

Nru. 47

25. 11. 97

MALTA

KAMRA TAD-DEPUTATI

HOUSE OF REPRESENTATIVES

ABBOZZ ta' Ligi mressaq mill-Onorevoli Joe Debono Grech, M.P., Ministru ghat-Trasport u Portijiet u moqri ghall-Ewwel darba fis-Seduta ta' l-20 ta' Novembru, 1997.

A BILL introduced by the Honourable Joe Debono Grech, M.P., Minister for Transport and Ports and read the First time at the Sitting of the 20th November, 1997.

ATT biex ikompli jemenda l-Att ta' l-1994 dwar Taxxa tar-Registrazzjoni ta' Vetturi bil-Mutur.

AN ACT further to amend the Motor Vehicles Registration Tax Act, 1994.

RICHARD J. CAUCHI
Skrivan tal-Kamra tad-Deputati

RICHARD J. CAUCHI
Clerk of the House of Representatives

ABBOZZ TA' LIĠI msejjah

ATT biex ikompli jemenda l-Att ta' l-1994 dwar Taxxa tar-Registrazzjoni ta' Vetturi bil-Mutur.

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

1. (1) Dan l-Att jista' jissejjah l-Att ta' l-1997 li jemenda l-Att dwar Taxxa tar-Registrazzjoni ta' Vetturi bil-Mutur (Emenda Nru. 3), u għandu jinqara u jiftiehem haġa waħda ma' l-Att ta' l-1994 dwar Taxxa tar-Registrazzjoni ta' Vetturi bil-Mutur, hawnhekk iżjed 'il quddiem imsejjah "l-Att prinċipali".

Titolu fil-qosor u bidu fis-sehh.

Att Nru. X ta' l-1994.

(2) Id-dispożizzjonijiet ta' dan l-Att għandhom jibdew isehhu fl-1 ta' Jannar, 1998.

2. Fl-Ewwel Skeda li tinsab ma' l-Att prinċipali, minflok in-numri tal-Kodiċi H.S., l-oġġetti u r-rati ta' taxxa li japplikaw għan-Numru tal-Kodiċi H.S. 87.04 għandu jidhol dan li ġej:—

Emenda ta' l-Ewwel Skeda li tinsab ma' l-Att prinċipali.

| Numru tal-Kodiċi H.S. | Oggetti | Rata ta' Taxxa |
|--------------------------|--|---|
| “87.04 | Vetturi bil-mutur għall-ġarr ta' oġġetti: | |
| | (A) <i>Dumpers</i> maghmula għall-użu 'l barra mill- <i>highway</i> : | |
| 8704.1010.02 | – <i>Dumpers</i> ta' piż hafif | 9.5% |
| | – Ohrajn: | |
| 8704.1091.02 | – – – <i>Chassis</i> iffittjati b'makna u kabina | 35% iżda mhux inqas minn Lm900 kull vettura |
| 8704.1099.02 | – – – Ohrajn | 35% iżda mhux inqas minn Lm980 kull vettura |
| | (B) Ohrajn, b'makna bil- <i>pistons</i> ta' kombustjoni interna li tixghel b'kompresjoni (<i>diesel</i> jew <i>semi-diesel</i>): | |
| | (i) piż gross tal-vettura ta' mhux aktar minn 5 tunnelli: | |
| 8704.2110.02 | – <i>Chassis</i> iffittjati b'makna u kabina | 35% iżda mhux inqas minn Lm900 kull vettura |
| 8704.2120.02 | – Vetturi ta' struttura unitarja (<i>monocoque</i>) iffittjati b'makna u <i>body</i> li jikkonsisti biss f'kabina tas-sewwieq u fi pjattaforma ta' wara minghajr armar | 35% iżda mhux inqas minn Lm900 kull vettura |
| | – Ohrajn: | |
| 8704.2191.02 | – – – Ġodda | 35% |

| <i>Numru tal-Kodiċi H.S.</i> | <i>Ogġetti</i> | <i>Rata ta' Taxxa</i> |
|----------------------------------|--|--|
| 8704.2199.02 | – – – Ohrajn | 35% iżda mhux inqas minn Lm900 kull vettura |
| | (ii) piż gross tal-vettura ta' aktar minn 5 tunnellati iżda mhux aktar minn 20 tunnellata: | |
| 8704.2210.02 | – <i>Chassis</i> iffittjati b'makna u kabina: | |
| 8704.2210.02A | (a) Ġodda | 14% |
| 8704.2210.02B | (b) Ohrajn | 35% iżda mhux inqas minn Lm900 kull vettura |
| | – Ohrajn: | |
| 8704.2291.02 | – – – Ġodda | 35% |
| 8704.2299.02 | – – – Ohrajn | 35% iżda mhux inqas minn Lm1800 kull vettura |
| | (iii) piż gross tal-vettura ta' aktar minn 20 tunnellata: | |
| 8704.2310.02 | – <i>Chassis</i> iffittjati b'makna u kabina: | |
| 8704.2310.02A | (a) Ġodda | 14% |
| 8704.2310.02B | (b) Ohrajn | 35% iżda mhux inqas minn Lm1150 kull vettura |
| | – Ohrajn: | |
| 8704.2391.02 | – – – Ġodda | 35% |

| Numru tal-Kodiċi H.S. | Oggetti | Rata ta' Taxxa |
|---|---|---|
| 8704.2399.02 | - - - Ohrajn | 35% iżda mhux inqas minn Lm1940 kull vettura |
| (Ċ) Ohrajn, b'makna bil- <i>pistons</i> ta' kombustjoni interna li tixghel bi <i>spark</i> : | | |
| (i) piż gross tal-vettura ta' mhux aktar minn 5 tunnellati: | | |
| 8704.3110.02 | - <i>Chassis</i> iffittjati b'makna u kabina | 35% iżda mhux inqas minn Lm900 kull vettura |
| 8704.3120.02 | - Vetturi ta' struttura unitarja (<i>monocoque</i>) iffittjati b'makna u <i>body</i> li jikkonsisti biss f'kabina tas- sewwieg u fi pjattaforma ta' wara mingħajr armar | 35% iżda mhux inqas minn Lm900 kull vettura |
| - Ohrajn: | | |
| 8704.3191.02 | - - - Ġodda | 35% |
| 8704.3199.02 | - - - Ohrajn | 35% iżda mhux inqas minn Lm900 kull vettura |
| (ii) piż gross tal-vettura ta' aktar minn 5 tunnellati: | | |
| 8704.3210.02 | - <i>Chassis</i> iffittjati b'makna u kabina: | |
| 8704.3210.02A | (a) Ġodda | 14% |
| 8704.3210.02B | (b) Ohrajn | 35% iżda mhux inqas minn Lm900 kull vettura |

| <i>Numru tal-Kodiċi H.S.</i> | <i>Ogġetti</i> | <i>Rata ta' Taxxa</i> |
|----------------------------------|--|--|
| | – Ohrajn: | |
| 8704.3291.02 | – – – Ġodda | 35% |
| 8704.3299.02 | – – – Ohrajn | 35% iżda mhux inqas minn Lm1800 kull vettura |
| | (D) Ohrajn: | |
| 8704.9010.02 | – <i>Chassis</i> iffittjati b'makna u kabina | 35% |
| 8704.9020.02 | – Vetturi ta' struttura unitarja (<i>monocoque</i>) iffittjati b'makna u <i>body</i> li jikkonsisti biss f'kabina tas-sewwieq u fi pjattaforma ta' wara minghajr armar | 35% |
| | – Ohrajn: | |
| 8704.9091.02 | – – – Ġodda | 35% |
| 8704.9099.02 | – – – Ohrajn | 35% iżda mhux inqas minn Lm1940 kull vettura". |

3. It-Tieni Skeda li tinsab ma' l-Att prinċipali minflok l-ogġetti u r-rati ta' taxxa li japplikaw għan-Numri tal-Kodiċi H.S. 87.04 u 87.06 għandu jidhol dan li ġej:—

Emenda tat-Tieni Skeda li tinsab ma' l-Att prinċipali.

| <i>Numru tal-Kodiċi H.S.</i> | <i>Ogġetti</i> | <i>Rata ta' Taxxa</i> |
|----------------------------------|---|---------------------------|
| "87.04 | Vetturi bil-mutur għall-ġarr ta' ogġetti ... | 10.5% |
| 87.06 | <i>Chassis</i> iffittjati bil-makna, għall-vetturi bil-mutur ta': | |
| | (a) l-intestatura ta' l-H.S. Nru 87.02 | 6.5% |

| <i>Numru tal-Kodiċi H.S.</i> | <i>Ogġetti</i> | <i>Rata ta' Taxxa</i> |
|----------------------------------|--|---------------------------|
| | (b) l-intestatura ta' H.S. Nru. 87.03: | |
| | – Bil-makna: | |
| | (i) ta' ċilindrata ta' mhux aktar minn 1500cc | 11% |
| | (ii) ta' ċilindrata ta' aktar minn 1500cc | 16.5% |
| | (ċ) l-intestatura ta' H.S. Nru. 87.04 | 10.5% |
| | (d) l-intestaturi ta' H.S. Nri 87.01 u 87.05 | 0%". |

Għanijiet u Raġunijiet

L-għan ta' l-Abbozz hu sabiex tiżdied it-taxxa tar-reġistrazzjoni għar-rigward ta' vetturi bil-mutur maħsuba l-aktar għall-garr ta' ogġetti.

**A BILL
entitled**

*AN ACT further to amend the Motor Vehicles Registration Tax Act,
1994.*

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. (1) This Act may be cited as the Motor Vehicles Registration Tax (Amendment) (No. 3) Act, 1997, and shall be read and construed as one with the Motor Vehicles Registration Tax Act, 1994, hereinafter referred to as “the principal Act”.

Short title and commencement.

Act No. X of 1994.

(2) The provisions of this Act shall come into force on the 1st January, 1998.

2. In the First Schedule to the principal Act, for the H.S. Code numbers, the goods and the rates of tax applicable to H.S. Code Number 87.04 there shall be substituted the following:—

Amendment of the First Schedule to the principal Act.

| <i>H.S. Code Number</i> | <i>Goods</i> | <i>Rate of Tax</i> |
|-----------------------------|--|---|
| “87.04 | Motor vehicles for the transport of goods: | |
| | (A) Dumpers designed for off-highway use: | |
| 8704.1010.02 | – Light Dumpers | 9.5% |
| | – Other: | |
| 8704.1091.02 | – – – Chassis fitted with engine and cab | 35% but not less than Lm900 per vehicle |
| 8704.1099.02 | – – – Other | 35% but not less than Lm980 per vehicle |
| | (B) Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel): | |
| | (i) g.v.w. not exceeding 5 tonnes: | |
| 8704.2110.02 | – Chassis fitted with engine and cab | 35% but not less than Lm900 per vehicle |
| 8704.2120.02 | – Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver’s cab and the bare rear platform | 35% but not less than Lm900 per vehicle |
| | – Other: | |
| 8704.2191.02 | – – – New | 35% |

| <i>H.S. Code Number</i> | <i>Goods</i> | <i>Rate of Tax</i> |
|-----------------------------|---|--|
| 8704.2199.02 | – – – Other | 35% but not less than Lm900 per vehicle |
| | (ii) g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes: | |
| 8704.2210.02 | – Chassis fitted with engine and cab: | |
| 8704.2210.02A | (a) New | 14% |
| 8704.2210.02B | (b) Other | 35% but not less than Lm900 per vehicle |
| | – Other: | |
| 8704.2291.02 | – – – New | 35% |
| 8704.2299.02 | – – – Other..... | 35% but not less than Lm1800 per vehicle |
| | (iii) g.v.w. exceeding 20 tonnes: | |
| 8704.2310.02 | – Chassis fitted with engine and cab: | |
| 8704.2310.02A | (a) New | 14% |
| 8704.2310.02B | (b) Other | 35% but not less than Lm1150 per vehicle |
| | – Other: | |
| 8704.2391.02 | – – – New | 35% |
| 8704.2399.02 | – – – Other | 35% but not less than Lm1940 per vehicle |

| <i>H.S. Code Number</i> | <i>Goods</i> | <i>Rate of Tax</i> |
|-----------------------------|--|---|
| | (C) Other, with spark-ignition internal combustion piston engine: | |
| | (i) g.v.w. not exceeding 5 tonnes: | |
| 8704.3110.02 | – Chassis fitted with engine and cab | 35% but not less than Lm900 per vehicle |
| 8704.3120.02 | – Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform | 35% but not less than Lm900 per vehicle |
| | – Other: | |
| 8704.3191.02 | – – – New | 35% |
| 8704.3199.02 | – – – Other | 35% but not less than Lm900 per vehicle |
| | (ii) g.v.w. exceeding 5 tonnes: | |
| 8704.3210.02 | – Chassis fitted with engine and cab: | |
| 8704.3210.02A | (a) New | 14% |
| 8704.3210.02B | (b) Other | 35% but not less than Lm900 per vehicle |
| | – Other: | |
| 8704.3291.02 | – – – New | 35% |

| <i>H.S. Code Number</i> | <i>Goods</i> | <i>Rate of Tax</i> |
|-----------------------------|---|--|
| 8704.3299.02 | -- -- Other | 35% but not less than Lm1800 per vehicle |
| (D) Other: | | |
| 8704.9010.02 | -- Chassis fitted with engine and cab | 35% |
| 8704.9020.02 | -- Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform | 35% |
| -- Other: | | |
| 8704.9091.02 | -- -- New | 35% |
| 8704.9099.02 | -- -- Other | 35% but not less than Lm1940 per vehicle". |

3. In the Second Schedule to the principal Act for the goods and the rates of tax applicable to H.S. Code Numbers 87.04 and 87.06 there shall be substituted the following:—

Amendment of the Second Schedule to the principal Act.

| <i>H.S. Code Number</i> | <i>Goods</i> | <i>Rate of Tax</i> |
|-----------------------------|---|------------------------|
| "87.04 | Motor vehicles for the transport of goods .. | 10.5% |
| 87.06 | Chassis fitted with engine, for the motor vehicles of: | |
| | (a) H.S. heading No. 87.02 | 6.5% |
| | (b) H.S. heading No. 87.03: | |
| | -- With engine: | |

| <i>H.S. Code Number</i> | <i>Goods</i> | <i>Rate of Tax</i> |
|-----------------------------|---|------------------------|
| | (i) of a cylinder capacity not exceeding 1500 cc | 11% |
| | (ii) of a cylinder capacity exceeding 1500 cc | 16.5% |
| (c) | H.S. heading No. 87.04 | 10.5% |
| (d) | H.S. headings Nos. 87.01 and 87.05 | 0%". |

Objects and Reasons

The object of the Bill is to increase the registration tax in respect of motor vehicles principally designed for the transport of goods.