

ABBOZZ TA' LIĠI msejjah

*ATT biex jimplimenta Miżuri tal-Estimi Finanzjarji għall-2013
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-2013 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, 2013. 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 ħamsin miljun euro. Awtorità li jingabar 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 taħt id-dispożizzjonijiet tal-Ordinanza dwar Self Lokali (*Stock* u Titoli Registrati), b'dawk il-pattijiet u kondizzjonijiet hekk kif l-istess Ministru jista' japprova. Kap. 161.

Skop.

5. Flejjes imselfin 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 2013 u, jew snin sussegwenti;

(b) jiġu mifdiya *stocks* registrati li għandhom jiġu mifdiya matul l-2013; u

(c) 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 mehtieg b'konformità mal-politika tal-Gvern dwar l-immaniggar tad-dejn.

TAQSIMA II

Emendi tal-Att
dwar l-
Ordinanza tad-
Dwana.
Kap.37.

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

Emenda tat-
Taqsim tal-
Ordinanza.

7. Fit-Taqsim tal-Ordinanza, minflok il-kelma "Skeda" għandhom jidhlu l-kliem "L-Ewwel Skeda", u minnufih wara għandhom jiżdiedu l-kliem "It-Tieni Skeda".

Emenda tal-
artikolu 2 tal-
Ordinanza.

8. Fl-artikolu 2 tal-Ordinanza, minnufih wara t-tifsira "dazju" għandhom jiżdiedu t-tifsiriet godda li ġejjin:

"dazju li għandu jithallas" ifisser d-dazju kollu dovut fuq l-oġġett u jinkludi kemm id-dazju li diġà thallas, kif ukoll id-dazju perikolat;

"dazju perikolat" ifisser id-differenza bejn id-dazju kollu dovut fuq oġġett u d-dazju li thallas fuq l-istess oġġett;

"dikjarazzjoni doganali" tfisser l-att li bih persuna tindika bil-forma u mod preskritti xewqa li tqiegħed merkanzija taht proċedura partikolari doganali;"

Emenda tal-
artikolu 62 tal-
Ordinanza.

9. L-artikolu 62 tal-Ordinanza għandu jiġi emendat kif ġej:

(a) fil-paragrafu (m) tiegħu, minflok il-kliem "dikjarazzjoni li tkun falza f'dettall sostanzjali; jew" għandhom jidhlu l-kliem "dikjarazzjoni li tkun falza f'dettall sostanzjali, jew xjentement jew b'negligenza jagħmel jew jagħti, jew ikun kaġun li ssir jew tingħata, xi dikjarazzjoni, dokument jew informazzjoni lill-Kummissarju li ma tkunx veru f'xi dettall

materjali; jew";

(b) fil-paragrafu (n) tiegħu, minflok il-kliem "skont is-subartikolu (2) tal-imsemmi artikolu," għandhom jidhlu l-kliem "skont is-subartikolu (2) tal-imsemmi artikolu; jew" u minnufih wara għandu jizdied il-paragrafu ġdid li ġej:

"(o) xjentement jirregistra jew jipprezenta għat-tieni darba jew iżjed dikjarazzjoni doganali għall-istess oġġetti,";

(ċ) minflok il-kliem "l-ammont ta' dazju li għandu jithallas fuq l-oġġetti jew hames mija u tnejn u tmenin euro u erbġha u tletin centezmu (582.34), skont liema jkun l-akbar, hekk li terz minn dak l-ammont għandu jitqies bħala dejn ċivili addebitat u li jithallas lid-Dipartiment tad-Dwana" għandhom jidhlu l-kliem "l-ammont ta' dazju li għandu jithallas fuq l-oġġetti jew hames darbiet l-ammont ta' dazju perikolat, liema minnhom hu l-inqas, iżda f'kull kaz mhux inqas minn sitt mitt euro (€600), hekk li terz minn dak l-ammont għandu jitqies bħala dejn ċivili addebitat u li jithallas lid-Dipartiment tad-Dwana";

(d) il-proviso għall-istess artikolu għandu jiġi emendat kif ġej:

(i) fil-paragrafu (a) tiegħu, minflok il-kliem "murija fl-Iskeda li tinsab ma' din l-Ordinanza" għandhom jidhlu l-kliem "murija fl-Ewwel Skeda li tinsab ma' din l-Ordinanza"; u

(ii) il-paragrafu (ċ) tiegħu għandu jiġi mhassar.

10. L-artikolu 63 tal-Ordinanza għandu jiġi emendat kif ġej:

Emenda tal-artikolu 63 tal-Ordinanza.

(a) l-artikolu prezenti għandu jiġi enumerat mill-ġdid bħala s-subartikolu (1) tiegħu;

(b) fis-subartikolu (1) tiegħu, kif enumerat mill-ġdid, minflok il-kliem "fil-każ ta' xi irregolarità li jekk ma tinqabadx, ikun hemm telf ta' dazju tad-dwana ta' mhux iżjed minn elfejn euro (€2,000), il-Kummissarju jista', bi ftehim mal-importatur, jimponi penali li tkun daqs id-dazju li seta' ntilef minflok proċedimenti f'qorti:" għandhom jidhlu l-kliem "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 proċedimenti fil-qorti:"; u

(ċ) minnufih wara l-proviso għas-subartikolu (1) tiegħu, kif enumerat mill-ġdid, għandu jżied is-subartikolu ġdid li ġej:

"(2) Fil-każ li titwettaq xi waħda mill-irregolaritajiet imsemmija fit-Tieni Skeda li tinsab ma' din l-Ordinanza, li twettqet wara l-30 ta' April 2013, u jsehh il-ftehim msemmi fis-subartikolu (1), 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 perikolat jew ħamsin 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 perikolat, jew ħamsa u sebghin 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 perikolat, jew mitt euro (€100) skont liema hu l-ikbar."

Emenda tal-artikolu 63A tal-Ordinanza.

11. Fis-subartikolu (3) tal-artikolu 63A tal-Ordinanza, minflok il-kliem "msemmijin fl-Iskeda li tinsab ma' din l-Ordinanza" għandhom jidhlu l-kliem "msemmijin fl-Ewwel Skeda li tinsab ma' din l-Ordinanza".

Emenda tal-artikolu 68 tal-Ordinanza.

12. Fis-subartikolu (2) tal-artikolu 68 tal-Ordinanza, minflok il-kliem "għall-kundanna ta' dak il-bastiment f'somma ta' elf mija u erbgħa u sittin euro u disgħa u sittin centeżmu (1,164.69). U għal dan il-ħsieb, il-Kummissarju jista' jitlob, fil-każ ta' bastiment imsemmi f'dan is-subartikolu, li tiġi mqieghda f'idejh somma ta' elf mija u erbgħa u sittin euro u disgħa u sittin centeżmu (1,164.69) b'kawtela tad-deċiżjoni li 'l quddiem tagħti l-qorti" għandhom jidhlu l-kliem "għall-kundanna ta' dak il-bastiment f'somma ta' ħamsa u għoxrin elf euro (€25,000). U għal dan il-ħsieb, il-Kummissarju jista' jitlob, fil-każ ta' bastiment imsemmi f'dan is-subartikolu, li tiġi mqieghda f'idejh somma ta' ħamsa u għoxrin elf euro (€25,000) b'kawtela tad-deċiżjoni li 'l quddiem tagħti l-qorti".

Emenda tal-artikolu 69 tal-Ordinanza.

13. Fis-subartikolu (1) tal-artikolu 69 tal-Ordinanza, minflok il-kliem "minnufih taht idejn il-Kummissarju." għandhom jidhlu l-kliem "minnufih taht idejn il-Kummissarju jew b'xi mod ieħor

jitpoġġew f'qagħda sikura fejn il-Kummissarju jkollu kontroll."

14. Fl-artikolu 81 tal-Ordinanza, minflok il-kliem "l-iskeda li tinsab ma' din l-Ordinanza" għandhom jidhlu l-kliem "l-iskedi li jinsabu ma' din l-Ordinanza".

Emenda tal-artikolu 81 tal-Ordinanza.

15. Fl-Iskeda li tinsab mal-Ordinanza, minflok il-kelma "Skeda" għandhom jidhlu l-kliem "L-Ewwel Skeda".

Emenda tal-Iskeda li tinsab mal-Ordinanza.

16. Minnufih wara l-Ewwel Skeda tal-Ordinanza, kif emendata b'dan l-Att, għandha tiżdied l-Iskeda ġdida li ġejja:

Żieda ta' Skeda ġdida mal-Ordinanza.

"IT-TIENI SKEDA

(Artikolu 63)

L-irregolaritajiet li għalihom jirreferi l-artikolu 63 huma:

- meta ma tkunx indikata l-munita, jew ma tkunx indikata l-munita korretta fid-dikjarazzjoni doganali
- meta ma jkunx indikat in-nol tat-trasport tal-merkanzija jew ma jkunx indikat korrettement fid-dikjarazzjoni doganali."

TAQSIMA III

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

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

(2) Id-dispożizzjonijiet ta' din it-Taqsima għandhom jiġu fis-seħh kif ġej:

- (a) l-artikolu 18(a) u (ċ) u l-artikolu 21 tagħha, mis-sena ta' stima 2013;
- (b) l-artikolu 18(b) tagħha, mill-1 ta' Jannar, 2012;
- (ċ) l-artikolu 19 tagħha, mill-14 ta' Mejju, 2012; u
- (d) l-artikoli 22, 25 u 26 tagħha, mis-sena ta' stima 2014.

18. Is-subartikolu (1) tal-artikolu 2 tal-Att prinċipali għandu jiġi emendat kif ġej:

Emenda tal-artikolu 2 tal-Att prinċipali.

- (a) it-tifsira "bini jew struttura industrijali" għandha

tigi sostitwita bit-tifsira ġdida li ġejja:

" "bini jew struttura industrijali" tinkludi bini użat bħala lukanda u bħala parkeġġ għall-karozzi. Għall-finijiet ta' din it-tifsira:

(a) il-kelma "lukanda" tinkludi kull għadd ta' kostruzzjonijiet mobbiliti u mġhammra kif imiss, b'akkomodazzjoni fi kmamar tas-sodda għal wiehed jew tnejn, kemm-il darba dawk il-kostruzzjonijiet ikunu raggruppati flimkien u jkollhom in komun servizzi u kumditajiet anċillari ta' lukanda f'biċċa art singola u definita u jkunu mmexxija minn direzzjoni waħda għall-akkomodazzjoni u għall-użu tal-*guests* bi hłas;

(b) il-kelma "parkeġġ tal-karozzi" tirreferi għal struttura ta' natura kummerċjali li jkun disponibbli għall-pubbliku ġenerali, li jkun l-attività prinċipali li tiġġenera l-*income* ta' xi persuna li titlob eżenzjonijiet dwar dak il-parkeġġ skont artikolu 14(1)(f) jew (j), u li jintuża għall-ewwel darba għal dan il-għan wara l-1 ta' Jannar 2012.";

(b) it-tifsira "kont ta' *income* barrani" għandha tigi emendata kif ġej:

(i) fil-paragrafu (a) tagħha, minnufih wara l-kliem "sehem partiċipanti f'kumpannija residenti f'Malta", għandhon jizdiedu l-kliem "jew f'soċjetà *en commandite* li l-kapital tagħha mhux maqsum f'ishma li hi residenti f'Malta," u minnufih wara l-kliem "li huma suġġetti għat-taxxa f'Malta" għandhon jizdiedu l-kliem "u li jkunu murija bħala parti mill-*income* tal-kumpannija soġġett għat-taxxa fil-prospett magħmul skont l-artikolu 10 tal-Att dwar l-Amministrazzjoni tat-Taxxa,"; u

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

"(ċ) kull profitt jew qligħ ta' kumpannija reġistrata f'Malta, li huma soġġetti għat-taxxa f'Malta u li jkunu murija bħala parti mill-*income* tal-kumpannija soġġett għat-taxxa fil-prospett magħmul skont l-artikolu 10 tal-Att dwar l-Amministrazzjoni tat-Taxxa u attribwibbli għal

stabbiliment permanenti (inkluża fergħa) sitwat barra minn Malta, u għal dawn il-finijiet profitti jew qligħ għandhom ikunu kkalkolati bħallikieku l-istabbiliment permanenti kien impriza indipendenti li taħdem f'kundizzjonijiet simili u *at arm's length*; u

(ċ) l-ewwel proviso fit-tifsira "sehem parteċipanti" għandu jiġi sostitwit bil-proviso ġdid li ġej:

"Izda sehem ta' kumpannija -

(a) f'soċjetà *en commandite* li l-kapital tagħha ma jkunx maqsum f'ishma kostitwita skont l-Att dwar il-Kumpanniji, li ma tkunx soċjetà ta' proprjetà, jew

(b) f'korp ta' persuni kostitwit, inkorporat jew registrat barra minn Malta, li ma jkunx soċjetà ta' proprjetà, u jkun ta' natura simili għal soċjetà *en commandite* li l-kapital tagħha ma jkunx maqsum f'ishma kostitwit skont l-Att dwar il-Kumpanniji, jew

(ċ) f'mezz ta' investment kollettiv li hu kostitwit, inkorporat jew registrat barra minn Malta u li ma jkunx residenti f'Malta fejn ir-responsabbiltà tal-investituri f'dik l-iskema hija limitata għall-ammont investit minnhom,

għandu jitqies li jikkostitwixxi sehem parteċipanti jekk jissodisfa d-dispożizzjonijiet ta' xi wiehed mill-paragrafi (a) sa (f) hawn fuq li japplikaw *mutatis mutandis* għal sehem ta' dan it-tip. Għall-finijiet ta' dan il-proviso, il-frazi "ishma b'ekwità" jew "ishma" għandha tinftiehem li tirreferi għall-kapital fl-imsemmi korp ta' persuni li jagħti l-jedd lill-possessur tiegħu għal tal-inqas tnejn minn dawn il-jeddijiet li ġejjin:

(i) il-jedd lill-azzjonist li jivvota;

(ii) li jaqsam fil-profitti li jkun hemm għat-taqsam; u

(iii) il-jedd għall-attiv li jkun hemm biex jitqassam fil-każ ta' xoljiment ta' dak il-korp ta' persuni,

u l-kliem "azzjonist b'ekwità" għandhom jiftiehm u f'dan is-sens:".

Emenda tal-artikolu 5 tal-Att prinċipali.

19. Fil-paragrafu (b) tat-tifsira "soċjetà" fl-artikolu 5(1)(b) tal-Att prinċipali, minflok il-kliem "kull soċjetà oħra li jkollha personalità ġuridika" għandhom jidhru l-kliem "ħliet għall-finijiet tas-subparagrafu (v)(b), kull soċjetà oħra li jkollha personalità ġuridika".

Emenda tal-artikolu 5A tal-Att prinċipali.

20. L-artikolu 5A tal-Att prinċipali għandu jiġi emendat kif ġej:

(a) fil-paragrafu (b) tas-subartikolu (3) tiegħu, minflok il-kliem "seba' snin", li jissemmew fi tliet okkażjonijiet, għandhom jidhru l-kliem, fit-tliet okkażjonijiet, "tnax-il sena";

(b) fil-paragrafu (f) tas-subartikolu (4) tiegħu, minflok il-kliem "seba' snin", li jissemmew f'żewġ okkażjonijiet, għandhom jidhru l-kliem, fiż-żewġ okkażjonijiet, "tnax-il sena";
u

(ċ) fit-tieni proviso għall-paragrafu (g) tas-subartikolu (4) tiegħu, minflok il-kliem "seba' snin" għandhom jidhru l-kliem "tnax-il sena".

Emenda tal-artikolu 12 tal-Att prinċipali.

21. Is-subartikolu (1) tal-artikolu 12 tal-Att prinċipali għandu jiġi emendat kif ġej:

(a) il-paragrafu (u) tiegħu għandu jiġi enumerat mill-ġdid bħala l-paragrafu (u)(1);

(b) fit-tielet proviso għall-paragrafu (u)(1) tiegħu, kif enumerat mill-ġdid, minflok il-kliem "ishma parteċipanti f'kumpanniji residenti f'Malta," għandhom jidhru l-kliem "ishma parteċipanti f'kumpanniji u soċjetajiet *en commandite* li l-kapital tagħhom ma jkunx maqsum f'ishma, li huma residenti f'Malta,";

(ċ) minnufih wara l-paragrafu (u)(1) tiegħu, kif enumerat mill-ġdid, għandu jidher il-paragrafu ġdid li ġej:

"(u)(2) kull *income* jew qligħ miksub minn kumpannija registrata f'Malta (hawn iżjed 'il quddiem "il-kumpannija partikolari") li huma attribwibbli għal stabbiliment permanenti (inkluża fergħa) sitwat barra minn Malta jew għat-trasferiment ta' dak l-istabbiliment permanenti, kemm jekk dak l-istabbiliment permanenti jappartjeni esklużivament jew f'parti minnu lill-

kumpannija partikolari, inkluż stabbiliment permanenti mħaddem permezz ta' entità jew relazzjoni li ma tkunx kumpannija, li fih il-kumpannija partikolari għandha sehem, meta *t-taxpayer* ma' weriex dak *l-income* jew qligħ bħala parti mill-*income* taxxabli fil-prospett magħmul skont l-artikolu 10 tal-Att dwar l-Amministrazzjoni tat-Taxxa, u għal dawn il-finijiet profitti jew qligħ għandhom ikunu kkalkolati bħallikieku l-istabbiliment permanenti kien impriża indipendenti li taħdem f'kundizzjonijiet simili u *at arm's length*:

Iżda meta, fil-fehma tal-Kummissarju, issir sensiela ta' operazzjonijiet bil-ghan waħdieni jew ewlieni li jitnaqqas l-ammont tat-taxxa li għandu jithallas skont dan l-Att minn persuna bit-thaddim ta' din id-dispożizzjoni, dik il-persuna tkun taxxabli daqslikieku l-imsemmija dispożizzjoni ma kinitx tapplika, u għall-finijiet ta' din id-dispożizzjoni, sensiela tfigħer żewġ operazzjonijiet jew iżjed korrispondenti jew ċirkolari, li jsiru mill-istess persuna, jew direttament jew indirettament, skont il-każ:

Iżda wkoll għall-finijiet ta' dan il-paragrafu, il-kelma "trasferiment" għandu jkollha l-istess tifsira kif mogħtija lilha bl-artikolu 5(1)(b);"; u

(d) fil-paragrafu (v) tiegħu, minnufih wara l-kliem "(ii) dritt tal-awtur" għandu jizjed dan li ġej:

"(iii) *trademarks*".

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

Emenda tal-artikolu 14D tal-Att prinċipali.

(a) in-nota marginali tiegħu għandha tiġi sostitwita b'din li ġejja:

"Mizati dwar residenza f'dar għall-anzjani jew persuni b'dizabbiltà.";

(b) minflok il-kliem "residenza f'dar privata għall-anzjani," għandhom jidher il-kliem "residenza f'dar privata għall-anzjani, jew għal persuni b'dizabbiltà, jew f'ċentru ta' serħan għal persuni b'dizabbiltà,"; u

(c) fit-tieni proviso tiegħu, minflok il-kliem "d-dar privata għall-anzjani." għandhom jidher il-kliem "d-dar jew iċ-ċentru."

Emenda tal-artikolu 21 tal-Att prinċipali.

23. Il-paragrafu (ċ) tal-artikolu 21 tal-Att prinċipali għandu jiġi sostitwit bil-paragrafu ġdid li ġej:

"(ċ) għandha ssir mhux iktar tard minn -

(i) id-data tal-prospett tat-taxxa tas-sena ta' stima rilevanti li dwarha tkun saret it-talba, jew

(ii) tmax-il xahar wara t-tmiem tal-perjodu tal-kontijiet tal-kumpannija liema data tkun matul is-sena li taħbat minnufih qabel is-sena ta' stima li għaliha ssir it-talba."

Żjieda ta' artikolu ġdid mal-Att prinċipali.

24. Minnufih wara l-artikolu 22 tal-Att prinċipali, għandu jiżdied l-artikolu ġdid li ġej:

"Bazi għal persuna wahda taxxabbli.

22A. Il-Ministru għall-finanzi jista' jagħmel regoli li jipprovdu sabiex korpi ta' persuni li jkunu taħt sjieda komuni jkunu intitolati li jagħzlu li jikkalkolaw li l-income taxxabbli jew it-telf tagħhom, kif ikun il-każ, jiġi intaxxat fuq bazi kollettiva, u għat-twettiq konsegwenzjali tad-dispożizzjonijiet u obbligi rilevanti tal-Atti dwar it-Taxxi bħala korp wiehed ta' persuni, mingħajr hsara għal dawk it-termini u l-kondizzjonijiet li jistgħu jiġu stabbiliti f'dawk ir-regoli."

Emenda tal-artikolu 27 tal-Att prinċipali.

25. Fil-paragrafu (a) tas-subartikolu (2) tal-artikolu 27 tal-Att prinċipali, minflok il-kliem "barra minn *claim* f'każ ta' mewt", għandhom jidhru l-kliem "barra minn *claim* f'każ ta' mewt, jew *claim* li tirreferi għal marda kritika jew diżabbiltà totali permanenti,".

Emenda tal-artikolu 56 tal-Att prinċipali.

26. 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 sostitwiti 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-€7,500 ta' wara	25ċ
Għal kull euro fuq il-€31,300 ta' wara	32ċ
Għal kull euro mill-bqija	35ċ;"

(b) fil-paragrafu (b) tiegħu, ir-rati hemm speċifikati

għandhom jiġu sostitwiti b'dawn li ġejjin:

"Għal kull euro fuq l-ewwel €8,500	0ċ
Għal kull euro fuq is-€6,000 ta' wara	15ċ
Għal kull euro fuq il-€5,000 ta' wara	25ċ
Għal kull euro fuq l-€40,500 ta' wara	32ċ
Għal kull euro mill-bqija	35ċ;"

(ċ) fit-tieni proviso għall-paragrafu (b) tiegħu, ir-rati hemm speċifikati għandhom jiġu sostitwiti b'dawn li ġejjin:

"Għal kull euro fuq l-ewwel €9,300	0ċ
Għal kull euro fuq is-€6,500 ta' wara	15ċ
Għal kull euro fuq il-€5,400 ta' wara	25ċ
Għal kull euro fuq it-€38,800 ta' wara	32ċ
Għal kull euro mill-bqija	35ċ;"

TAQSIMA IV

27. Din it-Taqsima temenda l-Att dwar id-Dazji ta' Importazzjoni, u għandha tinqara u tinftiehem haġa waħda mal-Att dwar id-Dazji ta' Importazzjoni, hawnhekk iżjed 'il quddiem f'din it-Taqsima msejjah "l-Att prinċipali".

Emendi tal-Att
dwar id-Dazji
ta'
Importazzjoni.
Kap.337.

28. L-artikolu 18A tal-Att prinċipali għandu jiġi mhassar.

Thassir tal-
artikolu 18A tal-
Att prinċipali.

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 imsejjah "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 daħlu fis-seħh fl-1 ta' Jannar, 2013.

30. Fl-artikolu 18 tal-Att prinċipali, minflok il-kliem "minn dakinhar li jkun sar in-nuqqas:", għandhom jidhlu l-kliem "minn dakinhar li jkun sar in-nuqqas jew minn dakinhar li l-Kummissarju jirċievi l-avviż imsemmi fl-artikolu 51, liema minnhom ikun l-aktar tard:".

Emenda tal-
artikolu 18 tal-
Att prinċipali.

31. Fl-artikolu 25 tal-Att prinċipali, minflok il-kliem "msemmija fl-ewwel proviso ta' dan l-artikolu.", għandhom jidhlu l-kliem "msemmija fl-ewwel proviso ta' dan l-artikolu:", u minnufih wara għandu jidied dan li ġej:

Emenda tal-
artikolu 25 tal-
Att prinċipali.

"Iżda ukoll l-ebda taxxa ma għandha tithallas meta:

(i) id-detentur tal-polza jkun persuna ġuridika li ġiet inkorporata jew mod ieħor maħluqa f'Malta, u

(ii) l-imsemmija persuna ġuridika tkun id-detentriċi tal-polza fil-kapaċità tagħha ta' *trustee* jew persuna fiduċjarja oħra, u

(iii) il-persuna assigurata fuq il-ħajja u l-persuni li jistgħu jibbenefikaw taħt il-polza huma kollha mhux residenti f'Malta, u

(iv) dak it-*trust* jew arrangament ieħor fiduċjarju huwa eżentat skont id-dispożizzjonijiet tal-artikolu 12(1)(d) tal-Att dwar it-Taxxa fuq l-*Income*.

Għall-finijiet ta' dan l-artikolu, il-frazi 'somma assigurata' għandha tirreferi għall-ammont garantit iffissat li jithallas mill-assiguratatur skont il-polza mal-mewt tal-persuna assigurata fuq il-ħajja:

Iżda meta s-somma assigurata ta' polza ta' assigurazzjoni *linked, long term* tkun ċifra li tvarja sa ammont minimu u b'referenza għal perċentwali tal-valur tal-attiv bażiku konness ma' dik il-polza, it-taxxa li għandha tithallas tiġi kalkolata fuq l-ammont massimu possibbli li jithallas meta timmatura jew maċċessjoni ta' dik il-polza iżda wara li l-ewwel jitnaqqas l-ammont li għandu jiġi investit mid-detentur tal-polza permezz tal-ħlas tal-*premium* fil-waqt tal-ħruġ tal-polza."

Emenda tal-artikolu 32 tal-Att prinċipali.

32. L-artikolu 32 tal-Att prinċipali għandu jiġi emendat kif ġej:

(a) fis-subartikolu (3) tiegħu, minflok il-kliem "u l-verrieta tal-konjuġi li miet." għandhom jidhlu l-kliem "u l-verrieta tal-konjuġi li miet:", u minnufih wara għandu jizdied il-proviso li ġej:

"Iżda, għall-finijiet ta' dan is-subartikolu, it-trasferiment ta' proprjetà immobbli bejn konjuġi miżżewġin, wara separazzjoni konsenswali jew ġudizzjarja, għandu jinkludi proprjetà immobbli li s-sid tagħha tkun kumpannija li tkun tappartjeni kompletament lil xi wieħed mill-konjuġi miżżewġin jew lilhom it-tnejn."; u

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

ġej:

(i) il-paragrafi (a), (b) u (c) tiegħu għandhom jiġu sostitwiti b'dan li ġej:

"(a) Bla ħsara għad-dispożizzjonijiet tal-paragrafu (b), fil-każ ta' min ma jehtieġx permess mill-Ministru għall-għanijiet tal-Att dwar l-Akkwist ta' Proprjetà Immobbli minn Persuni mhux Residenti u li jakkwista, *inter vivos*, proprjetà immobbli jew jedd reali fuq dik il-proprjetà bil-għan li jistabbilixxi fiha jew li jibni fuqha r-residenza unika w ordinarja tiegħu, jew li jifdi kull ċens jew piż ieħor impost fuq proprjetà bħal dik li hu jkun akkwista b'kull titolu *inter vivos*, it-taxxa taht dan it-Titolu għar-rigward tal-ewwel mija u ħamsin elf euro (€150,000) jew dak l-ammont akbar li jista' jiġi preskritt, tal-valur sħiħ tal-korrispettiv għall-akkwist u għall-fidwa ta' dik il-proprjetà, għandha tithallas bir-rata ta' tliet euro u ħamsin ċenteżmu għal kull mitt euro jew parti minnhom.

(b) Meta dik ir-residenza tiġi akkwistata b'konċessjoni ta' enfitewsi jew ta' sub-enfitewsi magħmula għal żmien iktar minn ħamsin sena, ukoll jekk iċ-ċens relattiv jista' jiġi rivedut kull tant żmien speċifikat, u jithallas ukoll ma' dak l-att xi korrispettiv ieħor, it-taxxa li tithallas taht dan l-Att għandha tiġi kalkolata kif ġej:

(i) meta t-taxxa li għandha tithallas fuq iċ-ċens kalkolat skont l-artikolu 40(1)(a) u kapitalizzat bir-rata ta' ħamsa fil-mija (hawn iżjed 'il quddiem imsejjaħ "il-valur kapitali taċ-ċens") flimkien mal-valur ta' kull korrispettiv mħallas jew li għandu jithallas (is-somma ta' dak il-korrispettiv u l-valur kapitali taċ-ċens hawn iżjed 'il quddiem kollettivament imsejjaħ "il-korrispettiv sħiħ"), ma jaqbzux mija u ħamsin elf euro (€150,000) jew dak l-ammont akbar li jista' jiġi preskritt skont il-paragrafu (a), għandha tithallas taxxa fir-rigward ta' dak iċ-ċens ibbażata fuq ħamsin fil-mija tar-riżultat miksub billi jiġu applikati r-rati speċifikati fl-artikolu 40(1)(a), u bir-rata ta' tliet euro u ħamsin ċenteżmu

għal kull mitt euro jew parti minnhom dwar kull korrispettiv ieħor; u

(ii) meta l-korrispettiv shiħ ikun iżjed minn mija u hamsin elf euro (€150,000) jew dak l-ammont akbar li jista' jiġi preskritt skont il-paragrafu (a), it-taxxa li għandha tithallas tiġi kalkolata kif ġej:

(1) it-taxxa li għandha tithallas għar-rigward tal-konċessjoni enfitewtika jew sub-enfitewtika għandha tammonta għal hamsin fil-mija tar-riżultat miksub billi jiġu applikati r-rati speċifikati fl-artikolu 40(1)(a), hekk iżda li f'ebda każ ma għandha dik it-taxxa tkun iżjed minn tliet elef u seba' mija u hamsin euro (€3,750);

(2) jekk il-valur kapitali taċ-ċens imsemmi fis-subparagrafu (1) ma jilhaqx mija u hamsin elf euro (€150,000), it-taxxa li għandha tithallas fuq dik il-parti tal-korrispettiv sakemm il-korrispettiv shiħ jilhaq is-somma ta' mija u hamsin elf euro (€150,000), għandha tiġi kalkolata bir-rata ta' tliet euro u hamsin ċenteżmu għal kull mitt euro jew parti minnu;

(3) għandha tithallas taxxa fuq kull ammont tal-korrispettiv totali li jkun iżjed minn mija u hamsin elf euro (€150,000) bir-rata ta' hames euro għal kull mitt euro jew parti minnu.

(ċ) Meta dik il-proprjetà ma tkunx giet akkwistata kollha kemm hi minn dik il-persuna, l-ammont tal-valur li għandu jsir hlas dwaru bir-rati speċifikati f'dan is-subartikolu għandu jkun dak l-ammont li jkun fi proporzjon ma' mija u hamsin elf euro (€150,000) jew mal-valur tal-proprjetà (skont liema jkun l-inqas) daqs il-proporzjon tas-sehem li jiġi hekk akkwistat minn dik il-persuna jkun mat-total."; u

(ii) il-paragrafu (e) tiegħu għandu jiġi sostitwit b'dan li ġej:

"(e) Għall-finijiet ta' dan l-artikolu, l-artikolu 32Ċ, u l-artikolu 35 "residenza" għandha wkoll tinkludi:

(i) *garage* inniffed jew li jiġi taht dik ir-residenza, jew *garage* li jinsab fl-istess blokk ta' appartamenti residenzjali li r-residenza tagħmel sehem minnhom jew *garage* ta' mhux iktar minn tletin metru kwadru li jkun jinsab fil-vicinanza ta' hames 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;

(ii) art li s-sid ikollu biex jokkupa u jgawdi hu stess flimkien ma' dik ir-residenza bhala l-ġnien jew l-art tagħha li tkun tikkonsisti f'area li, meta jitqies id-daqs u t-tip tad-dar ta' abitazzjoni, tkun meħtieġa għat-tgawdija raġonevoli tad-dar bhala residenza;

u "residenza ordinarja" tfisser ir-residenza prinċipali li tkun dar ta' abitazzjoni li hi l-unika residenza jew ir-residenza prinċipali ta' persuna. Kull parti tar-residenza li tintuża eslużivament għal finijiet kummerċjali ma tiġix meqjusa bhala "residenza ordinarja" u din il-parti għandha tiġi mqassma fuq il-baži tal-area okkupata għal dan il-għan bhala proporzjon tal-area sħiħa tal-imsemmija dar ta' abitazzjoni."

33. L-artikolu 32Ċ tal-Att prinċipali għandu jiġi sostitwit b'dan li ġej:

Sostituzzjoni tal-artikolu 32Ċ tal-Att prinċipali.

"32Ċ. Minkejja kull disposizzjoni oħra ta' dan l-Att, fil-każ ta' trasferimenti b'titolu ta' donazzjoni minn persuna lid-dixxendenti tagħha f'linja diretta li jakkwistaw proprjetà immobbli bil-għan li jistabbilixxu fiha jew li jibnu fuqha r-residenza unika u ordinarja tagħhom, fl-istima tat-taxxa li mod ieħor tkun dovuta skont dan l-Att, ma jitqiesux l-ewwel mitejn elf euro (€200,000), jew dak l-ammont akbar li jista' jiġi stabbilit, tal-valur tal-proprjetà trasferita kif intqal qabel u t-

taxxa tigi imposta fuq il-valur tagħha li jibqa' bir-rata ta' tliet euro u hamsin ċenteżmu għal kull mitt euro jew parti minnha, iżda dan għandu jkun l-ewwel trasferiment minn dik il-persuna lil dak id-dixxendent għal dan il-għan u b'dan il-mod u sakemm in-nutar li jirċievi l-att ta' dan it-trasferiment inizzel f'dak l-att dikjarazzjoni bil-miktub li jagħmlu dik il-persuna li tkun hekk qiegħda tittrasferixxi u l-persuna li tkun hekk qiegħda takkwista li l-proprjetà tkun qiegħda tigi akkwistata għal dak il-għan għall-ewwel darba u n-nutar għandu javża lil dik il-persuna u lid-dixxendent dwar kemm dik id-dikjarazzjoni hija waħda importanti u tenhtieg li ssir sew:

Iżda meta dik il-proprjetà immobbli ma tkunx proprjetà assoluta jew mod ieħor fil-pussess tal-persuna msemmija, l-ammont tal-valur li ma għandux jitqies għandu jkun dak l-ammont daqskemm hu ta' proporzjon għal mitejn elf euro (€200,000) jew dak l-ammont akbar li jista' jiġi stabbilit kif imsemmi qabel jew il-valur tal-proprjetà immobbli (skond liema hu l-anqas) daqskemm hu l-proporzjon tas-sehem tal-proprjetà assoluta jew titolu ieħor li bis-saħħa tiegħu l-proprjetà immobbli tkun qiegħda tinzamm minn dik il-persuna għall-ammont sħiħ:

Iżda iktar meta dik il-proprjetà immobbli tigi trasferita lil aktar minn dixxendent wiehed, l-ammont tal-valur li ma għandux jitqies għandu jkun dak il-proporzjon tal-ammont li jirrizulta skond l-ewwel proviso ta' dan l-artikolu daqskemm huwa daqs il-proporzjon tas-sehem miżmum mill-persuna msemmija li hu trasferit lid-dixxendent:

Iżda meta dik il-proprjetà immobbli jew parti minnha tigi trasferita mill-imsemmi dixxendent matul l-ewwel hames snin mid-data tat-trasferiment b'titolu ta' donazzjoni, it-taxxa li kieku kienet tithallas fuq it-trasferiment tal-proprjetà jew parti minnha li tigi hekk trasferita b'titolu ta' donazzjoni, li kieku ma kienx għall-konċessjoni mogħtija b'dan l-artikolu, għandha tithallas fuq l-imsemmi ammont li ma jkunx ġie meqjus bir-rata ta' tliet euro u hamsin ċenteżmu għal kull mitt euro jew parti minnha fiż-żmien tal-imsemmi trasferiment *inter vivos*."

Żjieda ta' artikolu ġdid mal-Att prinċipali.

34. Minnufih wara l-artikolu 32E tal-Att prinċipali, għandu jiżdied l-artikolu ġdid li ġej:

"Regoli dwar amalgamaz-zjoni u qsim ta' kumpanniji.

32F. Minkejja d-dispożizzjonijiet li jinsabu f'dan l-Att, il-Ministru jista' jagħmel regoli li jirregolaw it-trattament, fir-rigward tat-taxxa, ta' kumpanniji u l-membri tagħhom u korpi jew persuni oħra simili fir-rigward ta' amalgamaz-zjonijiet u qsim ta' kumpanniji, it-trasferiment ta' attiv bejn kumpanniji u l-iskambju ta' ishma fir-rigward ta' kumpanniji u għall-finijiet ta' dan l-artikolu, għandhom jgħoddu t-tifsiriet li jinsabu fl-artikolu 27A tal-Att dwar it-Taxxa fuq l-*Income*."

Kap. 123.

35. 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) fil-paragrafu (iii) tiegħu, il-kliem " izda jekk dik ir-residenza tkun trasferita mill-konjuġi superstiti matul l-ewwel għaxar snin mid-data tal-mewt tal-persuna li minnha joriġina t-trasferiment, it-taxxa li kieku kienet tithallas mal-mewt tal-konjuġi li miet jew mietet qabel għandha tithallas fi żmien it-trasferiment mill-konjuġi superstiti" għandhom jiġu mħassra;

(ii) fil-paragrafu (iv) tiegħu -

1. minflok il-kliem "l-ebda taxxa m'għandha tingabar fi żmien it-trasferiment *causa mortis* ta' dik il-proprjeta:", there shall be substituted the words "l-ebda taxxa m'għandha tingabar fi żmien it-trasferiment *causa mortis* ta' dik il-proprjeta;" u

2. il-kliem "Izda jekk dik il-proprjeta jew parti minnha tkun trasferita *inter vivos* mill-imsemmija persuna li tirċievi *causa mortis* matul l-ewwel għaxar snin mid-data tat-trasferiment *causa mortis* in kwistjoni, it-taxxa li kieku kienet tithallas fuq it-trasferiment *causa mortis* tal-proprjeta, jew parti minnha, li tiġi hekk trasferita għandha tithallas fi żmien it-trasferiment *inter vivos*." għandhom jiġu mħassra; u

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

"(v) meta dawn il-kondizzjonijiet kollha li ġejjin ikunu sodisfatti, jiġifieri -

(a) il-proprjetà trasferita *causa mortis* tkun tikkonsisti f'dar ta' abitazzjoni jew parti minnha, jew fi dritt reali fuq dar ta' abitazzjoni;

(b) il-proprjetà tiġi trasferita mill-persuna li minnha jorigina t-trasferiment *causa mortis* lid-dixxendenti tagħha fil-linja diretta;

(ċ) l-imsemmija dar ta' abitazzjoni kienet, fi żmien it-trasferiment, u matul il-perjodu sħiħ ta' tliet snin qabel it-trasferiment, ir-residenza ordinarja tal-persuna li minnha jorigina t-trasferiment,

l-ebda taxxa m'għandha tingabar fi żmien it-trasferiment *causa mortis* ta' dik il-proprjetà."; u

(b) is-subartikolu (4) tiegħu għandu jiġi sostitwit b'dan li ġej:

"(4) (i) Kull eżenzjoni jew konċessjoni mogħtija taħt dan l-artikolu għandha tkun disponibbli biss meta l-att ta' trasferiment *causa mortis* isir fi żmien sena mis-suċċessjoni relativa u jekk jingħata avviż dwarha lill-Kummissarju skont l-artikolu 33 mhux aktar tard minn ħmistax-il għurnata tax-xogħol wara d-data tal-pubblikazzjoni tal-att jew minn meta jiskadi l-imsemmi perjodu ta' sena, liema minnhom isehh l-aħħar.

(ii) Meta d-dikjarazzjoni ssir iktar minn sena wara l-ġrajja tat-trasferiment *causa mortis* għandu jithallas flimkien mat-taxxa stmata skont dan l-Att imghax bir-rata ta' tmienja fil-mija fis-sena, jew dik ir-rata li tiġi stabbilita, fuq kull ammont ta' taxxa li tibqa' mhux imħallsa dwar kull sena jew parti minnha li tiskadi bejn l-ewwel anniversarju tad-data tat-trasferiment *causa mortis* u d-data tal-għemil tad-dikjarazzjoni."

Sostituzzjoni tal-artikolu 40 tal-Att prinċipali.

36. L-artikolu 40 tal-Att prinċipali għandu jiġi sostitwit b'dan li ġej:

"40. (1) Fuq il-kuntratti ta' enfitewsi jew sub-enfitewsi kollha tiġhallas taxxa kalkolata fuq iċ-ċens li jithallas kull sena jew medja taċ-ċens li jithallas kull sena, skont il-każ, kif ġej:

(a) meta iċ-ċens li jithallas mhux soġġett għal revizjoni jew żjieda:

jekk iż-żmien ma jkunx iżjed minn għaxar snin. tnax-il euro kull mitt euro jew parti minnhom taċ-ċens li jithallas kull sena;

jekk iż-żmien ikun iżjed minn għaxar snin iżda mhux iżjed minn ħamsa u għoxrin sena ... tlieta u tletin euro kull mitt euro jew parti minnhom taċ-ċens li jithallas kull sena;

jekk iż-żmien ikun iżjed minn ħamsa u għoxrin sena iżda mhux iżjed minn ħamsin sena ħamsa u sittin euro kull mitt euro jew parti minnhom taċ-ċens li jithallas kull sena;

jekk iż-żmien ikun iżjed minn ħamsin sena iżda mhux iżjed minn ħamsa u sebghin sena ... tmenin euro kull mitt euro jew parti minnhom taċ-ċens li jithallas kull sena;

jekk iż-żmien ikun iżjed minn ħamsa u sebghin sena iżda mhux iżjed minn mitt sena ħamsa u disghin euro kull mitt euro jew parti minnhom taċ-ċens li jithallas kull sena;

jekk iż-żmien ikun iżjed minn mitt sena, għal żmien perpetwu jew mod ieħor ammont ekwivalenti għal ċens ta' sena;

(b) Meta ċ-ċens għandu jiġi rivedut jew miżjud b'ammonti jew rati speċifikati, it-taxxa għandha tiġi kalkolata billi jitqies it-tul tal-kuntratt ta' enfitewsi jew sub-enfitewsi kif ikun il-każ, u billi jiġu applikati r-rati li

gejjin għall-medja taċ-ċens li għandu jithallas fuq kull porzjon rispettiva taż-żmien tal-kuntratt, bit-taxxa totali tkun it-total tat-taxxa li għandha tithallas fir-rigward ta' kull porzjon taż-żmien tal-kuntratt:

fir-rigward tal-ewwel
għaxar snin jew parti
minnhom erbgħin euro kull mitt
euro jew parti minnhom
tal-medja taċ-ċens li
jithallas kull sena matul
il-perjodu partikolari;

fir-rigward tal-perjodu
ta' għaxar snin jew
parti minnhom
minnufih wara l-ewwel
għaxar snin tnejn u għoxrin euro u
ħamsin ċenteżmu kull
mitt euro jew parti
minnhom tal-medja taċ-
ċens li jithallas kull
sena matul il-perjodu
partikolari;

fir-rigward tal-perjodu
ta' tletin sena jew parti
minnhom minnufih
wara l-ewwel għoxrin
sena seba' euro u ħamsin
ċenteżmu kull mitt euro
jew parti minnhom tal-
medja taċ-ċens li
jithallas kull sena matul
il-perjodu partikolari;

fir-rigward tal-perjodu
ta' ħamsin sena jew
parti minnhom
minnufih wara l-ewwel
ħamsin sena żewġ euro kull mitt
euro jew parti minnhom
tal-medja taċ-ċens li
jithallas kull sena matul
il-perjodu partikolari;

fir-rigward ta' kull
perjodu ta' aktar minn
mitt sena, kemm jekk
perjodu perpetwu jew
mod ieħor euro wieħed kull mitt
euro jew parti minnhom
tal-medja taċ-ċens li
jiġihallas kull sena matul
l-għaxar snin minnufih
wara l-ewwel mitt sena;

(ċ) meta ċ-ċens għandu jiġi rivedut jew miżjud
skont ir-rata ta' inflazzjoni jew skont xi rata oħra li ma
tistax tiġi kwantifikata matul iż-żmien tal-konċessjoni:

meta t-tul tal-
konċessjoni ma jkunx
ta' aktar minn għaxar
snin tletin euro kull mitt
euro jew parti minnhom
taċ-ċens fis-sena;

meta t-tul tal-
konċessjoni jkun ta'
iżjed minn għaxar snin
iżda mhux iżjed minn
għoxrin sena sittin euro kull mitt
euro jew parti minnhom
taċ-ċens fis-sena;

meta t-tul tal-
konċessjoni jkun ta'
iżjed minn għoxrin sena
iżda mhux iżjed minn
tletin sena ħamsa u disgħin euro
kull mitt euro jew parti
minnhom taċ-ċens fis-
sena;

meta t-tul tal-
konċessjoni jkun ta'
iżjed minn tletin sena
iżda mhux iżjed minn
ħamsin sena mija u tletin euro kull
mitt euro jew parti
minnhom taċ-ċens fis-
sena;

meta t-tul tal-
konċessjoni jkun ta'
iżjed minn ħamsin sena
izda mhux iżjed minn
tmenin sena mija u tmenin euro kull
mitt euro jew parti
minnhom taċ-ċens fis-
sena;

meta t-tul tal-
konċessjoni jkun ta'
iżjed minn tmenin sena
izda mhux iżjed minn
mija u ħamsin sena mitejn u għoxrin euro
kull mitt euro jew parti
minnhom taċ-ċens fis-
sena;

meta t-tul tal-
konċessjoni jkun ta'
iżjed minn mija u
ħamsin sena jew għal mitejn u ħamsin euro
perjodu perpetwu kull mitt euro jew parti
minnhom taċ-ċens fis-
sena.

(2) Meta ż-żmien tal-enfitewsi jista' jiġi mtawwal, jew hu mtawwal, jew meta żewġ konċessjonijiet ta' enfitewsi jew iktar isiru dwar l-istess immobbli favur l-istess enfitewta jew is-suċċessur tiegħu, it-taxxa għandha tiġi meqjusa bir-rati applikabbli għaž-żmien kollu tal-konċessjoni jew konċessjonijiet ta' enfitewsi, izda għandha tingħata konsiderazzjoni għal kull taxxa diġà mħallsa dwarhom.

(3) Meta residenza ordinarja, kif imfissra fl-artikolu 32, tiġi akkwistata b'konċessjoni enfitewtika jew sub-enfitewtika għal żmien iżjed minn ħamsin sena, ukoll jekk iċ-ċens relattiv jista' jiġi rivedut f'perijodi stabbiliti ta' żmien, it-taxxa li tithallas taht dan l-Att fuq l-ewwel ħamest elef tmien mija u tlieta u għoxrin euro u tlieta u erbgħin ċenteżmu (€5,823.43) jew dak l-ammont ikbar li jista' jiġi stabbilit taċ-ċens fis-sena għandu jiġi kalkolat b'ħamsin fil-mija tar-riżultat miksub billi jiġu applikati r-rati speċifikati fis-subartikolu (1)(a):

Izda meta, flimkien maċ-ċens, għandu jingħata wkoll bi ħlas xi pagament ieħor it-taxxa għandha tiġi kalkolata bir-rati stabbiliti fl-artikolu 32(4)(b).".

37. Il-paragrafu (a) tas-subartikolu (1) tal-artikolu 42 tal-Att prinċipali għandu jiġi sostitwit b'dan li ġej:

Emenda tal-artikolu 42 tal-Att prinċipali.

"(a) (i) minkejja d-dispożizzjonijiet tal-artikolu 4, fuq kull trasferiment *inter vivos*, kemm jekk ikun ġie magħmul f'Malta jew jekk ikun ġie magħmul barra minn Malta, ta' valuri negozjabbli barranin miżmuma f'kumpannija ta' proprjetà kif imfisser fl-artikolu 2(1) tal-Att dwar it-Taxxa fuq l-*Income* magħmul lil, jew minn kull persuna residenti f'Malta;

(ii) minkejja d-dispożizzjonijiet tal-artikolu 4, fuq kull trasferiment *inter vivos*, kemm jekk ikun ġie magħmul f'Malta jew jekk ikun ġie magħmul barra minn Malta, ta' valuri negozjabbli barranin miżmuma f'kumpannija li jkollha, direttament jew indirettament, aktar minn 50% tal-interessi kummerċjali f'Malta, magħmul lil, jew minn kull individwu li jkunu ordinarjament residenti u domiciljat f'Malta jew minn kull persuna oħra (hlief persuna msemmija fl-artikolu 47(3)) li tkun proprjetà ta' jew ikkontrollata minn, direttament jew indirettament, jew li taġixxi għan-nom ta', individwu li huwa ordinarjament residenti u domiciljat f'Malta:

Iżda l-*provisos* għall-artikolu 47(3)(e) għandhom japplikaw *mutatis mutandis* għat-tifsira tal-frazi "interessi kummerċjali f'Malta";

(iii) fuq kull dokument li bih xi valur negozjabbli barrani ieħor jiġi trasferit *inter vivos* lil, jew minn kull persuna residenti f'Malta:

Iżda fejn il-valuri negozjabbli inkwistjoni mhumiex il-proprjetà ta' kumpannija ta' proprjetà kif imfisser fl-artikolu 2(1) tal-Att dwar it-Taxxa fuq l-*Income*, u lanqas ma huma proprjetà ta' kumpannija li jkollha, direttament jew indirettament, aktar minn 50% tal-interessi kummerċjali f'Malta kif imfisser hawn qabel, ma tithallas ebda taxxa meta dak it-trasferiment isir permezz ta' bank lokali jew permezz ta' persuna li jkollha liċenza għal servizzi ta' investiment maħruġa taħt l-Att dwar Servizzi ta' Investiment. Għall-finijiet ta' dan il-proviso, il-*provisos* tal-imsemmija tifsira ta' "kumpannija ta' proprjetà" fl-artikolu 2(1) ma japplikawx;"

38. L-artikolu 45 tal-Att prinċipali għandu jiġi emendat kif ġej:

Emenda tal-artikolu 45 tal-Att prinċipali.

(a) is-subartikolu (1) tiegħu għandu jiġi sostitwit b'dan li ġej:

"(1) (a) Persuna li jgħaddu għal għandha *causa mortis* interess f'soċjetà registrata f'Malta jew ishma f'kumpannija registrata f'Malta (hawnhekk iżjed 'il quddiem imsejha "min jirċievi *causa mortis*") għandha mhux aktar tard minn dak iż-żmien li jiġi wara l-ġrajja tat-trasferiment *causa mortis* hekk kif jiġi preskritt, tagħti avviz lir-Registatur tal-Kumpanniji.

(b) Min jirċievi *causa mortis* ishma f'kumpannija registrata f'ġurisdizzjoni barra minn Malta jew interessi f'soċjetà registrata barra minn Malta, li jkollha, direttament jew indirettament, aktar minn 50% tal-interessi kummerċjali tagħha f'Malta, meta min jirċievi *causa mortis* hu ordinarjament residenti u domiciljat f'Malta, għandu, mhux aktar tard minn dak iż-żmien li jiġi wara l-ġrajja tat-trasferiment *causa mortis* hekk kif jiġi preskritt, jagħti avviz dwar dan lill-Kummissarju:

Izda l-*provisos* għall-artikolu 47(3)(e) għandhom japplikaw *mutatis mutandis* għat-tifsira tal-frazi "interessi kummerċjali f'Malta"."; u

(b) fis-subartikolu (3) tiegħu, minflok il-kliem "fis-subartikolu (1)" għandhom jidhlu l-kliem "fis-subartikolu (1)(a)".

Emenda tal-artikolu 47 tal-Att prinċipali.

39. L-artikolu 47 tal-Att prinċipali għandu jiġi emendat kif ġej:

(a) fis-subartikolu (1) tiegħu, minflok il-kliem "l-persuni msemmija fis-sub-artikoli (3) u (4)", għandhom jidhlu l-kliem "l-persuni msemmija fis-subartikoli (3) u (4) u *trusts* u arrangamenti fiduċjarji msemmija fis-subartikolu (3)(e)"; u

(b) il-paragrafu (e) tas-subartikolu (3) tiegħu għandu jiġi sostitwit b'dan li ġej:

"(e) *trust* jew arrangament fiduċjarju li l-*income* tagħhom jikkwalifika għal eżenzjoni skont l-artikolu 12(1)(d) tal-Att dwar it-Taxxa fuq l-*Income* u li l-benefiċjarji tagħhom huma biss individwi li mhumiex residenti f'Malta, jew kumpannija, meta t-*trustee*, il-persuna fiduċjarja jew il-kumpannija, kif ikun il-każ, jagħtu prova għas-sodisfazzjon tal-Kummissarju, li t-*trust*, l-arrangament fiduċjarju jew il-kumpannija jwettqu, jew bi ħsiebhom iwettqu negozju, jew għandhom jew bi ħsiebhom ikollhom, interessi kummerċjali sa limitu ta'

aktar minn disgħin fil-mija barra minn Malta billi juru li jissodisfaw dawk il-kondizzjonijiet kif il-Kummissarju jidhirlu xierqa:".

40. L-artikolu 50 tal-Att prinċipali għandu jiġi emendat kif ġej: Emenda tal-artikolu 50 tal-Att prinċipali.

(a) fil-paragrafu (ċ) tiegħu, minflok il-kliem "b'regolament li jsir taħt dan l-Att;", għandhom jidhlu l-kliem "b'regolament li jsir taħt dan l-Att; jew"; u

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

"(d) jonqos li jhallas il-penali kollha jew parti minnha, dovuta taħt l-artikolu 51,".

41. L-artikolu 51 tal-Att prinċipali għandu jiġi emendat kif ġej: Emenda tal-artikolu 51 tal-Att prinċipali.

(a) fis-subartikolu (1) tiegħu, minflok il-kliem "huwa għandu, fiż-żmien li jista' jiġi stabbilit għall-ħlas ta' xi taxxa, u flimkien ma' dak il-ħlas", għandhom jidhlu l-kliem "huwa għandu, fi żmien erbghin (40) ġurnata, u flimkien mal-ħlas tat-taxxa,";

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

"(2) Kull nutar li jonqos li jagħti dak l-avviż flimkien mal-ħlas rilevanti kif previst fis-subartikolu (1), jew li jagħti partikolaritajiet jew dettalji mhux korretti jew mhux kompleti jehel imgħax bir-rata ta' punt sebgħa fil-mija (0.7%) fix-xahar jew parti minnu fuq kull taxxa dovuta fuq it-trasferiment li għalih tirreferi t-taxxa iżda hekk illi l-imgħax totali ma għandux jeċċedi l-ammont tat-taxxa msemmija."; u

(ċ) minnufih wara s-subartikolu (2) tiegħu, għandu jiżdied is-subartikolu ġdid li ġej:

"(3) Imgħax impost taħt is-subartikolu (2) għandu jiġi impost mill-Kummissarju u għandu jithallas lilu, u l-azzjonijiet kollha għall-ġbir tiegħu jittieħdu mill-Kummissarju quddiem il-qrati ta' ġurisdizzjoni ċivili skont id-dispożizzjonijiet tal-artikolu 466 tal-Kodiċi ta' Organizzazzjoni u Proċedura Ċivili.".

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

(a) id-dispożizzjoni preżenti għandha tiġi enumerata mill-ġdid bħala l-paragrafu (a) tal-imsemmi subartikolu (4);

(b) fil-paragrafu (a) tiegħu, kif enumerat mill-ġdid, minflok il-kliem "taxxa addizzjonali li tkun daqs l-ammont ta' taxxa stmata", għandhom jidhlu l-kliem "taxxa addizzjonali ekwivalenti għal għoxrin fil-mija (20%) tal-ammont ta' taxxa stmata";

(ċ) il-proviso tiegħu għandu jiġi sostitwit b'dan li ġej:

"Izda, b'zjieda mat-taxxa addizzjonali fuq imsemmija, il-persuna li tittrasferixxi fi trasferiment *inter vivos* u l-persuna li tirċevi t-trasferiment ikollhom iħallsu imgħax bir-rata ta' punt sebgħa hamsa fil-mija (0.75%) fix-xahar jew parti minnu, liema imgħax jibda għaddej tliet xhur wara xi waħda mill-ġrajjet li ġejjin:

(i) id-data tan-notifika tal-istima oriġinali meta ma ssir l-ebda oġġezzjoni, jew meta l-valur ma jiġix imnaqqas mill-Kummissarju wara li tkun giet preżentata oġġezzjoni; jew

(ii) id-data tan-notifika tal-istima riveduta maħruġa skont l-artikolu 56, jew meta l-valur ikun ġie mnaqqas mill-Kummissarju wara li tkun saret oġġezzjoni:

Izda ukoll it-taxxa addizzjonali u l-imgħax ma għandhom qatt ikunu aktar, fit-total, minn hamsin fil-mija (50%) tat-taxxa stmata mill-Kummissarju fir-rigward ta' kull stima."; u

(d) minnufih wara l-proviso, kif miżjud bil-paragrafu (ċ) ta' dan l-artikolu, għandu jiżdied il-paragrafu ġdid li ġej:

"(b) Kull min jirċievi t-trasferiment biss ikollu jħallas kull taxxa jew taxxa addizzjonali li tiġi stmata għaliex id-dikjarazzjoni jew stqarrija msemmija fis-subartikolu (2) ma tkunx sħiħa, korretta u vera.".

TAQSIMA VI

43. (1) Din it-Taqsima temenda l-Att dwar ir-Registrazzjoni u l-Liċenzjar ta' Vetturi bil-Mutur u għandha tinqara u tinftiehem haġa waħda mal-Att dwar ir-Registrazzjoni u l-Liċenzjar ta' Vetturi bil-Mutur, hawn 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 ta' din it-Taqsima, minbarra l-artikolu 51(a) u (d), għandhom jitqiesu li daħlu fis-seħħ fid-29 ta' Novembru, 2012.

(3) Id-dispożizzjonijiet tal-artikolu 51(d) għandhom jitqiesu li daħlu fis-seħħ fl-1 ta' Jannar, 2013.

(4) Id-dispożizzjonijiet tal-artikolu 51(a) għandhom jitqiesu li daħlu fis-seħħ fid-9 ta' April, 2013.

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

Emenda tal-artikolu 2 tal-Att prinċipali.

(a) minflok it-tifsira "ambulanza" għandu jidhol dan li ġej:

" "ambulanza" tfisser vettura bil-mutur tal-kategorija M, jew tal-kategorija N jekk hija tkun ġiet manifatturata qabel id-29 ta' Ottubru, 2012, maħsuba għat-trasport ta' persuni li jkunu morda jew li jkunu korrew u li jkollha tagħmir speċjali għal dak l-iskop;"

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

" "autogas" tfisser *liquefied petroleum gas* bi speċifikazzjoni skont MSA EN 589 użat għall-propulsjoni ta' vetturi bil-mutur;"

(ċ) it-tifsira "sid" għandha tiġi mħassra; u

(d) minnufih wara t-tifsira "vettura ibrida" għandha tidhol it-tifsira ġdida li ġejja:

" "vettura li taħdem bl-*autogas*" tfisser, għall-finijiet ta' dan l-Att, vettura tal-kategorija M1 li tkun mgħammra b'sistema li taħdem il-vettura bl-*autogas*;"

45. Fil-paragrafu (a) tas-subartikolu (1) tal-artikolu 2A tal-Att prinċipali, minnufih wara l-kliem "ir-responsabbiltà tagħha" għandhom jidhlu l-kliem "ma tithallix wieqfa fit-triq jew".

Emenda tal-artikolu 2A tal-Att prinċipali.

Emenda tal-artikolu 3 tal-Att prinċipali.

46. Fl-artikolu 3 tal-Att prinċipali, minflok il-kliem "tal-artikolu 18." għandhom jidhlu l-kliem "tal-artikolu 18:" u minnufih wara għandhom jizdiedu dawn il-provisos li ġejjin:

"Izda l-hlas tat-taxxa tar-registrazzjoni fir-rigward ta' vettura bil-mutur użata li tkun ġiet registrata mal-Awtorità minn importaturi ta' vetturi bil-mutur awtorizzati jew minn bejjieġha ta' vetturi bil-mutur awtorizzati jista' jiġi differit sa dik id-data li fiha l-vettura tinħarġilha l-liċenza mill-Awtorità:

Izda wkoll jekk it-taxxa tar-registrazzjoni u, jew il-valur li jkun japplika fid-data ta' meta jsir il-hlas tat-taxxa jkun inqas minn dak fid-data tar-registrazzjoni differita, importatur ta' vetturi bil-mutur awtorizzati jew bejjieġh ta' vetturi bil-mutur awtorizzati iħallas it-taxxa tar-registrazzjoni li tkun tapplika fid-data li fiha jsir il-hlas tal-imsemmija taxxa tar-registrazzjoni."

Emenda tal-artikolu 8 tal-Att prinċipali.

47. Minflok il-paragrafu (e) tas-subartikolu (3) tal-artikolu 8 tal-Att prinċipali għandu jidhol dan li ġej:

"(e) is-sid tagħha jkun qiegħed jinżamm il-habs jew ikun qiegħed jiskonta sentenza ta' prigunerija;"

Emenda tal-artikolu 9 tal-Att prinċipali.

48. Minnufih wara l-proviso mas-subartikolu (2) tal-artikolu 9 tal-Att prinċipali, għandu jizdied il-proviso ġdid li ġej:

"Izda wkoll meta persuna li tkun qiegħda tittrasferixxi r-residenza tagħha minn post barra minn Malta għal post f'Malta tapplika għal eżenzjoni mill-hlas tat-taxxa tar-registrazzjoni fir-rigward ta' vettura bil-mutur li tkun ġabet jew impurtat f'Malta skont l-artikolu 19(3)(f), il-valur tar-registrazzjoni ta' dik il-vettura u t-taxxa tar-registrazzjoni li tkun trid titħallas fuqha, jekk l-applikazzjoni tagħha għal eżenzjoni ma tiġix milqugħa, ikunu dawk li jkunu japplikaw fid-data li l-applikazzjoni għal eżenzjoni tasal fil-Ministeru responsabbli għall-finanzi."

Emenda tal-artikolu 24 tal-Att prinċipali.

49. Fl-artikolu 24 tal-Att prinċipali minflok il-kliem "sat-30 ta' April, 2012, jista' jiġi differit sal-31 ta' Deċembru, 2012" għandhom jidhlu l-kliem "sat-30 ta' April, 2013, jista' jiġi differit sal-31 ta' Deċembru, 2013".

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

50. Fil-Kategorija Ċ tal-Ewwel Skeda li tinsab mal-Att prinċipali, minflok il-kliem "35 sena", kull fejn dawn jinsabu, għandhom jidhlu l-kliem "30 sena" u minflok il-kliem "10.5%" kull fejn dawn jinsabu, għandhom jidhlu l-kliem "0%".

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

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

(a) fil-Kategorija A tagħha -

(i) minflok il-kliem "Vetturi bil-mutur M1 kompriżi vetturi" għandhom jidhlu l-kliem "Vetturi bil-mutur M1 kompriżi vetturi li jaħdmu bl-*autogas*, vetturi";

(ii) minflok it-tielet kolonna fit-tabella bl-intestatura "B'magna petrol" għandu jidhol dan li ġej:

"	<i>Standard Euro l-aktar reċenti nieqes 1</i>	
	CO ₂ x RV x 0.15%	
	CO ₂ x RV x 0.17%	
	CO ₂ x RV x 0.19%	
	CO ₂ x RV x 0.22%	
	CO ₂ x RV x 0.24%	
	CO ₂ x RV x 0.26%	
	CO ₂ x RV x 0.29%	
	CO ₂ x RV x 0.31%	";

(iii) minflok it-tielet kolonna fit-tabella bl-intestatura "B'magna *diesel* b'materja partikolata ta' 0g/km sa u kompriżi 0.005g/km" għandu jidhol dan li ġej:

"	<i>Standard Euro l-aktar reċenti nieqes 1</i>	
	CO ₂ x RV x 0.15%	
	CO ₂ x RV x 0.17%	
	CO ₂ x RV x 0.19%	
	CO ₂ x RV x 0.22%	
	CO ₂ x RV x 0.24%	
	CO ₂ x RV x 0.26%	
	CO ₂ x RV x 0.29%	
	CO ₂ x RV x 0.31%	";

(iv) minflok it-tielet kolonna fit-tabella bl-intestatura "B'magna *diesel* b'materja partikolata ta' aktar minn 0.005g/km" għandu jidhol dan li ġej:

"	<i>Standard Euro l-aktar reċenti nieqes 1</i>	
	CO ₂ x RV x 0.21%	
	CO ₂ x RV x 0.24%	
	CO ₂ x RV x 0.27%	

$\text{CO}_2 \times \text{RV} \times 0.31\%$	
$\text{CO}_2 \times \text{RV} \times 0.33\%$	
$\text{CO}_2 \times \text{RV} \times 0.36\%$	
$\text{CO}_2 \times \text{RV} \times 0.40\%$	
$\text{CO}_2 \times \text{RV} \times 0.43\%$	”;

(b) fil-Kategorija B tagħha minflok il-kliem minn "Kategorija B" sa "l-artikolu 6(2) ta' dan l-Att" għandhom jidhlu l-kliem "Kategorija B: Vetturi tal-kategorija M1 (kompriżi vetturi li jaħdmu bl-*autogas*, vetturi elettriċi u vetturi elettriċi ibridi) u kwadriċikletti importati minn pajjiżi terzi skont l-artikolu 6(2) ta' dan l-Att", u minflok il-kolonna li turi l-*hames* sena fit-tabella tagħha għandu jidhol dan li ġej:

5	
€	
1,000	
1,000	
2,000	
3,500	
4,000	
7,000	
12,000	
13,500	”;

(ċ) minflok it-tabella tal-Kategorija D tagħha għandu jidhol dan li ġej:

<i>Quad bikes</i> li jaħdmu bl-elettriku biex jintużaw fit-triq	$\text{RV} \times 1.71\%$	
<i>Quad bikes</i> oħra biex jintużaw fit-triq	$\text{cc} \times \text{RV} \times 0.18\%$	”;

(d) fil-paragrafu (5) tal-‘Formula tar-rata tat-taxxa’, il-kliem "Vetturi ibridi" għandhom jiġu mħassra u minnufih wara l-kliem "għandu jitnaqqas b'30%." għandu jiżdied dan li ġej:

"Vetturi li jaħdmu bl-*autogas*

Fir-rigward ta' vetturi li jaħdmu bl-*autogas* l-emissjonijiet CO_2 tal-vettura jkunu -

(a) dawk mogħtija mill-manifattur tal-vettura jew minn servizz tekniku akkreditat approvat fir-rigward ta' vetturi li jaħdmu biss bl-*autogas* jew vetturi li jaħdmu kemm bl-*autogas*

jew bil-petrol jew bid-*diesel*, jew

(b) meta l-manifattur tal-vettura jew servizz tekniku akkreditat approvat ma jaghtix l-emissjonijiet skont il-paragrafu (a) jew meta jsir tibdil fil-vettura biex hi tigi mhaddma bl-*autogas* u ma jingħataw l-ebda emissjonijiet, l-emissjonijiet CO₂ tal-imsemmija vettura jitnaqqsu awtomatikament b'10%.";

(e) il-Kategorija H tagħha għandha tigi emendata kif ġej:

(i) minflok il-kliem "35 sena", kull fejn dawn jinsabu, għandhom jidhlu l-kliem "30 sena";

(ii) minflok il-partita 1 tagħha għandu jidhol dan li ġej:

"1. Vetturi tal-kategorija M li jkollhom 50 sena jew aktar mid-data tal-manifattura (*classic*, *vintage* jew *veteran*) ċertifikati bhala awtentici mill-kumitat għall-klassifikazzjoni ta' vetturi *vintage* b'qawwa tal-magna ta':

		Rata ta' taxxa Percentwali ta' RV
1.032.082	1.1 mhux iżjed minn 1000cc	0%
1.032.182	1.2 iżjed minn 1000cc iżda mhux iżjed minn 1300cc	0%
1.032.282	1.3 iżjed minn 1300cc iżda mhux iżjed minn 1500cc	0%
1.032.382	1.4 iżjed minn 1500cc iżda mhux iżjed minn 1800cc	0%
1.032.482	1.5 iżjed minn 1800cc iżda mhux iżjed minn 2000cc	0%
1.032.582	1.6 iżjed minn 2000cc iżda mhux iżjed minn 2500cc	0%
1.032.682	1.7 iżjed minn 2500cc iżda mhux iżjed minn 3000cc	0%
1.032.782	1.8 iżjed minn 3000cc	0% ";

(iii) minflok il-partita 3 tagħha għandu jidhol dan li ġej:

"3. *Motor cycles* li jkollhom 50 sena jew

aktar mid-data tal-manifattura (*classic, vintage* jew *veteran*) ċertifikati bħala awtentici mill-kumitat għall-klassifikazzjoni ta' vetturi *vintage* b'qawwa tal-magna ta':

1.111.022	3.1 mhux iżjed minn 50cc	0%
1.112.032	3.2 iżjed minn 50cc iżda mhux iżjed minn 125cc	0%
1.112.042	3.3 iżjed minn 125cc iżda mhux iżjed minn 250cc	0%
1.113.002	3.4 iżjed minn 250cc iżda mhux iżjed minn 500cc	0%
1.114.002	3.5 iżjed minn 500cc iżda mhux iżjed minn 800cc	0%
1.115.002	3.6 iżjed minn 800cc	0% "

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

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

(a) il-partita 1 tagħha għandha tiġi emendata kif ġej:

(i) fit-tabella li tipprovdi għal-liċenza ta' ċirkolazzjoni li għandha tithallas fir-rigward ta' vetturi b'magna petrol, minflok il-kliem "5050" fil-kolonna għas-sena 3 għandhom jidhlu l-kliem "500" u minflok il-kliem "1,107" fil-kolonna għas-sena 11, "1,218" fil-kolonna għas-sena 12, "1,340" fil-kolonna għas-sena 13 u "1,474" fil-kolonna għas-sena 14+, għandhom jidhlu l-kliem "1,100" rispettivament;

(ii) fit-tabella li tipprovdi għal-liċenza ta' ċirkolazzjoni li għandha tithallas fir-rigward ta' vetturi b'magna *diesel* b'materja partikolata ta' 0g/km sa u inklużi 0.005g/km rispettivament, minflok il-kliem "1,107" fil-kolonna għas-sena 11, "1,218" fil-kolonna għas-sena 12, "1,340" fil-kolonna għas-sena 13 u "1,474" fil-kolonna għas-sena 14+, għandhom jidhlu l-kliem "1,100" rispettivament;

(iii) fit-tabella li tipprovdi għal-liċenza ta' ċirkolazzjoni li għandha tithallas fir-rigward ta' vetturi b'magna *diesel* b'materja partikolata ta' aktar minn 0.005g/km iżda ta' mhux aktar minn 0.025g/km, minflok il-kliem "1,163" fil-kolonna għas-sena 11, "1,279" fil-kolonna għas-sena 12, "1,407" fil-kolonna għas-sena 13 u "1,547" fil-kolonna għas-sena 14+, għandhom jidhlu l-kliem "1,125" rispettivament;

(iv) fit-tabella li tipprovdi għal-liċenza ta' ċirkolazzjoni li għandha tithallas fir-rigward ta' vetturi b'magna *diesel* b'materja partikolata ta' aktar minn 0.025g/km iżda ta' mhux aktar minn 0.035g/km, minflok il-kliem "1,221" fil-kolonna għas-sena 11, "1,343" fil-kolonna għas-sena 12, "1,477" fil-kolonna għas-sena 13 u "1,625" fil-kolonna għas-sena 14+, għandhom jidhlu l-kliem "1,150" rispettivament;

(v) fit-tabella li tipprovdi għal-liċenza ta' ċirkolazzjoni li għandha tithallas fir-rigward ta' vetturi b'magna *diesel* b'materja partikolata ta' aktar minn 0.035g/km, minflok il-kliem "1,282" fil-kolonna għas-sena 11, "1,410" fil-kolonna għas-sena 12, "1,551" fil-kolonna għas-sena 13 u "1,706" fil-kolonna għas-sena 14+, għandhom jidhlu l-kliem "1,200" rispettivament;

(b) minnufih wara l-partita 1 tagħha, għandu jidhol dan li ġej:

"Meta ma jiġux ipprezentati dokumenti lill-Awtorità li jkunu juru l-emissjonijiet CO₂ ta' vettura li taħdem bl-*autogas* jew id-dokumenti hekk ipprezentati ma jiġux aċċettati mill-Awtorità, l-emissjonijiet CO₂ ta' dik il-vettura għandhom jitqiesu li huma 10% inqas minn dawk elenkati fit-tabelli taħt il-partita 1.";

(ċ) minflok il-partita 6 tagħha għandu jidhol dan li ġej:

"6. Għall-użu ta' vetturi bil-mutur (komprizi *motor cycles*) li jkollhom 30 sena mid-data tal-manifattura (*classic, vintage* jew *veteran*) u li jkunu ċertifikati bħala awtentici mill-kumitat għall-*klassifikazzjoni ta' vetturi vintage* 0";
(*Għalkemm ma jiġi mħallas l-ebda dritt tal-liċenza ta' ċirkolazzjoni fir-rigward ta' vetturi bħal dawk, għandu jithallas id-dritt amministrattiv ta' €8 lill-Awtorità meta jsir it-tiġdid kull sena tal-liċenza ta' ċirkolazzjoni ta' vetturi bħal dawk.*)

(d) il-partita 7 tagħha għandha tiġi mħassra;

(e) il-partita 8 għandha tiġi mħassra;

(f) il-partiti 9 sa 16 tagħha għandhom jiġu enumerati

mill-ġdid bħala l-partiti 7 sa 14 rispettivament;

(g) fil-partita 8 tagħha, kif enumerata mill-ġdid, minflok il-kliem "10.1" għandhom jidhlu l-kliem "8.1", u minflok il-kliem "10.2" għandhom jidhlu l-kliem "8.2";

(h) fil-partita 9 tagħha, kif enumerata mill-ġdid, minflok il-kliem "11.1" għandhom jidhlu l-kliem "9.1", minflok il-kliem "11.1.1" għandhom jidhlu l-kliem "9.1.1", minflok il-kliem "11.1.2" għandhom jidhlu l-kliem "9.1.2", minflok il-kliem "11.2" għandhom jidhlu l-kliem "9.2", minflok il-kliem "11.2.1" għandhom jidhlu l-kliem "9.2.1", u minflok il-kliem "11.2.2" għandhom jidhlu l-kliem "9.2.2"; u

(i) fil-partita 10 tagħha, kif enumerata mill-ġdid, il-kliem minn "Mill-1 ta' Jannar, 2015" sa "€750 rispettivament." għandhom jiġu mhassra.

TAQSIMA VII

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

53. 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".

Emenda tal-artikolu 58 tal-Att prinċipali.

54. Il-paragrafu (ċ) tal-artikolu 58 tal-Att prinċipali għandu jiġi sostitwit bil-paragrafu ġdid li ġej:

"(ċ) dwar id-drittijiet li għandhom jithallsu rigward il-ħruġ ta' ċertifikati ta' residenza ta' taxxa u ta' bilanċi ta' taxxa, ir-rikorsi għal deċiżjoni skont l-artikoli 52 u 27A tal-Att dwar it-Taxxa fuq l-*Income*, ir-registrazzjoni ta' azzjonisti u rikorsi għal rifużjoni skont l-artikolu 48(4) u (4A); u".

TAQSIMA VIII

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

55. (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 jitqiesu li daħlu fis-seħħ fid-29 ta' Novembru, 2012.

Sostituzzjoni tal-Iskeda li tinsab mal-Att prinċipali.

56. 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' tlieta u disgħin ċenteżmu (€ 0.93) 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' sebgha u erbghin ċenteżmu (€0.47) għal kull tunnellata metrika jew parti minnha."

TAQSIMA IX

57. (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".

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

(2) Id-dispożizzjonijiet tal-artikoli 65, 66 u 67 għandhom jitqiesu li daħlu fis-seħħ fid-9 ta' April, 2013.

58. Fl-artikolu 2 tal-Att prinċipali, minnufih wara t-tifsira " "dazju" u "dazju tas-sisa" ", għandhom jiżdiedu t-tifsiriet ġodda li ġejjin:

Emenda tal-
artikolu 2 tal-
Att prinċipali.

" "dazju tas-sisa li għandu jithallas" tfisser id-dazju tas-sisa kollu dovut fuq l-oġġetti u jinkludi wkoll id-dazju tas-sisa li diġà thallas fuq dawk l-oġġetti;

"dazju perikolat" tfisser id-differenza bejn id-dazju kollu dovut fuq oġġett u d-dazju li thallas fuq l-istess oġġett;"

59. Is-subartikolu (1) tal-artikolu 16 tal-Att prinċipali għandu jiġi emendat kif ġej:

Emenda tal-
artikolu 16 tal-
Att prinċipali.

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

(i) jagħmel xi dikjarazzjoni jew jissottometti xi dokument jew informazzjoni li, bid-dehen tiegħu, tkun falza f'dettall sostanzjali, jew b'mod bla kont jagħmel dikjarazzjoni li tkun falza f'dettall sostanzjali, jew xjentement jew b'negligenza jagħmel jew jagħti, jew ikun kaġun li ssir jew tingħata, xi dikjarazzjoni, dokument jew informazzjoni lill-Kummissarju li ma tkunx veru f'xi dettall materjali; jew

(b) fil-paragrafu (n) tiegħu, minflok il-kliem "xi wiehed mir-reati msemmija hawn aktar qabel;" għandhom jidhru l-kliem "xi wiehed mir-reati msemmija hawn aktar qabel; jew";

(c) minnufih wara l-paragrafu (n) tiegħu, għandu jizdied il-paragrafu ġdid li ġej:

"(o) ikun il-persuna li f'isimha mażen tas-sisa jkun reġistrat u li tonqos milli tirrapporta, fiż-żmien preskritt b'regolamenti li jsiru bis-saħħa ta' dan l-Att, xi kwantità ta' oġġetti dazjabbli meħlusa għall-konsum jew għal ċirkolazzjoni ħielsa, u tonqos milli turi b'sodisfazzjon tal-qorti li xi att jew xi haġa simili magħmulin jew li jonqsu milli jintgħamlu minn persuna fl-impjeg tagħha jew li tkun taqa' taħt il-kontroll tagħha, ikunu saru jew naqsu milli jsiru mingħajr ma kienet taf, u li hi ma setgħetx b'diligenza raġonevoli tikseb tagħrif dwar dawn il-ħwejjeg;"; u

(d) l-ewwel proviso tiegħu għandu jiġi sostitwit bil-proviso ġdid li ġej:

"Izda min jinstab ħati li evada, jew li pprova jevadi d-dazju tas-sisa għandu jehel multa ekwivalenti għal tliet darbiet l-ammont ta' dazju li għandu jithallas fuq l-oġġetti jew ħames darbiet l-ammont ta' dazju perikolat, liema minnhom hu l-inqas, iżda f'kull każ mhux inqas minn sitt mitt euro (€600) liema multa tista' taqbez il-ħamsa u għoxrin elf euro (€25,000) flimkien ma' prigunerija għal żmien mhux iżjed minn sentejn:".

Emenda tal-artikolu 16A tal-Att prinċipali.

60. Fl-artikolu 16A tal-Att prinċipali, minflok il-kliem "telf ta' dazju tas-sisa ta' mhux iktar minn elf euro (€1,000)" għandhom jidhru l-kliem "telf ta' dazju tas-sisa ta' mhux iktar minn elfejn euro (€2,000)".

Emenda tal-artikolu 17 tal-Att prinċipali.

61. Fis-subartikolu (4) tal-artikolu 17 tal-Att prinċipali, minflok il-kliem "xi oġġetti, vettura" għandhom jidhru l-kliem "xi oġġetti, vettura, proprjetà immobbli".

Emenda tal-artikolu 24 tal-Att prinċipali.

62. Fil-verżjoni bl-Ingliż tal-artikolu 24 tal-Att prinċipali, minflok il-kliem "place such officer" għandhom jidhru l-kliem "place such person".

Emenda tal-artikolu 36 tal-Att prinċipali.

63. Minnufih wara s-subartikolu (3) tal-artikolu 36 tal-Att prinċipali għandu jizdied is-subartikolu ġdid li ġej:

"(4) Dawk il-proċedimenti għandhom jinbdew fi żmien

ghaxar snin mid-data meta jsir ir-reat."

64. Minnufih wara l-artikolu 38 tal-Att prinċipali, għandu jiżdied l-artikolu ġdid li ġej:

Żieda ta' artikolu ġdid mal-Att prinċipali.

"Prova dwar hlas ta' dazju u provi oħra.

39. Jekk, meta jiġu mitluba lura oġġetti, maqbuda minhabba nuqqas ta' hlas ta' dazju, jew għal raġuni oħra li ġġib magħha l-konfiska, inkella fi proċedimenti għall-ġbir ta' xi piena ta' flus jew xort'oħra skont dan l-Att, tinqala' kwistjoni dwar jekk id-dazju li jmiss fuq dawk l-oġġetti kienx ġie mhallas, jew jekk dawk l-oġġetti kinux ġew impurtati jew trasburdati jew zbankati skont il-liġi, jew dwar il-lok minn fejn kienu ġew dawk l-oġġetti, f'kull wieħed minn dawn il-każijiet il-prova tiegħu tmiss lill-persuna li tagħmel dik it-talba jew lill-imputat li kontra tiegħu jsir dak il-proċediment, skont il-każ."

65. 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 €82.50 per 1000 cigarettes but not less than €135.00 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:

"€19.81 per 1000 units";

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

"€88.36 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:

"€88.36 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:

"€28.08 per kg."

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

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

(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:

"€608.18 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:

"€489.38 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:

"€402.40 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:

"€162.09 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:

"€402.40 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:

"€32.00 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:

"€36.94 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:

"€36.94 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:

"€402.40 per 1,000 litres".

67. 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.

"€17.00 per 1,000 Kgs".

TAQSIMA X

68. Din it-Taqsima temenda l-Att dwar il-Kumpanniji, u għandha tinqara u tinftiehem haġa waħda mal-Att dwar il-Kumpanniji, hawnhekk iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".

Emendi tal-Att dwar il-Kumpanniji. Kap.386.

69. Fis-subartikolu (1) tal-artikolu 173 tal-Att prinċipali, minflok il-kliem "tnejn mit-tliet kriterji stabbiliti fl-artikolu 185(1)(a):", għandhom jidhlu l-kliem "tnejn mit-tliet kriterji stabbiliti fl-artikolu 185(6):".

Emenda tal-artikolu 173 tal-Att prinċipali.

70. L-artikolu 211 tal-Att prinċipali għandu jiġi emendat kif ġej:

Emenda tal-artikolu 211 tal-Att prinċipali.

(a) fil-paragrafu (b) tas-subartikolu (2) tiegħu, il-kliem "detentur ta", jew ikollu xi nteress f'xi azzjonijiet jew

obbligazzjonijiet tal-kumpanija jew ikun" għandhom jiġu mhassra;

(b) is-subartikolu (3) tiegħu għandu jiġi mhassar; u

(ċ) is-subartikoli (4), (5) u (6) tiegħu għandhom jiġu enumerati mill-ġdid bħala s-subartikoli (3), (4) u (5) rispettivament.

TAQSIMA XI

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

71. (1) 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".

(2) Id-dispożizzjonijiet tal-artikolu 74 għandhom jidhlu fis-seħħ f'dik id-data li l-Ministru għall-Finanzi jista', b'avviż fil-Gazzetta, jistabbilixxi.

Emenda tal-
artikolu 5 tal-
Att prinċipali.

72. Minnufih wara s-subartikolu (5) tal-artikolu 5 tal-Att prinċipali, għandu jiżdied is-subartikolu ġdid li ġej:

"(6) Wara konsultazzjoni mal-Kumitat Konsultattiv tal-VAT stabbilit skont l-artikolu 398 tad-Direttiva tal-Kunsill 2006/112/KE, il-Ministru jista' jagħmel regolamenti biex jikkunsidra bħala persuna taxxabli waħda kwalunkwe persuni stabbiliti f'Malta li, filwaqt li huma indipendenti legalment, ikollhom x'jaqsmu mill-qrib ma' xulxin b'rabtiet finanzjarji, ekonomiċi u organizzattivi."

Emenda tal-
artikolu 13 tal-
Att prinċipali.

73. Is-subartikolu (6) tal-artikolu 13 tal-Att prinċipali għandu jiġi sostitwit b'dan lil ġej:

"(6) Numru ta' persuni kkunsidrati bħala persuna taxxabli waħda taħt l-artikolu 5(6) skont regolamenti kif jistgħu jiġu preskritti għandhom jiġu registrati bħala persuna waħda."

Żieda ta'
artikolu ġdid
mal-Att
prinċipali.

74. Minnufih wara l-artikolu 38 tal-Att prinċipali, għandu jiżdied l-artikolu ġdid li ġej:

"Penali amministrattiva fin-nuqqas ta' hlas ta' taxxa dikjarata.

38A. (1) Kull persuna registrata taht l-artikolu 10 li, meta tkun mehtiega li taghmel hlas fuq denunzja ta' taxxa skont l-artikolu 27, ma thallasx it-taxxa li tirrizulta li ghandha tithallas skont id-dikjarazzjoni ta' taxxa fiha maghmula, tkun dovuta thallas penali amministrattiva f'ammont ekwivalenti ghal dak li jkun oghla minn -

(a) wiehed fil-mija tad-differenza bejn l-ammont ta' taxxa dikjarat li ghandu jithallas u l-ammont imhallas; jew

(b) ghoxrin euro (€20)

ghal kull xahar jew parti minn xahar li jiskadi mid-data meta l-hlas tat-taxxa kellhu jsir u d-data meta l-hlas shih isir:

Izda dik il-penali amministrattiva ma ghandha f'ebda kaz teccedi mitejn u hamsin euro (€250) ghal kull denunzja ta' taxxa.

(2) Kull persuna registrata taht l-artikolu 12 li, meta tkun mehtiega li taghmel hlas skont l-artikoli 21(2) u 21(3) ma thallasx it-taxxa li tirrizulta li ghandha tithallas fuq il-formola maghmula skont l-artikolu 21(5), tkun dovuta thallas penali amministrattiva f'ammont ekwivalenti ghal dak li jkun oghla minn -

(a) wiehed fil-mija tad-differenza bejn l-ammont ta' taxxa dikjarat li ghandu jithallas u l-ammont imhallas; jew

(b) ghoxrin euro (€20)

ghal kull xahar jew parti minn xahar li jiskadi mid-data meta d-dikjarazzjoni skont l-artikolu 30(2) kellha tintbaghat u d-data meta t-taxxa dovuta fil-perjodu li jaqa' f'dik id-dikjarazzjoni tkun thallset kollha:

Izda dik il-penali amministrattiva ma ghandha f'ebda kaz teccedi mitejn u hamsin euro (€250) ghal kull formola."

Ghanijiet u Raġunijiet

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

BILL
entitled

*AN ACT to implement Budget measures for the financial year 2013
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, 2013. Short title.

PART I

2. The provisions of this Part shall be deemed to have come into effect on the 1st January, 2013. 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.

be appropriated and applied for the purpose of:

(a) meeting excess expenditure over revenue incurred in the Consolidated Fund for year 2013 and, or subsequent years;

(b) redeeming registered stocks which are due for redemption during 2013; 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. This Part amends the Customs Ordinance, and it shall be read and construed as one with the Customs Ordinance, hereinafter referred to as "the Ordinance".

Amendment of the Arrangement of Ordinance.

7. In the arrangement of Ordinance, for the word "Schedule" there shall be substituted the words "First Schedule", and immediately thereafter there shall be added the words "Second Schedule".

Amendment of article 2 of the Ordinance.

8. Article 2 of the Ordinance shall be amended as follows;

(a) immediately after the definition "Commissioner for Revenue" there shall be added the following new definition:

" "customs declaration" means the act by which a person indicates in the prescribed form and manner the desire to place goods according to a particular customs procedure;"

(b) immediately after the definition "duty" there shall be added the following new definitions:

" "duty due" means all the duty due on the goods and includes both the duty which has been paid as well as the duty endangered;

"endangered duty" means the difference between all the duty due on the goods and the duty which has been paid on the same goods;"

Amendment of article 62 of the Ordinance.

9. Article 62 of the Ordinance shall be amended as follows:

(a) in paragraph (m) thereof, for the words "any

statement which is false in a material particular; or" there shall be substituted the words "any statement which is false in a material particular, or knowingly or negligently makes or gives, or is instrumental in the making or the giving of, any declaration, document or information, to the Commissioner, which is not true in any of its material particulars; or";

(b) in paragraph (n) thereof, for the words "in terms of sub-article (2) of the said article," there shall be substituted the words "in terms of sub-article (2) of the said article; or" and immediately thereafter there shall be added the following new paragraph:

"(o) knowingly registers or presents for the second time or more a customs declaration of the same objects,";

(c) for the words "the amount of duty payable on the goods or five hundred and eighty-two euro and thirty-four cents (582.34), whichever is the greater, so however that one third of this amount shall be deemed as a civil debt owed and payable to the Department of Customs" there shall be substituted the words "the amount of duty payable on the goods or five times the amount of the endangered duty, whichever is the lesser, so however that in each case it will not be less than six hundred euro (€600), such that one-third of such amount shall be considered as a civil debt owed and payable to the Department of Customs";

(d) the proviso to the same article shall be amended as follows:

(i) in paragraph (a) thereof, for the words "set out in the Schedule hereto" there shall be substituted the words "set out in the First Schedule hereto"; and

(ii) paragraph (c) thereof shall be deleted.

10. Article 63 of the Ordinance shall be amended as follows:

Amendment of
article 63 of the
Ordinance.

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

(b) in sub-article (1) thereof, as re-numbered, for the words "in the case of any irregularity which, if undetected, would involve loss of customs duty not exceeding two thousand euro (€2,000), the Commissioner may, with the concurrence of the importer, impose a penalty equivalent to the duty endangered as an alternative to proceedings in court:", there

shall be substituted the words "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."; and

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

"(2) In the case where one of the irregularities referred to in the Second Schedule to this Ordinance is committed, which irregularity is committed after the 30 April 2013, and the agreement referred to in sub-article (1) is entered into, 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 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 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 or one hundred euro (€100) whichever is the higher."

Amendment of article 63A of the Ordinance.

11. In sub-article (3) of article 63A of the Ordinance, for the words "mentioned in the Schedule to this Ordinance" there shall be substituted the words "mentioned in the First Schedule to this Ordinance".

Amendment of article 68 of the Ordinance.

12. In sub-article (2) of article 68 of the Ordinance, for the words "for condemnation of the said vessel in a sum of one thousand and one hundred and sixty-four euro and sixty-nine cents (1,164.69). And for this purpose the Commissioner may require, as to any vessel referred to in this subarticle, the deposit in his hands of a sum of one thousand and one hundred and sixty-four euro and sixty-nine cents (1,164.69) to abide the decision of the court" there shall be

substituted the words "for condemnation of the said vessel in a sum of twenty-five thousand euro (€25,000). And for this purpose the Commissioner may require, as to any vessel referred to in this subarticle, the deposit in his hands of a sum of twenty-five thousand euro (€25,000) to abide the decision of the court".

13. In sub-article (1) of article 69 of the Ordinance, for the words "shall forthwith be delivered into the care of the Commissioner." there shall be substituted the words "shall forthwith be delivered into the care of the Commissioner or in any other way be securely placed in a place where the Commissioner exercises control.".

Amendment of article 69 of the Ordinance.

14. In article 81 of the Ordinance, for the words "the Schedule hereto" there shall be substituted the words "the Schedules hereto".

Amendment of article 81 of the Ordinance.

15. In the Schedule to the Ordinance, for the word "Schedule" there shall be substituted the words "First Schedule".

Amendment of the Schedule to the Ordinance.

16. Immediately after the First Schedule to the Ordinance, as amended by this Act, there shall be added the following new Schedule:

Addition of new Schedule to the Ordinance.

"SECOND SCHEDULE

(Article 63)

The irregularities which are referred to in article 63 are:

- where the currency is not indicated or the correct currency is not indicated in the customs declaration
- when the transport fare of the goods is not indicated or is not correctly indicated in the customs declaration."

PART III

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

Amendments to the Income Tax Act. Cap.123.

(2) The provisions of this Part shall come into force as follows:

- (a) article 18(a) and (c) and article 21 thereof, as from year of assessment 2013;
- (b) article 18(b) thereof, as from 1st January, 2012;

(c) article 19 thereof, as from 14th May, 2012; and

(d) articles 22, 25 and 26 thereof, as from year of assessment 2014.

Amendment of
article 2 of the
principal Act.

18. Sub-article (1) of article 2 of the principal Act shall be amended as follows:

(a) the definition "foreign income account" shall be amended as follows:

(i) in paragraph (a) thereof, immediately after the words "participating holding in a company resident in Malta", there shall be added the words "or in a partnership *en commandite* the capital of which is not divided into shares which is resident in Malta," and immediately after the words "liable to tax in Malta" there shall be added the words "and shown as part of the company's chargeable income in the return made pursuant to article 10 of the Income Tax Management Act,"; and

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

"(c) all profits or gains of a company registered in Malta, which are liable to tax in Malta and shown as part of the company's chargeable income in the return made pursuant to article 10 of the Income Tax Management Act and attributable to a permanent establishment (including a branch) situated outside Malta, and for these purposes "profits or gains" shall be calculated as if the permanent establishment is an independent enterprise operating in similar conditions and at arm's length; and";

(b) the definition "industrial building or structure" shall be substituted by the following new definition:

" "industrial building or structure" includes a building used as a hotel and a car park. For the purpose of this definition:

(a) the word "hotel" includes any number of constructions suitably furnished and equipped, with accommodation in single or double bedrooms, provided that such constructions are grouped together and have in common ancillary hotel

services and amenities within a single and defined parcel of land and are operated by a common management for the accommodation and for the use of guests against payment;

(b) the word "car park" refers to a structure of a commercial nature available to the general public, which is the main income generating activity of any person claiming any deductions in its respect under article 14(1)(f) or (j), and which is first used for this purpose after the 1st January 2012."; and

(c) the first proviso in the definition "participating holding" shall be substituted by the following new proviso:

"Provided that a holding of a company in -

(a) a partnership *en commandite* the capital of which is not divided into shares constituted under the Companies Act, not being a property partnership, or

(b) a body of persons which is constituted, incorporated or registered outside Malta, not being a property partnership, and is of a nature similar to a partnership *en commandite* the capital of which is not divided into shares constituted under the Companies Act, or

(c) a collective investment vehicle constituted, incorporated or registered outside Malta and which is not resident in Malta, where the liability of investors in such scheme is limited to the amount invested by them,

shall be deemed to constitute a participating holding if it satisfies the provisions of any of paragraphs (a) to (f) above which shall apply *mutatis mutandis* to such holding. For the purposes of this proviso, the terms "equity shares" or "shares" shall be construed as referring to the capital in the said body of persons or collective investment scheme which entitles the holder to at least two of the following rights:

(i) a right to vote;

(ii) a right to profits available for distribution; and

(iii) a right to assets available for distribution on a winding up of the said body of persons,

and the term "equity shareholder" shall be construed accordingly:".

Amendment of article 5 of the principal Act.

19. In paragraph (b) of the definition "partnership" in article 5(1)(b) of the principal Act, for the words "any other partnership having a legal personality" there shall be substituted the words "except for the purposes of subparagraph (v)(b), any other partnership having a legal personality".

Amendment of article 5A of the principal Act.

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

(a) in paragraph (b) of sub-article (3) thereof, for all three instances of the words "seven years" there shall be substituted the words "twelve years";

(b) in paragraph (f) of subarticle (4) thereof, for the two instances of the words "seven years" in the second and third provisos respectively, there shall be substituted the words "twelve years"; and

(c) in the second proviso to paragraph (g) of subarticle (4) thereof, for the words "seven years" there shall be substituted the words "twelve years".

Amendment of article 12 of the principal Act.

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

(a) the paragraph (u) thereof shall be renumbered as paragraph (u)(1);

(b) in the third proviso to paragraph (u)(1) thereof, as renumbered, for the words "holdings in companies resident in Malta,", there shall be substituted the words "holdings in companies and partnerships *en commandite* the capital of which is not divided into shares, which are resident in Malta,";

(c) immediately after paragraph (u)(1) thereof, as renumbered, there shall be added the following new paragraph:

"(u)(2) any income or gains derived by a company

registered in Malta (hereinafter "the particular company") which are attributable to a permanent establishment (including a branch) situated outside Malta or to the transfer of such permanent establishment, whether such permanent establishment belongs exclusively or in part to the particular company, including a permanent establishment operated through any entity or relationship other than a company, in which the particular company has an interest, where the taxpayer has not shown such income or gains as part of its chargeable income in the return made pursuant to article 10 of the Income Tax Management Act, and for these purposes "profits or gains" shall be calculated as if the permanent establishment is an independent enterprise operating in similar conditions and at arm's length:

Provided that where, in the opinion of the Commissioner, a series of transactions is effected with the sole or main purpose of reducing the amount of tax payable in terms of this Act by any person by reason of the operation of this provision, such a person shall be assessable as if this provision did not apply and, for the purpose of this provision, a series of transactions shall mean any two or more corresponding or circular transactions carried out by the same person, either directly or indirectly, as the case may be:

Provided further that for the purpose of this paragraph the word "transfer" shall have the same meaning assigned to it under article 5(1)(b);"; and

(d) in paragraph (v) thereof, immediately under the words "(ii) copyright" there shall be added the following:

"(iii) trademarks".

22. Article 14D of the principal Act shall be amended as follows:

Amendment of article 14D of the principal Act.

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

"Fees in respect of homes for the elderly and the disabled.";

(b) for the words "a private home for the elderly," there shall be substituted the words "a private home for the elderly or the disabled, or at a respite centre for the disabled,"; and

(c) in the second proviso thereof, for the words "private home for the elderly." there shall be substituted the words "home or centre."

Amendment of article 21 of the principal Act.

23. Paragraph (c) of article 21 of the principal Act shall be substituted by the following new paragraph:

"(c) must be made by the later of -

(i) the tax return date for the relative year of assessment in respect of which the claim is made, or

(ii) twelve months following the end of the company's accounting period, which date falls within the year immediately preceding the year of assessment for which the claim is made."

Addition of new article to the principal Act.

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

"Single taxable person basis.

22A. The Minister for finance may make rules providing for bodies of persons under common ownership to be entitled to elect to compute and bring to charge their chargeable income or losses as the case may be, on a collective basis, and for the consequent carrying out of the relevant provisions and obligations under the Income Tax Acts as if they are a single body of persons, subject to such terms and conditions as may be laid down in such rules."

Amendment of article 27 of the principal Act.

25. In paragraph (a) of sub-article (2) of article 27 of the principal Act, for the words "other than a death claim," there shall be substituted the words "other than a death claim, or a claim referring to a critical illness or a permanent total disability,".

Amendment of article 56 of the principal Act.

26. Subarticle (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 €11,900	0c
For every euro of the next €9,300	15c
For every euro of the next €7,500	25c
For every euro of the next €31,300	32c
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 €8,500	0c
For every euro of the next €6,000	15c
For every euro of the next €5,000	25c
For every euro of the next €40,500	32c
For every euro of the remainder	35c;"

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

"For every euro of the first €9,300	0c
For every euro of the next €6,500	15c
For every euro of the next €5,400	25c
For every euro of the next €38,800	32c
For every euro of the remainder	35c;"

PART IV

27. This Part amends the Import Duties Act and it shall be read and construed as one with the Import Duties Act, hereinafter in this Part referred as "the principal Act".

Amendments to the Import Duties Act. Cap.337.

28. Article 18A of the principal Act shall be deleted.

Deletion of article 18A of the principal Act.

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 to 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 1st January, 2013.

30. In article 18 of the principal Act, for the words "from the day on which the default occurs:", there shall be substituted the words "from the day on which the default occurs or from the day of the receipt by the Commissioner of the notice referred to in article 51, whichever is the later:".

Amendment of article 18 of the principal Act.

31. In article 25 of the principal Act, for the words "referred to in the first proviso to this article.", there shall be substituted the words "referred to in the first proviso to this article:", and immediately thereafter there shall be added the following:

Amendment of article 25 of the principal Act.

"Provided further that no duty shall be charged where:

(i) the policy holder is a legal person which is incorporated or otherwise created in Malta, and

(ii) the said legal person holds the policy in the capacity of a trustee or other fiduciary, and

(iii) the life assured and persons who can benefit under the policy are all not resident in Malta, and

(iv) such trust or other fiduciary arrangement is exempt under the provisions of article 12(1)(d) of the Income Tax Act.

For the purpose of this article, the term 'sum assured' shall refer to the fixed guaranteed amount payable by the insurer under the policy on the death of the life assured:

Provided that where the sum assured of a linked, long term policy of insurance is a variable figure up to a minimum amount and by reference to a percentage of the value of underlying assets linked to such policy, the duty chargeable shall be calculated on the maximum possible amount payable on maturity or surrender of such policy but after first deducting the amount to be invested by the policyholder through the payment of premium at the time of issuance of the policy."

Amendment of article 32 of the principal Act.

32. Article 32 of the principal Act shall be amended as follows:

(a) in sub-article (3) thereof, for the words "and the heirs of the deceased spouse." there shall be substituted the words "and the heirs of the deceased spouse:", and immediately thereafter there shall be added the following proviso:

"Provided that, for the purpose of this sub-article, the assignment of immovable property between spouses, consequent to a consensual or judicial separation, shall include immovable property owned by a company which is fully owned by any or both spouses.";

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

(i) paragraphs (a), (b) and (c) thereof shall be substituted by the following:

"(a) Subject to the provisions of

paragraph (b), in the case of a person who does not require a permit by the Minister for the purposes of the Immovable Property (Acquisition by Non-Residents) Act and who acquires, *inter vivos*, any immovable property or any real right over such property for the purpose of establishing therein or constructing thereon his sole, ordinary residence, or who redeems any groundrent or other burthen imposed on any such property acquired by him by any title *inter vivos*, duty under this Title in respect of the first one hundred and fifty thousand euro (€150,000) or such greater amount as may be prescribed, of the aggregate value of the consideration paid for the acquisition and for the redemption of such property, shall be charged at the rate of three euro and fifty cents per one hundred or part thereof.

(b) Where such residence is acquired by an emphyteutical or sub-emphyteutical grant made for a period exceeding fifty years, even though the relative ground-rent may be revised at stated intervals of time, and there is also payable on such deed any other consideration, the duty chargeable under this Act shall be reckoned as follows:

(i) where the duty chargeable on the ground-rent calculated in terms of article 40(1)(a) and capitalised at the rate of five *per centum* (hereinafter referred to as "the capital value of the ground rent") together with the value of any consideration paid or payable (the sum of such consideration and the capital value of the ground rent hereinafter collectively referred to as "the aggregate consideration"), do not exceed one hundred and fifty thousand euro (€150,000), or such greater amount as may be prescribed in accordance with paragraph (a), duty shall be chargeable in respect of the said ground-rent at fifty *per centum* of the result obtained by applying the rates specified in article 40(1)(a), and at the rate of three euro and fifty cents per one hundred euro or part thereof in respect of any other consideration; and

(ii) where the aggregate consideration

exceeds one hundred and fifty thousand euro (€150,000) or such greater amount as may be prescribed in accordance with paragraph (a), the duty payable shall be calculated as follows:

(1) the duty payable on the emphyteutical or sub-emphyteutical grant shall amount to fifty *per centum* of the result obtained by applying the rates specified in article 40(1)(a), so however that such duty shall in no event exceed three thousand, seven hundred and fifty euro (€3,750);

(2) if the capital value of the ground-rent referred to in subparagraph (1) does not reach one hundred and fifty thousand euro (€150,000), the duty chargeable on that part of the consideration until the aggregate consideration reaches the sum of one hundred and fifty thousand euro (€150,000), shall be chargeable to duty at the rate of three euro and fifty cents per one hundred euro or part thereof;

(3) any amount of the aggregate consideration exceeding one hundred and fifty thousand euro (€150,000) shall be chargeable to duty at the rate of five euro per one hundred euro or part thereof.

(c) Where such property is not fully acquired by such person the amount of the value that shall be charged at the rates specified in this subarticle shall be such amount as is proportionate to one hundred and fifty thousand euro (€150,000) or the value of the property (whichever is the less) as the proportion of the share so acquired by such person is to the whole."; and

(ii) paragraph (e) thereof shall be substituted by the following:

"(e) For the purposes of this article, article 32C, and article 35 "residence" shall also include:

(i) a garage attached to or underlying such residence or a garage situated in the same block of residential apartments of which the residence forms part or a garage of not more than thirty square metres situated 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;

(ii) land which the owner has for his own occupation and enjoyment with that residence as its garden or grounds consisting of an area which, regard being had to the size and character of the dwelling house, is required for the reasonable enjoyment of it as a residence;

and "ordinary residence" means the principal residence being a dwelling house which is the only or main residence of a person. Any part of the residence which is used exclusively for commercial purposes shall not be considered as "ordinary residence" and this part shall be apportioned on the basis of the area occupied for this purpose as a proportion of the whole area of the relative dwelling house."

33. Article 32C of the principal Act shall be substituted by the following:

Substitution of article 32C of the principal Act.

"32C. Notwithstanding any other provision of this Act, in the case of transfers by a gratuitous title by a person to his descendants in the direct line who acquire immovable property for the purpose of establishing therein or constructing thereon their sole, ordinary residence, in assessing the duty otherwise chargeable in terms of the said Act no account shall be taken of the first two hundred thousand euro (€200,000) or such other greater amount as may be prescribed of the value of the property transferred as aforesaid and duty shall be charged on the remaining value thereof at the rate of three euro and fifty cents per one hundred euro or part thereof, provided that this is the first transfer by such a person to such a descendant for this

purpose and in this manner and provided that the notary who receives any deed of such a transfer shall record in the deed a written declaration by the person so transferring and the person so acquiring that the property is being acquired for the said purpose for the first time and the notary shall warn the said person and descendant of the importance of the truthfulness of such declaration:

Provided that where such immovable property is not fully owned or otherwise held by the said person, the amount of the value that shall not be taken into account shall be such amount as is proportionate to two hundred thousand euro (€200,000) or such other greater amount as may be prescribed as aforesaid or the value of the immovable property (whichever is the less) as the proportion of the share of the ownership or other title under which the immovable property is held by such person is to the whole:

Provided further that where such immovable property is transferred to more than one descendant, the amount of the value that shall not be taken into account shall be such proportion of the amount arrived at in accordance with the first proviso hereof as is equal to the proportion of the share held by the said person that is transferred to the descendant:

Provided that if such immovable property or part thereof is transferred *inter vivos* by the said descendant during the first five years from the date of the transfer by a gratuitous title, the duty which would have been payable on the transfer by a gratuitous title of the property or part thereof that is so transferred, but for the relief granted under this article, shall be levied on the said amount not taken into account at the rate of three euro and fifty cents per one hundred euro or part thereof at the time of the said transfer *inter vivos*."

Addition of new article to the principal Act.

34. Immediately after article 32E of the principal Act, there shall be added the following new article:

"Rules concerning mergers and divisions of companies.

32F. Notwithstanding the provisions contained in this Act, the Minister may make rules regulating the duty treatment of companies and their members and other similar bodies or persons concerning mergers and divisions of companies, transfer of assets between companies and exchange of shares concerning companies and for the purposes of this article the definitions contained in article 27A of the Income Tax Act shall apply."

Cap. 123.

35. 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) in paragraph (iii) thereof, the words ", provided that if such residence is transferred by the surviving spouse during the first ten years from the date of death of the person from whom the transfer originates, the duty which would have been payable on the death of the predeceased spouse shall be levied at the time of the transfer by the surviving spouse; and" shall be deleted;

(ii) in paragraph (iv) thereof -

1. for the words "no duty shall be levied at the time of the transfer *causa mortis* of that property:", there shall be substituted the words "no duty shall be levied at the time of the transfer *causa mortis* of that property"; and

2. the words "Provided that if such property or part thereof is transferred *inter vivos* by the said transferee *causa mortis* during the first ten years from the date of the transfer *causa mortis* in question, the duty which would have been payable on the transfer *causa mortis* of the property, or part thereof, that is so transferred shall be levied at the time of the said transfer *inter vivos*." shall be deleted; and

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

"(v) where all the following conditions are

satisfied, that is -

(a) the property transferred *causa mortis* consists of a dwelling house or a part thereof, or of any real right over a dwelling house;

(b) the property is transferred by the person from whom the transfer *causa mortis* originates to his descendants in the direct line;

(c) the said dwelling house was, at the time of the transfer, and during the whole period of three years preceding the transfer, the ordinary residence of the person from whom the transfer originates,

no duty shall be levied at the time of the transfer *causa mortis* of that property."; and

(b) sub-article (4) thereof shall be substituted by the following:

"(4) (i) Any exemption or relief granted under this article shall only be available where the deed of the transfer *causa mortis* is made within one year from the relative succession and if notice thereof is given to the Commissioner in accordance with article 33 by not later than either fifteen working days after the date of the publication of the deed or the expiration of the said period of one year, whichever is the later.

(ii) Where the declaration is made more than one year after the happening of the transfer *causa mortis* there shall be payable together with the duty assessed in accordance with this Act interest at the rate of eight per centum per annum, or such rate as may be prescribed, on any duty remaining unpaid in respect of each year or part thereof that elapses between the first anniversary of the date of the transfer *causa mortis* and the date of the making of the declaration."

Substitution of article 40 of the principal Act.

36. Article 40 of the principal Act shall be substituted by the following:

"40. (1) There shall be charged on every contract of emphyteusis and sub-emphyteusis a duty to be assessed in respect of the yearly ground-rent or average yearly ground rent

as the case may be, as follows:

(a) where the ground-rent payable is not subject to revision or increase:

if the term does not exceed ten years twelve euro per one hundred euro or part thereof of the yearly ground-rent;

where the term exceeds ten years but does not exceed twenty five years thirty-three euro per one hundred euro or part thereof of the yearly ground-rent;

where the term exceeds twenty-five years but does not exceed fifty years sixty-five euro per one hundred euro or part thereof of the yearly ground-rent;

where the term exceeds fifty years but does not exceed seventy-five years eighty euro per one hundred euro or part thereof of the yearly ground-rent;

where the term exceeds seventy-five years but does not exceed one hundred years ninety-five euro per one hundred euro or part thereof of the yearly ground-rent;

where the term exceeds one hundred years, in perpetuity or otherwise an amount equivalent to one year's ground-rent;

(b) where the ground-rent is to be revised or increased at specified amounts or rates, the duty shall be calculated by taking into account the duration of the

contract of emphyteusis or sub-emphyteusis as the case may be, and applying the following rates to the average ground rent payable on each respective portion of the term of the contract, with the total duty being the aggregate of the duty chargeable in respect of each portion of the term of the contract:

in respect of the first ten years or part thereof forty euro per one hundred euro or part thereof of the average annual ground rent due during the particular period;

in respect of the period of ten years or part thereof immediately following the first ten years twenty-two euro and fifty cent per one hundred euro or part thereof of the average annual ground rent due during the particular period;

in respect of the period of thirty years or part thereof immediately following the first twenty years seven euro and fifty cent per one hundred euro or part thereof of the average annual ground rent due during the particular period;

in respect of the period of fifty years or part thereof immediately following the first fifty years two euro per one hundred euro or part thereof of the average annual ground rent due during the particular period;

in respect of any period
in excess of one
hundred years, whether
in perpetuity or
otherwise one euro per one
hundred euro or part
thereof of the average
annual ground rent due
during the ten years
immediately following
the first one hundred
years;

(c) where the ground-rent is to be revised or
increased in relation to the rate of inflation or in relation to
a rate which cannot be quantified at the time of the grant:

where the term does not
exceed ten years thirty euro per one
hundred euro or part
thereof of the yearly
ground-rent;

where the term exceeds
ten years but does not
exceed twenty years sixty euro per one
hundred euro or part
thereof of the yearly
ground-rent;

where the term exceeds
twenty years but does
not exceed thirty years ninety-five euro per one
hundred euro or part
thereof of the yearly
ground-rent;

where the term exceeds
thirty years but does not
exceed fifty years one hundred and thirty
euro per one hundred
euro or part thereof of
the yearly ground-rent;

where the term exceeds
fifty years but does not
exceed eighty years one hundred and eighty
euro per one hundred
euro or part thereof of
the yearly ground-rent;

where the term exceeds eighty years but does not exceed one hundred and fifty years two hundred and twenty euro per one hundred euro or part thereof of the yearly ground-rent;

where the term exceeds one hundred and fifty years or in perpetuity ... two hundred and fifty euro per one hundred euro or part thereof of the yearly ground-rent.

(2) Where the duration of the emphyteusis may be extended, or is extended, or where two or more emphyteutical grants are made in respect of the same immovable in favour of the same emphyteuta or his successor in title, duty shall be assessed at the rates applicable to the total duration of the emphyteutical grant or grants, but allowance shall be made for any duty already paid in respect thereof.

(3) Where an ordinary residence as defined in article 32 is acquired by an emphyteutical or sub-emphyteutical grant for a period exceeding fifty years, even though the relative ground rent may be revised at stated intervals of time, the duty chargeable under this Act on the first five thousand eight hundred and twenty-three euro and forty three cent (€5,823.43) or such greater amount as may be prescribed of the yearly ground-rent shall be reckoned at fifty per centum of the result obtained by applying the rates specified in sub-article (1)(a):

Provided that where, together with the imposition of ground-rent, there is also payable any other consideration the duty shall be reckoned at the rates established in article 32(4)(b)."

Amendment of article 42 of the principal Act.

37. Paragraph (a) of sub-article (1) of article 42 of the principal Act shall be substituted by the following:

"(a) (i) notwithstanding the provisions of article 4, on every transfer *inter vivos*, whether executed in Malta or outside Malta, of foreign marketable securities held in a property company as defined in article 2(1) of the Income Tax Act, made to or by any person resident in Malta;

(ii) notwithstanding the provisions of article 4, on every transfer *inter vivos*, whether executed in Malta or outside Malta, of foreign marketable securities held in a company having, directly or indirectly, more than 50% of its business interests in Malta, made to, or by any individual who is ordinarily resident and domiciled in Malta or by any other person (other than any person referred to in article 47(3)) who is owned or controlled, directly or indirectly, or acts on behalf of, an individual who is ordinarily resident and domiciled in Malta:

Provided that the provisos to article 47(3)(e) shall apply *mutatis mutandis* to the interpretation of the term "business interests in Malta";

(iii) on every document whereby any other foreign marketable security is transferred *inter vivos* to, or by any person resident in Malta:

Provided that where the marketable securities in question are not held in a property company as defined in article 2(1) of the Income Tax Act nor in a company having, directly or indirectly, more than 50% of its business interests in Malta as set out above, no duty shall be chargeable where such transfer is effected through a local bank or through a person holding an investment services licence under the Investment Services Act. For the purpose of this proviso, the provisos to the said definition of "property company" in article 2(1) shall not apply;".

38. Article 45 of the principal Act shall be amended as follows:

Amendment of article 45 of the principal Act.

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

"(1) (a) A person to whom an interest in a partnership registered in Malta or shares in a company registered in Malta, are transmitted *causa mortis* (hereinafter in this article referred to as a "transferee *causa mortis*"), shall not later than such term after the happening of the transfer *causa mortis* as may be prescribed, give notice to the Registrar of Companies.

(b) A transferee *causa mortis* of shares held in a company which is registered in a jurisdiction outside Malta or of interests in a partnership registered outside Malta, having, directly or indirectly, more than 50% of its

business interests in Malta, where the transferee *causa mortis* is ordinarily resident and domiciled in Malta, shall, not later than such term after the happening of the transfer *causa mortis* as may be prescribed, give notice thereof to the Commissioner:

Provided that the provisos to article 47(3)(e) shall apply *mutatis mutandis* to the interpretation of the term "business interests in Malta."; and

(b) in sub-article (3) thereof, for the words "subarticle (1)" there shall be substituted the words "subarticle (1)(a)".

Amendment of article 47 of the principal Act.

39. Article 47 of the principal Act shall be amended as follows:

(a) in sub-article (1) thereof, for the words "persons defined in subarticles (3) and (4)", there shall be substituted the words "persons defined in subarticles (3) and (4) and trusts and fiduciary arrangements referred to in subarticle (3)(e)"; and

(b) paragraph (e) of subarticle (3) thereof shall be substituted by the following:

"(e) a trust or fiduciary arrangement the income of which qualifies for exemption in terms of article 12(1)(d) of the Income Tax Act and whose beneficiaries consist solely of individuals who are not resident in Malta, or a company, where the trustee, fiduciary or company as the case may be, proves to the satisfaction of the Commissioner, that the trust, fiduciary arrangement or company carries on, or intends to carry on, business, or has, or intends to have, business interests to the extent of more than ninety percent outside Malta by demonstrating that it satisfies such conditions as to the Commissioner may appear appropriate:".

Amendment of article 50 of the principal Act.

40. Article 50 of the principal Act shall be amended as follows:

(a) in paragraph (c) thereof, for the words "by any regulation under this Act;", there shall be substituted the words "by any regulation under this Act; or"; and

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

"(d) fails to pay in whole or in part the penalty

chargeable under article 51,".

41. 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 such time as may be prescribed for the payment of any duty, and together with such payment", there shall be substituted the words "he shall, within forty (40) days and together with the payment of such duty";

(b) sub-article (2) thereof shall be substituted by the following new sub-article:

"(2) Any notary who fails to give such notice together with any relative payment as provided in sub-article (1), or gives incorrect or incomplete particulars or details shall incur interest at the rate of point seven per cent (0.7%) per month or part thereof on any duty due on the transfer to which such duty refers provided the total interest shall not exceed the amount of the said duty."; and

(c) immediately after sub-article (2) thereof, there shall be added the following new sub-article:

"(3) Interest imposed under sub-article (2) shall be imposed by the Commissioner and shall be paid to him, and all actions for the recovery thereof shall be brought by the Commissioner before the courts of civil jurisdiction in terms of article 466 of the Code of Organization and Civil Procedure."

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

(a) the present provision shall be re-numbered as paragraph (a) of the said sub-article (4);

(b) in paragraph (a) thereof, as re-numbered, for the words "an additional duty equivalent to the amount of duty assessed", there shall be substituted the words "an additional duty equivalent to twenty *per centum* (20%) of the amount of duty assessed";

(c) for the proviso thereto, there shall be substituted the following:

"Provided that, in addition to the above-mentioned

additional duty, the transferor in a transfer *inter vivos* and the transferee shall be liable to pay interest at the rate of point seven five *per centum* (0.75%) per month or part thereof, which interest shall start accruing after the expiration of three months from either of the following:

(i) the date of notification of the original assessment where no objection is made, or where the value is not reduced by the Commissioner following the filing of an objection; or

(ii) the date of notification of the revised assessment issued in terms of article 56, where the value has been reduced by the Commissioner following an objection:

Provided further that the additional duty and interest shall in no case exceed in total fifty per centum (50%) of the duty assessed by the Commissioner in respect of each assessment."; and

(d) immediately after the proviso, as added by paragraph (c) hereof, there shall be added the following new paragraph:

"(b) The transferee only shall be liable to any duty or additional duty assessed because the declaration or statement referred to in subarticle (2) is not complete, correct and true."

PART VI

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

43. (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".

(2) The provisions of this Part, other than article 51(a) and (d), shall be deemed to have come into force on the 29th November 2012.

(3) The provisions of article 51(d) shall be deemed to have come into force on the 1st January, 2013.

(4) The provisions of article 51(a) shall be deemed to have come into force on the 9th April, 2013.

Amendment of
article 2 of the
principal Act.

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

(a) the definition "ambulance" shall be substituted by the following:

" "ambulance" means a motor vehicle of category M, or of category N if manufactured before the 29th October, 2012, intended for the transport of sick or injured people and having special equipment for such purpose;"

(b) immediately after the definition "Authority" there shall be added the following new definitions:

" "autogas" means liquefied petroleum gas with specifications according to MSA EN 589 used for the propulsion of motor vehicles;

"autogas vehicle" means, for the purposes of this Act, a category M1 vehicle equipped with an autogas fuelling system;" and

(c) the definition "owner" shall be deleted.

45. In paragraph (a) of sub-article (1) of article 2A of the principal Act, immediately after the words "or charge is not" there shall be added the words "left standing on the road or is not".

Amendment of article 2A of the principal Act.

46. In article 3 of the principal Act, for the words "of article 18.", there shall be substituted the words "of article 18:" and immediately thereafter there shall be added the following provisos:

Amendment of article 3 of the principal Act.

"Provided that the payment of registration tax in respect of a used motor vehicle which is registered with the Authority by authorised motor vehicle importers or authorised motor vehicle dealers may be deferred until such date in which that vehicle is licensed by the Authority:

Provided further that should the registration tax and, or value applicable at the date of payment of the tax be lower than that applicable on the date of deferred registration, an authorised motor vehicle importer or an authorised motor vehicle dealer shall pay the registration tax applicable at date of payment of the said registration tax."

47. Paragraph (e) of sub-article (3) of article 8 of the principal Act shall be substituted by the following:

Amendment of article 8 of the principal Act.

"(e) its owner is being held in jail or is serving a prison sentence;"

Amendment of article 9 of the principal Act.

48. Immediately after the proviso to sub-article (2) of article 9 of the principal Act, there shall be added the following new proviso:

"Provided further that where a person who is transferring his residence from a place outside Malta to a place in Malta applies for an exemption from the payment of registration tax in respect of a motor vehicle brought or imported into Malta in terms of article 19(3)(f), the registration value of that vehicle and the registration tax to be paid thereon if the application is rejected shall be those applicable on the date when his application for exemption is received by the Ministry responsible for finance."

Amendment of article 24 of the principal Act.

49. In article 24 of the principal Act, for the words "30th April, 2012, may be deferred until the 31st December, 2012" there shall be substituted the words "30th April, 2013, may be deferred until the 31st December, 2013".

Amendment of the First Schedule to the principal Act.

50. In Category C of the First Schedule to the principal Act, for the words "35 years", wherever they occur, there shall be substituted the words "30 years" and for the words "10.5%" wherever they occur, there shall be substituted the words "0%".

Amendment of the Second Schedule to the principal Act.

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

(a) in Category A thereof -

(i) for the words "M1 motor vehicles (including vehicles)", there shall be substituted the words "M1 motor vehicles (including autogas vehicles, vehicles";

(ii) the third column in the table under the heading "Petrol engined" shall be substituted by the following:

Latest European standard minus 1
$\text{CO}_2 \times \text{RV} \times 0.15\%$
$\text{CO}_2 \times \text{RV} \times 0.17\%$
$\text{CO}_2 \times \text{RV} \times 0.19\%$
$\text{CO}_2 \times \text{RV} \times 0.22\%$
$\text{CO}_2 \times \text{RV} \times 0.24\%$
$\text{CO}_2 \times \text{RV} \times 0.26\%$
$\text{CO}_2 \times \text{RV} \times 0.29\%$
$\text{CO}_2 \times \text{RV} \times 0.31\%$

";

(iii) the third column in the table under the heading "Diesel-engined with particulate matter of 0g/km up to and including 0.005g/km" shall be substituted by the following:

"	Latest European standard minus 1	
	CO ₂ x RV x 0.15%	
	CO ₂ x RV x 0.17%	
	CO ₂ x RV x 0.19%	
	CO ₂ x RV x 0.22%	
	CO ₂ x RV x 0.24%	
	CO ₂ x RV x 0.26%	
	CO ₂ x RV x 0.29%	
	CO ₂ x RV x 0.31%	";

(iv) the third column in the table under the heading "Diesel-engined with particulate matter of over 0.005g/km" shall be substituted by the following:

"	Latest European standard minus 1	
	CO ₂ x RV x 0.21%	
	CO ₂ x RV x 0.24%	
	CO ₂ x RV x 0.27%	
	CO ₂ x RV x 0.31%	
	CO ₂ x RV x 0.33%	
	CO ₂ x RV x 0.36%	
	CO ₂ x RV x 0.40%	
	CO ₂ x RV x 0.43%	";

(b) in Category B thereof, for the words from "Category B" to "of article 6(2) of this Act", there shall be substituted the words "Category B: Used category M1 vehicles (including autogas, electric and hybrid electric motor vehicles) and quadricycles imported from third countries in terms of article 6(2) of this Act", and the column showing year 5 in the table thereof shall be substituted by the following:

"	5
	€
	1,000
	1,000
	2,000

3,500
4,000
7,000
12,000
13,500

”;

(c) the table in Category D thereof shall be substituted by the following:

Electric operated quad bikes to be used on the road	RV x 1.71%
Other quad bikes to be used on the road	cc x RV x 0.18%

”;

(d) in paragraph (5) of the ‘Tax rate formula’, the words "Hybrid vehicles" shall be deleted and immediately after the words "shall be reduced by 30%." there shall be added the following:

"Autogas vehicles

In respect of autogas vehicles the CO₂ emissions of the vehicle shall be -

(a) those submitted by the manufacturer of the vehicle or by an approved accredited technical service in respect of vehicles which run solely on autogas or vehicles which run on both autogas and petrol or diesel, or

(b) where no emissions are submitted by a vehicle’s manufacturer or by an approved accredited technical service in terms of paragraph (a) or where a vehicle has been converted to run on autogas and no emissions are submitted, the CO₂ emissions of the said vehicle shall be automatically reduced by 10%.”;

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

(i) for the words "35 years", wherever they occur, there shall be substituted the words "30 years”;

(ii) item 1 thereof shall be substituted by the following:

"1. Category M vehicles with an age of 50

years or over from date of manufacture (classic, vintage or veteran vehicles) certified authentic by the vintage vehicle classification committee with an engine capacity of:

		Rate of Tax Percentage of RV
1.032.082	1.1 not exceeding 1000cc	0%
1.032.182	1.2 exceeding 1000cc but not exceeding 1300cc	0%
1.032.282	1.3 exceeding 1300cc but not exceeding 1500cc	0%
1.032.382	1.4 exceeding 1500cc but not exceeding 1800cc	0%
1.032.482	1.5 exceeding 1800cc but not exceeding 2000cc	0%
1.032.582	1.6 exceeding 2000cc but not exceeding 2500cc	0%
1.032.682	1.7 exceeding 2500cc but not exceeding 3000cc	0%
1.032.782	1.8 exceeding 3000cc	0% ";

(iii) item 3 thereof shall be substituted by the following:

"3. Motor cycles with an age of 50 years or over from date of manufacture (classic, vintage and veteran vehicles) certified authentic by the vintage vehicle classification committee with an engine capacity of:

1.111.022	3.1 not exceeding 50cc	0%
1.112.032	3.2 exceeding 50cc but not exceeding 125cc	0%
1.112.042	3.3 exceeding 125cc but not exceeding 250cc	0%
1.113.002	3.4 exceeding 250cc but not exceeding 500cc	0%
1.114.002	3.5 exceeding 500cc but not exceeding 800cc	0%
1.115.002	3.6 exceeding 800cc	0% ".

52. The Fourth Schedule to the principal Act shall be amended as follows:

Amendment of
the Fourth
Schedule to the
principal Act.

(a) item 1 thereof shall be amended as follows:

(i) in the table providing for the circulation licence to be paid in respect of petrol-engined vehicles, for the words "5050" in the column for year 3 there shall be substituted the words "500" and for the words "1,107" in the column for year 11, "1,218" in the column for year 12, "1,340" in the column for year 13 and "1,474" in the column for year 14+, there shall be substituted the words "1,100" respectively;

(ii) in the table providing for the circulation licence to be paid in respect of diesel-engined vehicles with particulate matters of 0g/km up to and including 0.005g/km respectively, for the words "1,107" in the column for year 11, "1,218" in the column for year 12, "1,340" in the column for year 13 and "1,474" in the column for year 14+, there shall be substituted the words "1,100" respectively;

(iii) in the table providing for the circulation licence to be paid in respect of diesel-engined vehicles with particulate matters exceeding 0.005g/km but not exceeding 0.025g/km, for the words "1,163" in the column for year 11, "1,279" in the column for year 12, "1,407" in the column for year 13 and "1,547" in the column for year 14+, there shall be substituted the words "1,125" respectively;

(iv) in the table providing for the circulation licence to be paid in respect of diesel-engined vehicles with particulate matters exceeding 0.025g/km but not exceeding 0.035g/km, for the words "1,221" in the column for year 11, "1,343" in the column for year 12, "1,477" in the column for year 13 and "1,625" in the column for year 14+, there shall be substituted the words "1,150" respectively;

(v) in the table providing for the circulation licence to be paid in respect of diesel-engined vehicles with particulate matters exceeding 0.035g/km, for the words "1,282" in the column for year 11, "1,410" in the column for year 12, "1,551" in the column for year 13 and "1,706" in the column for year 14+, there shall be substituted the words "1,200" respectively;

(b) immediately after item 1 thereof, there shall be added the following:

"Where no documents are presented to the Authority showing the CO₂ emissions of an autogas vehicle or the documents so presented are not acceptable to the Authority, the CO₂ emissions of that vehicle shall be considered to be 10% less than those listed in the tables under item 1.";

(c) item 6 thereof shall be substituted by the following:

"6. For the use of motor vehicles (including motor cycles) with an age of 30 years from date of manufacture (classic, vintage or veteran) certified as authentic by the vintage vehicle classification committee 0";
(Although no circulation licence fee is paid in respect of such vehicles, an administrative fee of €8 shall still be paid to the Authority on the renewal every year of the circulation licence of such vehicles.)

(d) item 7 thereof shall be deleted;

(e) item 8 thereof shall be deleted;

(f) items 9 to 16 thereof shall be renumbered as items 7 to 14 respectively;

(g) in item 8 thereof, as renumbered, for the words "10.1", there shall be substituted the words "8.1" and for the words "10.2", there shall be substituted the words "8.2";

(h) in item 9 thereof, as renumbered, for the words "11.1", there shall be substituted the words "9.1", for the words "11.1.1", there shall be substituted the words "9.1.1", for the words "11.1.2", there shall be substituted the words "9.1.2", for the words "11.2", there shall be substituted the words "9.2", for the words "11.2.1", there shall be substituted the words "9.2.1", and for the words "11.2.2", there shall be substituted the words "9.2.2"; and

(i) in item 10 thereof, as renumbered, the words from "As from the 1st January, 2015" to "€750 respectively." shall be deleted.

PART VII

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

53. 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".

Amendment of article 58 of the principal Act.

54. Paragraph (c) of article 58 of the principal Act shall be substituted by the following new paragraph:

"(c) for the fees to be levied in relation to the issue of tax residency and tax balance certificates, application for a ruling in terms of articles 52 and 27A of the Income Tax Act, registration of shareholders and application for a refund under article 48(4) and (4A); and".

PART VIII

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

55. (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 deemed to have come into force on the 29th November, 2012

Substitution of the Schedule to the principal Act.

56. 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 ninety-three cents (€0.93) 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 forty-seven cents (€0.47) per metric ton or part thereof."

PART IX

Amendments to the Excise Duty Act. Cap.382.

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

(2) The provisions of articles 65, 66 and 67 shall be deemed to have come into force on the 9th April, 2013.

58. In article 2 of the principal Act, immediately after the definition "duty suspension arrangement", there shall be added the following new definition: Amendment of article 2 of the principal Act.

"endangered duty" means the difference between all the duty due on the goods and the duty which has been paid on the same goods;

"excise duty due" means all the excise duty due on the goods and includes also the excise duty which has already been paid on those goods;"

59. Sub-article (1) of article 16 of the principal Act shall be amended as follows: Amendment of article 16 of the principal Act.

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

(i) knowingly makes a declaration or submits information which he knows to be false in any material detail, or recklessly makes a declaration which is false in a material particular, or knowingly or negligently makes or gives, or suffers to be done or given to the Commissioner, any declaration, document or information which is false in a material particular; or

(b) in paragraph (n) thereof, for the words "in the commission of any of the foregoing offences;" there shall be substituted the words "in the commission of any of the foregoing offences; or";

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

"(o) is the person in whose name a tax warehouse is registered and fails to report, within the time prescribed by regulations made under this Act, any quantity of excise goods released for consumption or for free circulation, and fails to show to the satisfaction of the court that any such act or thing done or omitted to be done by any person in his employment or subject to his authority or control, was done or omitted without his knowledge, and that he could not with reasonable diligence have obtained knowledge thereof;" and

(d) the first proviso thereof shall be substituted by the following new proviso:

"Provided that in the case of a conviction relating to the evasion or attempted evasion of excise duty, the offender shall be liable to a fine (*multa*) equivalent to three times the excise duty due on goods or five times the endangered duty, whichever is the lesser, but in any case not less than six hundred euro (€600) which fine may exceed twenty-five thousand euro (€25,000) together with imprisonment for a term not exceeding two years:".

Amendment of article 16A of the principal Act.

60. In article 16A of the principal Act, for the words "loss of excise duty on excise goods not exceeding one thousand euro (€1000)" there shall be substituted the words "loss of excise duty on excise goods not exceeding two thousand euro (€2,000)".

Amendment of article 17 of the principal Act.

61. In sub-article (4) of article 17 of the principal Act, for the words "vehicle or other goods" there shall be substituted the words "vehicle, immovable property or other goods".

Amendment of article 24 of the principal Act.

62. In article 24 of the principal Act, for the words "place such officer" there shall be substituted the words "place such person".

Amendment of article 36 of the principal Act.

63. Immediately after sub-article (3) of article 36 of the principal Act there shall be added the following new sub-article:

"(4) Those proceedings shall commence within ten years from the date of the commission of the offence."

Addition of new article to the principal Act.

64. Immediately after article 38 of the principal Act, there shall be added the following new article:

"Proof of payment of duty and other proof.

39. If, when the things are demanded, seized due to the lack of payment of the duty, or for any other reasons which result in the confiscation, or in proceedings for the collection of any monetary penalty or otherwise, according to this Act, an issue arises as to whether the duty due on those goods was paid or if those goods were imported or exported or landed according to law or regarding the place the goods came from, in each of these cases the onus of proof is on the person who makes the claim or the accused against whom the proceedings are taken, as the case may be."

Amendment of the Third Schedule to the principal Act.

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

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

thereof in respect of the item "Cigarettes", there shall be substituted the following:

"25.0% of the retail price plus 82.50 Euro per 1000 cigarettes but not less than 135.00 Euro 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:

"19.81 Euro 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:

"88.36 Euro per Kg";

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

"88.36 Euro 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:

"28.08 Euro per kg.".

66. The Fourth Schedule to the principal Act shall be amended as follows:

Amendment of
the Fourth
Schedule to the
principal Act.

(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:

"€608.18 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:

"€489.38 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:

"€402.40 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:

"€162.09 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:

"€402.40 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:

"€32.00 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:

"€36.94 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:

"€36.94 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:

"€402.40 per 1,000 litres".

67. 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.

"€17.00 per 1,000 Kgs".

PART X

68. This Part amends the Companies Act and it shall be read and construed as one with the Companies Act, hereinafter in this Part referred as "the principal Act".

Amendments to the Companies Act. Cap.386.

69. In sub-article (1) of article 173 of the principal Act, for the words "two of the three criteria laid down in article 185(1)(a):", there shall be substituted the words "two of the three criteria laid down in article 185(6):".

Amendment of article 173 of the principal Act.

70. Article 211 of the principal Act shall be amended as follows:

Amendment of article 211 of the principal Act.

(a) in paragraph (b) of sub-article (2) thereof, the words "is holder of, or has any interest in, any shares or debentures of the company or" shall be deleted;

(b) sub-article (3) thereof shall be deleted; and

(c) sub-articles (4), (5) and (6) thereof shall be renumbered as sub-articles (3), (4) and (5) respectively.

PART XI

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

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

(2) The provisions of article 74 shall come into force on such date as the Minister for Finance may, by notice in the Gazette, establish.

72. Immediately after sub-article (5) of article 5 of the principal Act, there shall be added the following new sub-article:

Amendment of article 5 of the principal Act.

"(6) After consultation with the VAT Committee set up in accordance with article 398 of Council Directive 2006/112/EC, the Minister may make regulations to regard as a single taxable person any persons established in Malta who, while legally

independent, are closely bound to one another by financial, economic and organisational links."

Amendment of article 13 of the principal Act.

73. Sub-article (6) of article 13 of the principal Act shall be substituted by the following:

"(6) A number of persons regarded as a single taxable person in terms of article 5(6) in accordance with regulations as may be prescribed shall be registered as one person."

Addition of new article to the principal Act.

74. Immediately after article 38 of the principal Act, there shall be added the following new article:

"Administra-
tive penalty for
default in the
payment of the
tax declared.

38A. (1) Any person registered under article 10 who, being required to make a payment pursuant to a tax return in terms of article 27, does not pay the tax resulting to be payable in accordance with the declaration of the tax made therein, shall be liable to an administrative penalty in an amount equivalent to the higher of -

- (a) one per cent of the difference between the amount declared to be payable and the amount paid; or
- (b) twenty euro (€20)

for every month or part thereof that elapses from the date when the payment of tax should have been made and the date full payment of the tax is made:

Provided that such administrative penalty shall in no case exceed two hundred and fifty euro (€250) for each tax return.

(2) Any person registered under article 12 who, being required to make a payment pursuant to articles 21(2) and 21(3) does not pay the tax resulting to be payable in accordance with the form made in terms of article 21(5), shall be liable to an administrative penalty in an amount equivalent to the higher of -

- (a) one per cent of the difference between the amount declared to be payable and the amount paid; or
- (b) twenty euro (€20)

for every month or part thereof that elapses from the date when the declaration in terms of article 30(2) should have been furnished and the date when the tax payable in the period covered by that declaration is paid in full:

Provided that such administrative penalty shall in no case exceed two hundred and fifty euro (€250) for each form."

Objects and Reasons

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