Amendment of article 35 of the principal Act.

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

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

"(a) the property transferred *causa mortis* consists of any immovable or any real right over an immovable;"

(ii) sub-paragraph (d) of paragraph (iv) thereof shall be deleted;

(b) sub-article (4) thereof shall be amended as follows:

(i) in paragraph (i) thereof, for the words "granted under this article", there shall be substituted the words "granted under subarticles (2)(iv) and (2)(v) of this article"; and

(ii) in paragraph (ii) thereof, for the words "and the date of the making of the declaration.", there shall be substituted the words "and the date of the making of the declaration:", and immediately thereafter there shall be added the following new proviso to the whole sub-regulation:

"Provided that in all cases the said interest shall not exceed the duty due."

**34.** Article 39 of the principal Act shall be deleted.

Deletion of article 39 of the principal Act.

**35.** Article 40 of the principal Act shall be amended as follows: Amendment of article 40 of the principal Act.

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

"(1) There shall be charged on every contract of

emphyteusis and sub-emphyteusis, whether or not there is also payable on such deed any other consideration, a duty to be assessed on the taxable value established in accordance with this article, at the rate of five euro (€5) on every one hundred euro (€100) or part thereof.

The taxable value shall be established as follows:

Where the grant was made for a period of not less than one hundred years (100) years or in perpetuity, the groundrent or sub-groundrent imposed on the deed shall be rounded up to the nearest one hundred euro (€100) and shall then be capitalised at the rate of five *per centum* (5%), hereinafter referred to as the "capitalised groundrent".

Where the emphyteutical concession is for a definite period of time, that does not exceed one hundred (100) years, the capitalised groundrent shall be reduced to:

(a) twelve *per centum* (12%) where the term is less than twenty-five (25) years;

(b) thirty-three *per centum* (33%) where the term is twenty-five (25) years or more but is less than fifty (50) years;

(c) sixty-five *per centum* (65%) where the term is fifty (50) years or more but is less than seventy-five (75) years;

(d) eighty *per centum* (80%) where the term is seventy-five (75) years or more but is less than one hundred (100) years.

The capitalised groundrent, shall then be added to any other consideration, and is thus referred to as "the taxable value":

Provided that where the groundrent so imposed is to be revised or increased at specified amounts or rates, the amount of ground-rent specified in the deed to be rounded up to the nearest one hundred euro (€100) and then capitalised at the rate of five *per centum* (5%), shall be the highest rate of groundrent payable in any particular year in the first ten (10) years of such emphyteutical concession:

Provided further that where the groundrent so

imposed is to be revised or increased at a rate which cannot be calculated in whole or in part according to the stipulations mentioned in the deed, the amount of ground-rent specified in the deed which is to be rounded up to the nearest one hundred euro (€100) shall be increased by seventy-eight *per centum* (78%): and

(b) in sub-article (2) thereof, for the words "Where the duration of the emphyteusis may be extended", there shall be substituted the words "Where the duration of an emphyteusis may be extended".

**36.** In article 48 of the principal Act, for the words "a penalty of not less than twenty-three euro (€23) but not exceeding one thousand, one hundred and sixty euro (€1,160) for each omission", there shall be substituted the words "a penalty of not less than twenty-five euro (€25) but not exceeding one thousand euro (€1,000) for each omission".

Amendment of article 48 of the principal Act.

**37.** Paragraph (a) of the proviso to sub-article (1) of article 49 of the principal Act shall be amended as follows:

Amendment of article 49 of the principal Act.

(a) in sub-paragraph (ii) thereof, for the words "declared in the deed; and", there shall be substituted the words "declared in the deed;"

(b) in sub-paragraph (iii) thereof, for the words "in articles 50 and 51;", there shall be substituted the words "in articles 50 and 51; and"; and

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

"(iv) any result established or indicated through any electronic portal for the submission of tax due on public deeds, provided that correct information is submitted by such notary for the attainment of the said result;"

**38.** Article 51 of the principal Act shall be amended as follows:

Amendment of article 51 of the principal Act.

(a) in sub-article (1) thereof, for the words "he shall, within forty (40) days and together with the payment", there shall be substituted the words "he shall, within fifteen (15) days and together with the payment";

(b) in the proviso to sub-article (1) thereof, for the

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words "the Housing Authority is the transferee", there shall be substituted the words "the Housing Authority is the transferee and in the case of transfers referred to in article 32(3) with the exclusion of transfers of transferable securities mentioned in article 32(3)";

(c) in sub-article (2) thereof, for the words "who fails to give such notice together with any relative payment", there shall be substituted the words "who fails to give such notice within forty (40) working days together with any relative payment"; and

(d) in sub-article (2) thereof, for the words "shall not exceed the amount of the said duty.", there shall be substituted the words "shall not exceed the amount of the said duty:", and immediately thereafter there shall be added the following proviso:

"Provided that no notice shall be given where the Government or the Housing Authority is the transferee and in the case of transfers referred to in article 32(3) with the exclusion of transfers of transferable securities mentioned in article 32(3).".

Amendment of article 62 of the principal Act.

**39.** Sub-article (3) of article 62 of the principal Act shall be substituted by the following new sub-article:

"(3) Where in the case of the persons mentioned in articles 32(4)(a) and 32C who acquire a second residence it is proved to the satisfaction of the Commissioner that their former residence was sold within one year from the date of acquisition of their second residence, such persons shall be entitled to a refund of the duty paid in excess of the duty properly chargeable in respect of the acquisition of such residence as established under the provisions of articles 32, 32C and 40, as applicable.".

Amendment of article 65 of the principal Act.

**40.** Sub-article (1) of article 65 of the principal Act shall be amended as follows:

(a) in paragraph (a) thereof, for the words "to record in the deed all relevant details;", there shall be substituted the words "to record in the deed all relevant details:", and immediately thereafter there shall be added the following new proviso:

"Provided that, where the notary is not engaged to examine the title of property so transferred in accordance with article 84C of the Notarial Profession and Notarial

Archives Act, he may make such statement by basing himself on the declarations of the transferors on the relative deed;"

(b) immediately after paragraph (b) thereof, and before the present proviso to the whole sub-article, there shall be added the following new paragraph:

"(c) saving the provisions of article 62, where the parties to a deed correct the said deed by means of a deed of correction or where a Notary publishes any notarial corrective deed in terms of article 45A of the Notarial Profession and Notarial Archives Act and which deed has the effect of altering the amount of tax which was due on the said original act, such Notary shall also give notice in terms of this Act and pay any difference in tax, if due. The said deed of correction or notarial corrective deed may also be used as a basis to make a claim for refund of any overpaid tax:

Provided that the provisions of article 51(2) shall only apply as from the date of the said deed of correction or the notarial corrective act:"; and

(c) in the present proviso to the whole sub-article, for the words "Provided that", there shall be substituted the words "Provided further that".

## PART VI

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

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

(2) The provisions of articles 42, 43, 44, 46, 47 and 48(c) shall be deemed to have come into force on the 5th November, 2013.

(3) The provisions of articles 45 and 48(a) and (b) shall be deemed to have come into force on the 1st January, 2014.

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

Amendment of article 2 of the principal Act.

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

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

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or financial gain;"; and

(b) immediately after the definition "person residing in Malta" there shall be added the following new definition:

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

Amendment of  
article 10 of the  
principal Act.

**43.** Immediately after sub-article (7) of article 10 of the principal Act there shall be added the following new sub-articles:

"(8) Where a vehicle that was manufactured as an M1 vehicle is presented for registration as, or has been converted to, an N1 vehicle -

(a) the Authority shall classify that vehicle under the Second Schedule and for registration tax purposes shall apply the rate applicable to an M1 motor vehicle; and

(b) the circulation licence fee payable on that vehicle shall be that applicable to an M1 vehicle as provided for in the Fourth Schedule.

(9) Where a vehicle that was manufactured as an N1 vehicle with three or less seats is presented for registration as, or has been converted into an N1 vehicle having more than three seats after the date of manufacture -

(a) the Authority shall classify that vehicle under the Second Schedule and for registration tax purposes shall apply the rate applicable to an M1 motor vehicle; and

(b) the circulation licence fee payable on that vehicle shall be that applicable to an M1 vehicle as provided for in the Fourth Schedule.

(10) Where a vehicle was manufactured as an N1 vehicle with more than three seats, and which vehicle model is also manufactured as an M1 vehicle, and which vehicle is included in a list published by the Authority from time to time in the Government Gazette -

(a) the Authority shall classify that vehicle under the Second Schedule and for registration tax purposes shall apply the rate applicable to an M1 motor vehicle; and

(b) the circulation licence fee payable on that vehicle shall be that applicable to an M1 vehicle as



provided for in the Fourth Schedule:

Provided that the list which shall be published by the Authority from time to time in the Government Gazette shall not be construed as an exhaustive list and the Authority shall have the right to classify as an M1 vehicle rather than as an N1 vehicle any vehicle which it may deem to be a vehicle not primarily used for the carriage of goods and this in spite of the fact that the vehicle is presented for registration with a certification as an N1 vehicle, so that it shall be incumbent on the person seeking to register a vehicle which is to be imported or brought into Malta to verify with the Authority as to whether such vehicle shall be classified as an M1 vehicle or an N1 vehicle.

(11) In establishing whether a vehicle was manufactured as an N1 or M1 vehicle, the Authority may ask the person presenting the vehicle for registration for a copy of the Certificate of Conformity, or a declaration from the manufacturer to confirm whether the vehicle was manufactured as an N1 or M1 vehicle, and the number of seats at manufacturing stage."

**44.** In paragraph (f) of sub-article (1) of article 21 of the principal Act, for the words "knowledge thereof," there shall be substituted the words "knowledge thereof; or", and immediately after paragraph (f) there shall be added the following new paragraph:

Amendment of article 21 of the principal Act.

"(g) without the authorisation of the Authority, increases the seating capacity of the vehicle, alters or performs any changes to the vehicle which are not prescribed in the registration certificate,".

**45.** Article 24 of the principal Act shall be deleted.

Deletion of article 24 of the principal Act.

**46.** Category C of the First Schedule to the principal Act shall be amended as follows:

Amendment of the First Schedule to the principal Act.

(a) for the title thereof there shall be substituted the following:

"Category C: classic, vintage and veteran goods vehicles for private use"; and

(b) the words "N1 vehicles", "N2 vehicles" and "N3 vehicles", wherever they appear, shall be substituted by the words "N1 vehicles for private use", "N2 vehicles for private use" and "N3 vehicles for private use" respectively.

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Amendment of the Second Schedule to the principal Act.

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

(a) in the table of Category B thereof, the columns showing years 5, 6 and 7 shall be substituted by the following:

"	5	6	7	
	€	€	€	
	800	900	1,000	
	1,000	1,100	1,200	
	1,200	1,300	1,400	
	3,500	3,920	4,390	
	4,000	4,480	5,018	
	7,000	7,840	8,781	
	12,000	13,440	15,053	
	13,500	15,120	16,934	";

(b) the table in Category C thereof shall be substituted by the following:

"	Engine capacity		
	Not exceeding 250cc		0%
	Exceeding 250cc but not exceeding 500cc		cc x RV x 0.033%
	Exceeding 500cc but not exceeding 800cc		cc x RV x 0.034%
	Exceeding 800cc		cc x RV x 0.035%
	Battery electric motor cycle		RV x 1.71%
			";

(c) in Category F thereof, for the table showing the different Euro standards there shall be substituted the following:

"		Up to and including Euro 2/II	Euro 3/III	Euro 4/IV and Euro 5/V	Euro 6/VI	
	M2	Up to and including year 2000	2001 to 2005	2006 to 2013	2014 onwards	
	M3	Up to and including year 2000	2001 to 2005	2006 to 2013	2014 onwards	";

(d) Category H thereof shall be amended as follows:

(i) for the title thereof there shall be substituted the following:

"Category H: Classic, vintage and veteran M vehicles and motor cycles for private use"; and

(ii) for the words "M vehicles" and "Motor cycles", wherever they appear, there shall be substituted the words "M vehicles for private use" and "Motor cycles for private use" respectively.

48. The Fourth Schedule to the principal Act shall be amended as follows: Amendment of the Fourth Schedule to the principal Act.

(a) the tables in item 1 thereof shall be substituted by the following:

Petrol-engined

Year	0	1	2	3	4	5	6	7
CO <sub>2</sub>	€	€	€	€	€	€	€	€
0g/km up to and including 100g/km	100	100	100	100	100	125	138	151
More than 100g/km up to and including 130g/km	120	120	120	120	120	148	161	176
More than 130g/km up to and including 140g/km	130	130	130	130	130	160	175	192
More than 140g/km up to and including 150g/km	150	150	150	150	150	185	203	222
More than 150g/km up to and including 180g/km	190	190	190	190	190	235	258	282
More than 180g/km up to and including 220g/km	260	260	260	260	260	323	354	388
More than 220g/km up to and including 250g/km	360	360	360	360	360	448	491	539
More than 250g/km	510	510	510	510	510	635	698	766

Year	8	9	10	11	12	13	14+	
CO <sub>2</sub>	€	€	€	€	€	€	€	
0g/km up to and including 100g/km	166	183	201	221	244	268	295	
More than 100g/km up to and including 130g/km	193	211	231	254	278	305	334	
More than 130g/km up to and including 140g/km	210	230	252	276	302	332	364	
More than 140g/km up to and including 150g/km	243	266	292	320	351	385	423	
More than 150g/km up to and including 180g/km	309	339	372	409	448	492	541	
More than 180g/km up to and including 220g/km	426	468	513	564	619	680	747	
More than 220g/km up to and including 250g/km	592	651	715	785	863	948	1,042	
More than 250g/km	842	925	1,017	1,110	1,110	1,110	1,110	

Diesel-engined with particulate matters of 0g/km up to and including 0.005g/km

Year	0	1	2	3	4	5	6	7
CO <sub>2</sub>	€	€	€	€	€	€	€	€
0g/km up to and including 100g/km	100	100	100	100	100	125	138	151
More than 100g/km up to and including 130g/km	120	120	120	120	120	148	161	176
More than 130g/km up to and including 140g/km	130	130	130	130	130	160	175	192

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More than 140g/km up to and including 150g/km	150	150	150	150	150	185	203	222
More than 150g/km up to and including 180g/km	190	190	190	190	190	235	258	282
More than 180g/km up to and including 220g/km	260	260	260	260	260	323	354	388
More than 220g/km up to and including 250g/km	360	360	360	360	360	448	491	539
More than 250g/km	510	510	510	510	510	635	698	766

Year	8	9	10	11	12	13	14+
CO <sub>2</sub>	€	€	€	€	€	€	€
0g/km up to and including 100g/km	166	183	201	221	244	268	295
More than 100g/km up to and including 130g/km	193	211	231	254	278	305	334
More than 130g/km up to and including 140g/km	210	230	252	276	302	332	364
More than 140g/km up to and including 150g/km	243	266	292	320	351	385	423
More than 150g/km up to and including 180g/km	309	339	372	409	448	492	541
More than 180g/km up to and including 220g/km	426	468	513	564	619	680	747
More than 220g/km up to and including 250g/km	592	651	715	785	863	948	1,042
More than 250g/km	842	925	1,017	1,110	1,110	1,110	1,110

Diesel-engined with particulate matters exceeding 0.005g/km but not exceeding 0.025g/km

Year	0	1	2	3	4	5	6	7
CO <sub>2</sub>	€	€	€	€	€	€	€	€
0g/km up to and including 100g/km	105	105	105	105	105	131	144	159
More than 100g/km up to and including 130g/km	126	126	126	126	126	154	169	185
More than 130g/km up to and including 140g/km	136	136	136	136	136	168	183	201
More than 140g/km up to and including 150g/km	157	157	157	157	157	194	212	232
More than 150g/km up to and including 180g/km	199	199	199	199	199	246	270	296
More than 180g/km up to and including 220g/km	273	273	273	273	273	338	371	407
More than 220g/km up to and including 250g/km	378	378	378	378	378	469	515	566
More than 250g/km	535	535	535	535	535	666	732	804

Year	8	9	10	11	12	13	14+	
CO <sub>2</sub>	€	€	€	€	€	€	€	
0g/km up to and including 100g/km	175	192	211	233	256	281	309	
More than 100g/km up to and including 130g/km	202	221	243	266	291	319	350	
More than 130g/km up to and including 140g/km	220	241	264	289	317	348	381	
More than 140g/km up to and including 150g/km	255	279	306	336	368	404	443	
More than 150g/km up to and including 180g/km	324	356	390	429	470	516	567	
More than 180g/km up to and including 220g/km	447	490	538	591	649	713	784	
More than 220g/km up to and including 250g/km	621	683	750	824	905	995	1,093	
More than 250g/km	883	971	1,067	1,135	1,135	1,135	1,135	

Diesel-engined with particulate matters exceeding 0.025g/km but not exceeding 0.035g/km

Year	0	1	2	3	4	5	6	7
CO <sub>2</sub>	€	€	€	€	€	€	€	€
0g/km up to and including 100g/km	110	110	110	110	110	138	152	167
More than 100g/km up to and including 130g/km	131	131	131	131	131	162	177	193
More than 130g/km up to and including 140g/km	142	142	142	142	142	175	192	210
More than 140g/km up to and including 150g/km	164	164	164	164	164	203	222	243
More than 150g/km up to and including 180g/km	208	208	208	208	208	258	283	310
More than 180g/km up to and including 220g/km	286	286	286	286	286	355	389	427
More than 220g/km up to and including 250g/km	396	396	396	396	396	492	541	594
More than 250g/km	561	561	561	561	561	699	768	844

Year	8	9	10	11	12	13	14+	
CO <sub>2</sub>	€	€	€	€	€	€	€	
0g/km up to and including 100g/km	183	202	222	244	269	295	325	
More than 100g/km up to and including 130g/km	212	232	254	279	305	335	367	
More than 130g/km up to and including 140g/km	230	252	276	303	332	364	400	
More than 140g/km up to and including 150g/km	267	292	321	352	386	424	465	
More than 150g/km up to and including 180g/km	340	373	410	449	493	542	595	
More than 180g/km up to and including 220g/km	469	514	565	620	681	749	822	





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Year	8	9	10	11	12	13	14	15
Engine capacity	€	€	€	€	€	€	€	€
Class 1 (up to and including 1300cc)	105	107	108	110	111	113	114	116
Class 2 (more than 1300cc up to and including 1449cc)	137	139	141	145	145	147	149	151
Class 3 (more than 1449cc up to and including 1500cc)	158	162	165	169	173	177	181	186
Class 4 (more than 1500cc up to and including 1800cc)	166	171	177	183	189	195	201	208
Class 5 (more than 1800cc up to and including 2000cc)	265	268	272	276	280	284	288	293
Class 6 (more than 2000cc)	481	488	495	502	510	517	525	533

Year	16	17	18	19				
Engine capacity	€	€	€	€				
Class 1 (up to and including 1300cc)	118	119	121	122				
Class 2 (more than 1300cc up to and including 1449cc)	153	156	158	160				
Class 3 (more than 1449cc up to and including 1500cc)	190	195	199	204				
Class 4 (more than 1500cc up to and including 1800cc)	215	222	230	237				
Class 5 (more than 1800cc up to and including 2000cc)	297	301	305	310				
Class 6 (more than 2000cc)	541	548	557	565				

";  
and

(c) in item 6 thereof, for the words "For the use of motor vehicles", there shall be substituted the words "For the private use of motor vehicles".

## PART VII

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

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

(2) Paragraph (a) of article 52 shall come into force as from year of assessment 2014.

(3) Paragraph (b) of article 52 shall come into force as from year of assessment 2015.

Amendment of article 4 of the principal Act.

**50.** Sub-article (9) of the principal Act shall be substituted by the following:

"(9) Notwithstanding the provisions of the other



sub-articles of this article or of any other law, the Commissioner shall furnish to the head of the Value Added Tax Department such information, being information obtained by the Commissioner for any of the purposes of this Act, as may be directed by the Minister."

**51.** Immediately after sub-article (2) of article 31 of the principal Act, there shall be added the following new subarticle: Amendment of article 31 of the principal Act.

"(2A) Where a person disagrees with the Commissioner's determination made in accordance with the provisions of sub-articles (1) or (2), such person may file an adjustment form (AF) on such form as the Commissioner may determine, within five years from the date on which the person is notified of such determination:

Provided that, notwithstanding any other provision of this Act, any interest payable by the Commissioner shall only become due if paid later than one year from the filing of the said adjustment form."

**52.** Sub-article (4) of article 42 of the principal Act shall be amended as follows: Amendment of article 42 of the principal Act.

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

"(a) Payment of tax due by individuals in terms of article 90A(7)(b) of the Income Tax Act shall be made by not later than the 30th June of the year following the relevant year in respect of the income arising during the period January to December of the relevant year. This payment shall be accompanied by a statement of accounts indicating the taxable net profits for the relevant year."; and

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

"(c) Payment of tax due by persons in terms of article 31D of the Income Tax Act shall be made by not later than the 30th June of the year following the relevant year, in respect of the gross rental income received during the period January to December of the relevant year. This payment shall be accompanied by the relevant form which the Commissioner may determine indicating the gross rental income received for the relevant year. For the purposes of this paragraph "relevant year" means the

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calendar year during which the gross rental income is received."

Amendment of article 49 of the principal Act.

**53.** In sub-article (2) of article 49 of the principal Act, for the words "to not less than three days imprisonment;" there shall be substituted the words "to not less than three days imprisonment or to a fine (*multa*) of €1500;", and for the words "a term of not less than three days," there shall be substituted the words "a term of not less than three days or a fine (*multa*) of €5000,".

### PART VIII

Amendments to the Bunkering (Fuels) Tax Act. Cap.381.

**54.** (1) This Part 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".

(2) The provisions of this Part shall be come into force on the 1st January, 2014.

Substitution of the Schedule to the principal Act.

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

#### "SCHEDULE

#### (Article 3)

Fuel falling under sub-headings 2710.19.43 to 2710.19.48 or 2710.20.11 to 2710.20.19 of the Combined Nomenclature; a tax of one euro and twenty-eight cents (€1.28) per metric ton or part thereof.

Fuel falling under sub-headings 2710.19.62 to 2710.19.68 or 2710.20.31 to 2710.20.39 of the Combined Nomenclature; a tax of eighty-two cents (€0.82) per metric ton or part thereof."

### PART IX

Amendments to the Excise Duty Act. Cap.382.

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

(2) The provisions of articles 57, 58 and 60 shall be deemed to have come into force on the 5th November, 2013.

(3) The provisions of article 59 shall be deemed to have come into force on the 1st January, 2014.

(4) The provisions of articles 61 and 62 shall come into force on such date as the Minister responsible for Customs may establish

by notice in the Gazette, and different dates may be so established for different provisions.

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

Amendment of the Second Schedule to the principal Act.

(a) for the words in the "Rates of Excise Duty" column thereof in respect of the item "Spirit based flavoured beverages of an alcoholic content over 1.2% but not exceeding 7%", there shall be substituted the following:

"€0.41 per % vol. per litre";

(b) for the words in the "Rates of Excise Duty" column thereof in respect of the item "Beer if produced by small and independent breweries with an annual production not exceeding 200,000 litres", there shall be substituted the following:

"€0.86 per hectolitre per degree Plato"; and

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

"€1.73 per hectolitre per degree Plato".

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

Amendment of the Third Schedule to the principal Act.

(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 €87.50 per 1000 cigarettes but not less than €142.50 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:

"€21.65 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:

"€96.58 per Kg";

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

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

"€96.58 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:

"€30.69 per kg.".

Amendment of  
the Fourth  
Schedule to the  
principal Act.

**59.** The Fourth 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 "Leaded Petrol", there shall be substituted the following:

"€628.18 per 1,000 litres";

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

"€509.38 per 1,000 litres";

(c) for the words in the "Rates of Excise Duty" column thereof in respect of the item "Gas Oil falling within CN Codes 2710.19.43 to 2710.19.48 or 2710.20.11 to 2710.20.19 and blends of the foregoing with Biodiesel, excluding Gas Oil or Gas Oil blended with Biodiesel, with a sulphur content not exceeding 0.1% sulphur by weight if used for heating purposes", there shall be substituted the following:

"€422.40 per 1,000 litres";

(d) for the words in the "Rates of Excise Duty" column thereof in respect of the item "Gas Oil or Gas Oil blended with Biodiesel with a sulphur content not exceeding 0.1% by weight if used for heating purpose", there shall be substituted the following:

"€182.09 per 1,000 litres";

(e) for the words in the "Rates of Excise Duty" column thereof in respect of the item "Biodiesel, a diesel quality liquid fuel produced from biomass or waste cooking oil, with an ester content of not less than 96.5% by weight and a sulphur content

not exceeding 0.005%, whether in blend or not", there shall be substituted the following:

"€422.40 per 1,000 litres";

(f) for the words in the "Rates of Excise Duty" column thereof in respect of the item "Heavy Fuel Oil", there shall be substituted the following:

"€34.00 per 1,000 Kgs";

(g) for the words in the "Rates of Excise Duty" column thereof in respect of the item "Liquid Petroleum Gas falling within CN Codes 2711.12 to 2711.13, when used for heating purposes", there shall be substituted the following:

"€38.94 per 1,000 Kgs";

(h) for the words in the "Rates of Excise Duty" column thereof in respect of the item "Methane falling within CN Code 2711.29.00", there shall be substituted the following:

"€38.94 per 1,000 Kgs"; and

(i) for the words in the "Rates of Excise Duty" column thereof in respect of the item "Kerosene falling within CN Codes 2710.19.21 and 2710.19.25", there shall be substituted the following:

"€422.40 per 1,000 litres".

**60.** In Schedule Five A to the principal Act, for the words in the "Rates of Excise Duty" column thereof 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.

"€27.00 per 1,000 Kgs".

**61.** In sub-regulation (3) of regulation 12 of Part B - Alcohol and Alcoholic Beverages Regulations - of the Sixth Schedule to the principal regulations, for the words "shall be issued by the Commissioner free of charge", there shall be substituted the words "shall be issued by the Commissioner against payment".

Amendment of Part B of the Sixth Schedule to the principal Act.

**62.** Part C - Manufactured Tobacco Regulations - of the Sixth Schedule to the principal regulations shall be amended as follows:

Amendment of Part C of the Sixth Schedule to the principal Act.

(a) regulation 2 thereof shall be amended as follows:

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(i) the definition "other smoking tobacco" shall be substituted by the following:

" "other smoking tobacco" and "hand rolling tobacco" have the same meaning assigned to them in the Third Schedule to this Act;"

(ii) in the definition "packet", for the words "tin or other container", there shall be substituted the words "tin, pouch or other container";

(b) regulation 5 thereof shall be amended as follows:

(i) the marginal note thereof shall be substituted by the following:

"Cigarettes or tobacco sealed with a band.";

(ii) in sub-regulation (1) thereof, for the words "dispose of any cigarettes", there shall be substituted the words "dispose of any cigarettes, hand rolling tobacco or other smoking tobacco";

(iii) in sub-regulation (2) thereof, for the words "or sell any cigarettes", there shall be substituted the words "or sell any cigarettes, hand rolling tobacco or other smoking tobacco";

(iv) in sub-regulation (3) thereof, for the words "any locally manufactured cigarettes", there shall be substituted the words "any locally manufactured cigarettes, hand rolling tobacco or other smoking tobacco";

(c) regulation 6 thereof shall be amended as follows:

(i) the marginal note thereof shall be substituted by the following:

"Cigarettes or tobacco to be sealed with a band.";

(ii) in sub-regulation (1) thereof, for the words "No cigarettes shall be offered", there shall be substituted the words "No cigarettes, hand rolling tobacco or other smoking tobacco shall be offered";

(iii) in the proviso to sub-regulation (1) thereof, for the words "containing not less than 20 cigarettes.",

there shall be substituted the words "containing not less than 20 cigarettes:", and immediately thereafter there shall be added the following new proviso:

"Provided further that with regards to hand rolling tobacco or other smoking tobacco to be sold to persons travelling to the European Union by air or by sea, the tax band can be affixed on the container which contains the tobacco packets.";

(iv) sub-regulation (2) shall be substituted by the following:

"(2) Such bands or stamps shall be issued by the Commissioner against payment on application by the authorised warehouse keeper of cigarettes, hand rolling tobacco or other smoking tobacco.";

(d) in regulation 7 thereof, for the words "Any quantity of cigarettes found", there shall be substituted the words "Any quantity of cigarettes or tobacco found";

(e) in regulation 8 thereof, for the words "Excise duty on cigarettes is due", there shall be substituted the words "Excise duty on cigarettes and tobacco is due"; and

(f) in regulation 9 thereof, for the words "When payment of excise duty is effected", there shall be substituted the words "When payment of excise duty on cigarettes is effected".

## PART X

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

Amendments to the Value Added Tax Act. Cap.406.

**64.** The proviso to sub-article (6) of article 84 of the principal Act shall be substituted by the following new proviso:

Amendment of article 84 of the principal Act.

"Provided that the Comptroller of Customs, as head of the Department of Customs, may impose and collect penalties relating to tax on importation due under this Act, in the case of a compromise agreement having been reached in accordance with the provisions of article 63 of the Customs Ordinance, and may also impose and collect penalties in the case of a compromise agreement having been reached in accordance with the provisions of article 63A of the said Ordinance, so however that

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any reference to the duty in the fine (*multa*) referred to in article 63A shall be construed as if it were a reference to the tax due under this Act."

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### **Objects and Reasons**

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